

DOCKET NO. \_\_\_\_

APPLICATION OF SOUTHWESTERN § PUBLIC UTILITY COMMISSION  
PUBLIC SERVICE COMPANY FOR §  
AUTHORITY TO CHANGE RATES § OF TEXAS

DIRECT TESTIMONY  
*of*  
RICHARD M. LUTH

*on behalf of*

SOUTHWESTERN PUBLIC SERVICE COMPANY

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## **GLOSSARY OF ACRONYMS AND DEFINED TERMS**

| <b><u>Acronym/Defined Term</u></b> | <b><u>Meaning</u></b>                                             |
|------------------------------------|-------------------------------------------------------------------|
| 12-CP                              | 12 Coincident Peak                                                |
| ADIT                               | Accumulated Deferred Income Taxes                                 |
| A&G                                | Administrative and General                                        |
| AED 4-CP                           | Class Modified Average and Excess<br>4-Coincident Peak Demands    |
| C&I                                | Commercial and Industrial                                         |
| CCOSS                              | Class Cost of Service Study                                       |
| Commission                         | Public Utility Commission of Texas                                |
| CP                                 | Coincident Peak                                                   |
| CRS                                | Customer Resource System                                          |
| CUST                               | Customer Allocator                                                |
| CUSTACCTSS                         | Customer Accounting, Sales & Service                              |
| CUSTDEP                            | Customers in Customer Classes From Which<br>Deposits are Required |
| CUSTDIST                           | Distribution Customer Allocator                                   |
| CUSTOTH                            | Customer Other Allocator                                          |
| DCRF                               | Distribution Cost Recovery Factor                                 |
| DISTLT                             | Distribution Line Transformers                                    |
| DISTPLT                            | Distribution Plant Allocator                                      |
| DISTPRI                            | Distribution Primary Lines                                        |
| DISTSEC                            | Distribution Secondary Lines                                      |
| DISTSERV                           | Distribution Service Laterals                                     |
| DISTSUB                            | Distribution Substations                                          |

| <b><u>Acronym/Defined Term</u></b> | <b><u>Meaning</u></b>                    |
|------------------------------------|------------------------------------------|
| DPROD                              | Production Demand Allocator              |
| DPRODTI                            | Transmission Interconnect Allocator      |
| DTRAN                              | Transmission Demand Allocator            |
| DTRANRAD                           | Transmission Radial Allocator            |
| DPURCH                             | Purchased Power – Demand Allocator       |
| ENERGY1                            | Energy – Fuel Allocator                  |
| ERCOT                              | Electric Reliability Council of Texas    |
| FERC                               | Federal Energy Regulatory Commission     |
| GSEC                               | Golden Spread Electric Cooperative, Inc. |
| Hale                               | Hale Wind Project                        |
| IDR                                | Interval Demand Recording                |
| HPS                                | High Pressure Sodium                     |
| kV                                 | Kilovolt                                 |
| kW                                 | Kilowatt                                 |
| kWh                                | Kilowatt-hour                            |
| LED                                | light emitting diode                     |
| LGS-T                              | Large General Service-Transmission       |
| LIGHTING                           | Lighting                                 |
| METERING                           | Metering                                 |
| METREAD                            | Meter Reading                            |
| MH                                 | Metal Halide                             |
| MV                                 | Mercury Vapor                            |
| NCP                                | Non-Coincident Peak                      |

| <b><u>Acronym/Defined Term</u></b> | <b><u>Meaning</u></b>                                         |
|------------------------------------|---------------------------------------------------------------|
| NERC                               | North American Electric Reliability Corporation               |
| O&M                                | Operation and Maintenance                                     |
| PCRF                               | Purchased Power Capacity Cost Recovery Factor                 |
| PG                                 | Primary General Service                                       |
| PRODENE                            | Production Energy                                             |
| PRODPLT                            | Production Plant                                              |
| PURA                               | Public Utility Regulatory Act                                 |
| PURCHCAP                           | Purchased Capacity                                            |
| RFP                                | Rate Filing Package                                           |
| ROR                                | Rate of Return                                                |
| RS                                 | Residential Service                                           |
| RSH                                | Residential Space Heater Service                              |
| Rule 25.238                        | 16 TAC § 25.238                                               |
| Sagamore                           | Sagamore Wind Project                                         |
| SALESREV                           | Sales Revenue Allocator                                       |
| SALWAGES                           | Salaries and Wages Allocator                                  |
| SALWAGXAG                          | Salaries and Wages Excluding A&G Allocator                    |
| SG                                 | Secondary General Service                                     |
| SPP                                | Southwest Power Pool, Inc.                                    |
| SPS                                | Southwestern Public Service Company, a New Mexico corporation |
| SWEPCO                             | Southwestern Electric Power Company                           |

| <b><u>Acronym/Defined Term</u></b> | <b><u>Meaning</u></b>                      |
|------------------------------------|--------------------------------------------|
| TAC                                | Texas Administrative Code                  |
| TCRF                               | Transmission Cost Recovery Factor          |
| Test Year                          | October 1, 2019 through September 30, 2020 |
| TOTPLT                             | Total Plant Allocator                      |
| TRANINTER                          | Transmission Interconnect                  |
| TRANPLT                            | Transmission Plant                         |
| TRANRAD                            | Transmission Radial Lines                  |
| TRANSYS                            | Transmission System                        |
| Update Period                      | October 1, 2020 through December 31, 2020  |
| Updated Test Year                  | January 1, 2020 through December 31, 2020  |
| Xcel Energy                        | Xcel Energy Inc.                           |

## LIST OF ATTACHMENTS

| <b><u>Attachment</u></b> | <b><u>Description</u></b>                                                  |
|--------------------------|----------------------------------------------------------------------------|
| RML-RD-1                 | Revenue Summary<br>(Filename: RML-RD-1.xlsx)                               |
| RML-RD-2                 | Jurisdictional Allocation Factors<br>(Filename: RML-RD-2.xlsx)             |
| RML-RD-3                 | Present Revenues<br>(Filename: RML-RD-3 and RML-RD-7.xlsx)                 |
| RML-RD-4                 | Class Cost of Service Study<br>(Filename: RML-RD-4.xlsm)                   |
| RML-RD-5                 | Comparison of Cost Classifications<br>(Filename: RML-RD-5.xlsx)            |
| RML-RD-6                 | TCRF, DCRF, & PCRF Baselines<br>(Filename: RML-RD-5.xlsx)                  |
| RML-RD-7                 | Revenue at Proposed Rates<br>(Filename: RML-RD-3 and RML-RD-7.xlsx)        |
| RML-RD-8                 | Comparison of Present and Proposed Base Rates<br>(Filename: RML-RD-8.xlsx) |
| RML-RD-9                 | Resiliency Service<br>(Filename: RML-RD-9.docx)                            |
| RML-RD-10(CD)            | Workpapers of Richard M. Luth<br>(Various native files provided on CD)     |

**DIRECT TESTIMONY  
OF  
RICHARD M. LUTH**

**I. WITNESS IDENTIFICATION AND QUALIFICATIONS**

**Q. Please state your name and business address.**

A. My name is Richard M. Luth. My business address is 790 South Buchanan Street, Amarillo, Texas 79101.

**Q. On whose behalf are you testifying in this proceeding?**

A. I am filing testimony on behalf of Southwestern Public Service Company, a New Mexico corporation (“SPS”) and wholly-owned electric utility subsidiary of Xcel Energy Inc. (“Xcel Energy”).

**Q. By whom are you employed and in what position?**

A. I am employed by SPS as Manager, Pricing and Planning in the Regulatory Administration Department.

**Q. Please briefly outline your responsibilities as Manager, Pricing and Planning.**

A. I am responsible for the preparation of electric cost allocation studies and the development and design of retail electric rates and tariffs for SPS. Those responsibilities include development of rates, terms, and conditions for proposed service contracts, and the analysis of various other regulatory and business issues.

**Q. Please describe your educational background.**

A. I graduated from Illinois State University in 1983, with a Bachelor of Science in Accounting.

**Q. Please describe your professional experience.**

A. I have been employed by SPS and its affiliated companies since April 2008. Prior to that, I had been a Rates Analyst and Economic Analyst with the Illinois



1 Commerce Commission since October 1990. At the Illinois Commerce  
2 Commission, I reviewed cost of service, rates, and other matters involving the  
3 regulation of investor-owned public utilities.

4 **Q. Have you attended or taken any special courses or seminars relating to public**  
5 **utilities?**

6 A. Yes. I attended and completed the Edison Electric Institute's Electric Rates  
7 Advanced course. In addition, I have attended numerous courses and seminars  
8 hosted by the Illinois State University Institute for Regulatory Policy Studies.

9 **Q. Have you testified before any regulatory authorities?**

10 A. Yes. I have filed testimony with the Public Utility Commission of Texas  
11 ("Commission") in numerous dockets on behalf of SPS regarding cost allocation  
12 and rate design issues, including SPS's last seven Texas base rate cases, which were  
13 Docket Nos. 38147, 40824, 42004, 43695, 45524, 47527, and 49831. Additionally,  
14 I have testified on behalf of SPS in numerous cases before the New Mexico Public  
15 Regulation Commission regarding cost allocation and rate design. Finally, before  
16 joining SPS, I testified before the Illinois Commerce Commission on numerous  
17 occasions on various cost allocation, rate design, and tariff issues.



1 effect of the proposed increase on average customer bills for each customer class  
2 and Texas retail as a whole.

3 First, my testimony covers the three basic steps in determining the cost of  
4 service applicable to each retail customer class in Texas. I describe why it is  
5 necessary to develop jurisdictional allocation factors for SPS operations and how  
6 those factors are determined. I then explain the calculation of SPS's revenues at  
7 present rates. Finally, I discuss the process and methods SPS uses to allocate costs  
8 among SPS's retail customer classes in Texas.

9 Using load research and adjusted billing data, I developed jurisdictional  
10 allocation factors that SPS witness Stephanie N. Niemi used to calculate SPS's  
11 Texas retail revenue requirement. Ms. Niemi determined that SPS's Texas retail  
12 non-fuel revenue requirement, net of miscellaneous revenue, is \$765,521,011.  
13 Because SPS's present Texas retail base rates recover only \$622,155,175, it is  
14 necessary to increase revenue from Texas retail rates by \$143,365,836  
15 (\$765,521,011 - \$622,155,175).

16 After receiving the Texas jurisdictional cost of service study from Ms.  
17 Niemi, I developed appropriate class demand, energy, and customer allocators,  
18 which I used to allocate the Texas retail jurisdictional costs to the customer classes  
19 based on the CCOSS. A copy of the CCOSS is included in Attachment RML-RD-4.  
20 I then applied the results of the CCOSS to develop the revenue distribution among  
21 the rate classes and to design rates, which is also affected, in part, by revenue from  
22 present rates, which is presented in my testimony. In addition, the CCOSS is used  
23 as the basis for determining the baselines for the PCRF, the TCRF, and the DCRF.

1                   Finally, I developed the proposed base revenue increases among the Texas  
2                   retail customer classes, and I have designed rates in such a way as to bring each  
3                   class to its full cost of service. The fundamental principles utilized in the proposed  
4                   rate design are based on cost causation. My testimony demonstrates that SPS's  
5                   proposed sales revenue requirement has been developed in order to move each class  
6                   to the cost of providing service to that class. In addition, the individual rates are  
7                   designed so the rates for each class will adequately recover the proposed revenue  
8                   requirement by customer class and the rates will provide rational price signals to  
9                   customers. I recommend the Commission approve the proposed rate design.

10                   In summary, I recommend that the Commission approve SPS's calculation  
11                   of present revenues, proposed cost allocation, proposed base rates, tariffs and  
12                   baselines for the PCRf, TCRf, and DCRf.

13   **Q.    Are you the only SPS witness on cost allocation and rate design in this**  
14   **proceeding?**

15   A.    No, Jannell E. Marks testifies on cost allocation and rate design issues. Her  
16   testimony:

- 17           (1)   describes SPS's load research function and the load research information  
18               that serves as the primary basis for the development of Updated Test Year  
19               demand allocation factors; and
- 20           (2)   discusses the weather normalization of kilowatt-hour ("kWh") sales and  
21               system peaks.

- 1    **Q.    Will your testimony and certain schedules you sponsor be updated to replace**  
2           **estimated billing determinants for the Update Period (October 1, 2020 through**  
3           **December 31, 2020) with the actual billing determinants for that period?**
- 4    A.    Yes. As explained by SPS witness William A. Grant, SPS is using an Updated Test  
5           Year in this case to determine its revenue requirement. Specifically, in determining  
6           its proposed revenue requirement, SPS replaced the first 3 months of the Test Year  
7           (October 2019 – December 2019) with the 3 months of the “Update Period”  
8           (October 2020 – December 2020). This election necessarily requires that certain  
9           costs provided in SPS’s Application will be based on estimates.
- 10           SPS will file an update 45 days after filing its Application that will replace  
11           the Update Period estimates with actual numbers. As discussed below, I have relied  
12           on estimated Updated Test Year data for certain calculations in order to match the  
13           period used to allocate costs with the period in which the costs were incurred. When  
14           SPS files its update, I will update the calculations that affect jurisdictional  
15           allocation, customer class cost allocation, and present revenues to reflect the actual  
16           billing determinants for the Update Period.
- 17   **Q.    Were Attachments RML-RD-1 through RML-RD-10 (CD), the RFP schedules**  
18           **that you sponsor, and the portions of the Executive Summary that you sponsor**  
19           **prepared by you or under your direct supervision and control?**
- 20   A.    Yes.
- 21   **Q.    Do you incorporate the RFP schedules and the portion of the Executive**  
22           **Summary shown to be sponsored or co-sponsored by you into your testimony?**
- 23   A.    Yes.

1 **III. RATE FILING PACKAGE SCHEDULES**

2 **Q. Please list the RFP schedules that you sponsor or co-sponsor in this case.**

3 A. I sponsor or co-sponsor the RFP schedules listed in Table RML-RD-1:

4 **Table RML-RD-1**

|            |                                                                                                |
|------------|------------------------------------------------------------------------------------------------|
| Schedule H | 12.5a, 12.5f and 12.6a                                                                         |
| Schedule O | 1.1, 1.2, 1.3, 1.4, 1.7, 1.8, 1.9, 1.10, 3.1, 3.2, 3.3, 4.1, 4.2, 6.1, 6.2, 6.3, 7.2, and 10.3 |
| Schedule P | 1.1, 1.2, 1.3, 1.4, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, and 13                                 |
| Schedule Q | 1, 1.1, 3, 4.1, 4.2, 5.3, 6, 7, 8.5, and 8.9                                                   |

5 **Q. Please list the RFP schedules that you will update as part of SPS's 45-day**  
6 **update filing?**

7 A. As part of SPS's update filing, I will update the following schedules to replace  
8 forecasted or estimated data for the Update Period with actual data:

- 9
  - Schedule H – 12.5f, and 12.6a;
  - Schedule O – 1.1, 1.2, 1.3, 1.4, 1.7, 1.10, 3.1, 3.3, 4.1, 6.1, 6.2, and 7.2;
  - Schedule P – P, 1, 1.1, 1.2, 1.3, 1.4, 2, 3, 4, 5, 6, 7, 8, 10, 11, and 13; and
  - Schedule Q – 1, 7, 8.5, 8.8, and 8.9.

13 **A. The H Schedules**

14 **Q. What do the H schedules address?**

15 A. The H schedules that I sponsor contain information regarding the SPS supply and  
16 load, as well as the demand and sales during the Test Year and Update Period.  
17 Schedule H-12.5a, contains information regarding line losses and the systems own  
18 use. Schedule H-12.5f contains the unadjusted on-system wholesale and retail sales  
19 for the Test Year and Update Period, with the retail sales broken out by jurisdiction.

Schedule H-12.5f also breaks the Texas retail sales into Residential, Commercial and Industrial, Street Lights, and Other Public Authorities. Schedule H-12.6a contains the minimum load and peak demand for each month of the Test Year and Update Period and the three calendar years preceding the Test Year. This schedule includes forecasted data for the Update Period. SPS witness Bennie F. Weeks co-sponsors Schedule H-12.6a. For Schedule H-12.6a, I support the total system peak demand information.

**B. The O Schedules**

**Q. What information is contained in the O-1 schedules that you sponsor?**

A. The O-1 schedules that I sponsor contain information regarding customer counts, sales data, and demand data:

- Schedule O-1.1 contains Test Year and Update Period data by customer class, including average number of customers, year-end number of customers, Test Year and Update Period adjusted number of customers, Test Year and Update Period kWh sales, results of weather normalization, changes in customer composition, other increases or decreases in sales, and total adjusted kWh sales. This schedule includes forecasted data for the Update Period.
- Schedule O-1.2 contains the same information as Schedule O-1.1, except the information is broken out by month for the Test Year and Update Period.
- Schedule O-1.3 contains unadjusted Test Year and Update Period data by class for each month of the Test Year and Update Period for coincident peaks (“CP”) at the source and at the meter, non-coincident peaks (“NCP”) at the source and at the meter, energy sales at the source, energy sales by voltage level at the meter, and monthly class coincidence and load factors based on load research for the Test Year, Update Period, and three previous years. I co-sponsor this schedule with SPS witness Jannell E. Marks. On this schedule, I support the underlying billing determinants (kWh) data used to prepare the schedule.

- 1                   • Schedule O-1.4 contains adjusted Test Year and Update Period data by  
2                   class for each month of the Test Year and Update Period for CPs at the  
3                   source and at the meter, NCPs at the source and at the meter, energy  
4                   sales at the source, energy sales by voltage level at the meter, and  
5                   monthly class coincidence and load factors based on load research for  
6                   the Test Year, Update Period, and three previous years. I co-sponsor  
7                   this schedule with Ms. Marks. This schedule includes forecasted data  
8                   for the Update Period. On this schedule, I support the underlying billing  
9                   determinants (kWh) data used to prepare the schedule.
- 10                  • Schedule O-1.7 contains data for the Texas retail jurisdiction only,  
11                  including adjusted kilowatt (“kW”) billing demand, adjustments made  
12                  to Test Year and Update Period kW billing demand, and unadjusted kW  
13                  billing demands. This schedule includes forecasted data for the Update  
14                  Period.
- 15                  • Schedule O-1.8 contains a narrative explanation of all adjustments made  
16                  to the Test Year and Update Period.
- 17                  • Schedule O-1.9 contains total system and Texas retail peak demand by  
18                  class for the Test Year and Update Period and for each month of the  
19                  Test Year and Update Period. I co-sponsor this schedule with Ms.  
20                  Marks. On this schedule, I support the underlying billing determinants  
21                  (kWh) data used to prepare the schedule.
- 22                  • Schedule O-1.10 contains the unadjusted Test Year and Update Period  
23                  kWh for the entire system and for the Texas retail jurisdiction, along  
24                  with the percentage breakdown of class sales in each revenue class.

25   **Q.     What information is contained in the O-3 schedules that you sponsor?**

26   A.     The O-3 schedules provide information regarding the number of customers and the  
27           adjustments to the customer information. The information is broken down by class  
28           and by month. Schedules O-3.1 and O-3.3 include forecasted data for the Update  
29           Period.

30   **Q.     What information is contained in the O-4 schedules that you sponsor?**

31   A.     The O-4 schedules reflect the revenue impact of adjustments made to kWh sales  
32           and kW demand, including rate annualization adjustments, weather normalization  
33           adjustments, customer adjustments, and other adjustments. Schedule O-4.1  
34           includes forecasted data for the Update Period.



1   **Q.     Please describe the O-6 schedules you sponsor.**

2   A.     I sponsor two: Schedules O-6.1 and O-6.2. Schedule O-6.1 contains the unadjusted  
3           kWh sales by month for the Test Year and Update Period. Schedule O-6.2 contains  
4           adjusted kWh sales by month for the Test Year and Update Period. Both of these  
5           schedules include forecasted data for the Update Period.

6   **Q.     Please describe the O-7 schedule you sponsor.**

7   A.     I sponsor Schedule O-7.2, which contains twelve years of monthly sales data,  
8           including kWh sales at the meter by class and voltage level for the Texas  
9           jurisdiction, kWh at the source by class and voltage level for the Texas retail  
10          jurisdiction, total system kWh sales at the source and at the meter, and total system  
11          off-system kWh sales at the source and at the meter.

12  **Q.     What information is presented in the O-10 schedule you sponsor?**

13  A.     I sponsor Schedule O-10.3, which contains information regarding the price of  
14          electricity over a number of years, including both historical and forecasted periods.

15  **C.     The P Schedules**

16  **Q.     In Table RML-RD-1, you also indicated that you sponsor a number of P**  
17          **schedules. What is contained in Schedule P?**

18  A.     Schedule P is SPS's class cost of service analysis. As noted in Table RML-RD-2  
19          (next page), Schedule P-1 provides the rates of return by rate schedules and by  
20          classes:

**Table RML-RD-2**

| <b>Schedule P</b> | <b>Topic</b>                                                                                                                |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------|
| 1.1               | Contains summaries of the rate of return and relative rates of return under proposed rate schedules using proposed classes. |
| 1.2               | Contains summaries of the rate of return and relative rate of return under existing rate schedules using proposed classes.  |
| 1.3               | Contains summaries of the rate of return and relative rate of return under existing rate schedules using existing classes.  |
| 1.4               | Contains summaries of the rate of return and relative rate of return under proposed rate schedules using existing classes.  |
| 1.5               | Not applicable to SPS because SPS is an investor-owned utility.                                                             |

2 **Q. What information appears in Schedule P-2?**

3 A. Schedule P-2 summarizes the allocation to customer classes of operation and  
4 maintenance (“O&M”) expense by FERC account, depreciation expense, and any  
5 other revenue deductions.

6 **Q. What information appears in Schedule P-3?**

7 A. Schedule P-3 summarizes the allocation to customer classes of rate base, including  
8 gross plant or net plant by FERC account, accumulated depreciation, construction  
9 work in progress by function, materials and supplies inventory, cash working  
10 capital by function, prepayments by function, and any other rate base items.

- 1   **Q.     What information is contained in Schedules P-4 and P-5?**
- 2   A.     Schedule P-4 contains a separation of expenses by classification (e.g., demand,  
3           energy, and customer). Similarly, Schedule P-5 contains a separation of each  
4           functional component of rate base by classification.
- 5   **Q.     What does Schedule P-6 address?**
- 6   A.     Schedule P-6 contains the return levels at present and proposed rates for unit  
7           component costs by classification, and by both proposed and existing classes.
- 8   **Q.     What is contained in Schedule P-7?**
- 9   A.     Schedule P-7 contains the allocation factors used to allocate costs among customer  
10          classes, along with supporting information and a narrative explanation of how the  
11          allocation factors were derived.
- 12   **Q.     What does Schedule P-8 address?**
- 13   A.     Schedule P-8 contains a listing of classification factors, including the designation  
14          of the classification factor and the percent of total costs assigned to each  
15          classification. The schedule also contains a narrative explanation of the derivation  
16          of the classification factors.
- 17   **Q.     What is included in Schedule P-9?**
- 18   A.     That schedule contains a listing of the demand and energy loss factors used in the  
19          CCOSS, by class and by voltage level. I utilize the information in this schedule to  
20          calculate loss adjusted kWh.
- 21   **Q.     What does Schedule P-10 contain?**
- 22   A.     Schedule P-10 contains Test Year and Update Period adjusted payroll expense  
23          reported by function and by FERC account.

- 1    **Q.    Please explain what is included in Schedule P-11.**
- 2    A.    Schedule P-11 contains a distribution plant study by FERC account. I co-sponsor
- 3    this schedule with SPS witness Mark P. Moeller. The study shows:
- 4           •    the percentage split between primary and secondary cost components;
- 5           •    the percentage split between demand and customer cost components;
- 6           •    the numbers of transformers, and their respective original costs;
- 7           •    the number of meters and their replacement cost by customer class and type
- 8           of meter; and
- 9           •    the meter installation original or replacement cost by customer class and
- 10    type of meter.
- 11   **Q.    What does Schedule P-12 contain?**
- 12   A.    Schedule P-12 explains the rationale for selecting each allocation methodology
- 13   used in the cost of service.
- 14   **Q.    What is included in Schedule P-13?**
- 15   A.    Schedule P-13 contains a summary schedule showing the allocation factors that
- 16   differ from those approved in SPS's last base rate case, Docket No. 47527.
- 17   **D.    The Q Schedules**
- 18   **Q.    In Table RML-RD-1, you listed a number of Q schedules that you sponsor.**
- 19   **Please explain the general purpose of Q schedules.**
- 20   A.    The Q schedules address rate design. I sponsor some of the Q schedules. Mr. Grant
- 21   and Ms. Marks sponsor the remaining Q schedules.
- 22   **Q.    What do Schedules Q-1 and Q-1.1 contain?**
- 23   A.    Both schedules contain revenue summaries in tabular form by class and for the
- 24   entire system. Schedule Q-1 relies on forecasted data for the Update Period. I
- 25   co-sponsor Schedule Q-1.1 with Mr. Grant.

- 1   **Q.     What does Schedule Q-3 address?**
- 2   A.     Schedule Q-3 contains information regarding proposed changes in miscellaneous  
3           charges, including a description of the charge, the current charge amount, the  
4           proposed charge amount, and the justification for the proposed change. SPS is not  
5           proposing any changes in miscellaneous charges.
- 6   **Q.     Do you also sponsor the Q-4 schedules?**
- 7   A.     Yes. Schedule Q-4.1 contains the present and proposed classes and designations.  
8           Schedule Q-4.2 contains the rationale for any changes in class structures or rate  
9           design. SPS is not proposing changes in customer class structures and rate design,  
10          other than adjustments in the rates resulting from changes in class cost of service,
- 11   **Q.     Please describe the Q-5 schedule that you sponsor.**
- 12   A.     In Schedule Q-5.3, I provide a description of the method used to develop demand  
13          estimates, including the sources of the data used to develop the estimates. I  
14          co-sponsor this schedule with Ms. Marks. For this schedule, I provide the data on  
15          billing determinants used to develop the demand estimates from load research  
16          directed by Ms. Marks.
- 17   **Q.     What is Schedule Q-6?**
- 18   A.     Schedule Q-6 requires a justification for consumption level-based rates, such as  
19          inclining or declining block rates.
- 20   **Q.     What is Schedule Q-7?**
- 21   A.     Schedule Q-7 is the proof of revenue statement showing the expected adjusted  
22          billing units, the proposed rates, and the resulting base rate revenues. The proof of

1 revenue is broken out by class. This schedule relies on forecasted data for the  
2 Update Period. I support the calculation of revenues at present rates.

3 **Q. What does Schedule Q-8 address?**

4 A. Schedule Q-8 contains several sub-schedules that summarize rate design. Schedule  
5 Q-8.5 contains estimated billing determinants for peak and off-peak periods for all  
6 classes for which hourly demand data is available for customers collectively  
7 accounting for over 50% of class sales. This schedule relies on forecasted data for  
8 the Update Period. Schedule Q-8.8 contains a complete set of SPS's proposed  
9 changes to its rate schedules. Schedule Q-8.9 contains a bill comparison between  
10 present and proposed rates for the residential and small commercial classes.

1                    **IV.    JURISDICTIONAL ALLOCATION FACTORS**

2    **Q.    Please describe SPS's need for jurisdictional allocation factors.**

3    A.    SPS maintains retail operations in Texas and New Mexico, and it has wholesale  
4           operations regulated by FERC. Because a multi-jurisdictional utility such as SPS  
5           incurs joint and common costs to provide electric service to its customers across  
6           jurisdictions, it is necessary to allocate such costs among customer jurisdictions to  
7           develop consistent, just, and reasonable rates. In determining the utility's revenue  
8           requirement associated with a jurisdiction, the jurisdictional allocation factors are  
9           multiplied by the utility's relevant costs to calculate the portion of such costs for  
10          which the jurisdiction is responsible.

11   **Q.    Are you the only SPS witness who addresses the jurisdictional allocation of**  
12       **SPS's costs?**

13   A.    No. Ms. Niemi, whose testimony appears in the Revenue Requirement phase of  
14          the case, supports the jurisdictional cost of service. I provide Ms. Niemi with the  
15          Texas retail, New Mexico retail, and firm wholesale allocation factors for  
16          production and transmission capacity. Those are based upon kW demand at the  
17          SPS system peak. In addition, I provide Ms. Niemi with the Texas retail, New  
18          Mexico retail, and firm wholesale shares of metered and line loss-adjusted shares  
19          of energy consumed throughout the Update Period, measured in kWh. She uses  
20          those fundamental allocation factors, as well as others she derives, to determine the  
21          Texas retail jurisdictional revenue requirement.

1     **Q.     How does SPS allocate costs among its customer jurisdictions?**

2     A.     SPS develops three main allocation factors for the allocation of costs to the three  
3             customer jurisdictions of Texas retail, New Mexico retail, and firm wholesale  
4             requirements service:

5                     1. a production-related 12 Coincident Peak (“12-CP”) demand allocation  
6                     factor for the allocation of power production rate base, O&M,  
7                     depreciation, taxes, and other costs;

8                     2. a transmission-related 12-CP demand allocation factor for the allocation  
9                     of transmission rate base, O&M, depreciation, taxes, and other costs;  
10                    and

11                    3. a line loss-adjusted kWh energy allocation factor for the allocation of  
12                    production non-fuel energy costs including rate base, O&M,  
13                    depreciation, taxes, and other costs.

14             Please refer to Attachment RML-RD-1 for the jurisdictional allocation factors.

15    **Q.     Are the methods and approaches used to allocate costs among its customer**  
16             **jurisdictions the same as those used in SPS’s last base rate case, Docket**  
17             **No. 49831?**

18    A.     Generally, yes. SPS is not proposing any changes to the methods or approaches  
19             used to allocate costs among jurisdictions from those used in Docket No. 49831,  
20             which was resolved through settlement. However, SPS is proposing to allocate  
21             costs associated with the Hale Wind Project (“Hale”) and Sagamore differently  
22             from how SPS allocated Hale in Docket No. 49831.

23    **Q.     How are costs associated with Hale and Sagamore allocated?**

24    A.     Costs for Hale and Sagamore are allocated between the jurisdictions according to  
25             line loss-adjusted energy, which is discussed later in this testimony. Energy  
26             production at Hale and Sagamore is subject to the varying forces of wind at any  
27             given time, and as such, Hale and Sagamore are considered an energy resource  
28             rather than a capacity resource.



1     **Q.     Do Hale and Sagamore provide capacity value?**

2     A.     As noted in the Commission’s Order in Docket No. 46936, Hale and Sagamore  
3             were not built because of the inadequacy of existing capacity or a need for  
4             additional capacity.<sup>2</sup> Instead, these projects were built to provide energy cost  
5             savings. A Southwest Power Pool (“SPP”) determination of capacity value from  
6             Hale and Sagamore would be an additional benefit to energy cost savings, but  
7             additional capacity was not the reason for their construction.<sup>3</sup> At this time, neither  
8             Hale nor Sagamore has capacity accreditation from SPP. In addition, Sagamore  
9             does not have firm transmission rights.

10    **Q.     Did you make any adjustments when developing the Updated Test Year**  
11       **jurisdictional allocators?**

12    A.     Yes. I adjusted the customer count for each customer class to make it a year-end  
13             count, which affected the kWh and kW contributions to system peak and non-  
14             coincident class peak. To do this, I first determined estimated customer count at  
15             the close of the Update Period. I then used the end of Update Period number to  
16             annualize the customer count for each customer class.

17    **Q.     Did any events related to wholesale customers affect Test Year jurisdictional**  
18       **allocators?**

19    A.     Yes. First, SPS wholesale customer Tri-County Electric Cooperative has become  
20             part of Golden Spread Electric Cooperative, Inc. (“GSEC”), another SPS wholesale

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<sup>2</sup> *Application of Southwestern Public Service Company for Approval of Transactions with ESI Energy LLC, and Invenergy Wind Development North America, LLC to Amend a Certificate of Convenience and Necessity for Wind Generation Projects and Associated Facilities in Hale County, Texas and Roosevelt County, New Mexico, and for Related Approvals*, Docket No. 46936, Order at 2, 19-20, Findings of Fact (“FoF”) 95-96 (May 25, 2018).

<sup>3</sup> *Id.*

1 customer, and no longer takes firm requirements production capacity service from  
2 SPS after June 2020. As a result, 12-CP production capacity and kWh energy  
3 applicable to wholesale customers during the historical test year is reduced for the  
4 Test Year. Second, SPS wholesale customer Lubbock Power & Light will reduce  
5 its transmission capacity requirement from SPS after May 2021. As a result, 12-  
6 CP transmission capacity applicable to wholesale customers is reduced for the Test  
7 Year.

8 **Q. Are the jurisdictional allocation factors adjusted for weather?**

9 A. Yes. Ms. Marks discusses how the SPS energy consumption and system peaks are  
10 adjusted for the effects of weather on wholesale and retail customers. On a 12-CP  
11 basis, the weather adjustment represents a 0.07% decrease in the Production peaks  
12 and a 0.05% decrease in the Transmission peaks that occurred during the Updated  
13 Test Year. The weather adjustment currently represents a 0.59% reduction in kWh  
14 during the Updated Test Year among the three SPS jurisdictions. At this time, it is  
15 expected that weather normalization will affect the update to actual information for  
16 the last three months of the Updated Test Year. The Updated Test Year currently  
17 has three months of forecasted information for system peaks and most customer  
18 classes, which will be updated to actual data in SPS's update filing. The forecasted  
19 information is based upon normal weather; hence, no weather normalization is  
20 required. The updated actual data will almost certainly reflect some weather  
21 abnormalities and will require a weather normalization adjustment.

1   **Q.    What line loss factors did you apply to the demand and energy data in**  
2       **determining the jurisdictional allocation factors?**

3    A.    I used the line loss factors from the study presented in Docket No. 47527 to  
4       determine the jurisdictional allocation factors. Those line loss factors are set forth  
5       in Schedule O-6.3.

6   **Q.    Do the proposed jurisdictional demand and energy allocations result in a fair**  
7       **separation of costs among SPS's three rate jurisdictions?**

8    A.    Yes. The proposed allocation factors reasonably and consistently allocate costs  
9       among SPS's three rate jurisdictions on a year-round basis.

1                                    **V.    DEVELOPMENT OF PRESENT REVENUE**

2    **Q.    Why is it necessary to calculate present revenue?**

3    A.    It is necessary to calculate revenues at present rates to determine whether the utility  
4           is recovering its cost of service under those rates. If the present revenues are lower  
5           than the utility’s test year cost of service, the utility should be allowed to increase  
6           rates.

7    **Q.    Is the present revenue calculation developed by customer class?**

8    A.    Yes. As reflected in my Attachment RML-RD-3, the present revenues are  
9           calculated by class, and then aggregated to arrive at the Texas retail total at present  
10          rates.

11   **Q.    What information is required for SPS to calculate present revenue?**

12   A.    Billing determinants must be summarized for each class. Billing determinants are  
13          metered kW for demand charges, metered kilovolt-ampere for large demand-billed  
14          customers, metered kWh for energy charges, and the number of bills in each class  
15          for the service availability charge. The billing determinants are then multiplied by  
16          the present rates set forth in SPS’s approved tariffs.

17   **Q.    How does SPS obtain billing determinants?**

18   A.    Updated Test Year billing determinants are obtained from the Xcel Energy  
19          Customer Resource System (“CRS”), which is the retail customer billing system.  
20          Those billing determinants are then adjusted to reflect normalized weather,  
21          year-end customer count, and customer load changes during the Updated Test Year.

1   **Q.    Were there any specific adjustments to Updated Test Year billing**  
2       **information?**

3    A.    Yes. There are three adjustments. First, the Updated Test Year was adjusted to  
4       annualize load increases that occurred during the Updated Test Year for two Large  
5       General Service – Transmission (“LGS-T”) customers. With the annualization of  
6       the load increases, billing determinants for those customers are based upon their  
7       current loads on a 12-month basis for the Updated Test Year.

8               Second, billing determinants are adjusted to reflect normalized weather, as  
9       calculated by Ms. Marks. Ms. Marks discusses the process of weather  
10      normalization more thoroughly, with the end result being a decrease to Texas retail  
11      Updated Test Year kWh sales of approximately 0.31%. Weather-normalization is  
12      necessary to ensure that the billing determinants, and hence the present revenues,  
13      are not skewed by unusual weather during the Updated Test Year. Billing and  
14      allocation factors are based upon a weather-normalized forecast for the Update  
15      Period. With the update to the actual billing for the months of the Update Period,  
16      weather normalization will be updated for those months as well.

17             Third, billing determinants were adjusted to Updated Test Year year-end  
18      levels of customers in each customer class. This adjustment provides an on-going  
19      level of billing determinants because it is based on SPS customer levels in the last  
20      month of the Update Period.

21   **Q.    Do the billing determinants reflect 12 months of billing?**

22    A    Yes. Due to the billing cycle, a customer may receive 11, 12, or 13 bills in a given  
23       12-month period. However, customer class billing data is adjusted so that it is  
24       applicable to the 12 months of the Updated Test Year. Billings that occurred during

1 the Updated Test Year for usage before January 1, 2020 are therefore excluded, and  
2 conversely, billings that occurred after the Updated Test Year for usage through  
3 December 31, 2020 will be included in the update to actual data.

4 **Q. Are revenues recorded in the Updated Test Year based upon the rates that**  
5 **were charged in the Updated Test Year?**

6 A. Not for the entire 12 months ended December 31, 2020. Revised base rates from  
7 Docket No. 49831 went into effect on September 1, 2020. For the previous eight  
8 months, rates from Docket No. 47527 were in effect. In order to determine the  
9 appropriate level of base rate revenue change, the historical test year billing  
10 determinants are multiplied by the base rates that went into effect on September 1,  
11 2020 for the entire 12-month period, not just the four months that began on  
12 September 1, 2020.

13 **Q. Please explain how Updated Test Year revenues are calculated.**

14 A. The applicable charge is applied to the Updated Test Year number of adjusted  
15 customer bills, billing demands, and energy totals for each customer class to  
16 determine annual revenues, which is then summed to determine Texas retail  
17 revenues at present rates. The resulting present revenues total \$622,155,174, as  
18 shown on Attachment RML-RD-3, page 10.

1 **VI. CLASS COST OF SERVICE STUDY**

2 **Q. What do you address in this section of your testimony?**

3 A. I discuss the CCOSS, which:

- 4 • allocates Texas retail costs to the customer classes based upon how each  
5 class causes those costs to be incurred;
- 6 • functionalizes those costs to the electric utility functions necessary for SPS  
7 to provide service; and
- 8 • classifies those costs according to the component of electric service that  
9 applies to each function.

10 **Q. Please summarize what the CCOSS presents.**

11 A. In addition to the allocation, functionalization, and classification of the proposed  
12 Texas retail revenue requirement, the CCOSS compares the recovery of costs under  
13 present rates from each customer class to the cost to provide service to each  
14 customer class, and provides cost-based pricing information per unit (\$/kWh,  
15 \$/customer, etc.) that can be used in developing proposed rates.

16 **A. Functionalization**

17 **Q. How many functions did SPS use for the functionalization analysis?**

18 A. Texas retail costs are categorized into sixteen functions, as shown in Attachment  
19 RML-RD-4 and listed in Table RML-RD-3, presented below in Section VI.B.,  
20 Classification. These are the same functions used for customer class cost allocation  
21 in SPS's last base rate case, Docket No. 49831, and in SPS's last fully litigated base  
22 rate case, Docket No. 43695.

23 **B. Classification**

24 **Q. Please explain the second step of the CCOSS.**

25 A. The second step is to classify the costs into the three categories that reflect the cost  
26 drivers. Those cost classifications are:

- Customer costs – costs related to establishing and managing service to customers;
- Demand costs – costs that result from the kW demand imposed by customers; and
- Energy costs – costs associated with the energy or kWh consumed by customers over the course of the Updated Test Year.

These three cost classifications correspond to the primary types of charges used to recover costs from customers:

- Service Availability Charges (sometimes described as customer charges), which are typically fixed monthly amounts;
- Demand charges (sometimes described as capacity charges), which are based on kW; and
- Energy charges, which are based on kWh.

The following table maps each of the sixteen functions to the type of charge used to recover the costs associated with that function:

**Table RML-RD-3**

| Function                                            | Cost Classification |        |        |
|-----------------------------------------------------|---------------------|--------|--------|
|                                                     | Customer            | Demand | Energy |
| Production Demand (“DPROD”)                         |                     | X      |        |
| Purchased Capacity (“PURCHCAP”)                     |                     | X      |        |
| Transmission Interconnect (“TRANINTER”)             |                     | X      |        |
| Production Energy (“PRODENE”)                       |                     |        | X      |
| Transmission System (“TRANSYS”)                     |                     | X      |        |
| Transmission Radial Lines (“TRANRAD”)               |                     | X      |        |
| Distribution Substations (“DISTSUB”)                |                     | X      |        |
| Distribution Primary Lines (“DISTPRI”)              |                     | X      |        |
| Distribution Secondary Lines (“DISTSEC”)            |                     | X      |        |
| Distribution Line Transformers (“DISTLT”)           |                     | X      |        |
| Distribution Service Laterals (“DISTSERV”)          | X                   |        |        |
| Metering (“METERING”)                               | X                   |        |        |
| Lighting (“LIGHTING”)                               | X                   |        |        |
| Meter Reading (“METREAD”)                           | X                   |        |        |
| Customer Accounting, Sales & Service (“CUSTACCTSS”) | X                   |        |        |
| Other (“CUSTOTH”)                                   | X                   | X      | X      |



1   **Q.     Why are Customer Other costs allocated to all three cost classifications?**

2   A.     The Customer Other function captures costs and credits that are attributable to all  
3           of the other cost functions. Customer deposits are the central item in that function.  
4           The Customer Other function is credited across all three cost classifications because  
5           customer deposits secure payment of customer bills which result from the service  
6           SPS provides across all cost functions and classifications.

7   **C.     Allocation**

8   **Q.     What are the customer classes among which SPS allocates costs?**

9   A.     In the CCOSS, SPS allocates costs among the following customer classes:

- 10                 • Residential Service;
- 11                 • Small General Service;
- 12                 • Secondary General Service;
- 13                 • Small Municipal & School Service;
- 14                 • Large Municipal Service;
- 15                 • Large School Service;
- 16                 • Primary General Service;
- 17                 • LGS-T;
- 18                 • Municipal & State Street Lighting Service; and
- 19                 • Guard & Flood Lighting Service.

20           The use of these classes is consistent with the Unanimous Stipulation in Docket  
21           No. 49831.

22   **Q.     How did you develop the allocation factors for the classes?**

23   A.     The allocation factors for the demand and energy functions are based upon  
24           customer class kW and kWh information from the Updated Test Year, adjusted for

1 line losses. Allocation factors for customer-related functions are based upon  
2 customer class counts, weighted as applicable by replacement costs of meters,  
3 service lines, meter reading time, and billing resources.

4 **Q. For cost allocation purposes, are any of the classes listed above further broken**  
5 **down?**

6 A. Yes. Costs allocated to Large Municipal Service and Large School Service  
7 distinguish between service taken at primary and secondary voltages. Breaking  
8 these two rate classes into primary and secondary is appropriate so that customers  
9 that do not use parts of the distribution system are not charged for them. For both  
10 the Large Municipal and Large School customer classes, secondary voltage  
11 distribution capacity costs are allocated solely to secondary voltage customers  
12 because customers taking service at primary voltage do not access the SPS  
13 secondary distribution system. It is therefore appropriate to allocate secondary  
14 distribution system costs to customers taking service at secondary voltage, but not  
15 to customers taking service at primary voltage.

16 **Q. How did you calculate the unadjusted demand at the time of the monthly**  
17 **peak?**

18 A. For those customer classes that do not have an Interval Data Recording (“IDR”)  
19 meter installed at each service location, the class’s demand at the time of the system  
20 peak is calculated by applying the monthly customer class load factors at system  
21 peak to the monthly sales for that class. The customer class load factors at system  
22 peak are determined through the use of load research, which is obtained from IDR  
23 meters installed at a representative sample of customers in those customer classes.

1 Ms. Marks discusses load research in more detail in her direct testimony. For those  
2 customer classes in which all customers have IDR meters, such as LGS-T, the  
3 demand is based upon actual metered data at the time of system peak.

4 **Q. Please turn now to the monthly class peak. How did you calculate the demand**  
5 **at the monthly class peak?**

6 A. I calculated each class's demand at the time of the NCP by applying the monthly  
7 class peak load factors derived from load research to the monthly energy sales by  
8 customer class. The NCP represents the highest level of demand from each  
9 customer class during the year, independent of the system peak, and is used to  
10 allocate substation costs, primary voltage costs, and secondary voltage costs.

11 **Q. Did you make any adjustments to the class demands at the time of the monthly**  
12 **system peaks?**

13 A. Yes. Because the calculated peak hour loads for the sample customer classes are  
14 estimates, the sum of those demands, adjusted to generation level, will almost never  
15 equal SPS's total system load. To account for this difference, the calculated peaks  
16 for each of the sample classes are adjusted on a percentage basis so that the sum of  
17 all customer class demands at peak equals the system load at the hour of SPS's  
18 monthly system peak demand. To do that, each class's demand contribution relative  
19 to the sum of customer class demands as calculated through load research factors  
20 is applied to the total difference between the calculated peaks and the SPS system  
21 peaks. Class peaks based upon readings from IDR meters for all customers in the  
22 applicable customer class received no adjustment, as there is no sampling error in  
23 those classes. Both the monthly system peak demand by class and monthly class  
24 NCP demands are adjusted through this proportional allocation process.

1                    *I. Allocation of Production and Transmission Investment*

2    **Q. How are production investment costs allocated among the customer classes?**

3    A. Steam and Other Production capacity investment (which does not include Hale and  
4       Sagamore) is allocated among customer classes using the DPROD allocation factor,  
5       which is developed using the line loss-adjusted Average and Excess 4-Coincident  
6       Peak Demand (“AED 4-CP”) at the monthly production peak for the four peak  
7       months of June through September. This is consistent with the cost allocation  
8       method approved in Docket No. 43695 and is consistent with SPS’s base rate filings  
9       in Docket Nos. 45524, 47527, and 49831.

10   **Q. Are the Hale and Sagamore costs allocated using the AED 4-CP method?**

11   A. No. Hale and Sagamore costs are allocated by line loss-adjusted kWh. As  
12       discussed in the jurisdictional allocation section of my testimony, Hale and  
13       Sagamore are not considered capacity resources. This topic was addressed in the  
14       Commission’s Order in Docket No. 46936.<sup>4</sup> A line loss-adjusted kWh allocation,  
15       generally used for the allocation of energy-related costs, is appropriate because  
16       Hale and Sagamore are energy resources with output that varies by month and  
17       season.

18   **Q. Why is the kWh energy allocation for Hale and Sagamore not weighted by**  
19       **monthly expected production, as SPS proposed in Docket No. 49831 for Hale?**

20   A. While the generation from Hale and Sagamore will vary each month according to  
21       the level of wind, it is difficult to predict the level of generation each month. Over

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<sup>4</sup>*Application of Southwestern Public Service Company for Approval of Transactions with ESI Energy, LLC and Invenergy Wind Eevelopment North America LLC, to Amend a Certificate of Convenience and Necessity for Wind Generation Projects and Associated Facilities in Hale County, Texas and Roosevelt County, New Mexico, and for Related Approvals, Docket No. 46936, Order at 2, 19-20, FoF 95-96.*

1 the course of the year, an energy allocation is expected to provide a reasonable and  
2 fair representation of how Hale and Sagamore operate.

3 **Q. How are transmission investment costs allocated to the customer classes?**

4 A. The majority of transmission investment is allocated to customer classes using the  
5 Transmission Demand (“DTRAN”) allocator, which is developed using the line  
6 loss-adjusted AED 4-CP demands at the monthly transmission peak for the four  
7 peak months of June through September. This is consistent with the cost allocation  
8 method approved in Docket No. 43695 and is consistent with SPS’s base rate filings  
9 in Docket Nos. 45524, 47527, and 49831.

10 The Transmission Radial (“DTRANRAD”) allocator is used to allocate the  
11 costs of radial transmission facilities in FERC Account Nos. 350 Land Rights, 354  
12 Towers and Fixtures, 355 Poles & Fixtures, and 356 Overhead Conductor, all of  
13 which are directly assigned to the Texas retail customer classes that take service off  
14 of radial lines. Finally, the costs of generation interconnection facilities in FERC  
15 Account No. 353 Station Equipment are allocated using the Transmission  
16 Interconnect (“DPRODTI”) allocator, which applies to transmission facilities that  
17 interconnect generation plant. The DPRODTI costs are allocated on an AED 4-CP  
18 basis at the production system peak.

19 **Q. Please explain how the AED 4-CP allocation factors for production and**  
20 **transmission investment are calculated.**

21 A. There are two separate AED 4-CP calculations – one that applies to production  
22 investment costs (DPROD), and another that applies to transmission investment  
23 costs (DTRAN), both of which are included in my workpapers provided as

Attachment RML-RD-10(CD), WP Jurisdictional Allocations. There are separate AED 4-CP allocations for production and transmission system costs because: (1) throughout the year, the production system can peak at a different time each month than the transmission system; and (2) the transmission system peak is significantly larger than the production system peak. The differences in the time and levels of production and transmission system peaks are caused primarily by differences in demands from firm wholesale customers. Wholesale customers such as GSEC and the New Mexico electric cooperatives take transmission service from SPS, but provide a significant percentage or all of their production requirements from their own facilities or purchased power arrangements. In addition, the usage characteristics of the loads served by the wholesale transmission service customers vary from the usage characteristics of SPS's retail load. The difference in the source of power supply and the differences in the load characteristics for wholesale transmission customers can cause a difference in the date and time of the monthly SPS production peak compared to the transmission peak.

**Q. What method did you use to calculate SPS's system load factors for the weighting of 4-CP excess demand compared to average demand?**

A. SPS's system load factor is based upon the percentage of the average annual load compared to the system peak demand. There are two separate system load factors that are inputs to the allocation of capacity-related costs: (1) a production system load factor for production capacity-related costs, and (2) a transmission system load factor for transmission capacity-related costs. The main difference between the

1 production and transmission system load factors is that the transmission factor  
2 recognizes the larger SPS transmission system loads compared to SPS production  
3 system loads, and is lower.

4 **Q. How did the Commission's Order in Docket No. 43695 allocate radial line**  
5 **costs?**

6 A. The Commission allocated radial line costs through AED 4-CP, which is the same  
7 method used to allocate network transmission line costs.

8 **Q. Did you allocate the costs of radial transmission lines in this case through AED**  
9 **4-CP?**

10 A. No. SPS allocated radial line costs based upon a study of Texas retail jurisdictional  
11 radial lines to determine the number of customers from each customer class, that  
12 are located on radial transmission lines. This is the same method that SPS used to  
13 allocate radial line costs in Docket Nos. 45524, 47527, and 49831, all of which  
14 were resolved with settlements among the parties and approved by the Commission.

15 SPS's 2020 Radial Transmission Line Study ("Radial Line Study")  
16 provides the basis for the direct allocation of the cost of particular radial  
17 transmission line segments with the sole purpose of providing electrical service to  
18 customers from a single jurisdiction taking service from that line. The Radial Line  
19 Study identifies the radial line segments on the SPS transmission system, the costs  
20 associated with these radial line segments, and the jurisdiction taking service from  
21 each radial line segment. The allocation of the costs of Texas retail radial line  
22 segments is based upon the overall number of customers taking service from

1 distribution feeder lines or substations connected to each radial transmission line  
2 and the associated depreciated cost of each radial transmission line. Having  
3 obtained more thorough information on customers served by radial lines prior to  
4 the filing of this base rate application compared to the information available at the  
5 time of filing Docket No. 43695, SPS recommends the Commission allocate radial  
6 line costs using the direct allocation methodology described above.

7 **Q. Do the class allocation methodologies for production and transmission**  
8 **investment costs proposed by SPS result in a fair and reasonable allocation of**  
9 **costs?**

10 A. Yes. The various approaches to the allocation of production, transmission, and  
11 transmission radial lines recommended by SPS take into consideration the  
12 differences in the consistency of demand and use among the customer classes, with  
13 added weight on the peak months of the Test Year for capacity, demand-related  
14 investments.

15 *2. Allocation of Distribution Investment*

16 **Q. How are distribution investment costs allocated to the classes?**

17 A. Most distribution investment is allocated based on an NCP basis, which is the same  
18 as the approved CCROSS approved by the Commission in Docket No. 43695, and as  
19 filed by SPS in Docket Nos. 45524, 47527, and 49831. It is appropriate to allocate  
20 distribution-related costs based upon NCP because distribution systems are sized  
21 to meet localized demand to provide service to customer classes that are similar in  
22 size and demands, for example, a residential subdivision, rather than system-based  
23 demands applicable to production and transmission-related costs.



1    **Q.    What does an NCP allocation factor measure?**

2    A.    The customer class NCP represents the highest level of demand placed on the SPS  
3           system at any time in any month by that class, regardless of whether the maximum  
4           occurs at the time of the system peak or not. The NCP allocation percentage for a  
5           particular class is based upon the NCP for each customer class divided by the sum  
6           of all customer class NCPs.

7    **Q.    Are all customer classes included in the NCP allocation of distribution costs?**

8    A.    No. LGS-T customers are served at transmission voltage, and are therefore not  
9           included in the allocation of primary and secondary distribution system costs.  
10          Those customers do not use the primary and secondary distribution system, other  
11          than in some cases, for metering on the distribution-voltage side of the substation  
12          serving the LGS-T customer. Similarly, customers served at primary voltage are  
13          not included in the allocation of secondary distribution system costs because those  
14          customers do not use the secondary distribution system.

15   **Q.    Are any of the costs in distribution-related FERC accounts allocated on a basis**  
16          **other than NCP?**

17   A.    Yes. Costs in FERC Account Nos. 369, 370, 371, and 373 are allocated using  
18          customer-related information. However, costs in those distribution-related  
19          accounts apply to customer or lighting-related functions rather than distribution  
20          functions and are primarily recovered through the service availability charges,  
21          rather than through kWh energy-based or kW demand-based charges.

1                   3.    *Allocation of General Plant and Intangible Plant Investment*

2   **Q.    How are the costs for General Plant and Intangible Plant investment allocated**  
3   **to the classes?**

4   A.    General Plant and Intangible Plant costs do not readily fall into a demand, energy,  
5           or customer classification because those costs reflect indirect common costs  
6           necessary to operate a utility system and to bill for the service. General and  
7           Intangible Plant generally supports the day-to-day functions of employees, and are  
8           therefore mostly allocated by the relative weighting of wages and salaries by O&M  
9           expense accounts, excluding Administrative and General (“A&G”) accounts using  
10          the salaries and wages excluding A&G (“SALWAGXAG”) allocation factor.

11 **Q.    What does the “Other” suffix indicate in the General and Intangible accounts?**

12 A.    “Other” indicates costs in those accounts not associated with CRS or the Xcel  
13          Energy Customer Call Center. Costs in those accounts associated with CRS or the  
14          Call Center have a “CRS” or “Call Center” suffix.

15 **Q.    Is any General Plant and Intangible Plant investment allocated on a basis**  
16 **other than SALWAGXAG?**

17 A.    Yes. Portions of investment in the following accounts are based on the number of  
18          customers in each class, which is reflected in the customer allocation factor  
19          (“CUST”):

- 20           • FERC Account No. 303 Intangible CRS Computer Software (the Xcel  
21            Energy billing system);
- 22           • FERC Account No. 390 Structures & Improvements – Call Center.

1                   4.    *Allocation of Other Rate Base Investment*

2   **Q.    How are depreciation reserves allocated to customer classes?**

3   A.    Depreciation reserves by FERC account are allocated to customer classes based  
4       upon the allocation of related plant-in-service investment.

5   **Q.    How are fuel inventories allocated to customer classes?**

6   A.    SPS allocates fuel inventory using the Energy – Fuel (“ENERGY1”) allocator,  
7       which is based on kWh at the source.

8   **Q.    How has SPS allocated materials and supplies included in rate base?**

9   A.    SPS allocated materials and supplies based on the allocation of related plant  
10       accounts. Thus, materials and supplies used for production plant are allocated using  
11       the Production Plant (“PRODPLT”) allocator; those used for transmission plant are  
12       allocated using the Transmission Plant (“TRANPLT”) allocator; and those used for  
13       distribution plant are allocated using the Distribution Plant (“DISTPLT”) allocator.

14   **Q.    How is cash working capital allocated?**

15   A.    Cash working capital is allocated to classes based on an analysis of specific  
16       components that encompass the leads and lags of expenses.

17   **Q.    How are prepayments allocated?**

18   A.    Prepayments are allocated to classes on the basis of associated rate base and O&M  
19       expenses.

20   **Q.    Please describe the allocation of accumulated deferred income taxes (“ADIT”).**

21   A.    ADIT amounts are allocated on the basis of the investments or costs that result in  
22       tax deferrals resulting from differences in book and tax accounting. Overall, most  
23       ADIT items represent differences in book and tax depreciation on plant in service

1 and are therefore allocated on the same basis as the underlying plant in service.  
2 Other notable ADIT occur as a result of differences in accounting for payroll and  
3 payroll-related costs, and as a result, are allocated according to the level of salaries  
4 and wages attributable to each customer class.

5 **Q. How are the remaining elements of rate base allocated?**

6 A. Customer deposits are allocated based on the number of customers in customer  
7 classes from which deposits are required (“CUSTDEP”); and Statement of  
8 Financial Standard 106 and 112 liabilities are allocated based on salaries and wages  
9 (“SALWAGES”). Each of these allocations is based upon the costs underlying the  
10 rate base item, and are the same as the allocation of those items in the CCOSS  
11 approved by the Commission in Docket No. 43695 as well in the SPS filings in  
12 Docket Nos. 45524, 47527, and 49831.

13 *5. Allocation of Revenue Credits*

14 **Q. How are revenue credits allocated to the customer classes?**

15 A. The following table sets forth the revenue credits by FERC account and allocation  
16 factor:

17 **Table RML-RD-4**

| <b>FERC<br/>Account</b> | <b>Description</b>                                     | <b>Allocation Basis</b>                                       |
|-------------------------|--------------------------------------------------------|---------------------------------------------------------------|
| 450                     | Late Payment Revenue – Texas                           | SALESREV<br>(base rate revenue<br>at current rates)           |
| 451.03                  | Misc. Service Revenue – Customer<br>Connection – Texas | CUSTDIST<br>(customers at<br>distribution service<br>voltage) |

| <b>FERC Account</b> | <b>Description</b>                                     | <b>Allocation Basis</b>            |
|---------------------|--------------------------------------------------------|------------------------------------|
| 451.04              | Misc. Service Revenue – Return Check Charge – Texas    | DISTPLT                            |
| 451.06              | Misc. Service Revenue – Other                          | DISTPLT                            |
| 454                 | Rent from Electric Property – Texas                    | DISTPLT                            |
| 454                 | Rent from Electric Property – Other                    | TOTPLT                             |
| 456.00              | Other Electric Revenues – EEI Mutual                   | DISTPLT                            |
| 456.05              | RTO PTP Firm Revenues                                  | AED-4CP<br>TRANSMISSION<br>(DTRAN) |
| 456.06              | Tariff Base Non-Firm PTP                               | DTRAN                              |
| 456.12              | Sch 1 Sys Ctrl Disp Serv Revenue                       | DTRAN                              |
| 456.14              | Sch 2 Ret Supp Voltage Ctr Revenue                     | DPROD                              |
| 456.28              | Wholesale Distribution Service Charge                  | DISTPLT                            |
| 456.42              | Other Miscellaneous Revenue – Texas                    | DTRAN                              |
| 456.42              | Other Miscellaneous Revenue                            | DTRAN                              |
| 456.69              | Sch 11 Base Plan Revenues – PTP                        | DTRAN                              |
| 456.71              | Schedule 1 Network Sys Cntrol Dispatch Service Revenue | DTRAN                              |
| 456.73              | Schedule 11 Network Base Plan Revenues                 | DTRAN                              |

6. *Allocation of Purchased Power Costs*

**Q. How has SPS allocated non-fuel purchased power costs included in base rates?**

A. SPS allocated FERC Account No. 555 Purchased Power – Energy using an ENERGY1 allocator, which is based on generation at the source. SPS allocated FERC Account No. 555 Purchased Power – Demand using a “DPURCH” allocator, which is based on the production AED 4-CP allocator. This is the same manner in which SPS allocated non-fuel purchased power costs in SPS’s last base rate case,

Docket No. 49831 and as the Commission approved in SPS's last fully litigated base rate case, Docket No. 43695.

*7. O&M Expense*

**Q. Are there any differences in how Production O&M expenses are allocated compared to what was approved by the Commission in SPS's last fully litigated base rate case, Docket No. 43695?**

A. Yes. FERC Account No. 556, Load Dispatch, is allocated according to AED 4-CP, rather than a 12-CP allocation. This change is based on a review of the allocation method applied by the Commission in Southwestern Electric Power Company ("SWEPCO") Docket No. 46449. In the Order in that docket, load dispatching expenses for Production O&M were allocated on the same basis as the underlying assets. SPS determined it would be appropriate to follow the allocation methodology accepted by the Commission in the SWEPCO Order number run. Consequently, since SPS allocated PRODPLT in Service based on AED 4-CP, it recommends the dispatch of that Plant in Service also be allocated through AED 4-CP.

**Q. Are there any differences in how Transmission O&M expenses are allocated in this filing compared to the method approved in Docket No. 43695?**

A. Yes. SPS recommends that two subparts of FERC Account No. 561, Load Dispatch, be allocated based on AED 4-CP rather than average load. This change is also based upon the method used in the SWEPCO Order in Docket No. 46449. In that Order, transmission load dispatching expenses were allocated on the same basis as the underlying assets. Consequently, since the underlying Transmission plant is allocated based upon AED 4-CP, SPS recommends the dispatch of that

1 plant also be allocated based on AED 4-CP. This is the same method that SPS used  
2 in Docket Nos. 45524, 47527, and 49831, all of which were resolved with  
3 settlements among the parties and approved by the Commission.

4 **Q. Are there any differences in how Distribution O&M expenses are allocated**  
5 **compared to the method approved in Docket No. 43695?**

6 A. Yes. SPS recommends that FERC Account No. 581, Load Dispatch, be allocated  
7 based on NCP, rather than average load. Similar to the changes in the allocation of  
8 FERC Account Nos. 556 and 561, the change in the allocation of FERC Account  
9 No. 581 is based upon the method used in Order in SWEPCO Docket No. 46449.  
10 In Docket No. 46449, distribution load dispatching expenses were allocated on the  
11 same basis as the underlying assets. SPS determined it would be appropriate to  
12 follow the methodology accepted by the Commission in the other cases.  
13 Consequently, since Substation Plant in Service, FERC Account No. 361, is  
14 allocated based on NCP, the dispatch of that plant should also be allocated based  
15 on NCP. This is the same method that SPS used in Docket Nos. 45524, 47527, and  
16 49831, all of which were resolved with settlements among the parties and approved  
17 by the Commission.

18 **Q. Are there changes in the allocation of customer-related costs?**

19 A. Customer-related accounts are allocated primarily on the basis of number of bills  
20 or number of customers. However, FERC Account No. 904, Uncollectible  
21 Accounts, expense was allocated on the basis of the customer classes of former  
22 customers whose accounts were written-off during the Updated Test Year as  
23 uncollectible. This treatment of FERC Account No. 904 expense is a change from  
24 that was approved in Docket No. 43695.

1    **Q.     Why has SPS allocated Uncollectible Accounts on the basis of the customer**  
2           **classes associated with accounts that were written-off as uncollectible?**

3    A.    SPS has allocated Uncollectible Accounts on the basis of the customer classes  
4           associated with the accounts that were written off after reconsideration and  
5           concluding that an allocation based upon the customer classes of accounts that are  
6           generally written-off is consistent with cost causation. The Order in Docket No.  
7           43695 allocated Uncollectible Accounts according to base rate revenues on the  
8           basis that uncollectible accounts represent a system cost rather than a customer  
9           class cost. SPS has concluded that an allocation based upon the customer classes  
10          of accounts that are generally written-off is more consistent with cost causation  
11          instead of considering uncollectible accounts as a system cost that is generally  
12          allocated. SPS proposed a similar allocation in Docket Nos. 45524, 47527, and  
13          49831, all of which were resolved with settlements among the parties and approved  
14          by the Commission.

15   **Q.     How did SPS allocate costs associated with the management of customer**  
16           **accounts?**

17   A.    Consistent with Docket Nos. 43695, 45524, 47527, and 49831, the share of costs  
18          included in FERC Account No. 908 related to major account management is limited  
19          to those customer classes that have account management directly serving customers  
20          in those customer classes. The allocation is based upon the Updated Test Year kWh  
21          for customers in each customer class that have account management.



1                               8.    *Allocation of Tax Expense*

2    **Q.    Has SPS allocated tax expense using the same method used in SPS's last base**  
3       **rate case, Docket No. 49831, and that was approved by the Commission in**  
4       **SPS's last fully litigated base rate case, Docket No. 43695?**

5    A.    Yes.

6    **Q.    How did SPS allocate income tax expense?**

7    A.    Income taxes are not directly allocated to customer classes.    Instead, the  
8       components used to calculate income taxes are allocated among classes.

9    **Q.    How did SPS allocate the costs of taxes other than income taxes?**

10   A.    Taxes other than income taxes are allocated based upon the underlying basis for the  
11       tax.  For example, property taxes are allocated based upon total plant in service  
12       applicable to each customer class, and payroll taxes are allocated based upon  
13       salaries and wages applicable to each customer class.

14   **D.    Summary of Customer Class Allocations**

15   **Q.    Have you totaled the allocation of the various functions to the rate classes?**

16   A.    Yes.  Please refer to Attachment RML-RD-4, pages 157-162 for a summary of the  
17       Customer Related, Production, Transmission, Distribution, and Production Energy  
18       revenue requirements for each rate class.

19   **Q.    Have you analyzed the changes in class allocation factors as compared to those**  
20       **SPS filed in Docket No. 49831 and proposed by SPS in this filing?**

21   A.    Yes.  Please refer to Attachment RML-RD-5 for a comparison of the major  
22       proposed class allocation factors to those proposed by SPS in Docket No. 49831.

1   **Q.    In general, why would class allocation factors change from one case to the**  
2       **next?**

3   A.    There are a variety of reasons customer class allocation factors can change from  
4       one case to another.   The overarching reason is a difference in test years.  
5       Circumstances and inputs change from year to year, such as dates and times of  
6       system peaks, general trends in improved efficiency in customer equipment,  
7       changes in business conditions, and changes in the application in the use of  
8       electricity.  Revised allocation factors reflect the overall change in how the SPS  
9       electrical system was used across jurisdictions and among customer classes during  
10      the historical test year.

11   **Q.    What does the final CCOSS reflect?**

12   A.    The CCOSS shows the base rate revenue requirement recoverable from each  
13      customer class at cost of service and is the basis for the development of base rates.

1 **VII. BASELINES**

2 **A. Transmission Cost Recovery Factor**

3 **Q. What topic do you address in this section of your testimony?**

4 A. I discuss the TCRF for utilities outside the Electric Reliability Council of Texas  
5 (“ERCOT”). PURA § 36.209 authorizes the Commission to allow an electric utility  
6 outside ERCOT:

7 to recover on an annual basis its reasonable and necessary expenditures for  
8 transmission infrastructure improvement costs and changes in wholesale  
9 transmission charges to the electric utility under a tariff approved by a  
10 federal regulatory authority to the extent that the costs or charges have not  
11 otherwise been recovered.

12 **Q. Has the Commission adopted a rule governing the recovery of transmission**  
13 **charges recoverable under PURA § 36.209?**

14 A. Yes. 16 Tex. Admin. Code § 25.239 (“TAC”) governs a utility’s application for a  
15 TRCF.

16 **Q. Summing up all of the requirements in the rule, what TCRF components need**  
17 **to be established in this base rate case?**

18 A. The following elements of transmission costs need to be established:

- 19 1. total transmission gross plant-in-service;  
20 2. accumulated depreciation;  
21 3. accumulated deferred federal income taxes;  
22 4. the weighted average cost of capital;  
23 5. depreciation expense;  
24 6. property tax expense;  
25 7. federal income tax expense;  
26 8. wholesale transmission costs; and

1                   9. jurisdictional allocation factors.

2                   Revenue credit amounts also need to be established for a Texas retail jurisdictional  
3                   baseline.

4   **Q.    What specific values does SPS ask the Commission to approve for purposes of**  
5                   **setting a TRCF?**

6   A.    The values are set forth in Attachment RML-RD-6. To determine these baseline  
7                   values, I relied upon the jurisdictional allocation factors set forth in Ms. Niemi's  
8                   Attachment SNN-RR-2 to determine the amounts to be allocated to the Texas retail  
9                   jurisdiction. I also relied on the functional allocators and the class allocation factors  
10                  set forth in Attachment RML-RD-4.

11 **Q.    How did you calculate the TCRF baseline values shown on Attachment**  
12                  **RML-RD-6?**

13 A.    With one exception, the values included in the TCRF baseline are taken directly  
14                  from the CCOSS, which is attached as Attachment RML-RD-4. FERC Account  
15                  561.8 includes both SPP fees and North American Electric Reliability Corporation  
16                  ("NERC") fees. A workpaper removes the NERC fees so that the TCRF baseline  
17                  includes only Regional Transmission Organization administrative fees. This  
18                  workpaper is included in Attachment RML-RD-10(CD).

19 **B.    Distribution Cost Recovery Factor**

20 **Q.    What topic do you discuss in this section of your testimony?**

21 A.    I discuss the DCRF for distribution-related costs. PURA § 36.210 authorizes the  
22                  Commission to approve a tariff or rate schedule:

23                               in which a nonfuel rate may be periodically adjusted upward or downward,  
24                               based on changes in the parts of the utility's invested capital, as described  
25                               by Section 36.053, that are categorized as distribution plant, distribution-

1 related intangible plant, and distribution-related communication equipment  
2 and networks in accordance with [C]ommission rules ....

3 **Q. Has the Commission adopted a rule governing the recovery of distribution**  
4 **charges recoverable under PURA § 36.210?**

5 A. Yes. 16 TAC § 25.243 governs a utility's application for a DCRF.

6 **Q. What values does SPS ask the Commission to set for purposes of establishing**  
7 **a DCRF?**

8 A. Attachment RML-RD-6 includes the DCRF baseline values that SPS asks the  
9 Commission to establish.

10 **Q. How did you calculate the DCRF baseline values included in Attachment**  
11 **RML-RD-6?**

12 A. The values included in the DCRF baseline are taken from the CCOSS, which is  
13 attached as Attachment RML-RD-4. For those General and Intangible plant items  
14 where only a specific subset of accounts is allowed in the DCRF, I used a ratio of  
15 allowed General and Intangible gross plant to total General and Intangible gross  
16 plant to calculate the costs when the detail was not explicit in Attachment  
17 RML-RD-4.

18 **C. Purchased Power Capacity Cost Recovery Factor**

19 **Q. What topic do you discuss in this section of your testimony?**

20 A. I discuss the PCRf for purchased power capacity-related costs. PURA § 36.205  
21 authorizes the Commission to approve a method for the adjustment of the cost of  
22 purchased capacity.

1     **Q.     Does the Commission have a rule allowing investor-owned generating utilities,**  
2           **such as SPS, to recover purchased capacity costs through a PCRf?**

3     A.     Yes. 16 TAC § 25.238 (“Rule 25.238”), allows a utility to apply for the  
4           establishment of a PCRf if it meets all of four conditions:

- 5           1.     the utility’s most recent comprehensive base-rate proceeding  
6                   established sufficient information to allow for the determination of  
7                   values for the parameters in Rule 25.238(h);
- 8           2.     no more than two years have passed since the final order in the  
9                   utility’s most recent comprehensive base-rate proceeding;
- 10          3.     the utility has not had a PCRf in effect within the last year; and
- 11          4.     no PCRf has been in effect for the utility since the final order in the  
12                utility’s most recent comprehensive base rate proceeding.<sup>5</sup>

13           If the utility satisfies those conditions, it may apply for a PCRf, and thereafter it  
14           must file an annual application to adjust the PCRf.

15     **Q.     What values does SPS ask the Commission to set for purposes of establishing**  
16           **a PCRf?**

17     A.     Attachment RML-RD-6 includes the PCRf baseline values that SPS asks the  
18           Commission to establish for the elements of the Rule 25.238 formula.

19     **Q.     How did you calculate the PCRf baseline values included in Attachment**  
20           **RML-RD-6?**

21     A.     The values included in the PCRf baseline are taken directly from the functional  
22           cost of service study, attached as Attachment RML-RD-4. For the Intangible plant  
23           items where only a specific subset of accounts is allowed in the PCRf, I used a  
24           ratio of allowed Intangible gross plant to total General and Intangible gross plant to  
25           calculate the costs when the detail was not explicit in Attachment RML-RD-4.

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<sup>5</sup> Rule 25.238(c)(1).

1 **VIII. REVENUE INCREASE DISTRIBUTION**

2 **Q. What topic do you discuss in this section of your testimony?**

3 A. I describe SPS's proposed methodology for distributing the proposed revenue  
4 increases among the customer classes.

5 **Q. What principles have you relied upon in deciding how to distribute the**  
6 **proposed revenue increases among the customer classes?**

7 A. In Docket No. 43695, SPS's last fully litigated base rate case, the Commission  
8 declined to adopt any gradualism adjustment.<sup>6</sup> In addition, the Commission  
9 acknowledged that one of its primary responsibilities in setting rates was ensuring  
10 those rates were, to the greatest extent reasonable, consistent with cost causation.<sup>7</sup>  
11 As a result, the rate increases for customer classes were distributed in a manner  
12 designed to move each class to equalized rates of return ("ROR"). Therefore, in  
13 this rate case, SPS has distributed its revenue increases among its customer classes  
14 such that each class is assigned the sales revenue requirement that results from the  
15 CCOSS.

16 **Q. Do you have an attachment showing the base rate increases by class?**

17 A. Yes. Attachment RML-RD-1 shows the proposed base rate increases required for  
18 each class to produce the same, Texas average ROR, also referred to as equalized  
19 RORs. This approach is consistent with the Commission's Order for SPS in Docket  
20 No. 43695. For SPS Texas Retail as a whole, SPS requests a 23% base rate  
21 increase. The requested base rate increase is significantly offset by a 37.3% fuel

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<sup>6</sup> *Application of Southwestern Public Service Company for Authority to Change Rates*, Docket No. 43695, Order on Rehearing at 10 (Feb. 23, 2016).

<sup>7</sup> *Id.*

1 factor decrease related to the operation of the Sagamore and applied to fuel factors  
2 in effect during the historical test year ended December 31, 2020; for an overall  
3 increase of 9.9%.<sup>8</sup> Lower fuel factors are already in effect on an interim basis in  
4 Docket No. 51665, SPS's pending fuel factor docket. The interim fuel factors are  
5 based upon forecasted fuel costs, not the fuel factors during the historical test year  
6 in this filing, which changes the effect of Sagamore on fuel factors going forward.

7 **Q. Have you calculated the effect the proposed base rate increases will have on**  
8 **combined base rate and fuel costs for each customer class?**

9 A. Yes. Attachment RML-RD-1 also shows the effect that the proposed base rate  
10 increases and estimated historical test year fuel cost savings will have on each  
11 customer class. This attachment reveals that although LGS-T has the highest  
12 proposed base rate increase at 44.6%,<sup>9</sup> the total increase in proposed revenues is  
13 16.0%. The 28.6% difference in the base rate increase and the total bill increase  
14 reflects the fact that fuel costs comprise a larger percentage of the LGS-T customer  
15 bills and, therefore LGS-T customers benefit more from the projected large fuel  
16 cost reduction than other customer classes.

17 **Q. What factors can typically lead to significant variations in required increases**  
18 **by class between rate cases?**

19 A. The RORs produced by classes will vary to some extent between rate cases due to  
20 a variety of other factors. Those factors include:

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<sup>8</sup> The proposed base rate increase is based upon \$622.2 million in base rate revenue at present rates. Estimated fuel savings are estimated at 37.3% of \$173.3 million for the historical test year. As a result, the 37.3% fuel savings do not exceed the requested 23.0% increase in base rate revenue in terms of dollars or overall percent.

<sup>9</sup> LGS-T, 69 kV and 115 kV+ combined.  $(\$10,330,742 + \$52,991,361) \div (\$25,904,908 + \$116,214,204)$



- 1 • differences in how the existing rates had been set relative to the prior  
2 CCOSS (i.e., whether they were set at levels different than that indicated  
3 by the CCOSS in the most recent rate case);
- 4 • differences in the composition of costs between test years;
- 5 • variances in the hour and day of summer monthly system peaks;
- 6 • variations in the composition of customers within classes;
- 7 • variations in load and energy growth or decline levels between classes;
- 8 • economic factors;
- 9 • non-normalized weather differences;
- 10 • energy efficiency and technology advancements implemented by  
11 customers; and
- 12 • unusual events or circumstances that are not normalized and that affect  
13 the test year.

1 **IX. RATE DESIGN OVERVIEW**

2 **Q. What topic do you discuss in this section of your testimony?**

3 A. I explain how I designed the rates for each customer class.

4 **Q. What do you mean when you refer to “rate design”?**

5 A. I am referring to the way in which the revenue requirement amount recoverable  
6 from a particular class is allocated among demand charges, energy charges, and  
7 service availability charges. Collectively, the charges should be sufficient to  
8 recover the full amount of the revenue requirement allocated to that class.

9 **Q. Are rates designed for all customer classes in the same way?**

10 A. No. The rate design for a particular class is partly dependent on the resources  
11 available to measure how the customer uses electricity. Residential customers, for  
12 example, do not have demand meters, so they do not pay demand charges. Instead,  
13 all of their costs are recovered through customer charges and energy charges.  
14 Similarly, it is not feasible to install a demand or energy meter on each street light,  
15 so rates for street lights are based on a per-light charge.

16 **Q. How are customer-related charges recovered?**

17 A. Customer-related costs are billed through a monthly service availability charge that  
18 does not vary with monthly differences and that applies to each customer in a  
19 customer class. The service availability charge generally recovers costs associated  
20 with making service available to a customer, such as meters, meter reading, service  
21 connections to the customer from the distribution system, and billing. The charge  
22 also covers the fixed costs and operation and maintenance expenses associated with  
23 the facilities installed specifically to serve an individual customer such as meters  
24 and service lines.

- 1   **Q.     What costs are recovered through the demand charge element of base rates?**
- 2   A.     The demand charge is designed to recover the fixed capacity portion of the
- 3           production, transmission, distribution substation, primary distribution, and
- 4           secondary distribution systems.
- 5   **Q.     How are demand-related costs recovered from customers?**
- 6   A.     Production, transmission, and distribution demand-related costs are billed to the
- 7           customer classes through a kW demand charge, if applicable, or through a kWh
- 8           charge for customer classes that do not have demand metering and kW demand
- 9           charges. Billing for demand-related costs varies with differences in monthly kW
- 10          demand or differences in monthly kWh if a kW demand charge is not billed.
- 11   **Q.     How are energy-related costs billed?**
- 12   A.     Energy-related costs are billed through a kWh charge.
- 13   **Q.     Are the kW or the kWh rates seasonally differentiated?**
- 14   A.     Yes. A seasonal differential is applied to kW demand charges during the summer
- 15          months of June through September for those customer classes with meters that
- 16          measure each customer's demand. If the rate does not have a kW demand charge,
- 17          the kWh rate is seasonally differentiated for the capacity cost share of the rate.
- 18          KWh rates also have a non-fuel energy cost component that does not vary by
- 19          season.
- 20   **Q.     Why are the kW or kWh rates seasonally differentiated?**
- 21   A.     A seasonal differential provides a price signal to customers that it is more costly to
- 22          provide the facilities necessary for service during peak summer months. A higher
- 23          level of production, transmission, and distribution capacity is necessary to provide
- 24          service at higher summer levels, resulting in higher costs than if loads on the system
- 25          were level in all months.

1 **X. PROPOSED CHANGES TO RATES**

2 **Q. Have you prepared a summary of SPS's proposed changes to base rates?**

3 A. Yes. Attachment RML-RD-8 compares current SPS base rates with proposed base  
4 rates for each customer class and serves as a central reference for changes to rates  
5 summarized in the following sections.

6 **Q. Are there any modifications to the general rule described earlier that demand**  
7 **charges recover demand-related capacity costs and energy charges recover**  
8 **non-fuel energy costs?**

9 A. Yes. For demand-metered commercial and industrial ("C&I") customer classes  
10 Secondary General Service ("SG"), Primary General Service ("PG"), and LGS-T,  
11 the kW demand charge recovers non-fuel energy costs. For SG, the 17.4%  
12 customer class base rate increase is multiplied by a factor of 1.5 for the proposed  
13 energy charge increase, instead of a cost of service-based 103.7% increase. For  
14 PG, the 24.7% customer class base rate increase is multiplied by a factor of 2 for  
15 the proposed energy charge increase, instead of a cost of service-based 117.8%  
16 increase. For LGS-T, the 44.6% customer class base rate increase is multiplied by  
17 a factor of 2 for the proposed energy charge increase, instead of a cost of service-  
18 based 177.2% increase.

19 **Q. Does recovery of non-fuel energy-related costs through the demand charge**  
20 **cause inconsistency in the recovery of costs through rates?**

21 A. Not in this case. Most of the non-fuel energy-related costs result from the fixed  
22 costs associated with Hale and Sagamore wind generation. The non-fuel costs for

1 Hale and Sagamore wind generation are fixed for the turbines and transmission  
2 system interconnect for the energy produced by wind. The demand charge is a  
3 representative method of recovering fixed Hale and Sagamore costs because higher  
4 demands typically mean higher levels of energy usage. For C&I customers,  
5 recovery through the demand charge means an increase in the energy charge that  
6 transitions the recovery of base rate costs in a more balanced manner than  
7 increasing the energy charge by more than 100%.

8 **Q. Does recovery of Hale and Sagamore costs through the kW demand charge**  
9 **mean that Hale and Sagamore are capacity-related costs?**

10 A. No. Hale and Sagamore were installed not to meet a capacity need, but to provide  
11 generation that has no fuel costs associated with the generation, and also to provide  
12 production tax credits that act as an additional reduction of fuel costs recovered  
13 through the fuel factor. Recovery of Hale and Sagamore costs through the demand  
14 charge balances the change in costs recovered through base rates among the rates  
15 that are applicable to demand-metered C&I customers, but it does not change the  
16 overall function of those costs, which is to provide no-fuel cost, zero emission  
17 energy with the use of an ample West Texas resource – wind.

18 **Q. Have you designed the energy charge for the demand-metered Large**  
19 **Municipal and Large School customer classes in a manner similar to C&I?**

20 A. No. The overall customer class increases are within a far narrower range of the  
21 energy-related costs, and as a result, the proposed energy charges are based upon  
22 energy-related cost increases.

1    **A.    Residential Service**

2    **Q.    Please summarize the changes to Residential Service (“RS”).**

3    A.    Overall, base rate revenue from residential customers under the proposed rates will  
4           increase \$30.7 million, or 12.8%. The basic RS structure will not change, with a  
5           service availability charge that applies every month, regardless of usage, a summer  
6           kWh energy charge that is higher than overall off-peak winter kWh energy charges  
7           to reflect higher peaks and associated higher capacity costs. Proposed winter kWh  
8           energy charges are similar to current rates, with a declining block rate that begins  
9           at 900 kWh in a month.

10   **Q.    What circumstances are addressed by the proposed winter declining block**  
11       **rate structure?**

12   A.    The declining block structure was designed to mitigate the rate impact on recent  
13           Residential Space Heating (“RSH”) customers with the elimination of the RSH  
14           rider in Docket No. 49831. Rates from that docket went into effect on September  
15           1, 2020, a little more than five months ago. Very little time has passed since that  
16           rate went into effect, and SPS has elected to continue a similar structure for off-peak  
17           winter rates. Former RSH customers absorbed a 40% increase in winter kWh  
18           energy charges, which was more than four times the increase to RS winter charges.  
19           It is appropriate to maintain consistency in rates that were significantly altered only  
20           a few months ago. In addition, a lower second energy block rate helps align higher  
21           former RSH customer usage with lower off-peak winter capacity costs compared  
22           to summer capacity costs.

1   **Q.     With a \$1.50 increase, will the RS availability charge recover the full customer**  
2       **component cost of service?**

3   A.    Yes. It means that customer-related costs will no longer be part of energy charge,  
4        which improves the alignment of costs recovered the energy charge, which will  
5        only include capacity and energy-related costs.

6   **B.     Small General Service**

7   **Q.     Please summarize the changes to Small General Service.**

8   A.    Overall, base rate revenue from Small General Service will increase by  
9        approximately \$3.1 million, or 13.4%. The base rate structure of Small General  
10       Service will not change, in that applicable charges include a service availability  
11       charge and an energy charge that increases during the months of June through  
12       September compared to other months. This approach is consistent with the rate  
13       design used in the rate case that set SPS's current base rates, Docket No. 49831,  
14       and approved by the Commission in SPS's last fully litigated base rate case, Docket  
15       No. 43695.

16   **C.     Secondary General Service**

17   **Q.     Please summarize the changes to Secondary General Service ("SG").**

18   A.    Overall, base rate revenue from SG will increase \$21.1 million, or 17.4%. The base  
19       rate structure of SG will not change, in that applicable charges include a service  
20       availability charge, a year-round energy charge, and a demand charge that increases  
21       during the months of June through September compared to other months. This  
22       approach is consistent with the rate design used in Docket No. 49831 and approved  
23       by the Commission in SPS's last fully litigated base rate case, Docket No. 43695.

1     **D.     Primary General Service**

2     **Q.     Please summarize the changes to Primary General Service (“PG”).**

3     A.     Overall, base rate revenue from PG will increase \$16.8 million, or 24.7%. The  
4           increase includes proposed increases to Service Agreement Summary-4 (“SAS-4”),  
5           Primary Standby Service, and Primary Low Load Factor Service. The base rate  
6           structure of PG will not change, in that applicable charges include a service  
7           availability charge, a year-round energy charge, and a demand charge that increases  
8           during the months of June through September compared to other months. This  
9           approach is consistent with the rate design used in Docket No. 49831 and approved  
10          by the Commission in SPS’s last fully litigated base rate case, Docket No. 43695.

11

12    **Q.     Please summarize the changes to SAS-4.**

13    A.     Overall, base rate revenue from SAS-4 will increase by approximately \$860,000  
14          per year, or 25.6%. The base rate structure of SAS-4 will not change, in that  
15          applicable charges are billed through a two-step declining energy charge, and the  
16          PG kW-based power factor charge. This approach is consistent with the rate design  
17          used in Docket No. 49831 and approved by the Commission in SPS’s last fully  
18          litigated base rate case, Docket No. 43695.

19    **E.     Large General Service – Transmission**

20    **Q.     Please summarize the changes to LGS-T charges.**

21    A.     Overall, base rate revenue from LGS-T will increase \$63.3 million, or 44.6%. The  
22          base rate structure of LGS-T will not change, in that applicable charges include a



1 service availability charge, a year-round energy charge, and a demand charge that  
2 increases during the months of June through September compared to other months.  
3 In addition, a different energy charge and demand charge will apply depending  
4 upon whether the LGS-T customer takes service at 69 kilovolt (“kV”) or 115 kV  
5 and above. The proposed LGS-T rate is designed as a single rate with the demand  
6 and energy charges for service 69 kV and 115 kV and above differentiated by the  
7 applicable demand and energy loss factors.

8 **F. Schools and Municipals**

9 **Q. Please summarize the changes to Small Municipal and School Service.**

10 A. Overall, base rate revenue from the Small Municipal and School Service class will  
11 increase approximately \$552,000 or 43.2%. The base rate structure of Small  
12 Municipal and School Service will not change, in that applicable charges include a  
13 service availability charge and an energy charge that increases during the months  
14 of June through September compared to other months. This approach is consistent  
15 with the rate design used in Docket No. 49831 and approved by the Commission in  
16 SPS’s last fully litigated base rate case, Docket No. 43695.

17 **Q. Please summarize the changes to Large Municipal Service.**

18 A. Overall, base rate revenue from the Large Municipal Service class will increase  
19 \$3.2 million, or 38.0%. The base rate structure of Large Municipal Service will not  
20 change, in that applicable charges include a service availability charge, a year-  
21 round energy charge, and a demand charge that increases during the months of June  
22 through September compared to other months. This approach is consistent with the

1 rate design used in Docket No. 49831 and approved by the Commission in SPS's  
2 last fully litigated base rate case, Docket No. 43695.

3 **Q. Please summarize the changes to Large School Service.**

4 A. Overall, base rate revenue from Large School Service will increase \$4.1 million,  
5 or 45.2%. The base rate structure of Large School Service will not change, in that  
6 applicable charges include a service availability charge, a year-round energy  
7 charge, and a demand charge that increases during the months of June through  
8 September compared to other months. This approach is consistent with the rate  
9 design used in Docket No. 49831 and approved by the Commission in SPS's last  
10 fully litigated base rate case, Docket No. 43695.

11 **G. Guard and Flood Lighting and Municipal and State Street Lighting**

12 **Q. Please summarize the changes to Guard and Flood Lighting.**

13 A. Overall, base rate revenue from Guard and Flood Lighting will decrease  
14 approximately \$721,650, or 17.0%. The basic rate structure of Guard and Flood  
15 Lighting will not change, in that the applicable charge is a set monthly charge that  
16 varies according to light type and installation.

17 **Q. Are there any changes to Guard and Flood Lighting other than overall base**  
18 **rate revenue?**

19 A. Yes. SPS is proposing to simplify the rate options in Flood Lighting to eliminate  
20 the differences in rates associated with differences in poles. In addition, for  
21 installations that require a lamp change, SPS will offer LEDs ("light emitting  
22 diode") for the existing metal halide ("MH") and high pressure sodium ("HPS")  
23 lamps, along with associated rates. Both MH and HPS are getting more difficult

1 and more expensive to re-stock, and LEDs take less power to provide light that is  
2 generally favorably reviewed. Resulting rates will be based only upon differences  
3 in light types, which is reasonable because the overarching reason for base rate  
4 filings is to reflect changes in capacity and energy costs. Different light types use  
5 varying levels of capacity and energy, regardless of the type of pole or connection.  
6 In addition, Flood Lighting rates have been closed to new customers for more than  
7 20 years, making cost differences in poles and connections largely depreciated.  
8 Since the overall cost of service has decreased, it is a reasonable time to simplify  
9 the tariff and make it more clear. The result is that the lower cost rates will remain  
10 the same, and the higher cost rates will be reduced.

11 **Q. Please summarize the changes to Municipal and State Street Lighting.**

12 A. Overall, base rate revenue from Municipal and State Street Lighting will increase  
13 by approximately \$1.2 million or 25.1%. SPS proposes that monthly rates be  
14 increased 25.1% to recover costs allocated to Municipal and State Street Lighting.  
15 The basic rate structure of Municipal and State Street Lighting will not change, in  
16 that applicable charges include a set monthly charge that varies according to light  
17 type and installation. This approach is consistent with the rate design used in SPS's  
18 last base rate case, Docket No. 49831, and approved by the Commission in SPS's  
19 last fully litigated base rate case, Docket No. 43695.

20 **Q. Are there any changes to Municipal and State Street Lighting other than**  
21 **overall base rate revenue?**

22 A. Yes. SPS is proposing to simplify the rate options for mercury vapor ("MV")  
23 installations to eliminate the differences in rates associated with differences in poles

1 and connections to the distribution system. MV lamps have not been available in  
2 the United States since 2007. Cost differences in poles and type of connections for  
3 MV lamps have been largely depreciated since then. In addition, rates for high  
4 pressure sodium and LED lamps are not differentiated by the type of pole or  
5 connection. With MV lamps being eliminated, it is a good time to simplify the  
6 Municipal and State Street Lighting Service tariff for clarity, as well as consistency  
7 among light types.

8 In addition, for installations that require a lamp change, SPS will offer LEDs  
9 for the existing MV and HPS lamps, along with associated rates. Both MV and  
10 HPS are getting more difficult and more expensive to re-stock, and LEDs take less  
11 power to provide light that is generally favorably reviewed. Similar to the proposed  
12 change to simplify Flood Lighting rates, resulting rates will be based only upon  
13 differences in light types, which is reasonable because the overarching reason for  
14 base rate filings is changes in capacity and energy costs. Different light types use  
15 varying levels of capacity and energy, regardless of the type of pole or connection,  
16 and with the proposed change, will be the difference in Municipal and State Street  
17 Lighting rates instead of added layers of complexity for pole types and type of  
18 connection to the distribution system.

1 **XI. TARIFFS**

2 **Q. What are rate tariffs?**

3 A. Rate tariffs specify the terms and conditions under which SPS will provide service,  
4 including the rates at which it will provide service.

5 **Q. Is SPS proposing any additional rate tariff changes in this case?**

6 A. Yes. SPS proposes modifications to Sheet No. IV-108, Large General Service –  
7 Transmission, and Sheet No. IV-91, Municipal and State Street Lighting Service.  
8 In addition, SPS is proposing Sheet No. IV-223, Resiliency Service, a new service  
9 option that is entirely voluntary for customers that have an interest in obtaining  
10 sources of power behind the meter at their location, in addition to the supply from  
11 the SPS system. Mr. Grant provides additional discussion of SPS's proposed  
12 Resiliency Service.

13 **Q. Please explain the modification to Sheet No. IV-108, Large General Service –**  
14 **Transmission.**

15 A. SPS is proposing to update the basis for the net present value of the lease  
16 termination charge to reflect SPS's proposed 7.56% overall cost of capital in this  
17 case. The current basis for the net present value of the lease termination charge is  
18 7.49%, which is based upon SPS's cost of capital in the final order in Docket No.  
19 49831.

20 **Q. Please explain the modification to Sheet No. IV-91, Municipal Street Lighting**  
21 **Service.**

22 A. SPS is proposing to update this tariff to remove applicable charges in the event that  
23 a municipal SL customer requests the replacement of an operable non-LED street  
24 light lamp and fixture with an LED street light lamp and fixture.

1     **Q.     Why is the modification to Municipal and State Lighting reasonable?**

2     A.     This modification is necessary in order to remove obstacles to a more rapid  
3           deployment of LED street light lamps and fixture across SPS’s Texas service  
4           territory. SPS’s municipal customers currently operate three different types of  
5           street lighting systems: mercury vapor, high pressure sodium, and LED. By  
6           removing the charges associated with replacing operable non-LED street lights with  
7           LED street lights, SPS is eliminating a potential obstacle to a more rapid  
8           deployment of a uniform and more efficient street lighting network that includes a  
9           higher concentration of LED lights. A more uniform system of LED street lights  
10          will reduce energy usage compared to the current “patchwork” of different street  
11          lighting installations and is generally a preferred course of action by municipal  
12          customers.

13    **Q.     Please explain the proposed Rate No. 82, Resiliency Service.**

14    A.     The purpose of the Resiliency Service option is to facilitate the installation of  
15          resiliency assets behind primary and secondary customer meters. The tariff is  
16          designed so that the participating customers pay the full costs of the installed assets  
17          and are not subsidized by non-participating customers. The proposed Resiliency  
18          Service tariff sets forth the standard terms and conditions of this service. These  
19          terms and conditions are designed to identify specific charges and clarify areas of  
20          responsibility for the Company and the customer. The proposed tariff is provided  
21          as Attachment RML-RD-9.

22    **Q.     What does “resiliency” mean in this context?**

23    A.     In the electric system, resiliency refers to the ability to recover from or adjust to  
24          disruptions in the supply of electricity. Resiliency strategies are designed to address

1 anticipated severe electric disruptions to day-to-day life or a customer's operations  
2 by investing in critical infrastructure and systems to sustain the customer during  
3 electric disruption, and to hasten recovery. One of the most critical objectives of  
4 the proposed resiliency tariff is ensuring a secure power supply for critical  
5 infrastructure.

6 **Q. What types of technology does the tariff address?**

7 A. Customers will choose the technology that is the best fit for them. These  
8 technologies might include on-site energy generation, battery storage, or control  
9 equipment that allow a critical site or a customer's critical load to operate  
10 independently from the electric grid in the event of an emergency resulting in  
11 extended grid outage. These resources may also provide customer benefits during  
12 times of normal grid operation.

13 **Q. What does SPS seek to accomplish with the Resiliency Service tariff?**

14 A. The goal is to create a tariff that serves the needs of customers who would like to  
15 take extra steps to increase resiliency without imposing costs on other customers.  
16 Accordingly, the proposed tariff accomplishes the following:

- 17 • Avoids subsidization by other customers;
- 18 • Promotes fairness;
- 19 • Enables participation by a variety of different types of customers;
- 20 • Addresses the complexity and custom nature of resiliency projects;
- 21 • Facilitates deployment of new and innovative technology;
- 22 • Maximizes benefits to participating customers; and
- 23 • Minimizes administrative costs and burdens.

- 1   **Q.    Why does SPS believe the Resiliency Service tariff is reasonable and**  
2       **necessary?**
- 3    A.    SPS believes the upfront cost of purchasing resiliency assets and the requirement  
4       for the customer to own and operate these assets are barriers to customers pursuing  
5       resiliency projects today. Under this tariff, SPS will maintain ownership of the  
6       assets behind the customer's secondary or primary metering for an initial period of  
7       ten years, which SPS believes will mitigate the barriers to customers installing  
8       resiliency equipment. This approach eliminates the need for customers to purchase,  
9       operate, and maintain their own distribution assets, thus facilitating the installation  
10      of resiliency assets.
- 11   **Q.    What will the rates for the Resiliency Service tariff include?**
- 12   A.    Customers will pay for requested resiliency service assets through an on-bill charge  
13      that recovers the revenue requirement of the assets requested by each customer,  
14      ensuring that only the requesting customers pay the costs of the assets they require.  
15      The specific costs included are set forth in the tariff. Generally, however, the  
16      monthly charges will include a rate calculated to recover the full revenue  
17      requirement associated with the asset, including normal O&M and recovery on and  
18      of the asset assuming a ten-year life. At the end of ten years, ownership of the asset  
19      will either be transferred to the customer or be retained by SPS, according to the  
20      agreement reached with each customer.
- 21   **Q.    Will the Resiliency Service tariff increase costs to SPS's other customers?**
- 22   A.    No. The costs incurred under the tariff will be identified and segregated from non-  
23      resiliency customers. The equipment contemplated by the new tariff will be



1 installed behind each customer's meter. According to Sheet No. V-14 of SPS's  
2 Rules, Regulations and Conditions of Service in Texas, "Customer shall assume all  
3 responsibility on Customer's side of Point of Delivery for service supplied or taken,  
4 as well as for the electrical installation, appliances and apparatus used in connection  
5 therewith . . ." The proposed tariff will honor this regulation by assigning all costs  
6 directly to the customer. As resiliency assets are placed in service, SPS will receive  
7 incremental revenues from the customer based on the revenue requirement of the  
8 assets. Consequently, the resiliency program does not rely on subsidization from  
9 nonparticipating customers.

1 **XII. CONCLUSION**

2 **Q. Please summarize your recommendations in this testimony.**

3 **A.** I recommend the Commission approve:

- 4 • SPS's proposed revenue distribution and rate design;
- 5 • SPS's proposed optional Resiliency Service;
- 6 • the proposed changes to LGS-T, Flood Lighting, Municipal and State Street
- 7 Lighting rate tariffs; and
- 8 • the final proposed tariffs as set out in Schedule Q-8.8.

9 **Q. Does this conclude your pre-filed direct testimony?**

10 **A.** Yes.

**AFFIDAVIT**

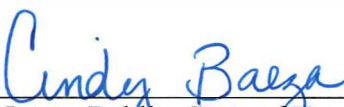
STATE OF TEXAS                    )  
                                                  )  
COUNTY OF POTTER                )

RICHARD M. LUTH, first being sworn on his oath, states:

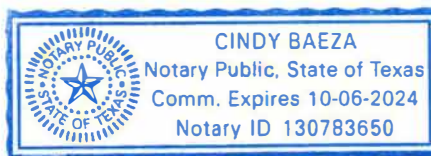
I am the witness identified in the preceding testimony. I have read the testimony and the accompanying attachment(s) and am familiar with the contents. Based upon my personal knowledge, the facts stated in the testimony are true. In addition, in my judgment and based upon my professional experience, the opinions and conclusions stated in the testimony are true, valid, and accurate.

  
RICHARD M. LUTH

Subscribed and sworn to before me this 5<sup>th</sup> day of February, 2021 by RICHARD M. LUTH.

  
Notary Public, State of Texas

My Commission Expires: 10-06-2024



# **SOUTHWESTERN PUBLIC SERVICE COMPANY**

- Texas Retail

Summary of Changes in Combined Base Rate and Sagamore-adjusted Fuel Factor Revenue  
For the Test Year Ended December 31st, 2020

| Line No. | Customer Class                                  | Base Rate Revenue |                   |                   | Fuel Factor Revenue           |                                                     |                     |                                                             | Combined Base Rate and Fuel Revenue                 |                |                |               |        |
|----------|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------------------|-----------------------------------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------------------|----------------|----------------|---------------|--------|
|          |                                                 | at Present Rates  | at Proposed Rates | Proposed Increase | at Historical Test Year Rates | Historical Test Year Rates with Sagamore Adjustment | Estimated Reduction | at Present Base Rates and Historical Test Year Fuel Factors | Sagamore-adjusted Historical Test Year Fuel Factors | Net Change     |                |               |        |
|          |                                                 |                   |                   |                   |                               |                                                     |                     |                                                             |                                                     |                |                |               |        |
| 1        | Residential                                     | \$ 239,341,579    | \$ 269,994,020    | \$ 30,652,441     | 12.8%                         | \$ 34,613,270                                       | \$ 21,703,628       | \$ (12,909,642)                                             | -37.3%                                              | \$ 273,954,849 | \$ 291,697,648 | \$ 17,742,799 | 6.5%   |
| 2        | Small General Service                           | \$ 23,225,518     | \$ 26,326,669     | \$ 3,101,151      | 13.4%                         | \$ 3,772,484                                        | \$ 2,365,468        | \$ (1,407,016)                                              | -37.3%                                              | \$ 26,998,002  | \$ 28,692,137  | \$ 1,694,135  | 6.3%   |
| 3        | Secondary General Service                       | \$ 121,366,823    | \$ 142,465,051    | \$ 21,098,228     | 17.4%                         | \$ 28,177,554                                       | \$ 17,668,228       | \$ (10,509,326)                                             | -37.3%                                              | \$ 149,544,377 | \$ 160,133,279 | \$ 10,588,902 | 7.1%   |
| 4        | Primary General Service                         | \$ 68,281,614     | \$ 85,130,906     | \$ 16,849,292     | 24.7%                         | \$ 25,008,346                                       | \$ 15,681,033       | \$ (9,327,313)                                              | -37.3%                                              | \$ 93,289,960  | \$ 100,811,939 | \$ 7,521,979  | 8.1%   |
| 5        | Large General Service - Transmission (69 kV)    | \$ 25,904,908     | \$ 36,235,650     | \$ 10,330,742     | 39.9%                         | \$ 13,142,886                                       | \$ 8,241,010        | \$ (4,901,876)                                              | -37.3%                                              | \$ 39,047,794  | \$ 44,476,660  | \$ 5,428,866  | 13.9%  |
| 6        | Large General Service - Transmission (115 + kV) | \$ 116,214,204    | \$ 169,205,565    | \$ 52,991,361     | 45.6%                         | \$ 63,066,103                                       | \$ 39,544,464       | \$ (23,521,638)                                             | -37.3%                                              | \$ 179,280,307 | \$ 208,750,029 | \$ 29,469,723 | 16.4%  |
| 7        | Small Municipal and School Service              | \$ 1,276,911      | \$ 1,828,991      | \$ 552,080        | 43.2%                         | \$ 268,191                                          | \$ 168,164          | \$ (100,027)                                                | -37.3%                                              | \$ 1,545,102   | \$ 1,997,155   | \$ 452,053    | 29.3%  |
| 8        | Large Municipal Service                         | \$ 8,467,997      | \$ 11,686,568     | \$ 3,218,571      | 38.0%                         | \$ 2,537,534                                        | \$ 1,591,115        | \$ (946,419)                                                | -37.3%                                              | \$ 11,005,531  | \$ 13,277,683  | \$ 2,272,152  | 20.6%  |
| 9        | Large School Service                            | \$ 9,075,876      | \$ 13,175,428     | \$ 4,099,552      | 45.2%                         | \$ 2,046,231                                        | \$ 1,283,052        | \$ (763,179)                                                | -37.3%                                              | \$ 11,122,107  | \$ 14,458,480  | \$ 3,336,373  | 30.0%  |
| 10       | Municipal & State Street Lighting               | \$ 4,759,790      | \$ 5,953,809      | \$ 1,194,019      | 25.1%                         | \$ 339,525                                          | \$ 212,893          | \$ (126,632)                                                | -37.3%                                              | \$ 5,099,315   | \$ 6,166,702   | \$ 1,067,387  | 20.9%  |
| 11       | Guard & Flood Lighting                          | \$ 4,239,954      | \$ 3,518,304      | \$ (721,650)      | -17.0%                        | \$ 312,370                                          | \$ 195,866          | \$ (116,504)                                                | -37.3%                                              | \$ 4,552,324   | \$ 3,714,170   | \$ (838,154)  | -18.4% |
| 12       | Total Texas Retail                              | \$ 622,155,174    | \$ 765,520,961    | \$ 143,365,787    | 23.0%                         | \$ 173,284,493                                      | \$ 108,654,922      | \$ (64,629,571)                                             | -37.3%                                              | \$ 795,439,667 | \$ 874,175,883 | \$ 78,736,216 | 9.9%   |

**SOUTHWESTERN PUBLIC SERVICE COMPANY  
JURISDICTIONAL ALLOCATION OF ENERGY AND  
DEMAND  
FOR THE TEST YEAR ENDED: DECEMBER 31, 2020**

**ENERGY @ METER ALLOCATION**

| Line No. | Jurisdiction    | Energy (kWH)   | Allocation |
|----------|-----------------|----------------|------------|
| 1        | Texas           | 13,347,604,527 | 59.5553%   |
| 2        | New Mexico      | 7,301,971,925  | 32.5805%   |
| 3        | Total Wholesale | 1,762,531,059  | 7.8642%    |
| 4        | System          | 22,412,107,511 | 100.0000%  |

**ENERGY KWH @ SOURCE ALLOCATION (INPUT KWH)**

|   | Jurisdiction    | Energy (kWH)   | Allocation |
|---|-----------------|----------------|------------|
| 5 | Texas           | 14,412,177,761 | 59.7462%   |
| 6 | New Mexico      | 7,900,244,023  | 32.7507%   |
| 7 | Total Wholesale | 1,809,919,714  | 7.5031%    |
| 8 | System          | 24,122,341,498 | 100.0000%  |

**12 CP PRODUCTION DEMAND @ SOURCE ALLOCATION**

|    | Jurisdiction    | Demand (kW) | Allocation |
|----|-----------------|-------------|------------|
| 9  | Texas           | 2,023,101   | 57.8961%   |
| 10 | New Mexico      | 1,049,725   | 30.0405%   |
| 11 | Total Wholesale | 421,537     | 12.0633%   |
| 12 | System          | 3,494,363   | 100.0000%  |

**12 CP TRANSMISSION DEMAND ALLOCATION**

|    | Jurisdiction    | Demand (kW) | Allocation |
|----|-----------------|-------------|------------|
| 13 | Texas           | 2,048,804   | 45.4947%   |
| 14 | New Mexico      | 1,067,235   | 23.6985%   |
| 15 | Total Wholesale | 1,387,347   | 30.8068%   |
| 16 | System          | 4,503,386   | 100.0000%  |

# SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.              | Rate Class                          | Billing Units     | Base Rate Revenue at Present Base Rates |                | FUEL REVENUE at Historical Test Year Fuel Factors | Test Year at Present Rates EECRF | Test Year at Present Rates TOTAL REVENUE |
|-----------------------|-------------------------------------|-------------------|-----------------------------------------|----------------|---------------------------------------------------|----------------------------------|------------------------------------------|
|                       |                                     |                   | Rate                                    | Revenue - \$   |                                                   |                                  |                                          |
| RESIDENTIAL           |                                     |                   |                                         |                |                                                   |                                  |                                          |
| 1                     | Service Availability Charge         | 2,479,536 Bills   | \$ 10.50 / Month                        | \$ 26,035,128  |                                                   |                                  |                                          |
| 2                     | Energy Charge - Summer              | 1,012,343,741 kWh | \$ 0.098345 / kWh                       | \$ 99,558,945  | \$ 12,655,309                                     |                                  |                                          |
| 3                     | Energy Charge - Winter 1st 899 kWh  | 1,028,304,181 kWh | \$ 0.084552 / kWh                       | \$ 86,945,175  | \$ 14,533,023                                     |                                  |                                          |
| 4                     | Energy Charge - Winter over 899 kWh | 524,697,391 kWh   | \$ 0.050960 / kWh                       | \$ 26,738,579  | \$ 7,415,548                                      |                                  |                                          |
| 5                     | Total                               | 2,565,345,314 kWh |                                         | \$ 239,277,827 | \$ 34,603,880                                     | \$ 2,575,607                     | \$ 276,457,314                           |
| Time of Use (TOU)     |                                     |                   |                                         |                |                                                   |                                  |                                          |
| 6                     | Service Availability Charge         | 516 Bills         | \$ 10.50 / Month                        | \$ 5,418       |                                                   |                                  |                                          |
| 7                     | Energy Charge - All Hours           | 695,276 kWh       | \$ 0.070359 / kWh                       | \$ 48,919      |                                                   |                                  |                                          |
| 8                     | Energy Charge - On-Peak Adder       | 62,324 kWh        | \$ 0.151072 / kWh                       | \$ 9,415       |                                                   |                                  |                                          |
| 8                     | Total                               | 695,276           |                                         | \$ 63,752      | \$ 9,390                                          | \$ 698                           | \$ 73,840                                |
| 9                     | Total Residential Service           | 2,566,040,589 kWh |                                         | \$ 239,341,579 | \$ 34,613,270                                     | \$ 2,576,305                     | \$ 276,531,154                           |
| SMALL GENERAL SERVICE |                                     |                   |                                         |                |                                                   |                                  |                                          |
| 10                    | Service Availability Charge         | 384,720 Bills     | \$ 12.75 / Month                        | \$ 4,905,180   |                                                   |                                  |                                          |
| 11                    | Energy Charge - Summer              | 119,023,228 kWh   | \$ 0.071578 / kWh                       | \$ 8,519,445   | \$ 1,487,909                                      |                                  |                                          |
| 12                    | Energy Charge - Winter              | 161,648,217 kWh   | \$ 0.060631 / kWh                       | \$ 9,800,893   | \$ 2,284,574                                      |                                  |                                          |
| 13                    | Total                               | 280,671,444 kWh   |                                         | \$ 23,225,518  | \$ 3,772,484                                      | \$ 242,781                       | \$ 27,240,783                            |
| TOU                   |                                     |                   |                                         |                |                                                   |                                  |                                          |
| 14                    | Service Availability Charge         | - Bills           | \$ 12.75 / Month                        | \$ -           |                                                   |                                  |                                          |
| 15                    | Energy Charge - All Hours           | - kWh             | \$ 0.051451 / kWh                       | \$ -           | \$ -                                              |                                  |                                          |
| 16                    | Energy Charge - On-Peak Adder       | - kWh             | \$ 0.155727 / kWh                       | \$ -           | \$ -                                              |                                  |                                          |
| 17                    | Total                               | -                 |                                         | \$ -           | \$ -                                              | \$ -                             | \$ -                                     |
| 18                    | Total Small General Service         | 280,671,444 kWh   |                                         | \$ 23,225,518  | \$ 3,772,484                                      | \$ 242,781                       | \$ 27,240,783                            |

# SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.                  | Rate Class Present Rate                   | Billing Units |       |                     | Base Rate Revenue at Present Base Rates |               | FUEL REVENUE at Historical Test Year Fuel Factors |                | Test Year at Present Rates |  |  |
|---------------------------|-------------------------------------------|---------------|-------|---------------------|-----------------------------------------|---------------|---------------------------------------------------|----------------|----------------------------|--|--|
|                           |                                           | Rate          |       | Revenue - \$        | EECRF                                   |               | TOTAL REVENUE                                     |                |                            |  |  |
| SECONDARY GENERAL SERVICE |                                           |               |       |                     |                                         |               |                                                   |                |                            |  |  |
| 19                        | Service Availability Charge               | 143,072       | Bills | \$ 29.26 / Month    | \$ 4,186,287                            |               |                                                   |                |                            |  |  |
| 20                        | Demand Charge - Summer                    | 2,190,933     | kW-Mo | \$ 17.18 / kW-Mo    | \$ 37,640,226                           |               |                                                   |                |                            |  |  |
| 21                        | Demand Charge - Winter                    | 3,722,975     | kW-Mo | \$ 14.84 / kW-Mo    | \$ 55,248,951                           |               |                                                   |                |                            |  |  |
| 22                        | Energy Charge                             | 2,043,300,978 | kWh   | \$ 0.008846 / kWh   | \$ 18,075,040                           |               |                                                   |                |                            |  |  |
| 23                        | Power Factor Demand Adjustment - Summer   | 72,948        | kW-Mo | \$ 17.18 / kW-Mo    | \$ 1,253,241                            |               |                                                   |                |                            |  |  |
| 24                        | Power Factor Demand Adjustment - Winter   | 143,120       | kW-Mo | \$ 14.84 / kW-Mo    | \$ 2,123,902                            |               |                                                   |                |                            |  |  |
| 25                        | Total                                     | 2,043,300,978 | kWh   |                     | \$ 118,527,647                          | \$ 27,525,101 | \$ 1,168,768                                      | \$ 147,221,516 |                            |  |  |
| TOU                       |                                           |               |       |                     |                                         |               |                                                   |                |                            |  |  |
| 26                        | Service Availability Charge               | 468           | Bills | \$ 30.26 / Month    | \$ 14,162                               |               |                                                   |                |                            |  |  |
| 27                        | Demand Charge                             | 164,935       | kW-Mo | \$ 12.14 / kW-Mo    | \$ 2,002,306                            |               |                                                   |                |                            |  |  |
| 28                        | Energy Charge - On Peak Adder             | 173,357       | kWh   | \$ 0.149306 / kW-Mo | \$ 25,883                               |               |                                                   |                |                            |  |  |
| 29                        | Energy Charge - All Hours                 | 46,280,813    | kWh   | \$ 0.008846 / kW-Mo | \$ 409,400                              |               |                                                   |                |                            |  |  |
| 30                        | Power Factor Demand Adjustment            | 31,913        | kW-Mo | \$ 12.14 / kW-Mo    | \$ 387,425                              |               |                                                   |                |                            |  |  |
| 31                        | Total                                     | 46,280,813    |       |                     | \$ 2,839,176                            | \$ 652,453    | \$ 26,473                                         | \$ 3,518,102   |                            |  |  |
| Low Load Factor (LLF)     |                                           |               |       |                     |                                         |               |                                                   |                |                            |  |  |
| 32                        | Service Availability Charge               | -             | Bills | \$ 30.26 / Month    | \$ -                                    |               |                                                   |                |                            |  |  |
| 33                        | Demand Charge - All Hours                 | -             | kW-Mo | \$ 6.42 / kW-Mo     | \$ -                                    |               |                                                   |                |                            |  |  |
| 34                        | Demand Charge - On Peak adder             | -             | kW-Mo | \$ 24.00 / kW-Mo    | \$ -                                    |               |                                                   |                |                            |  |  |
| 35                        | Energy Charge                             | -             | kWh   | \$ 0.008846 / kWh   | \$ -                                    |               |                                                   |                |                            |  |  |
| 36                        | Power Factor Demand Adjustment - Summer   | -             | kW-Mo | \$ 6.42 / Kvar      | \$ -                                    |               |                                                   |                |                            |  |  |
| 37                        | Power Factor Demand Adjustment - Winter   | -             | kW-Mo | \$ 24.00 / Kvar     | \$ -                                    |               |                                                   |                |                            |  |  |
| 38                        | Total                                     | -             |       |                     | \$ -                                    | \$ -          | \$ -                                              | \$ -           |                            |  |  |
| Standby - Secondary       |                                           |               |       |                     |                                         |               |                                                   |                |                            |  |  |
| 39                        | Service Availability Charge               | -             | Bills | \$ 29.26 / Month    | \$ -                                    |               |                                                   |                |                            |  |  |
| 40                        | Tran & Dist Standby Capacity Fee - Summer | -             | kW-Mo | \$ 9.36 / kW-Mo     | \$ -                                    |               |                                                   |                |                            |  |  |
| 41                        | Tran & Dist Standby Capacity Fee - Winter | -             | kW-Mo | \$ 8.42 / kW-Mo     | \$ -                                    |               |                                                   |                |                            |  |  |
| 42                        | Gen Standby Cap Reservation Fee - Summer  | -             | kW-Mo | \$ 1.95 / kW-Mo     | \$ -                                    |               |                                                   |                |                            |  |  |
| 43                        | Gen Standby Cap Reservation Fee - Winter  | -             | kW-Mo | \$ 1.60 / kW-Mo     | \$ -                                    |               |                                                   |                |                            |  |  |
| 44                        | Usage Demand Charge - Summer              | -             | kW-Mo | \$ 17.18 / kW-Mo    | \$ -                                    |               |                                                   |                |                            |  |  |
| 45                        | Usage Demand Charge - Winter              | -             | kW-Mo | \$ 14.84 / kW-Mo    | \$ -                                    |               |                                                   |                |                            |  |  |
| 46                        | Power Factor Demand Adjustment - Summer   | -             | kW-Mo | \$ 11.31 / kW-Mo    | \$ -                                    |               |                                                   |                |                            |  |  |
| 47                        | Power Factor Demand Adjustment - Winter   | -             | kW-Mo | \$ 10.02 / kW-Mo    | \$ -                                    |               |                                                   |                |                            |  |  |
| 48                        | Energy Charge                             | -             | kWh   | \$ 0.008846 / kWh   | \$ -                                    |               |                                                   |                |                            |  |  |
| 49                        | Total                                     | -             |       |                     | \$ -                                    | \$ -          | \$ -                                              | \$ -           |                            |  |  |
| 50                        | Total Secondary Voltage (demand-metered)  | 2,089,581,792 | kWh   |                     | \$ 121,366,823                          | \$ 28,177,554 | \$ 1,195,241                                      | \$ 150,739,618 |                            |  |  |

# SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.                | Rate Class                                     | Present Rate | Billing Units     |                   | Base Rate Revenue at Present Base Rates |               | FUEL REVENUE at Historical Test Year Fuel Factors | Test Year at Present Rates EECRF | Test Year at Present Rates TOTAL REVENUE |
|-------------------------|------------------------------------------------|--------------|-------------------|-------------------|-----------------------------------------|---------------|---------------------------------------------------|----------------------------------|------------------------------------------|
|                         |                                                |              | Rate              |                   | Revenue - \$                            |               |                                                   |                                  |                                          |
| PRIMARY GENERAL SERVICE |                                                |              |                   |                   |                                         |               |                                                   |                                  |                                          |
| 51                      | Service Availability Charge                    |              | 42,384 Bills      | \$ 67.94 / Month  | \$ 2,879,569                            |               |                                                   |                                  |                                          |
| 52                      | Demand Charge - Summer                         |              | 1,124,747 kW-Mo   | \$ 14.79 / kW-Mo  | \$ 16,635,001                           |               |                                                   |                                  |                                          |
| 53                      | Demand Charge - Winter                         |              | 2,329,548 kW-Mo   | \$ 12.72 / kW-Mo  | \$ 29,631,847                           |               |                                                   |                                  |                                          |
| 54                      | Energy Charge                                  |              | 1,731,273,223 kWh | \$ 0.006907 / kWh | \$ 11,957,904                           |               |                                                   |                                  |                                          |
| 55                      | Power Factor Demand Adjustment - Summer        |              | 83,623 kW-Mo      | \$ 14.79 / kW-Mo  | \$ 1,236,786                            |               |                                                   |                                  |                                          |
| 56                      | Power Factor Demand Adjustment - Winter        |              | 165,056 kW-Mo     | \$ 12.72 / kW-Mo  | \$ 2,099,515                            |               |                                                   |                                  |                                          |
| 57                      | Total                                          |              | 1,731,273,223 kWh |                   | \$ 64,440,622                           | \$ 23,132,889 | \$ 770,417                                        | \$ 88,343,928                    |                                          |
| TOU                     |                                                |              |                   |                   |                                         |               |                                                   |                                  |                                          |
| 58                      | Service Availability Charge                    |              | - Bills           | \$ 68.94 / Month  | \$ -                                    |               |                                                   |                                  |                                          |
| 59                      | Demand Charge                                  |              | - kW-Mo           | \$ 10.22 / kW-Mo  | \$ -                                    |               |                                                   |                                  |                                          |
| 60                      | Energy Charge - On Peak Adder                  |              | - kWh             | \$ 0.126263 / kWh | \$ -                                    |               |                                                   |                                  |                                          |
| 61                      | Energy Charge - All Hours                      |              | - kWh             | \$ 0.006907 / kWh | \$ -                                    |               |                                                   |                                  |                                          |
| 62                      | Power Factor Demand Adjustment - Summer        |              | - kW-Mo           | \$ 10.22 / kW-Mo  | \$ -                                    |               |                                                   |                                  |                                          |
| 63                      | Power Factor Demand Adjustment - Winter        |              | - kW-Mo           | \$ 10.22 / kW-Mo  | \$ -                                    |               |                                                   |                                  |                                          |
| 64                      | Total                                          |              | -                 |                   | \$ -                                    | \$ -          | \$ -                                              | \$ -                             |                                          |
| LLF                     |                                                |              |                   |                   |                                         |               |                                                   |                                  |                                          |
| 65                      | Service Availability Charge                    |              | 12 Bills          | \$ 67.94 / Month  | \$ 815                                  |               |                                                   |                                  |                                          |
| 66                      | Demand Charge - All Hours                      |              | 18,701 kW-Mo      | \$ 6.40 / kW-Mo   | \$ 119,686                              |               |                                                   |                                  |                                          |
| 67                      | Demand Charge - On Peak adder                  |              | 214 kW-Mo         | \$ 23.53 / kW-Mo  | \$ 5,035                                |               |                                                   |                                  |                                          |
| 68                      | Energy Charge                                  |              | 811,256 kWh       | \$ 0.006907 / kWh | \$ 5,603                                |               |                                                   |                                  |                                          |
| 69                      | Power Factor Demand Adjustment - All Hours     |              | 2,526 kW-Mo       | \$ 6.40 / kW-Mo   | \$ 16,166                               |               |                                                   |                                  |                                          |
| 70                      | Power Factor Demand Adjustment - On Peak adder |              | 159 kW-Mo         | \$ 23.53 / kW-Mo  | \$ 3,741                                |               |                                                   |                                  |                                          |
| 71                      | Total                                          |              | 811,256           |                   | \$ 151,046                              | \$ 11,007     | \$ 361                                            | \$ 162,414                       |                                          |



# **SOUTHWESTERN PUBLIC SERVICE COMPANY**

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.          | Rate Class                                | Present Rate | Billing Units     | Base Rate Revenue at Present Base Rates |               | FUEL REVENUE at Historical Test Year Fuel Factors | Test Year at Present Rates EECRF | Test Year at Present Rates TOTAL REVENUE |
|-------------------|-------------------------------------------|--------------|-------------------|-----------------------------------------|---------------|---------------------------------------------------|----------------------------------|------------------------------------------|
|                   |                                           |              |                   | Rate                                    | Revenue - \$  |                                                   |                                  |                                          |
| Standby - Primary |                                           |              |                   |                                         |               |                                                   |                                  |                                          |
| 72                | Service Availability Charge               |              | 180 Bills         | 67.94 / Month                           | \$ 12,229     |                                                   |                                  |                                          |
| 73                | Tran & Dist Standby Capacity Fee - Summer |              | 1,094 kW-Mo       | 8.17 /kW-Mo                             | \$ 8,938      |                                                   |                                  |                                          |
| 74                | Tran & Dist Standby Capacity Fee - Winter |              | 1,007 kW-Mo       | 7.32 /kW-Mo                             | \$ 7,371      |                                                   |                                  |                                          |
| 75                | Gen Standby Cap Reservation Fee - Summer  |              | 1,094 kW-Mo       | 1.68 /kW-Mo                             | \$ 1,838      |                                                   |                                  |                                          |
| 76                | Gen Standby Cap Reservation Fee - Winter  |              | 1,007 kW-Mo       | 1.38 /kW-Mo                             | \$ 1,390      |                                                   |                                  |                                          |
| 77                | Usage Demand Charge - Summer              |              | 5,481 kW-Mo       | 14.79 /kW-Mo                            | \$ 81,064     |                                                   |                                  |                                          |
| 78                | Usage Demand Charge - Winter              |              | 12,580 kW-Mo      | 12.72 /kW-Mo                            | \$ 160,018    |                                                   |                                  |                                          |
| 79                | Power Factor Demand Adjustment - Summer   |              | - kW-Mo           | 9.85 /kW-Mo                             | \$ -          |                                                   |                                  |                                          |
| 80                | Power Factor Demand Adjustment - Winter   |              | - kW-Mo           | 8.70 /kW-Mo                             | \$ -          |                                                   |                                  |                                          |
| 81                | Energy Charge                             |              | 7,201,816 kWh     | 0.006907 / kWh                          | \$ 49,743     |                                                   |                                  |                                          |
| 82                | Total                                     |              | 7,201,816 kWh     |                                         | \$ 322,591    | \$ 96,685                                         | \$ 3,205                         | \$ 422,481                               |
| SAS-4             |                                           |              |                   |                                         |               |                                                   |                                  |                                          |
| 83                | First 3,500,000 kWh/Month                 |              | 42,000,000 kWh    | 0.029562 / kWh                          | \$ 1,241,604  |                                                   |                                  |                                          |
| 84                | All Additional Energy                     |              | 91,928,716 kWh    | 0.022989 / kWh                          | \$ 2,113,349  |                                                   |                                  |                                          |
| 85                | Power Factor Demand Adjustment - Summer   |              | 344 kW-Mo         | 14.79 /kW-Mo                            | \$ 5,088      |                                                   |                                  |                                          |
| 86                | Power Factor Demand Adjustment - Winter   |              | 575 kW-Mo         | 12.72 /kW-Mo                            | \$ 7,314      |                                                   |                                  |                                          |
| 87                | Total                                     |              | 133,928,716 kWh   |                                         | \$ 3,367,355  | \$ 1,767,765                                      | \$ 59,598                        | \$ 5,194,718                             |
| 88                | Total Primary Voltage                     |              | 1,873,215,012 kWh |                                         | \$ 68,281,614 | \$ 25,008,346                                     | \$ 833,581                       | \$ 94,123,541                            |

# SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.                                            | Rate Class                                      | Billing Units     | Base Rate Revenue at Present Base Rates |               | FUEL REVENUE at Historical Test Year Fuel Factors | Test Year at Present Rates EECRF | Test Year at Present Rates TOTAL REVENUE |
|-----------------------------------------------------|-------------------------------------------------|-------------------|-----------------------------------------|---------------|---------------------------------------------------|----------------------------------|------------------------------------------|
|                                                     |                                                 |                   | Rate                                    | Revenue - \$  |                                                   |                                  |                                          |
| LARGE GENERAL SERVICE - TRANSMISSION (LGS-T), 69 kV |                                                 |                   |                                         |               |                                                   |                                  |                                          |
| 89                                                  | Service Availability Charge                     | 120 Bills         | \$ 1,102.80 / Month                     | \$ 132,336    |                                                   |                                  |                                          |
| 90                                                  | Demand Charge - Summer                          | 529,199 kW-Mo     | \$ 13.77 / kW-Mo                        | \$ 7,287,070  |                                                   |                                  |                                          |
| 91                                                  | Demand Charge - Winter                          | 1,117,070 kW-Mo   | \$ 9.58 / kW-Mo                         | \$ 10,701,531 |                                                   |                                  |                                          |
| 92                                                  | Energy Charge                                   | 1,050,273,066 kWh | \$ 0.005307 / kWh                       | \$ 5,573,799  |                                                   |                                  |                                          |
| 93                                                  | Energy Charge, Inside City Limits               | - kWh             | \$ 0.006834 / kWh                       | -             |                                                   |                                  |                                          |
| 94                                                  | Less: REC Opt-Out                               | 835,577,940 kWh   | \$ (0.000088) / kWh                     | \$ (73,531)   |                                                   |                                  |                                          |
| 95                                                  | Power Factor Demand Adjustment - Summer         | 30,554 kW-Mo      | \$ 13.77 / kW-Mo                        | \$ 420,729    |                                                   |                                  |                                          |
| 96                                                  | Power Factor Demand Adjustment - Winter         | 50,163 kW-Mo      | \$ 9.58 / kW-Mo                         | \$ 480,562    |                                                   |                                  |                                          |
| 97                                                  | Total                                           | 1,050,273,066 kWh |                                         | \$ 24,522,496 | \$ 13,130,960                                     | \$ -                             | \$ 37,653,456                            |
| Standby Service 69 kV                               |                                                 |                   |                                         |               |                                                   |                                  |                                          |
| 98                                                  | Service Availability Charge                     | -                 | \$ 1,102.80 / Month                     | \$ 26,467     |                                                   |                                  |                                          |
| 99                                                  | Transmission Standby Capacity Fee - Summer      | 69,200 kW-Mo      | \$ 5.35 / kW-Mo                         | \$ 370,220    |                                                   |                                  |                                          |
| 100                                                 | Transmission Standby Capacity Fee - Winter      | 88,400 kW-Mo      | \$ 3.76 / kW-Mo                         | \$ 332,384    |                                                   |                                  |                                          |
| 101                                                 | Gen Standby Cap Reservation Fee - Summer        | 69,200 kW-Mo      | \$ 2.10 / kW-Mo                         | \$ 145,320    |                                                   |                                  |                                          |
| 102                                                 | Gen Standby Cap Reservation Fee - Winter        | 88,400 kW-Mo      | \$ 1.47 / kW-Mo                         | \$ 129,948    |                                                   |                                  |                                          |
| 103                                                 | Usage Demand Charge - Summer                    | - kW-Mo           | \$ 13.77 / kW-Mo                        | -             |                                                   |                                  |                                          |
| 104                                                 | Usage Demand Charge - Winter                    | 30,054 kW-Mo      | \$ 9.58 / kW-Mo                         | \$ 287,917    |                                                   |                                  |                                          |
| 105                                                 | Less: REC Opt-Out                               | - kWh             | \$ (0.000088) / kWh                     | -             |                                                   |                                  |                                          |
| 106                                                 | Energy Charge                                   | 937,170 kWh       | \$ 0.005307 / kWh                       | \$ 4,974      |                                                   |                                  |                                          |
| 107                                                 | Power Factor Demand Adjustment - Summer SS      | 644 kW-Mo         | \$ 7.45 / kW-Mo                         | \$ 4,798      |                                                   |                                  |                                          |
| 108                                                 | Power Factor Demand Adjustment - Winter SS      | 6,453 kW-Mo       | \$ 5.23 / kW-Mo                         | \$ 33,749     |                                                   |                                  |                                          |
| 109                                                 | Power Factor Demand Adjustment - Summer General | - kW-Mo           | \$ 13.77 / kW-Mo                        | -             |                                                   |                                  |                                          |
| 110                                                 | Power Factor Demand Adjustment - Winter General | 4,868 kW-Mo       | \$ 9.58 / kW-Mo                         | \$ 46,635     |                                                   |                                  |                                          |
| 111                                                 | Total                                           | 937,170 kWh       |                                         | \$ 1,382,412  | \$ 11,926                                         | \$ -                             | \$ 1,394,338                             |
| 112                                                 | Total Sub-Transmission 69 kV                    | 1,051,210,235 kWh |                                         | \$ 25,904,908 | \$ 13,142,886                                     | \$ -                             | \$ 39,047,794                            |

# **SOUTHWESTERN PUBLIC SERVICE COMPANY**

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.                                                               | Rate Class                                      | Billing Units      | Base Rate Revenue at Present Base Rates |                | FUEL REVENUE at Historical Test Year Fuel Factors | Test Year at Present Rates EECRF | Test Year at Present Rates TOTAL REVENUE |
|------------------------------------------------------------------------|-------------------------------------------------|--------------------|-----------------------------------------|----------------|---------------------------------------------------|----------------------------------|------------------------------------------|
|                                                                        |                                                 |                    | Rate                                    | Revenue - \$   |                                                   |                                  |                                          |
| LGS-T, 115 kV+                                                         |                                                 |                    |                                         |                |                                                   |                                  |                                          |
| 113                                                                    | Service Availability Charge                     | 492 Bills          | \$ 1,102.80 / Month                     | \$ 542,578     |                                                   |                                  |                                          |
| 114                                                                    | Demand Charge - Summer                          | 2,620,131 kW-Mo    | \$ 13.15 / kW-Mo                        | \$ 34,454,723  |                                                   |                                  |                                          |
| 115                                                                    | Demand Charge - Winter                          | 5,269,817 kW-Mo    | \$ 9.21 / kW-Mo                         | \$ 48,535,015  |                                                   |                                  |                                          |
| 116                                                                    | Energy Charge                                   | 4,770,209,353 kWh  | \$ 0.005033 / kWh                       | \$ 24,008,464  |                                                   |                                  |                                          |
| 117                                                                    | Energy Charge, Inside City Limits               | 163,610,995 kWh    | \$ 0.006560 / kWh                       | \$ 1,073,288   |                                                   |                                  |                                          |
| 118                                                                    | Less: REC Opt-Out                               | 3,734,065,531 kWh  | \$ (0.000087) / kWh                     | \$ (324,864)   |                                                   |                                  |                                          |
| 119                                                                    | Power Factor Demand Adjustment - Summer         | 42,993 kW-Mo       | \$ 13.15 / kW-Mo                        | \$ 565,358     |                                                   |                                  |                                          |
| 120                                                                    | Power Factor Demand Adjustment - Winter         | 131,093 kW-Mo      | \$ 9.21 / kW-Mo                         | \$ 1,207,367   |                                                   |                                  |                                          |
| 121                                                                    | Total                                           | 4,933,820,348 kWh  |                                         | \$ 110,061,929 | \$ 61,255,927                                     | \$ -                             | \$ 171,317,856                           |
| Standby Service, 115 kV +                                              |                                                 |                    |                                         |                |                                                   |                                  |                                          |
| 122                                                                    | Service Availability Charge                     | 132 Bills          | \$ 1,102.80 / Month                     | \$ 145,570     |                                                   |                                  |                                          |
| 123                                                                    | Transmission Standby Capacity Fee - Summer      | 123,973 kW-Mo      | \$ 5.14 / kW-Mo                         | \$ 637,221     |                                                   |                                  |                                          |
| 124                                                                    | Transmission Standby Capacity Fee - Winter      | 239,956 kW-Mo      | \$ 3.61 / kW-Mo                         | \$ 866,241     |                                                   |                                  |                                          |
| 125                                                                    | Gen Standby Cap Reservation Fee - Summer        | 123,973 kW-Mo      | \$ 2.03 / kW-Mo                         | \$ 251,665     |                                                   |                                  |                                          |
| 126                                                                    | Gen Standby Cap Reservation Fee - Winter        | 239,956 kW-Mo      | \$ 1.40 / kW-Mo                         | \$ 335,938     |                                                   |                                  |                                          |
| 127                                                                    | Usage Demand Charge - Summer                    | 96,733 kW-Mo       | \$ 13.15 / kW-Mo                        | \$ 1,272,039   |                                                   |                                  |                                          |
| 128                                                                    | Usage Demand Charge - Winter                    | 201,125 kW-Mo      | \$ 9.21 / kW-Mo                         | \$ 1,852,361   |                                                   |                                  |                                          |
| 129                                                                    | Less: REC Opt-Out                               | 79,713,125 kWh     | \$ (0.000087) / kWh                     | \$ (6,935)     |                                                   |                                  |                                          |
| 130                                                                    | Energy Charge                                   | 145,037,918 kWh    | \$ 0.005033 / kWh                       | \$ 729,976     |                                                   |                                  |                                          |
| 131                                                                    | Power Factor Demand Adjustment - Summer General | 5,179 kW-Mo        | \$ 13.15 / kW-Mo                        | \$ 68,104      |                                                   |                                  |                                          |
| 132                                                                    | Power Factor Demand Adjustment - Winter General | - kW-Mo            | \$ 9.21 / kW-Mo                         | \$ -           |                                                   |                                  |                                          |
| 133                                                                    | Power Factor Demand Adjustment - Summer Standby | 9 kW-Mo            | \$ 7.17 / kW-Mo                         | \$ 65          |                                                   |                                  |                                          |
| 134                                                                    | Power Factor Demand Adjustment - Winter Standby | 6 kW-Mo            | \$ 5.01 / kW-Mo                         | \$ 30          |                                                   |                                  |                                          |
| 135                                                                    | Total                                           | 145,037,918 kWh    |                                         | \$ 6,152,275   | \$ 1,810,176                                      | \$ -                             | \$ 7,962,451                             |
| 136                                                                    | Total Backbone Transmission Voltage             |                    |                                         | \$ 116,214,204 | \$ 63,066,103                                     | \$ -                             | \$ 179,280,307                           |
| Total Commercial & Industrial Service, including Small General Service |                                                 |                    |                                         |                |                                                   |                                  |                                          |
| 137                                                                    |                                                 | 10,373,536,749 kWh |                                         | \$ 354,993,067 | \$ 133,167,372                                    | \$ 2,271,603                     | \$ 490,432,042                           |

# **SOUTHWESTERN PUBLIC SERVICE COMPANY**

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.                                   | Rate Class                               | Billing Units |       | Base Rate Revenue at Present Base Rates |                  | FUEL REVENUE at Historical Test Year Fuel Factors | Test Year at Present Rates EECRF | Test Year at Present Rates TOTAL REVENUE |
|--------------------------------------------|------------------------------------------|---------------|-------|-----------------------------------------|------------------|---------------------------------------------------|----------------------------------|------------------------------------------|
|                                            |                                          | Rate          |       | Revenue - \$                            |                  |                                                   |                                  |                                          |
| SMALL MUNICIPAL AND SCHOOL SERVICE         |                                          |               |       |                                         |                  |                                                   |                                  |                                          |
| 138                                        | Service Availability Charge              | 34,188        | Bills | \$                                      | 13.25 / Month    | \$                                                | 452,991                          |                                          |
| 139                                        | Energy Charge - Summer                   | 7,763,840     | kWh   | \$                                      | 0.045273 / kWh   | \$                                                | 351,492                          | 97,056                                   |
| 140                                        | Energy Charge - Winter                   | 12,108,885    | kWh   | \$                                      | 0.039015 / kWh   | \$                                                | 472,428                          | 171,135                                  |
| 141                                        | Total                                    | 19,872,725    | kWh   |                                         |                  | \$                                                | 1,276,911                        | \$ 268,191                               |
| TOU                                        |                                          |               |       |                                         |                  |                                                   |                                  |                                          |
| 142                                        | Service Availability Charge              | -             | Bills | \$                                      | 13.25 / Month    | \$                                                | -                                |                                          |
| 143                                        | Energy Charge - All Hours                | -             | kWh   | \$                                      | 0.033559 / kWh   | \$                                                | -                                |                                          |
| 144                                        | Energy Charge - On-Peak Adder            | -             | kWh   | \$                                      | 0.118344 / kWh   | \$                                                | -                                |                                          |
| 145                                        | Total                                    | -             |       |                                         |                  | \$                                                | -                                | \$ -                                     |
| 146                                        | Total Small Municipal and School Service | 19,872,725    | kWh   |                                         |                  | \$                                                | 1,276,911                        | \$ 268,191                               |
| LARGE MUNICIPAL SERVICE, Secondary voltage |                                          |               |       |                                         |                  |                                                   |                                  |                                          |
| 147                                        | Service Availability Charge              | 10,572        | Bills | \$                                      | 25.20 / Month    | \$                                                | 266,414                          |                                          |
| 148                                        | Demand Charge - Summer                   | 174,905       | kW-Mo | \$                                      | 11.86 / kW-Mo    | \$                                                | 2,074,369                        |                                          |
| 149                                        | Demand Charge - Winter                   | 299,743       | kW-Mo | \$                                      | 9.89 / kW-Mo     | \$                                                | 2,964,463                        |                                          |
| 150                                        | Energy Charge                            | 159,109,773   | kWh   | \$                                      | 0.011081 / kWh   | \$                                                | 1,763,095                        |                                          |
| 151                                        | Power Factor Demand Adjustment - Summer  | 4,296         | kW-Mo | \$                                      | 11.86 / kW-Mo    | \$                                                | 50,951                           |                                          |
| 152                                        | Power Factor Demand Adjustment - Winter  | 7,791         | kW-Mo | \$                                      | 9.89 / kW-Mo     | \$                                                | 77,049                           |                                          |
| 153                                        | Total                                    | 159,109,773   | kWh   |                                         |                  | \$                                                | 7,196,341                        | \$ 2,145,893                             |
| TOU Secondary voltage                      |                                          |               |       |                                         |                  |                                                   |                                  |                                          |
| 154                                        | Service Availability Charge              | -             | Bills | \$                                      | 25.20 / Month    | \$                                                | -                                |                                          |
| 155                                        | Demand Charge                            | -             | kW-Mo | \$                                      | 8.10 / kW-Mo     | \$                                                | -                                |                                          |
| 156                                        | Energy Charge - All Hours                | -             | kW-Mo | \$                                      | 0.133741 / kW-Mo | \$                                                | -                                |                                          |
| 157                                        | Energy Charge - On-Peak Adder            | -             | kWh   | \$                                      | 0.011081 / kWh   | \$                                                | -                                |                                          |
| 158                                        | Power Factor Demand Adjustment - Summer  | -             | kW-Mo | \$                                      | 8.10 / kW-Mo     | \$                                                | -                                |                                          |
| 159                                        | Power Factor Demand Adjustment - Winter  | -             | kW-Mo | \$                                      | 8.10 / kW-Mo     | \$                                                | -                                |                                          |
| 160                                        | Total                                    | -             |       |                                         |                  | \$                                                | -                                | \$ -                                     |

# **SOUTHWESTERN PUBLIC SERVICE COMPANY**

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.                                 | Rate Class                              | Base Rate Revenue at Present Base Rates |                   |              |              | FUEL REVENUE at Historical Test Year Fuel Factors | Test Year at Present Rates EECRF | Test Year at Present Rates TOTAL REVENUE |
|------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------|--------------|--------------|---------------------------------------------------|----------------------------------|------------------------------------------|
|                                          |                                         | Billing Units                           | Rate              | Revenue - \$ |              |                                                   |                                  |                                          |
| LARGE MUNICIPAL SERVICE, Primary voltage |                                         |                                         |                   |              |              |                                                   |                                  |                                          |
| 161                                      | Service Availability Charge             | 156 Bills                               | \$ 25.20 / Month  | \$ 3,931     |              |                                                   |                                  |                                          |
| 162                                      | Demand Charge - Summer                  | 36,404 kW-Mo                            | \$ 10.74 / kW-Mo  | \$ 390,978   |              |                                                   |                                  |                                          |
| 163                                      | Demand Charge - Winter                  | 55,811 kW-Mo                            | \$ 8.95 / kW-Mo   | \$ 499,510   |              |                                                   |                                  |                                          |
| 164                                      | Energy Charge                           | 29,769,057 kWh                          | \$ 0.010874 / kWh | \$ 323,709   |              |                                                   |                                  |                                          |
| 165                                      | Power Factor Demand Adjustment - Summer | 2,034 kW-Mo                             | \$ 10.74 / kW-Mo  | \$ 21,845    |              |                                                   |                                  |                                          |
| 166                                      | Power Factor Demand Adjustment - Winter | 3,540 kW-Mo                             | \$ 8.95 / kW-Mo   | \$ 31,683    |              |                                                   |                                  |                                          |
| 167                                      | Total                                   | 29,769,057                              |                   | \$ 1,271,656 | \$ 391,641   | \$ 8,812                                          | \$ 1,672,108                     |                                          |
| TOU Primary voltage                      |                                         |                                         |                   |              |              |                                                   |                                  |                                          |
| 168                                      | Service Availability Charge             | - Bills                                 | \$ 25.20 / Month  | \$ -         |              |                                                   |                                  |                                          |
| 169                                      | Demand Charge                           | - kW-Mo                                 | \$ 7.46 / kW-Mo   | \$ -         |              |                                                   |                                  |                                          |
| 170                                      | Energy Charge - All Hours               | - kWh                                   | \$ 0.120100 / kWh | \$ -         |              |                                                   |                                  |                                          |
| 171                                      | Energy Charge - On-Peak Adder           | - kWh                                   | \$ 0.010860 / kWh | \$ -         |              |                                                   |                                  |                                          |
| 172                                      | Power Factor Demand Adjustment - Summer | - kW-Mo                                 | \$ 7.46 / kW-Mo   | \$ -         |              |                                                   |                                  |                                          |
| 173                                      | Power Factor Demand Adjustment - Winter | - kW-Mo                                 | \$ 7.46 / kW-Mo   | \$ -         |              |                                                   |                                  |                                          |
| 174                                      | Total                                   | -                                       |                   | \$ -         | \$ -         | \$ -                                              | \$ -                             |                                          |
| 175                                      | Total Large Municipal Service           | 188,878,831 kWh                         |                   | \$ 8,467,997 | \$ 2,537,534 | \$ 55,908                                         | \$ 11,061,439                    |                                          |
| LARGE SCHOOL SERVICE, Secondary voltage  |                                         |                                         |                   |              |              |                                                   |                                  |                                          |
| 176                                      | Service Availability Charge             | 8,676 Bills                             | \$ 30.40 / Month  | \$ 263,750   |              |                                                   |                                  |                                          |
| 177                                      | Demand Charge - Summer                  | 225,521 kW-Mo                           | \$ 11.90 / kW-Mo  | \$ 2,683,700 |              |                                                   |                                  |                                          |
| 178                                      | Demand Charge - Winter                  | 378,777 kW-Mo                           | \$ 9.93 / kW-Mo   | \$ 3,761,258 |              |                                                   |                                  |                                          |
| 179                                      | Energy Charge                           | 148,683,181 kWh                         | \$ 0.013964 / kWh | \$ 2,076,212 |              |                                                   |                                  |                                          |
| 180                                      | Power Factor Demand Adjustment - Summer | 7,174 kW-Mo                             | \$ 11.90 / kW-Mo  | \$ 85,371    |              |                                                   |                                  |                                          |
| 181                                      | Power Factor Demand Adjustment - Winter | 8,707 kW-Mo                             | \$ 9.93 / kW-Mo   | \$ 86,461    |              |                                                   |                                  |                                          |
| 182                                      | Total                                   | 148,683,181 kWh                         |                   | \$ 8,956,752 | \$ 2,011,535 | \$ 197,303                                        | \$ 11,165,589                    |                                          |
| TOU Secondary voltage                    |                                         |                                         |                   |              |              |                                                   |                                  |                                          |
| 183                                      | Service Availability Charge             | - Bills                                 | \$ 30.40 / Month  | \$ -         |              |                                                   |                                  |                                          |
| 184                                      | Demand Charge                           | - / kW-Mo                               | \$ 8.54 / kW-Mo   | \$ -         |              |                                                   |                                  |                                          |
| 185                                      | Energy Charge - All Hours               | - / kWh                                 | \$ 0.124250 / kWh | \$ -         |              |                                                   |                                  |                                          |
| 186                                      | Energy Charge - On-Peak Adder           | - / kWh                                 | \$ 0.013962 / kWh | \$ -         |              |                                                   |                                  |                                          |
| 187                                      | Power Factor Demand Adjustment - Summer | - kW-Mo                                 | \$ 8.54 / kW-Mo   | \$ -         |              |                                                   |                                  |                                          |
| 188                                      | Power Factor Demand Adjustment - Winter | - kW-Mo                                 | \$ 8.54 / kW-Mo   | \$ -         |              |                                                   |                                  |                                          |
| 189                                      | Total                                   | -                                       |                   | \$ -         | \$ -         | \$ -                                              | \$ -                             |                                          |

# **SOUTHWESTERN PUBLIC SERVICE COMPANY**

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.                              | Rate Class                              | Billing Units   |    |                | Base Rate Revenue at Present Base Rates |            | FUEL REVENUE at Historical Test Year Fuel Factors | Test Year at Present Rates EECRF | Test Year at Present Rates TOTAL REVENUE |
|---------------------------------------|-----------------------------------------|-----------------|----|----------------|-----------------------------------------|------------|---------------------------------------------------|----------------------------------|------------------------------------------|
|                                       |                                         | Revenue - \$    |    | Rate           | Revenue - \$                            |            |                                                   |                                  |                                          |
| LARGE SCHOOL SERVICE, Primary voltage |                                         |                 |    |                |                                         |            |                                                   |                                  |                                          |
| 190                                   | Service Availability Charge             | 48 Bills        | \$ | 30.40 / Month  | \$                                      | 1,459      |                                                   |                                  |                                          |
| 191                                   | Demand Charge - Summer                  | 3,364 kW-Mo     | \$ | 10.63 / kW-Mo  | \$                                      | 35,760     |                                                   |                                  |                                          |
| 192                                   | Demand Charge - Winter                  | 4,936 kW-Mo     | \$ | 8.87 / kW-Mo   | \$                                      | 43,779     |                                                   |                                  |                                          |
| 193                                   | Energy Charge                           | 2,620,159 kWh   | \$ | 0.013725 / kWh | \$                                      | 35,962     |                                                   |                                  |                                          |
| 194                                   | Power Factor Demand Adjustment - Summer | 151 kW-Mo       | \$ | 10.63 / kW-Mo  | \$                                      | 1,605      |                                                   |                                  |                                          |
| 195                                   | Power Factor Demand Adjustment - Winter | 63 kW-Mo        | \$ | 8.87 / kW-Mo   | \$                                      | 559        |                                                   |                                  |                                          |
| 196                                   | Total                                   | 2,620,159 kWh   |    |                | \$                                      | 119,124    | \$                                                | 34,696                           | \$ 157,297                               |
| TOU Primary voltage                   |                                         |                 |    |                |                                         |            |                                                   |                                  |                                          |
| 197                                   | Service Availability Charge             | - Bills         | \$ | 30.40 / Month  | \$                                      | -          |                                                   |                                  |                                          |
| 198                                   | Demand Charge                           | - kW-Mo         | \$ | 6.80 / kW-Mo   | \$                                      | -          |                                                   |                                  |                                          |
| 199                                   | Energy Charge - All Hours               | - kWh           | \$ | 0.124287 / kWh | \$                                      | -          |                                                   |                                  |                                          |
| 200                                   | Energy Charge - On-Peak Adder           | - kWh           | \$ | 0.013725 / kWh | \$                                      | -          |                                                   |                                  |                                          |
| 201                                   | Power Factor Demand Adjustment - Summer | - kW-Mo         | \$ | 6.80 / kW-Mo   | \$                                      | -          |                                                   |                                  |                                          |
| 202                                   | Power Factor Demand Adjustment - Winter | - kW-Mo         | \$ | 6.80 / kW-Mo   | \$                                      | -          |                                                   |                                  |                                          |
| 203                                   | Total                                   | -               |    |                | \$                                      | -          | \$                                                | -                                | \$ -                                     |
| 204                                   | Total Large School Service              | 151,303,340 kWh |    |                | \$                                      | 9,075,876  | \$                                                | 2,046,231                        | \$ 11,322,886                            |
| 205                                   | Total Public Authority Service          | 360,054,896 kWh |    |                | \$                                      | 18,820,784 | \$                                                | 4,851,955                        | \$ 24,019,232                            |

# **SOUTHWESTERN PUBLIC SERVICE COMPANY**

- Texas Retail

Base Rate and Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

| Line No.                                   | Rate Class                              | Billing Units |                |        | Base Rate Revenue at Present Base Rates |          | FUEL REVENUE at Historical Test Year Fuel Factors | Test Year at Present Rates EECRF | Test Year at Present Rates TOTAL REVENUE |
|--------------------------------------------|-----------------------------------------|---------------|----------------|--------|-----------------------------------------|----------|---------------------------------------------------|----------------------------------|------------------------------------------|
|                                            |                                         | No.           | Present Rate   | Rate   | Revenue - \$                            |          |                                                   |                                  |                                          |
| <b>Flood Lighting</b>                      |                                         |               |                |        |                                         |          |                                                   |                                  |                                          |
| 206                                        | Light Charge                            |               | 44,833         | Ltg-Mo | various                                 | / Ltg-Mo | \$                                                | 1,211,855                        |                                          |
| 207                                        | Energy Charge                           |               | 10,845,377     | kWh    | -                                       | / kWh    | \$                                                | -                                |                                          |
| 208                                        | Per Book - Base Rate Revenue            |               | 10,845,377     | kWh    |                                         |          | \$                                                | 1,211,855                        |                                          |
| <b>Guard Lighting</b>                      |                                         |               |                |        |                                         |          |                                                   |                                  |                                          |
| 209                                        | Light Charge                            |               | 212,631        | Ltg-Mo | various                                 | / Ltg-Mo | \$                                                | 3,020,600                        |                                          |
| 210                                        | Energy Charge                           |               | 12,079,959     | kWh    | -                                       | / kWh    | \$                                                | -                                |                                          |
| 211                                        | Per Book - Base Rate Revenue            |               | 12,079,959     | kWh    |                                         |          | \$                                                | 3,020,600                        |                                          |
| <b>SAS-810</b>                             |                                         |               |                |        |                                         |          |                                                   |                                  |                                          |
| 212                                        | Light Charge                            |               | 780            | Ltg-Mo | various                                 | / Ltg-Mo | \$                                                | 7,499                            |                                          |
| 213                                        | Energy Charge                           |               | 61,644         | kWh    | -                                       | / kWh    | \$                                                | -                                |                                          |
| 214                                        | Per Book - Base Rate Revenue            |               | 61,644         | kWh    |                                         |          | \$                                                | 7,499                            |                                          |
| 215                                        | Total Area Lighting Service             |               | 22,986,980     | kWh    |                                         |          | \$                                                | 4,239,954                        |                                          |
| <b>Municipal and State Street Lighting</b> |                                         |               |                |        |                                         |          |                                                   |                                  |                                          |
| 216                                        | Light Charge                            |               | 361,626        | Ltg-Mo | various                                 | / Ltg-Mo | \$                                                | 4,756,149                        |                                          |
| 217                                        | Energy Charge                           |               | 24,878,033     | kWh    | -                                       | / kWh    | \$                                                | -                                |                                          |
| 218                                        | Per Book - Base Rate Revenue            |               | 24,878,033     | kWh    |                                         |          | \$                                                | 4,756,149                        |                                          |
| <b>Sign Lighting Service</b>               |                                         |               |                |        |                                         |          |                                                   |                                  |                                          |
| <b>SAS-805</b>                             |                                         |               |                |        |                                         |          |                                                   |                                  |                                          |
| 219                                        | Minimum Charge                          |               | -              | Meters | -                                       | / Meter  | \$                                                | -                                |                                          |
| 220                                        | Energy Charge                           |               | 107,280        | kWh    | 0.033938                                | / kWh    | \$                                                | 3,641                            |                                          |
| 221                                        | Per Book - Base Rate Revenue            |               | 107,280        | kWh    |                                         |          | \$                                                | 3,641                            |                                          |
| 222                                        | Total Lighting Service                  |               | 47,972,293     | kWh    |                                         |          | \$                                                | 8,999,744                        |                                          |
| 223                                        | Total Company Retail Base Rate Revenue: |               | 13,347,604,528 | kWh    |                                         |          | \$                                                | 622,155,174                      |                                          |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| SUM        | 1           | SUMMARY AT PRESENT RATES                             | Reference                  |                       |                                        |                                    |                                        |                                                  |
| SUM        | 2           |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 3           | DEVELOPMENT OF RETURN                                |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 4           |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 5           | OPERATING REVENUE                                    |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 6           | Base Sales of Electricity                            | SCH REV, LN 4              | 622,155,175           | 239,341,579                            | 23,225,518                         | 121,366,823                            | 1,276,911                                        |
| SUM        | 7           | Other Operating Revenue                              | SCH REV, LN 27             | 132,119,236           | 44,774,166                             | 3,690,575                          | 25,665,456                             | 233,697                                          |
| SUM        | 8           | TOTAL OPERATING REVENUE                              |                            | 754,274,411           | 284,115,745                            | 26,916,093                         | 147,032,279                            | 1,510,608                                        |
| SUM        | 9           |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 10          | OPERATING EXPENSES                                   |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 11          | Operation and Maintenance Expense Incl Cost of Sales | SCH O&M, LN 241            | 348,543,143           | 121,889,712                            | 11,659,622                         | 63,064,941                             | 817,892                                          |
| SUM        | 12          | Depreciation Expense                                 | SCH DAX, LN 130            | 200,537,258           | 70,088,794                             | 6,883,604                          | 37,537,337                             | 471,202                                          |
| SUM        | 13          | Amortization Expense                                 | SCH DAX, LN 131            | (2,420,882)           | (858,953)                              | (81,607)                           | (463,389)                              | (5,401)                                          |
| SUM        | 14          | Taxes Other Than Income Taxes                        | SCH OTX, LN 16             | 61,253,643            | 25,800,773                             | 2,258,414                          | 12,760,820                             | 163,865                                          |
| SUM        | 15          | Federal, State, & Deferred Income Taxes & ITC        | SCH ITX, LN 485            | 5,245,539             | 5,889,249                              | 493,433                            | 2,545,944                              | (47,321)                                         |
| SUM        | 16          | TOTAL OPERATING EXPENSES                             |                            | 613,158,701           | 222,809,575                            | 21,213,466                         | 115,445,653                            | 1,400,237                                        |
| SUM        | 17          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 18          | OPERATING INCOME (RETURN)                            |                            | 141,115,710           | 61,306,169                             | 5,702,627                          | 31,586,626                             | 110,370                                          |
| SUM        | 19          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 20          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 21          | DEVELOPMENT OF RATE BASE                             |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 22          | Electric Plant in Service                            | SCH PLT, LN 144            | 5,394,567,941         | 1,914,046,859                          | 181,848,150                        | 1,032,592,029                          | 12,035,257                                       |
| SUM        | 23          | Less: Depreciation & Amortization Reserve            | SCH D&A, LN 126            | 1,491,915,869         | 571,126,739                            | 54,931,470                         | 285,881,493                            | 3,729,387                                        |
| SUM        | 24          | Plus: Plant Held for Future Use                      | SCH D&A, LN 141            | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| SUM        | 25          | Plus: Construction Work In Progress                  | SCH D&A, LN 144            | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| SUM        | 26          | Plus: Fuel Inventory                                 | SCH RBO, LN 4              | 3,806,837             | 764,816                                | 83,655                             | 620,962                                | 5,923                                            |
| SUM        | 27          | Plus: NOx Inventory                                  | SCH RBO, LN 6              | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| SUM        | 28          | Plus: Utility Materials and Supplies                 | SCH RBO, LN 12             | 12,213,261            | 4,245,794                              | 401,162                            | 2,340,317                              | 26,133                                           |
| SUM        | 29          | Plus: Cash Working Capital                           | SCH RBO, LN 14             | (18,637,851)          | (6,523,131)                            | (599,485)                          | (3,625,826)                            | (40,315)                                         |
| SUM        | 30          | Plus: Prepayments                                    | SCH RBO, LN 15             | 2,711,353             | 923,038                                | 86,744                             | 514,497                                | 5,745                                            |
| SUM        | 31          | Less: Deductions to Rate Base                        | SCH RBO, LN 37             | 569,098,977           | 219,683,991                            | 19,936,743                         | 114,422,349                            | 1,209,165                                        |
| SUM        | 32          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 33          | TOTAL NET RATE BASE                                  |                            | 3,333,646,694         | 1,122,646,645                          | 106,952,013                        | 632,138,137                            | 7,094,191                                        |
| SUM        | 34          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 35          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 36          | RATE OF RETURN (PRESENT)                             |                            | 4.23%                 | 5.46%                                  | 5.33%                              | 5.00%                                  | 1.56%                                            |
| SUM        | 37          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 38          | INDEX RATE OF RETURN (PRESENT)                       |                            | 1.00                  | 1.29                                   | 1.26                               | 1.18                                   | 0.37                                             |
| SUM        | 39          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 40          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 41          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 42          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 43          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 44          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 45          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 46          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 47          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 48          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 49          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 50          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
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| SCH LINE NO. NO. | DESCRIPTION (a)                                      | ALLOCATION BASIS (b) | TOTAL LARGE MUNICIPAL (h) | TOTAL LARGE SCHOOL SERVICE (i) | PRIMARY GENERAL SERVICE (j) | TOTAL LG GEN TRANSMISSION (k) | MUNI & STATE STREET LIGHTING SERVICE (l) | GUARD & FLOOD LIGHTING SERVICE (m) | (n) (o) (p) (q) (r) |
|------------------|------------------------------------------------------|----------------------|---------------------------|--------------------------------|-----------------------------|-------------------------------|------------------------------------------|------------------------------------|---------------------|
| SUM 1            | SUMMARY AT PRESENT RATES                             | Reference            |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 2            |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 3            | DEVELOPMENT OF RETURN                                |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 4            |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 5            | OPERATING REVENUE                                    |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 6            | Base Sales of Electricity                            | SCH REV, LN 4        | 8,467,997                 | 9,075,876                      | 68,281,614                  | 142,119,112                   | 4,759,790                                | 4,239,954                          |                     |
| SUM 7            | Other Operating Revenue                              | SCH REV, LN 27       | 2,028,193                 | 2,160,583                      | 13,548,416                  | 39,566,789                    | 251,296                                  | 200,066                            |                     |
| SUM 8            | TOTAL OPERATING REVENUE                              |                      | 10,496,190                | 11,236,459                     | 81,830,030                  | 181,685,901                   | 5,011,086                                | 4,440,020                          |                     |
| SUM 9            |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 10           | OPERATING EXPENSES                                   |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 11           | Operation and Maintenance Expense Incl Cost of Sales | SCH O&M, LN 241      | 5,160,310                 | 5,491,746                      | 37,743,050                  | 99,087,748                    | 1,929,621                                | 1,698,500                          |                     |
| SUM 12           | Depreciation Expense                                 | SCH DAX, LN 130      | 3,073,005                 | 3,445,971                      | 22,262,442                  | 54,289,481                    | 1,538,311                                | 947,111                            |                     |
| SUM 13           | Amortization Expense                                 | SCH DAX, LN 131      | (37,852)                  | (43,645)                       | (268,828)                   | (635,226)                     | (16,119)                                 | (9,862)                            |                     |
| SUM 14           | Taxes Other Than Income Taxes                        | SCH OTX, LN 16       | 959,792                   | 1,304,658                      | 5,208,405                   | 11,918,087                    | 565,233                                  | 313,597                            |                     |
| SUM 15           | Federal, State, & Deferred Income Taxes & ITC        | SCH ITX, LN 485      | (125,465)                 | (236,733)                      | 614,231                     | (4,169,991)                   | 46,253                                   | 235,940                            |                     |
| SUM 16           | TOTAL OPERATING EXPENSES                             |                      | 9,029,790                 | 9,961,997                      | 65,559,300                  | 160,490,099                   | 4,063,299                                | 3,185,285                          |                     |
| SUM 17           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 18           | OPERATING INCOME (RETURN)                            |                      | 1,466,400                 | 1,274,462                      | 16,270,730                  | 21,195,802                    | 947,787                                  | 1,254,735                          |                     |
| SUM 19           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 20           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 21           | DEVELOPMENT OF RATE BASE                             |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 22           | Electric Plant in Service                            | SCH PLT, LN 144      | 84,347,518                | 97,256,255                     | 599,041,593                 | 1,415,504,002                 | 35,919,209                               | 21,977,069                         |                     |
| SUM 23           | Less: Depreciation & Amortization Reserve            | SCH D&A, LN 126      | 23,003,461                | 27,247,935                     | 152,552,119                 | 354,139,382                   | 7,869,228                                | 11,434,654                         |                     |
| SUM 24           | Plus: Plant Held for Future Use                      | SCH D&A, LN 141      | 0                         | 0                              | 0                           | 0                             | 0                                        | 0                                  |                     |
| SUM 25           | Plus: Construction Work In Progress                  | SCH D&A, LN 144      | 0                         | 0                              | 0                           | 0                             | 0                                        | 0                                  |                     |
| SUM 26           | Plus: Fuel Inventory                                 | SCH RBO, LN 4        | 56,119                    | 44,950                         | 547,189                     | 1,668,925                     | 7,447                                    | 6,851                              |                     |
| SUM 27           | Plus: NOx Inventory                                  | SCH RBO, LN 6        | 0                         | 0                              | 0                           | 0                             | 0                                        | 0                                  |                     |
| SUM 28           | Plus: Utility Materials and Supplies                 | SCH RBO, LN 12       | 193,822                   | 225,156                        | 1,396,342                   | 3,252,566                     | 85,835                                   | 46,134                             |                     |
| SUM 29           | Plus: Cash Working Capital                           | SCH RBO, LN 14       | (292,225)                 | (342,292)                      | (2,038,604)                 | (4,990,674)                   | (131,202)                                | (54,096)                           |                     |
| SUM 30           | Plus: Prepayments                                    | SCH RBO, LN 15       | 42,026                    | 46,659                         | 304,414                     | 763,634                       | 14,912                                   | 9,684                              |                     |
| SUM 31           | Less: Deductions to Rate Base                        | SCH RBO, LN 37       | 9,153,730                 | 11,289,031                     | 60,450,296                  | 128,292,382                   | 3,369,425                                | 1,291,866                          |                     |
| SUM 32           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 33           | TOTAL NET RATE BASE                                  | SCH RBO, LN 40       | 52,190,069                | 58,693,762                     | 386,248,519                 | 933,766,689                   | 24,657,548                               | 9,259,122                          |                     |
| SUM 34           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 35           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 36           | RATE OF RETURN (PRESENT)                             |                      | 2.81%                     | 2.17%                          | 4.21%                       | 2.27%                         | 3.84%                                    | 13.55%                             |                     |
| SUM 37           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 38           | INDEX RATE OF RETURN (PRESENT)                       |                      | 0.66                      | 0.51                           | 1.00                        | 0.54                          | 0.91                                     | 3.20                               |                     |
| SUM 39           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 40           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 41           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 42           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 43           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 44           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 45           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 46           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 47           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 48           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 49           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |
| SUM 50           |                                                      |                      |                           |                                |                             |                               |                                          |                                    |                     |

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| SCH LINE NO. NO. | DESCRIPTION                                          | (a) | ALLOCATION BASIS | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|------------------|------------------------------------------------------|-----|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|                  |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 1            | SUMMARY AT PRESENT RATES                             |     | Reference        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 2            |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 3            | DEVELOPMENT OF RETURN                                |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 4            |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 5            | OPERATING REVENUE                                    |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 6            | Base Sales of Electricity                            |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 7            | Other Operating Revenue                              |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 8            | TOTAL OPERATING REVENUE                              |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 9            |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 10           | OPERATING EXPENSES                                   |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 11           | Operation and Maintenance Expense Incl Cost of Sales |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 12           | Depreciation Expense                                 |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 13           | Amortization Expense                                 |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 14           | Taxes Other Than Income Taxes                        |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 15           | Federal, State, & Deferred Income Taxes & ITC        |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 16           | TOTAL OPERATING EXPENSES                             |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 17           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 18           | OPERATING INCOME (RETURN)                            |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 19           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 20           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 21           | DEVELOPMENT OF RATE BASE                             |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 22           | Electric Plant in Service                            |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 23           | Less: Depreciation & Amortization Reserve            |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 24           | Plus: Plant Held for Future Use                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 25           | Plus: Construction Work In Progress                  |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 26           | Plus: Fuel Inventory                                 |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 27           | Plus: NOx Inventory                                  |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 28           | Plus: Utility Materials and Supplies                 |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 29           | Plus: Cash Working Capital                           |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 30           | Plus: Prepayments                                    |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 31           | Less: Deductions to Rate Base                        |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 32           | TOTAL NET RATE BASE                                  |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 33           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 34           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 35           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 36           | RATE OF RETURN (PRESENT)                             |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 37           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 38           | INDEX RATE OF RETURN (PRESENT)                       |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 39           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 40           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 41           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 42           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 43           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 44           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 45           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 46           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 47           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 48           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 49           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| SUM 50           |                                                      |     |                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

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| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| SUM        | 51          | EQUALIZED RETURN AT PROPOSED ROR                     | Reference                  |                       |                                        |                                    |                                        |                                                  |
| SUM        | 52          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 53          | DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)        |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 54          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 55          | RATE BASE                                            | SCH SUM, LN 33             | 3,333,646,694         | 1,122,646,645                          | 106,952,013                        | 632,138,137                            | 7,094,191                                        |
| SUM        | 56          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 57          | RATE OF RETURN                                       |                            | 7.56%                 | 7.56%                                  | 7.56%                              | 7.56%                                  | 7.56%                                            |
| SUM        | 58          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 59          | RETURN (RATE BASE * ROR)                             |                            | 252,023,690           | 84,872,086                             | 8,085,572                          | 47,789,643                             | 536,321                                          |
| SUM        | 60          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 61          | LESS:                                                |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 62          | OPERATING EXPENSES                                   |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 63          | Operation and Maintenance Expense Incl Cost of Sales | SCH O&M, LN 241            | 348,543,143           | 121,889,712                            | 11,659,622                         | 63,064,941                             | 817,892                                          |
| SUM        | 64          | Depreciation Expense                                 | SCH SUM, LN 12             | 200,537,258           | 70,088,794                             | 6,883,604                          | 37,537,337                             | 471,202                                          |
| SUM        | 65          | Amortization Expense                                 | SCH DAX, LN 131            | (2,420,882)           | (858,953)                              | (81,607)                           | (463,389)                              | (5,401)                                          |
| SUM        | 66          | Taxes Other Than Income Taxes                        | SCH SUM, LN 14             | 61,253,643            | 25,800,773                             | 2,258,414                          | 12,760,820                             | 163,865                                          |
| SUM        | 67          | Federal, State, & Deferred Income Tax & ITC          | SCH ITX, LN 513            | 37,703,395            | 12,785,950                             | 1,190,816                          | 7,287,850                              | 77,336                                           |
| SUM        | 68          | TOTAL OPERATING EXPENSES                             |                            | 645,616,557           | 229,706,276                            | 21,910,849                         | 120,187,559                            | 1,524,894                                        |
| SUM        | 69          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 70          | EQUALS TOTAL COST OF SERVICE                         |                            | 897,640,247           | 314,578,362                            | 29,996,421                         | 167,977,202                            | 2,061,215                                        |
| SUM        | 71          | LESS:                                                |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 72          | OTHER OPERATING REVENUES                             |                            | 132,119,236           | 44,774,166                             | 3,690,575                          | 25,665,456                             | 233,697                                          |
| SUM        | 73          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 74          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 75          | EQUALS:                                              |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 76          | PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR        |                            | 765,521,011           | 269,804,197                            | 26,305,845                         | 142,311,746                            | 1,827,519                                        |
| SUM        | 77          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 78          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 79          | TOTAL COST OF SERVICE INCREASE/DECREASE              |                            | 143,365,836           | 30,462,618                             | 3,080,327                          | 20,944,922                             | 550,608                                          |
| SUM        | 80          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 81          | TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES           |                            | 765,521,011           | 269,804,197                            | 26,305,845                         | 142,311,746                            | 1,827,519                                        |
| SUM        | 82          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 83          | REVENUE INCREASE TO RETAIL REVENUES (%)              |                            | 23.04%                | 12.73%                                 | 13.26%                             | 17.26%                                 | 43.12%                                           |
| SUM        | 84          |                                                      |                            | 1.00                  | 0.55                                   | 0.58                               | 0.75                                   | 1.87                                             |
| SUM        | 85          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 86          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 87          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 88          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 89          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 90          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 91          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 92          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 93          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 94          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 95          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 96          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 97          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 98          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 99          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 100         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
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| SCH LINE NO. | DESCRIPTION                                          | ALLOCATION BASIS | 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) | (d) | (e) | (f) | (g) | (h) |
|--------------|------------------------------------------------------|------------------|-------------------------------|----------------------------|-------------------------|-----------------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| SUM 51       | EQUALIZED RETURN AT PROPOSED ROR                     | Reference        |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 52       | DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)        |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 53       | RATE BASE                                            | SCH SUM, LN 33   | 52,190,069                    | 58,693,762                 | 386,248,519             | 933,766,689                       | 24,657,548                           | 9,259,122                      |     |     |     |     |     |     |     |     |
| SUM 54       | RATE OF RETURN                                       |                  | 7.56%                         | 7.56%                      | 7.56%                   | 7.56%                             | 7.56%                                | 7.56%                          |     |     |     |     |     |     |     |     |
| SUM 55       | RETURN (RATE BASE * ROR)                             |                  | 3,945,569                     | 4,437,248                  | 29,200,388              | 70,592,762                        | 1,864,111                            | 699,990                        |     |     |     |     |     |     |     |     |
| SUM 56       | LESS:                                                |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 57       | OPERATING EXPENSES                                   |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 58       | Operation and Maintenance Expense Incl Cost of Sales | SCH O&M, LN 241  | 5,160,310                     | 5,491,746                  | 37,743,050              | 99,087,748                        | 1,929,621                            | 1,698,500                      |     |     |     |     |     |     |     |     |
| SUM 59       | Depreciation Expense                                 | SCH SUM, LN 12   | 3,073,005                     | 3,445,971                  | 22,262,442              | 54,289,481                        | 1,538,311                            | 947,111                        |     |     |     |     |     |     |     |     |
| SUM 60       | Amortization Expense                                 | SCH DAX, LN 131  | (37,852)                      | (43,645)                   | (268,828)               | (635,226)                         | (16,119)                             | (9,862)                        |     |     |     |     |     |     |     |     |
| SUM 61       | Taxes Other Than Income Taxes                        | SCH SUM, LN 14   | 959,792                       | 1,304,658                  | 5,208,405               | 11,918,087                        | 565,233                              | 313,597                        |     |     |     |     |     |     |     |     |
| SUM 62       | Federal, State, & Deferred Income Tax & ITC          | SCH ITX, LN 513  | 600,078                       | 688,874                    | 4,398,170               | 10,286,312                        | 314,420                              | 73,590                         |     |     |     |     |     |     |     |     |
| SUM 63       | TOTAL OPERATING EXPENSES                             |                  | 9,755,333                     | 10,887,604                 | 69,343,238              | 174,946,402                       | 4,331,466                            | 3,022,936                      |     |     |     |     |     |     |     |     |
| SUM 64       | EQUALS TOTAL COST OF SERVICE                         |                  | 13,700,902                    | 15,324,853                 | 98,543,627              | 245,539,164                       | 6,195,577                            | 3,722,925                      |     |     |     |     |     |     |     |     |
| SUM 65       | LESS:                                                |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 66       | OTHER OPERATING REVENUES                             |                  | 2,028,193                     | 2,160,583                  | 13,548,416              | 39,566,789                        | 251,296                              | 200,066                        |     |     |     |     |     |     |     |     |
| SUM 67       | EQUALS:                                              |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 68       | PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR        |                  | 11,672,709                    | 13,164,270                 | 84,995,210              | 205,972,375                       | 5,944,281                            | 3,522,859                      |     |     |     |     |     |     |     |     |
| SUM 69       | TOTAL COST OF SERVICE INCREASE/DECREASE              |                  | 3,204,712                     | 4,088,394                  | 16,713,596              | 63,853,263                        | 1,184,491                            | (717,095)                      |     |     |     |     |     |     |     |     |
| SUM 70       | TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES           |                  | 11,672,709                    | 13,164,270                 | 84,995,210              | 205,972,375                       | 5,944,281                            | 3,522,859                      |     |     |     |     |     |     |     |     |
| SUM 71       | REVENUE INCREASE TO RETAIL REVENUES (%)              |                  | 37.84%                        | 45.05%                     | 24.48%                  | 44.93%                            | 24.89%                               | -16.91%                        |     |     |     |     |     |     |     |     |
| SUM 72       |                                                      |                  | 1.64                          | 1.95                       | 1.06                    | 1.95                              | 1.08                                 | (0.73)                         |     |     |     |     |     |     |     |     |
| SUM 73       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 74       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 75       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 76       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 77       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 78       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 79       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 80       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 81       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 82       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 83       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 84       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 85       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 86       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 87       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 88       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 89       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 90       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 91       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 92       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 93       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 94       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 95       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 96       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 97       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 98       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 99       |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| SUM 100      |                                                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. NO. | DESCRIPTION                                          | (a) | ALLOCATION BASIS | (b) | LARGE GENERAL SERV 69 TO 115KV | (c)   | LARGE GENERAL SERV BACKBONE TRANSMT 115KV+ | (d)       | LARGE MUNICIPAL PRIMARY SERVICE | (e)       | LARGE MUNICIPAL SECONDARY SERVICE | (f)           | LARGE SCHOOL PRIMARY SERVICE | (g) | LARGE SCHOOL SECONDARY SERVICE | (h) | RESIDENTIAL SERVICE | (i) | RESIDENTIAL SPACE HTG SERVICE | (j) |
|------------------|------------------------------------------------------|-----|------------------|-----|--------------------------------|-------|--------------------------------------------|-----------|---------------------------------|-----------|-----------------------------------|---------------|------------------------------|-----|--------------------------------|-----|---------------------|-----|-------------------------------|-----|
| SUM 51           | EQUALIZED RETURN AT PROPOSED ROR                     |     | Reference        |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 52           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 53           | DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)        |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 54           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 55           | RATE BASE                                            |     |                  |     | 163,641,868                    | 7.56% | 770,124,821                                | 8,327,557 | 43,862,512                      | 1,044,851 | 57,648,911                        | 1,122,646,645 | 0                            |     |                                |     |                     |     |                               |     |
| SUM 56           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 57           | RATE OF RETURN                                       |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 58           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 59           | RETURN (RATE BASE * ROR)                             |     |                  |     | 12,371,325                     | 7.56% | 58,221,436                                 | 629,563   | 3,316,006                       | 78,991    | 4,358,258                         | 84,872,086    | 0                            |     |                                |     |                     |     |                               |     |
| SUM 60           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 61           | LESS:                                                |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 62           | OPERATING EXPENSES                                   |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 63           | Operation and Maintenance Expense Incl Cost of Sales |     |                  |     | 17,294,455                     |       | 81,793,293                                 | 847,878   | 4,312,431                       | 99,504    | 5,392,242                         | 121,889,712   | 0                            |     |                                |     |                     |     |                               |     |
| SUM 64           | Depreciation Expense                                 |     |                  |     | 9,428,471                      |       | 44,861,010                                 | 495,536   | 2,577,469                       | 63,002    | 3,382,969                         | 70,088,794    | 0                            |     |                                |     |                     |     |                               |     |
| SUM 65           | Amortization Expense                                 |     |                  |     | (110,885)                      |       | (524,340)                                  | (6,059)   | (31,793)                        | (767)     | (42,878)                          | (858,953)     | 0                            |     |                                |     |                     |     |                               |     |
| SUM 66           | Taxes Other Than Income Taxes                        |     |                  |     | 2,038,323                      |       | 9,879,764                                  | 142,938   | 816,854                         | 19,484    | 1,285,174                         | 25,800,773    | 0                            |     |                                |     |                     |     |                               |     |
| SUM 67           | Federal, State, & Deferred Income Tax & ITC          |     |                  |     | 1,815,750                      |       | 8,470,562                                  | 95,480    | 504,598                         | 12,191    | 676,683                           | 12,785,950    | 0                            |     |                                |     |                     |     |                               |     |
| SUM 68           | TOTAL OPERATING EXPENSES                             |     |                  |     | 30,466,114                     |       | 144,480,288                                | 1,575,774 | 8,179,559                       | 193,413   | 10,694,191                        | 229,706,276   | 0                            |     |                                |     |                     |     |                               |     |
| SUM 69           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 70           | EQUALS TOTAL COST OF SERVICE                         |     |                  |     | 42,837,439                     |       | 202,701,725                                | 2,205,337 | 11,495,565                      | 272,404   | 15,052,449                        | 314,578,362   | 0                            |     |                                |     |                     |     |                               |     |
| SUM 71           | LESS:                                                |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 72           | OTHER OPERATING REVENUES                             |     |                  |     | 7,149,591                      |       | 32,417,197                                 | 343,341   | 1,684,852                       | 37,912    | 2,122,671                         | 44,774,166    | 0                            |     |                                |     |                     |     |                               |     |
| SUM 73           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 74           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 75           | EQUALS:                                              |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 76           | PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR        |     |                  |     | 35,687,848                     |       | 170,284,528                                | 1,861,996 | 9,810,713                       | 234,492   | 12,929,778                        | 269,804,197   | 0                            |     |                                |     |                     |     |                               |     |
| SUM 77           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 78           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 79           | TOTAL COST OF SERVICE INCREASE/DECREASE              |     |                  |     | 9,782,940                      |       | 54,070,323                                 | 590,340   | 2,614,372                       | 115,368   | 3,973,026                         | 30,462,618    | 0                            |     |                                |     |                     |     |                               |     |
| SUM 80           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 81           | TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES           |     |                  |     | 35,687,848                     |       | 170,284,528                                | 1,861,996 | 9,810,713                       | 234,492   | 12,929,778                        | 269,804,197   | 0                            |     |                                |     |                     |     |                               |     |
| SUM 82           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 83           | REVENUE INCREASE TO RETAIL REVENUES (%)              |     |                  |     | 37.76%                         |       | 46.53%                                     | 46.42%    | 36.33%                          | 96.85%    | 44.36%                            | 12.73%        | #DIV/0!                      |     |                                |     |                     |     |                               |     |
| SUM 84           |                                                      |     |                  |     | 1.64                           |       | 2.02                                       | 2.01      | 1.58                            | 4.20      | 1.92                              | 0.55          | #DIV/0!                      |     |                                |     |                     |     |                               |     |
| SUM 85           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 86           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 87           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 88           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 89           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 90           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 91           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 92           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 93           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 94           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 95           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 96           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 97           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 98           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 99           |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |
| SUM 100          |                                                      |     |                  |     |                                |       |                                            |           |                                 |           |                                   |               |                              |     |                                |     |                     |     |                               |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| SUM        | 101         | RETURN AT PROPOSED RATES                             | Reference                  |                       |                                        |                                    |                                        |                                                  |
| SUM        | 102         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 103         | DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS        |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 104         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 105         | OPERATING REVENUE                                    |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 106         | Sales of Electricity                                 | SCH AF, LN 294             | 765,520,961           | 269,994,020                            | 26,326,669                         | 142,465,051                            | 1,828,991                                        |
| SUM        | 107         | Other Operating Revenue                              | SCH REV, LN 27             | 132,119,236           | 44,774,166                             | 3,690,575                          | 25,665,456                             | 233,697                                          |
| SUM        | 108         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 109         | TOTAL OPERATING REVENUE                              |                            | 897,640,197           | 314,768,186                            | 30,017,244                         | 168,130,507                            | 2,062,688                                        |
| SUM        | 110         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 111         | OPERATING EXPENSES                                   |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 112         | Operation and Maintenance Expense Incl Cost of Sales | SCH O&M, LN 241            | 348,543,143           | 121,889,712                            | 11,659,622                         | 63,064,941                             | 817,892                                          |
| SUM        | 113         | Depreciation Expense                                 | SCH DAX, LN 130            | 200,537,258           | 70,088,794                             | 6,883,604                          | 37,537,337                             | 471,202                                          |
| SUM        | 114         | Amortization Expense                                 | SCH DAX, LN 131            | (2,420,882)           | (858,953)                              | (81,607)                           | (463,389)                              | (5,401)                                          |
| SUM        | 115         | Taxes Other Than Income Taxes                        | SCH OTX, LN 16             | 61,253,643            | 25,800,773                             | 2,258,414                          | 12,760,820                             | 163,865                                          |
| SUM        | 116         | Federal, State, & Deferred Income Tax & ITC          | CALCULATED                 | 37,703,384            | 12,828,926                             | 1,195,530                          | 7,322,558                              | 77,669                                           |
| SUM        | 117         | TOTAL OPERATING EXPENSES                             |                            | 645,616,546           | 229,749,252                            | 21,915,563                         | 120,222,267                            | 1,525,228                                        |
| SUM        | 118         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 119         | OPERATING INCOME (RETURN) AT PROPOSED RATES          |                            | 252,023,652           | 85,018,934                             | 8,101,681                          | 47,908,240                             | 537,460                                          |
| SUM        | 120         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 121         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 122         | RATE BASE                                            | SCH SUM, LN 33             | 3,333,646,694         | 1,122,646,645                          | 106,952,013                        | 632,138,137                            | 7,094,191                                        |
| SUM        | 123         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 124         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 125         | RATE OF RETURN                                       |                            | 7.56%                 | 7.57%                                  | 7.58%                              | 7.58%                                  | 7.58%                                            |
| SUM        | 126         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 127         | INDEX RATE OF RETURN                                 |                            | 1.00                  | 1.00                                   | 1.00                               | 1.00                                   | 1.00                                             |
| SUM        | 128         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 129         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 130         | Sales of Electricity – Proposed Increase             |                            | 143,365,786           | 30,652,441                             | 3,101,151                          | 21,098,228                             | 552,080                                          |
| SUM        | 131         | Other Operating Revenue – Proposed Increase          |                            | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| SUM        | 132         | Total Proposed Revenue Increase (\$)                 |                            | 143,365,786           | 30,652,441                             | 3,101,151                          | 21,098,228                             | 552,080                                          |
| SUM        | 133         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 134         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 135         | Sales of Electricity – Proposed Increase (%)         |                            | 23.04%                | 12.81%                                 | 13.35%                             | 17.38%                                 | 43.24%                                           |
| SUM        | 136         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 137         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 138         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 139         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 140         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 141         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 142         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 143         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 144         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 145         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 146         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 147         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 148         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 149         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| SUM        | 150         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |

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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
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| SCH LINE NO. NO. | DESCRIPTION (a)                                      | ALLOCATION BASIS (b) | TOTAL LARGE MUNICIPAL SERVICE (b) | TOTAL LARGE SCHOOL SERVICE (i) | PRIMARY GENERAL SERVICE (j) | TOTAL LG GEN TRANSMISSION SERVICE (k) | MUNI & STATE STREET LIGHTING SERVICE (l) | GUARD & FLOOD LIGHTING SERVICE (m) | (n) (o) (p) (q) (r) |
|------------------|------------------------------------------------------|----------------------|-----------------------------------|--------------------------------|-----------------------------|---------------------------------------|------------------------------------------|------------------------------------|---------------------|
| SUM 101          | RETURN AT PROPOSED RATES                             | Reference            |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 102          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 103          | DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 104          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 105          | OPERATING REVENUE                                    |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 106          | Sales of Electricity                                 | SCH AF, LN 294       | 11,686,568                        | 13,175,428                     | 85,130,906                  | 205,441,215                           | 5,953,810                                | 3,518,304                          |                     |
| SUM 107          | Other Operating Revenue                              | SCH REV, LN 27       | 2,028,193                         | 2,160,583                      | 13,548,416                  | 39,566,789                            | 251,296                                  | 200,066                            |                     |
| SUM 108          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 109          | TOTAL OPERATING REVENUE                              |                      | 13,714,761                        | 15,336,011                     | 98,679,322                  | 245,008,004                           | 6,205,105                                | 3,718,369                          |                     |
| SUM 110          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 111          | OPERATING EXPENSES                                   |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 112          | Operation and Maintenance Expense Incl Cost of Sales | SCH O&M, LN 241      | 5,160,310                         | 5,491,746                      | 37,743,050                  | 99,087,748                            | 1,929,621                                | 1,698,500                          |                     |
| SUM 113          | Depreciation Expense                                 | SCH DAX, LN 130      | 3,073,005                         | 3,445,971                      | 22,262,442                  | 54,289,481                            | 1,538,311                                | 947,111                            |                     |
| SUM 114          | Amortization Expense                                 | SCH DAX, LN 131      | (37,852)                          | (43,645)                       | (268,828)                   | (635,226)                             | (16,119)                                 | (9,862)                            |                     |
| SUM 115          | Taxes Other Than Income Taxes                        | SCH OTX, LN 16       | 959,792                           | 1,304,658                      | 5,208,405                   | 11,918,087                            | 565,233                                  | 313,597                            |                     |
| SUM 116          | Federal, State, & Deferred Income Tax & ITC          | CALCULATED           | 603,216                           | 691,400                        | 4,428,891                   | 10,166,058                            | 316,577                                  | 72,559                             |                     |
| SUM 117          | TOTAL OPERATING EXPENSES                             |                      | 9,758,470                         | 10,890,130                     | 69,373,960                  | 174,826,148                           | 4,333,623                                | 3,021,904                          |                     |
| SUM 118          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 119          | OPERATING INCOME (RETURN) AT PROPOSED RATES          |                      | 3,956,291                         | 4,445,881                      | 29,305,362                  | 70,181,855                            | 1,871,482                                | 696,465                            |                     |
| SUM 120          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 121          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 122          | RATE BASE                                            | SCH SUM, LN 33       | 52,190,069                        | 58,693,762                     | 386,248,519                 | 933,766,689                           | 24,657,548                               | 9,259,122                          |                     |
| SUM 123          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 124          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 125          | RATE OF RETURN                                       |                      | 7.58%                             | 7.57%                          | 7.59%                       | 7.52%                                 | 7.59%                                    | 7.52%                              |                     |
| SUM 126          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 127          | INDEX RATE OF RETURN                                 |                      | 1.00                              | 1.00                           | 1.00                        | 0.99                                  | 1.00                                     | 0.99                               |                     |
| SUM 128          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 129          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 130          | Sales of Electricity – Proposed Increase             |                      | 3,218,571                         | 4,099,552                      | 16,849,292                  | 63,322,103                            | 1,194,020                                | (721,650)                          |                     |
| SUM 131          | Other Operating Revenue – Proposed Increase          |                      | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 0                                  |                     |
| SUM 132          | Total Proposed Revenue Increase (\$)                 |                      | 3,218,571                         | 4,099,552                      | 16,849,292                  | 63,322,103                            | 1,194,020                                | (721,650)                          |                     |
| SUM 133          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 134          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 135          | Sales of Electricity – Proposed Increase (%)         |                      | 38.01%                            | 45.17%                         | 24.68%                      | 44.56%                                | 25.09%                                   | -17.02%                            |                     |
| SUM 136          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 137          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 138          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 139          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 140          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 141          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 142          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 143          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 144          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 145          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 146          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 147          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 148          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 149          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| SUM 150          |                                                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |

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| SCH LINE NO. NO. | DESCRIPTION                                          | (a) | ALLOCATION BASIS | (b) | Reference       | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o)     |
|------------------|------------------------------------------------------|-----|------------------|-----|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------|
| SUM 101          | RETURN AT PROPOSED RATES                             |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 102          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 103          | DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS        |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 104          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 105          | OPERATING REVENUE                                    |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 106          | Sales of Electricity                                 |     |                  |     | SCH AF, LN 294  |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 107          | Other Operating Revenue                              |     |                  |     | SCH REV, LN 27  |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 108          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 109          | TOTAL OPERATING REVENUE                              |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 110          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 111          | OPERATING EXPENSES                                   |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 112          | Operation and Maintenance Expense Incl Cost of Sales |     |                  |     | SCH O&M, LN 241 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 113          | Depreciation Expense                                 |     |                  |     | SCH DAX, LN 130 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 114          | Amortization Expense                                 |     |                  |     | SCH DAX, LN 131 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 115          | Taxes Other Than Income Taxes                        |     |                  |     | SCH OTX, LN 16  |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 116          | Federal, State, & Deferred Income Tax & ITC          |     |                  |     | CALCULATED      |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 117          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 118          | TOTAL OPERATING EXPENSES                             |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 119          | OPERATING INCOME (RETURN) AT PROPOSED RATES          |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 120          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 121          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 122          | RATE BASE                                            |     |                  |     | SCH SUM, LN 33  |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 123          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 124          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 125          | RATE OF RETURN                                       |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | 0.00%   |
| SUM 126          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 127          | INDEX RATE OF RETURN                                 |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | 0.00    |
| SUM 128          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 129          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 130          | Sales of Electricity - Proposed Increase             |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 131          | Other Operating Revenue - Proposed Increase          |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 132          | Total Proposed Revenue Increase (\$)                 |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | 0       |
| SUM 133          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 134          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 135          | Sales of Electricity - Proposed Increase (%)         |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     | #DIV/0! |
| SUM 136          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 137          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 138          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 139          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 140          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 141          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 142          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 143          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 144          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 145          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 146          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 147          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 148          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 149          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |
| SUM 150          |                                                      |     |                  |     |                 |     |     |     |     |     |     |     |     |     |     |     |     |         |



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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|---------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| PLT        | 1           | DEVELOPMENT OF RATE BASE                          |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 2           |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 3           | ELECTRIC PLANT IN SERVICE                         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 4           |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 5           | INTANGIBLE PLANT                                  |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 6           | 303003-Ing Misc Computr Softwar                   | SALWAGXAG                  | 3,419,452             | 1,330,170                              | 151,504                            | 590,291                                | 11,535                                           |
| PLT        | 7           | 303004-Ing Misc Computr Softwar                   | SALWAGXAG                  | 83,583,684            | 32,514,132                             | 3,703,311                          | 14,428,822                             | 281,964                                          |
| PLT        | 8           | 303004R-Ing Misc Computr Softwar-Retail Allocated | CUST                       | 2,396,783             | 1,914,196                              | 296,941                            | 110,790                                | 26,388                                           |
| PLT        | 9           | 303005-Ing Misc Computr Soft 15y                  | SALWAGXAG                  | 43,914,004            | 17,082,589                             | 1,945,681                          | 7,580,754                              | 148,141                                          |
| PLT        | 10          | 303007-Ing Misc Computr Softwar                   | SALWAGXAG                  | 276,173               | 107,432                                | 12,236                             | 47,675                                 | 932                                              |
| PLT        | 11          | 303010-Ing Misc Computr Softwar                   | SALWAGXAG                  | 5,297,641             | 2,060,787                              | 234,721                            | 914,517                                | 17,871                                           |
| PLT        | 12          | 303010R-Ing Misc Computr Softwar-Retail Allocated | CUST                       | 494,321               | 394,791                                | 61,242                             | 22,850                                 | 5,442                                            |
| PLT        | 13          | 303014-Ing CRS Computr Softwar                    | CUST                       | 9,025,024             | 7,207,857                              | 1,118,124                          | 417,175                                | 99,362                                           |
| PLT        | 14          | TOTAL INTANGIBLE                                  |                            | 148,407,081           | 62,611,954                             | 7,523,761                          | 24,112,873                             | 591,635                                          |
| PLT        | 15          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 16          | PRODUCTION PLANT                                  |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 17          | Steam Production                                  |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 18          | 310001-Steam Prod Land Own in Fe                  | DPROD                      | 2,521,500             | 829,373                                | 68,158                             | 489,654                                | 4,322                                            |
| PLT        | 19          | 310002-Steam Prod Land Rights                     | DPROD                      | 635,708               | 209,097                                | 17,184                             | 123,449                                | 1,090                                            |
| PLT        | 20          | 310003-Steam Prod Water Rights                    | DPROD                      | 13,333,722            | 4,385,734                              | 360,419                            | 2,589,297                              | 22,857                                           |
| PLT        | 21          | 310004-Steam Prod Land Rights-NM                  | DPROD                      | (6,603,403)           | (2,171,994)                            | (178,494)                          | (1,282,325)                            | (11,320)                                         |
| PLT        | 22          | 311000E-Steam Prod Str & Improv                   | DPROD                      | 126,587,777           | 41,637,307                             | 3,421,750                          | 24,582,280                             | 217,001                                          |
| PLT        | 23          | 311001-Steam Prod Str&Imp-TolksC                  | DPROD                      | 15,588,172            | 5,127,268                              | 421,358                            | 3,027,092                              | 26,722                                           |
| PLT        | 24          | 312000E-Steam Prod Boiler Plant E                 | DPROD                      | 591,250,355           | 194,474,326                            | 15,981,883                         | 114,815,837                            | 1,013,543                                        |
| PLT        | 25          | 312001-Steam Prod Blr Plt-TolksC                  | DPROD                      | 9,081,097             | 2,986,959                              | 245,468                            | 1,763,473                              | 15,567                                           |
| PLT        | 26          | 314000-Steam Prod Turbogen Unit                   | DPROD                      | 281,994,081           | 92,753,617                             | 7,622,484                          | 54,760,874                             | 483,405                                          |
| PLT        | 27          | 314001-Steam Prod Turbogen-TolksC                 | DPROD                      | 25,879,502            | 8,512,297                              | 699,540                            | 5,025,581                              | 44,364                                           |
| PLT        | 28          | 315000E-Steam Prod Acc Elec Eq                    | DPROD                      | 38,654,321            | 12,714,196                             | 1,044,852                          | 7,506,344                              | 66,263                                           |
| PLT        | 29          | 315001-Steam Prod Acc El Eq-Tolks                 | DPROD                      | 12,991,656            | 4,273,221                              | 351,173                            | 2,522,870                              | 22,271                                           |
| PLT        | 30          | 316000E-Steam Prod Misc Pwr Plt E                 | DPROD                      | 15,977,586            | 5,255,355                              | 431,885                            | 3,102,713                              | 27,389                                           |
| PLT        | 31          | 316001-Steam Prod PwrPltEq-TolksC                 | DPROD                      | 3,000,014             | 986,766                                | 81,092                             | 582,577                                | 5,143                                            |
| PLT        | 32          | Total Steam Production                            |                            | 1,130,892,089         | 371,973,522                            | 30,568,752                         | 219,609,715                            | 1,938,617                                        |
| PLT        | 33          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 34          | Other Production Equipment:                       |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 35          | 340001-Other Prod Land Own in Fee                 | DPROD                      | 77,005                | 25,329                                 | 2,081                              | 14,954                                 | 132                                              |
| PLT        | 36          | 340002-Other Prod Land Rights                     | DPROD                      | 391                   | 129                                    | 11                                 | 76                                     | 1                                                |
| PLT        | 37          | 341000E-Other Prod Str & Impr                     | DPROD                      | 8,708,182             | 2,864,299                              | 235,388                            | 1,691,056                              | 14,928                                           |
| PLT        | 38          | 340145-Other Prod Wind Land Own                   | ENERGY1                    | 658,993               | 132,396                                | 14,481                             | 107,493                                | 1,025                                            |
| PLT        | 39          | 341045-Other Prod Str & Imp-Wind                  | ENERGY1                    | 27,567,104            | 5,538,395                              | 605,785                            | 4,496,676                              | 42,892                                           |
| PLT        | 40          | 342000E-Other Prod Fuel Hldr                      | DPROD                      | 3,625,523             | 1,192,509                              | 98,000                             | 704,046                                | 6,215                                            |
| PLT        | 41          | 343000E-Other Prod Prime Mover                    | DPROD                      | 33,127,952            | 10,896,460                             | 895,470                            | 6,433,169                              | 56,789                                           |
| PLT        | 42          | 344000E-Other Prod Generator                      | DPROD                      | 118,027,164           | 38,821,546                             | 3,190,351                          | 22,919,881                             | 202,327                                          |
| PLT        | 43          | 344045-Other Prod Generator-Wind                  | ENERGY1                    | 848,062,370           | 170,380,759                            | 18,636,110                         | 138,333,774                            | 1,319,515                                        |
| PLT        | 44          | 345000E-Other Prod Access Elect Equip             | DPROD                      | 19,617,092            | 6,452,462                              | 530,263                            | 3,809,474                              | 33,628                                           |
| PLT        | 45          | 345045-Other Prod Acc El Eq-Wind                  | ENERGY1                    | 11,867,127            | 2,384,176                              | 260,779                            | 1,935,735                              | 18,464                                           |
| PLT        | 46          | 346000E-Other Prod Misc Pwr P                     | DPROD                      | 2,924,090             | 961,793                                | 79,040                             | 567,834                                | 5,013                                            |
| PLT        | 47          | 346045-Other Prod Misc P Eq-Wind                  | ENERGY1                    | 9,700                 | 213                                    | 1,582                              | 1,582                                  | 15                                               |
| PLT        | 48          | Total Other Production Equipment                  |                            | 1,074,272,692         | 239,652,201                            | 24,547,973                         | 181,015,749                            | 1,700,944                                        |
| PLT        | 49          | TOTAL PRODUCTION PLANT                            |                            | 2,205,164,781         | 611,625,723                            | 55,116,725                         | 400,625,464                            | 3,639,561                                        |
| PLT        | 50          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                        | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|--------------|----------------------------------------------------|------------------|-------------------------------|----------------------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| PLT 1        | DEVELOPMENT OF RATE BASE                           |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 2        |                                                    |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 3        | ELECTRIC PLANT IN SERVICE                          |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 4        |                                                    |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 5        | INTANGIBLE PLANT                                   |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 6        | 303003-Intg Misc Computr Softwar                   | SALWAGXAG        | 48,611                        | 55,580                     | 351,354                 | 805,332                   | 37,239                               | 37,835                         |     |     |     |     |     |     |     |     |
| PLT 7        | 303004-Intg Misc Computr Softwar                   | SALWAGXAG        | 1,188,220                     | 1,358,580                  | 8,588,357               | 19,685,215                | 910,265                              | 924,818                        |     |     |     |     |     |     |     |     |
| PLT 8        | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST             | 8,280                         | 6,734                      | 32,862                  | 593                       | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| PLT 9        | 303005-Intg Misc Computr Soft 1.5y                 | SALWAGXAG        | 62,4279                       | 713,784                    | 4,512,234               | 10,342,408                | 478,244                              | 485,890                        |     |     |     |     |     |     |     |     |
| PLT 10       | 303007-Intg Misc Computr Softwar                   | SALWAGXAG        | 3,926                         | 4,489                      | 28,377                  | 65,043                    | 3,008                                | 3,056                          |     |     |     |     |     |     |     |     |
| PLT 11       | 303010-Intg Misc Computr Softwar                   | SALWAGXAG        | 75,311                        | 86,109                     | 544,341                 | 1,247,674                 | 57,694                               | 58,616                         |     |     |     |     |     |     |     |     |
| PLT 12       | 303010R-Intg Misc Computr Softwar-Retail Allocated | CUST             | 1,708                         | 1,389                      | 6,778                   | 122                       | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| PLT 13       | 303014-Intg CRS Computr Softwar                    | CUST             | 31,179                        | 25,355                     | 123,740                 | 2,232                     | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| PLT 14       | TOTAL INTANGIBLE                                   |                  | 1,981,514                     | 2,252,019                  | 14,188,043              | 32,148,620                | 1,486,450                            | 1,510,214                      |     |     |     |     |     |     |     |     |
| PLT 15       |                                                    |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 16       | PRODUCTION PLANT                                   |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 17       | Steam Production                                   |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 18       | 310001-Steam Prod Land Own in Fe                   | DPROD            | 38,914                        | 40,534                     | 265,937                 | 778,085                   | 3,398                                | 3,126                          |     |     |     |     |     |     |     |     |
| PLT 19       | 310002-Steam Prod Land Rights                      | DPROD            | 9,811                         | 10,219                     | 67,047                  | 196,167                   | 857                                  | 788                            |     |     |     |     |     |     |     |     |
| PLT 20       | 310003-Steam Prod Water Rights                     | DPROD            |                               | 214,343                    | 1,406,280               | 4,114,521                 | 17,966                               | 16,529                         |     |     |     |     |     |     |     |     |
| PLT 21       | 310004-Steam Prod Land Rights-NM                   | DPROD            | (101,909)                     |                            | (696,447)               | (2,037,679)               |                                      | (8,186)                        |     |     |     |     |     |     |     |     |
| PLT 22       | 311000E-Steam Prod Str & Improv                    | DPROD            | 1,953,599                     | 2,034,929                  | 13,350,948              | 39,062,468                | 170,568                              | 156,926                        |     |     |     |     |     |     |     |     |
| PLT 23       | 311001-Steam Prod Str&Imp-TolkSC                   | DPROD            | 240,569                       | 250,584                    | 1,644,052               | 4,810,200                 | 21,004                               | 19,324                         |     |     |     |     |     |     |     |     |
| PLT 24       | 312000E-Steam Prod Boiler Plant E                  | DPROD            | 9,124,625                     | 9,504,493                  | 62,357,936              | 182,448,090               | 796,670                              | 732,952                        |     |     |     |     |     |     |     |     |
| PLT 25       | 312001-1-Steam Prod Blr Plt-TolkSC                 | DPROD            | 140,146                       | 145,981                    | 957,764                 | 2,802,246                 | 12,236                               | 11,258                         |     |     |     |     |     |     |     |     |
| PLT 26       | 314000-Steam Prod Turbogen Unit                    | DPROD            | 4,351,947                     | 4,533,123                  | 29,741,325              | 87,017,760                | 379,968                              | 349,578                        |     |     |     |     |     |     |     |     |
| PLT 27       | 314001-Steam Prod Turbogen-TolkSC                  | DPROD            | 399,392                       | 416,019                    | 2,729,457               | 7,985,899                 | 34,871                               | 32,082                         |     |     |     |     |     |     |     |     |
| PLT 28       | 315000E-Steam Prod Ace Elec Eq                     | DPROD            | 596,543                       | 621,378                    | 4,076,790               | 11,927,954                | 52,084                               | 47,918                         |     |     |     |     |     |     |     |     |
| PLT 29       | 315001-1-Steam Prod Ace El Eq-TolKS                | DPROD            | 200,497                       | 208,844                    | 1,370,203               | 4,008,967                 | 17,505                               | 16,105                         |     |     |     |     |     |     |     |     |
| PLT 30       | 316000E-Steam Prod Misc Pwr Plt E                  | DPROD            | 246,578                       | 256,844                    | 1,685,123               | 4,930,365                 | 21,529                               | 19,807                         |     |     |     |     |     |     |     |     |
| PLT 31       | 316001-1-Steam Prod PwrPltEq-TolkSC                | DPROD            | 46,298                        | 48,226                     | 316,405                 | 925,745                   | 4,042                                | 3,719                          |     |     |     |     |     |     |     |     |
| PLT 32       | Total Steam Production                             |                  | 17,452,786                    | 18,179,365                 | 119,272,819             | 348,970,787               | 1,523,800                            | 1,401,926                      |     |     |     |     |     |     |     |     |
| PLT 33       |                                                    |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 34       | Other Production Equipment:                        |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| PLT 35       | 340001-Other Prod Land Own in Fee                  | DPROD            | 1,188                         | 1,238                      | 8,122                   | 23,762                    | 104                                  | 95                             |     |     |     |     |     |     |     |     |
| PLT 36       | 340002-Other Prod Land Rights                      | DPROD            | 6                             | 6                          | 41                      | 121                       | 1                                    | 0                              |     |     |     |     |     |     |     |     |
| PLT 37       | 341000E-Other Prod Str & Impr                      | DPROD            | 134,391                       | 139,986                    | 918,434                 | 2,687,172                 | 11,734                               | 10,795                         |     |     |     |     |     |     |     |     |
| PLT 38       | 340145-Other Prod Wind Land Own                    | ENERGY1          | 9,715                         | 7,781                      | 94,723                  | 288,904                   | 1,289                                | 1,186                          |     |     |     |     |     |     |     |     |
| PLT 39       | 341045-Other Prod Str & Imp-Wind                   | ENERGY1          | 406,385                       | 325,501                    | 3,962,454               | 12,085,476                | 53,927                               | 49,614                         |     |     |     |     |     |     |     |     |
| PLT 40       | 342000E-Other Prod Fuel Hldr                       | DPROD            | 55,952                        | 58,281                     | 382,376                 | 1,118,764                 | 4,885                                | 4,494                          |     |     |     |     |     |     |     |     |
| PLT 41       | 343000-Other Prod Prime Mover                      | DPROD            | 511,256                       | 532,540                    | 3,493,936               | 10,222,626                | 44,638                               | 41,068                         |     |     |     |     |     |     |     |     |
| PLT 42       | 344000E-Other Prod Generator                       | DPROD            | 1,821,485                     | 1,897,315                  | 12,448,078              | 36,420,833                | 159,034                              | 146,314                        |     |     |     |     |     |     |     |     |
| PLT 43       | 344045-Other Prod Generator-Wind                   | ENERGY1          | 12,501,837                    | 10,013,579                 | 121,899,208             | 371,792,308               | 1,658,983                            | 1,526,297                      |     |     |     |     |     |     |     |     |
| PLT 44       | 345000E-Other Prod Access Elect Equip              | DPROD            | 302,746                       | 315,350                    | 2,068,974               | 6,053,444                 | 26,433                               | 24,319                         |     |     |     |     |     |     |     |     |
| PLT 45       | 345045-Other Prod Ace El Eq-Wind                   | ENERGY1          | 174,941                       | 140,122                    | 1,705,763               | 5,202,573                 | 23,215                               | 21,358                         |     |     |     |     |     |     |     |     |
| PLT 46       | 346000E-Other Prod Misc Pwr P                      | DPROD            | 45,127                        | 47,005                     | 308,398                 | 902,316                   | 3,940                                | 3,625                          |     |     |     |     |     |     |     |     |
| PLT 47       | 346045-Other Prod Misc P Eq-Wind                   | ENERGY1          | 143                           | 115                        | 1,394                   | 4,253                     | 19                                   | 17                             |     |     |     |     |     |     |     |     |
| PLT 48       | Total Other Production Equipment                   |                  | 15,965,171                    | 13,478,820                 | 147,291,900             | 446,802,552               | 1,988,199                            | 1,829,182                      |     |     |     |     |     |     |     |     |
| PLT 49       | TOTAL PRODUCTION PLANT                             |                  | 33,417,958                    | 31,658,185                 | 266,564,718             | 795,773,339               | 3,512,000                            | 3,231,109                      |     |     |     |     |     |     |     |     |
| PLT 50       |                                                    |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION                                       | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (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-Ing Misc Computr Softwar                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 7                  | 303004-Ing Misc Computr Softwar                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8                  | 303004R-Ing Misc Computr Softwar-Retail Allocated |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 9                  | 303005-Ing Misc Computr Soft 15y                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 10                 | 303007-Ing Misc Computr Softwar                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 11                 | 303010-Ing Misc Computr Softwar                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 12                 | 303010R-Ing Misc Computr Softwar-Retail Allocated |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 13                 | 303014-Ing CRS Computr Softwar                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 14                 | TOTAL INTANGIBLE                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 15                 |                                                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 16                 | PRODUCTION PLANT                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 17                 | Steam Production                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 18                 | 310001-Steam Prod Land Own in Fe                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 19                 | 310002-Steam Prod Land Rights                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 20                 | 310003-Steam Prod Water Rights                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 21                 | 310004-Steam Prod Land Rights-NM                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 22                 | 31000E-Steam Prod Str & Improv                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 23                 | 31001-Steam Prod Str&Imp-TolkSC                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 24                 | 312000E-Steam Prod Boiler Plant E                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 25                 | 312001-Steam Prod Blr Pile-TolkSC                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 26                 | 314000-Steam Prod Turbogen Unit                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 27                 | 314001-Steam Prod Turbogen-TolkSC                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 28                 | 315000E-Steam Prod Acc Elec Eq                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 29                 | 315001-Steam Prod Acc El Eq-TolkS                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 30                 | 316000E-Steam Prod Misc Pwr Plt E                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 31                 | 316001-Steam Prod PwrPHEq-TolkSC                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 32                 | Total Steam Production                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 33                 |                                                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 34                 | Other Production Equipment:                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 35                 | 340001-Other Prod Land Own in Fee                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 36                 | 340002-Other Prod Land Rights                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 37                 | 341000E-Other Prod Str & Impr                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 38                 | 340145-Other Prod Wind Land Own                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 39                 | 341045-Other Prod Wind & Imp-Wind                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 40                 | 342000E-Other Prod Fuel Hldr                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 41                 | 343000-Other Prod Prime Mover                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 42                 | 344000E-Other Prod Generator                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 43                 | 344045-Other Prod Generator-Wind                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 44                 | 345000E-Other Prod Access Elect Equip             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 45                 | 345045-Other Prod Acc El Eq-Wind                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 46                 | 346000E-Other Prod Misc Pwr P                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 47                 | 346045-Other Prod Misc P Eq-Wind                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 48                 | Total Other Production Equipment                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 49                 | TOTAL PRODUCTION PLANT                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 50                 |                                                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                        | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| PLT        | 51          | ELECTRIC PLANT IN SERVICE CONTINUED       |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 52          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 53          | TRANSMISSION PLANT:                       |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 54          | 350001-TRAN Land Owned in Fee             | DTRAN                      | 4,766,741             | 1,592,808                              | 128,950                            | 926,253                                | 8,130                                            |
| PLT        | 55          | 350002E-Transmission Land Right           | DTRAN                      | 69,536,742            | 23,235,719                             | 1,881,111                          | 13,512,087                             | 118,593                                          |
| PLT        | 56          | 350002E-Transmission Land Right Radial TX | DTRANRADGRS                | 5,086,607             | 1,965,297                              | 227,062                            | 1,588,682                              | 10,864                                           |
| PLT        | 57          | 350045-TRAN Land Fee-Wind                 | ENERGY1                    | 129,731               | 26,064                                 | 2,851                              | 21,161                                 | 202                                              |
| PLT        | 58          | 352000-Transmission Str & Improv          | DTRAN                      | 60,350,501            | 20,166,134                             | 1,632,605                          | 11,727,055                             | 102,926                                          |
| PLT        | 59          | 352010-TRAN Str & Impr-Prod               | DPRODTI                    | 511,922               | 168,381                                | 13,838                             | 99,411                                 | 878                                              |
| PLT        | 60          | 352045-TRAN Str & Impr-Wind               | ENERGY1                    | 2,235,804             | 449,186                                | 49,132                             | 364,699                                | 3,479                                            |
| PLT        | 61          | 353000E-Transmission Station              | DTRAN                      | 588,067,715           | 196,502,963                            | 15,908,435                         | 114,270,843                            | 1,002,934                                        |
| PLT        | 62          | 353010-TRAN Station Equip Pro             | DPRODTI                    | 16,389,064            | 5,390,698                              | 443,007                            | 3,182,618                              | 28,095                                           |
| PLT        | 63          | 353045-TRAN Station Equip-Wind            | ENERGY1                    | 28,562,564            | 5,738,388                              | 627,660                            | 4,659,053                              | 44,441                                           |
| PLT        | 64          | 354000E-TRAN Towers & Fixture             | DTRAN                      | 3,681,895             | 1,230,306                              | 99,603                             | 715,450                                | 6,279                                            |
| PLT        | 65          | 354000E-TRAN Towers & Fixture Radial TX   | DTRANRADGRS                | 269,330               | 104,060                                | 12,023                             | 84,119                                 | 575                                              |
| PLT        | 66          | 355010-TRAN Poles & Fixtures-Prod         | DPRODTI                    | 1,188,350             | 390,872                                | 32,122                             | 230,767                                | 2,037                                            |
| PLT        | 67          | 355000E                                   | DTRAN                      | 620,495,599           | 207,338,748                            | 16,785,675                         | 120,572,093                            | 1,058,239                                        |
| PLT        | 68          | 355000E-TRAN Poles & Fixtures Radial TX   | DTRANRADGRS                | 45,389,206            | 17,536,889                             | 2,026,139                          | 14,176,245                             | 96,946                                           |
| PLT        | 69          | 355045-TRAN Poles & Fixtures-Wind         | ENERGY1                    | 11,156,897            | 2,241,487                              | 245,172                            | 1,819,885                              | 17,359                                           |
| PLT        | 70          | 356010-TRAN OH Cond & Device-Prod         | DPRODTI                    | 309,701               | 101,867                                | 8,371                              | 60,141                                 | 531                                              |
| PLT        | 71          | 356045-TRAN OH Cond & Device-Wind         | ENERGY1                    | 6,658,916             | 1,337,816                              | 146,329                            | 1,086,185                              | 10,361                                           |
| PLT        | 72          | 356000E-TRAN OH Conductor & D             | DTRAN                      | 220,539,060           | 73,693,178                             | 5,966,033                          | 42,854,222                             | 376,124                                          |
| PLT        | 73          | 356000E-TRAN OH Conductor & D Radial TX   | DTRANRADGRS                | 16,132,415            | 6,233,032                              | 720,139                            | 5,038,578                              | 34,457                                           |
| PLT        | 74          | 357000E-TRAN Underground Cond             | DTRAN                      | 130,852               | 43,724                                 | 3,540                              | 25,427                                 | 223                                              |
| PLT        | 75          | 358000-TRAN UG Conductor & Devic          | DTRAN                      | 233,016               | 77,862                                 | 6,304                              | 45,279                                 | 420                                              |
| PLT        | 76          | 359000-Transmission Road & Trai           | DTRAN                      | 246,348               | 82,317                                 | 6,664                              | 47,869                                 | 420                                              |
| PLT        | 77          | TOTAL TRANSMISSION PLANT                  |                            | 1,702,068,976         | 565,647,798                            | 46,972,764                         | 337,108,123                            | 2,924,490                                        |
| PLT        | 78          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 79          | DISTRIBUTION PLANT                        |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 80          | 360001E-Dist Land Owned in Fee            | DDISPSUB                   | 6,380,698             | 3,088,239                              | 286,959                            | 1,625,578                              | 15,623                                           |
| PLT        | 81          | 360005-Dist Land Rights-TX                | DDISPSUB                   | 2,963,957             | 1,434,546                              | 133,298                            | 755,112                                | 7,257                                            |
| PLT        | 82          | 361000E-Str & Improv                      | DDISPSUB                   | 19,111,088            | 9,249,708                              | 859,481                            | 4,868,833                              | 46,794                                           |
| PLT        | 83          | 362000E-Other Eq                          | DDISPSUB                   | 196,188,837           | 94,954,801                             | 8,823,182                          | 49,982,019                             | 480,377                                          |
| PLT        | 84          | 364000-Dist Poles, Towers & Fixt          |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 85          | Primary                                   | DDISTPOL                   | 220,721,417           | 106,828,495                            | 9,926,484                          | 56,232,059                             | 540,447                                          |
| PLT        | 86          | Secondary                                 | DDISTSOL                   | 25,372,258            | 18,848,137                             | 1,751,365                          | 3,373,216                              | 95,353                                           |
| PLT        | 87          | Total Account 364                         |                            | 246,093,675           | 125,676,632                            | 11,677,849                         | 59,605,275                             | 635,799                                          |
| PLT        | 88          | 365000-Dist OH Conductor & Devic          |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 89          | Primary                                   | DDISTPOL                   | 165,173,433           | 79,943,439                             | 7,428,330                          | 42,080,385                             | 404,435                                          |
| PLT        | 90          | Secondary                                 | DDISTSOL                   | 18,986,934            | 14,104,709                             | 1,310,607                          | 2,524,294                              | 71,356                                           |
| PLT        | 91          | Total Account 365                         |                            | 184,160,367           | 94,048,149                             | 8,738,937                          | 44,604,679                             | 475,791                                          |
| PLT        | 92          | 366000E-Dist Underground Cond             |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 93          | Primary                                   | DDISTPOL                   | 18,453,170            | 8,931,278                              | 829,893                            | 4,701,219                              | 45,183                                           |
| PLT        | 94          | Secondary                                 | DDISTSOL                   | 1,809,452             | 1,344,177                              | 124,901                            | 240,565                                | 6,800                                            |
| PLT        | 95          | Total Account 366                         |                            | 20,262,623            | 10,275,455                             | 954,793                            | 4,941,784                              | 51,984                                           |
| PLT        | 96          | 367000E-Dist UG Conductor & D             |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 97          | Primary                                   | DDISTPOL                   | 35,113,204            | 16,994,684                             | 1,579,143                          | 8,945,610                              | 85,976                                           |
| PLT        | 98          | Secondary                                 | DDISTSOL                   | 3,443,076             | 2,557,737                              | 237,664                            | 457,754                                | 12,940                                           |
| PLT        | 99          | Total Account 367                         |                            | 38,556,280            | 19,552,421                             | 1,816,807                          | 9,403,364                              | 98,916                                           |
| PLT        | 100         |                                           |                            |                       |                                        |                                    |                                        |                                                  |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO.                           | DESCRIPTION                                 | (a) | ALLOCATION BASIS | (b) | TOTAL LARGE MUNICIPAL SERVICE | (h) | TOTAL SCHOOL SERVICE | (i) | PRIMARY GENERAL SERVICE | (j) | TOTAL LG GEN TRANSMISSION | (k) | MUNI & STATE STREET LIGHTING SERVICE | (l) | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|----------------------------------------|---------------------------------------------|-----|------------------|-----|-------------------------------|-----|----------------------|-----|-------------------------|-----|---------------------------|-----|--------------------------------------|-----|--------------------------------|-----|-----|-----|-----|-----|-----|
| 51 ELECTRIC PLANT IN SERVICE CONTINUED |                                             |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 52                                 | TRANSMISSION PLANT:                         |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 53                                 | 350001E-Tran Land Owned in Fee              |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 54                                 | 350002E-Transmission Land Right             |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 55                                 | 350002ERT-Transmission Land Right Radial TX |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 56                                 | 350004E-Tran Land Fee-Wind                  |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 57                                 | 352000E-Transmission Str & Improv           |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 58                                 | 352001E-Tran Str & Impr-Prod                |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 59                                 | 352004E-Tran Str & Impr-Wind                |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 60                                 | 353000E-Transmission Station                |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 61                                 | 353001E-Tran Station Equip Pro              |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 62                                 | 353004E-Tran Station Equip-Wind             |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 63                                 | 354000E-Tran Towers & Fixture               |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 64                                 | 354000ERT-Tran Towers & Fixture Radial TX   |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 65                                 | 355000E-Tran Poles & Fixtures-Prod          |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 66                                 | 355000ERT-Tran Poles & Fixtures Radial TX   |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 67                                 | 355004E-Tran Poles & Fixtures-Wind          |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 68                                 | 355004ERT-Tran Poles & Fixtures-Wind        |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 69                                 | 356000E-Tran OH Cond & Device-Prod          |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 70                                 | 356000ERT-Tran OH Cond & Device-Wind        |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 71                                 | 356004E-Tran OH Conductor & D               |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 72                                 | 356004ERT-Tran OH Conductor & D Radial TX   |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 73                                 | 357000E-Tran Underground Cond               |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 74                                 | 357000ERT-Tran UG Conductor & Device        |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 75                                 | 358000E-Tran UG Conductor & Device          |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 76                                 | 359000E-Transmission Road & Trail           |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 77                                 | TOTAL TRANSMISSION PLANT                    |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 78                                 | DISTRIBUTION PLANT                          |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 79                                 | 360001E-Dist Land Owned in Fee              |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 80                                 | 360002E-Dist Land Rights-TX                 |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 81                                 | 360004E-Dist Land Rights-TX                 |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 82                                 | 361000E-Str & Improv                        |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 83                                 | 362000E-Other Eq                            |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 84                                 | 364000E-Dist Poles, Towers & Fixt           |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 85                                 | Primary                                     |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 86                                 | Secondary                                   |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 87                                 | Total Account 364                           |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 88                                 | 365000E-Dist OH Conductor & Device          |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 89                                 | Primary                                     |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 90                                 | Secondary                                   |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 91                                 | Total Account 365                           |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 92                                 | 366000E-Dist Underground Cond               |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 93                                 | Primary                                     |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 94                                 | Secondary                                   |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 95                                 | Total Account 366                           |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 96                                 | 367000E-Dist UG Conductor & D               |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 97                                 | Primary                                     |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 98                                 | Secondary                                   |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 99                                 | Total Account 367                           |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |
| PLT 100                                |                                             |     |                  |     |                               |     |                      |     |                         |     |                           |     |                                      |     |                                |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION                                 | (a) | (b)                 | (c)                                         | (d)                                              | (e)                               | (f)                                   | (g)                                     | (h)                                | (i)                                  | (j)                                  | (k)                    | (l)                                 | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------------|---------------------------------------------|-----|---------------------|---------------------------------------------|--------------------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|------------------------|-------------------------------------|-----|-----|-----|-----|-----|-----|
|                    |                                             |     | ALLOCATION<br>BASIS | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>GENERAL SERV<br>TRANSMISSION<br>115KV + | LARGE<br>GENERAL SERV<br>BACKBONE | LARGE<br>MUNICIPAL<br>PRIMARY SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>PRIMARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |     |     |     |     |     |     |
| PLT 51             | ELECTRIC PLANT IN SERVICE CONTINUED         |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |
| PLT 52             |                                             |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |
| PLT 53             | TRANSMISSION PLANT:                         |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |
| PLT 54             | 350001E-Tran Land Owned in Fee              |     | DTRAN               | 264,280                                     | 1,196,539                                        | 17,454,987                        | 12,449                                | 60,641                                  | 1,359                              | 75,448                               | 1,592,808                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 55             | 350002E-Transmission Land Right             |     | DTRAN               | 3,855,290                                   | 17,454,987                                       | 161,441                           | 181,609                               | 884,619                                 | 19,826                             | 1,100,631                            | 23,235,719                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 56             | 350002ERT-Transmission Land Right Radial TX |     | DTRANRADGRS         | 88,065                                      | 161,441                                          | 9,588                             | 9,588                                 | 69,005                                  | 9,061                              | 71,713                               | 1,965,297                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 57             | 350045E-Tran Land Fee-Wind                  |     | ENERGY1             | 9,802                                       | 47,072                                           | 296                               | 296                                   | 1,616                                   | 26                                 | 1,506                                | 26,064                               | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 58             | 352000E-Transmission Str & Improv           |     | DTRAN               | 3,345,982                                   | 15,149,073                                       | 131,326                           | 157,617                               | 767,756                                 | 17,207                             | 955,230                              | 20,166,134                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 59             | 352010E-Tran Str & Impr-Prod                |     | DPRODITI            | 26,643                                      | 131,326                                          | 1,337                             | 1,337                                 | 6,563                                   | 145                                | 8,084                                | 168,381                              | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 60             | 352045E-Tran Str & Impr-Wind                |     | ENERGY1             | 168,935                                     | 811,246                                          | 5,107                             | 5,107                                 | 27,852                                  | 450                                | 25,950                               | 449,186                              | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 61             | 353000E-Transmission Station                |     | DTRAN               | 32,603,936                                  | 147,615,690                                      | 4,204,371                         | 1,535,856                             | 7,481,169                               | 167,668                            | 9,307,962                            | 196,502,963                          | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 62             | 353010E-Tran Station Equip Pro              |     | DPRODITI            | 852,968                                     | 4,204,371                                        | 42,819                            | 42,819                                | 210,110                                 | 4,646                              | 238,812                              | 5,390,698                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 63             | 353045E-Tran Station Equip-Wind             |     | ENERGY1             | 2,158,157                                   | 10,363,731                                       | 65,245                            | 65,245                                | 355,814                                 | 5,743                              | 331,513                              | 5,738,388                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 64             | 354000E-Tran Towers & Fixture               |     | DTRAN               | 204,133                                     | 924,223                                          | 9,616                             | 9,616                                 | 46,840                                  | 1,050                              | 58,277                               | 1,230,306                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 65             | 354000ERT-Tran Towers & Fixture Radial TX   |     | DTRANRADGRS         | 4,663                                       | 8,548                                            | 508                               | 508                                   | 3,654                                   | 480                                | 3,797                                | 104,060                              | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 66             | 355010E-Tran Poles & Fixtures-Prod          |     | DPRODITI            | 61,848                                      | 304,853                                          | 15,235                            | 15,235                                | 78,937,704                              | 176,913                            | 18,766                               | 390,872                              | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 67             | 355000E                                     |     | DTRAN               | 34,401,818                                  | 155,755,678                                      | 85,560                            | 1,620,548                             | 7,893,704                               | 80,856                             | 9,821,232                            | 207,338,748                          | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 68             | 355000ERT-Tran Poles & Fixtures Radial TX   |     | DTRANRADGRS         | 785,828                                     | 1,440,584                                        | 25,486                            | 85,560                                | 615,751                                 | 80,856                             | 639,911                              | 17,536,889                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 69             | 355045E-Tran Poles & Fixtures-Wind          |     | ENERGY1             | 843,003                                     | 4,048,204                                        | 809                               | 25,486                                | 138,986                                 | 2,243                              | 129,493                              | 2,241,487                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 70             | 356010E-Tran OH Cond & Device-Prod          |     | DPRODITI            | 16,118                                      | 79,449                                           | 1,321                             | 809                                   | 3,970                                   | 88                                 | 4,891                                | 101,867                              | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 71             | 356045E-Tran OH Cond & Device-Wind          |     | ENERGY1             | 503,141                                     | 2,416,142                                        | 575,982                           | 82,953                                | 82,953                                  | 1,321                              | 77,287                               | 1,337,816                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 72             | 356000E-Tran OH Conductor & D               |     | DTRAN               | 12,227,234                                  | 55,359,314                                       | 30,410                            | 575,982                               | 2,805,612                               | 62,879                             | 3,490,702                            | 73,693,178                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 73             | 356000ERT-Tran OH Conductor & D Radial TX   |     | DTRANRADGRS         | 279,302                                     | 512,018                                          | 342                               | 30,410                                | 218,853                                 | 28,738                             | 227,440                              | 6,233,032                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 74             | 357000E-Tran Underground Cond               |     | DTRAN               | 7,255                                       | 32,846                                           | 609                               | 342                                   | 1,665                                   | 37                                 | 2,071                                | 43,724                               | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 75             | 358000E-Tran UG Conductor & Device          |     | DTRAN               | 12,919                                      | 58,491                                           | 2,964                             | 609                                   | 2,964                                   | 66                                 | 77,862                               | 77,862                               | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 76             | 359000E-Transmission Road & Trai            |     | DTRAN               | 13,658                                      | 61,838                                           | 643                               | 643                                   | 3,134                                   | 70                                 | 3,899                                | 82,317                               | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 77             | TOTAL TRANSMISSION PLANT                    |     |                     | 92,734,977                                  | 418,137,664                                      | 4,380,752                         | 4,380,752                             | 21,698,465                              | 581,226                            | 26,618,302                           | 565,647,798                          | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 78             |                                             |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |
| PLT 79             | DISTRIBUTION PLANT                          |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |
| PLT 80             | 360001E-Dist Land Owned in Fee              |     | DDISPSUB            | 0                                           | 0                                                | 23,108                            | 23,108                                | 115,075                                 | 3,377                              | 226,767                              | 3,088,239                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 81             | 360005E-Dist Land Rights-TX                 |     | DDISPSUB            | 0                                           | 0                                                | 10,734                            | 10,734                                | 53,455                                  | 1,569                              | 105,338                              | 1,434,546                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 82             | 361000E-Str & Improv                        |     | DDISPSUB            | 0                                           | 0                                                | 69,213                            | 69,213                                | 344,667                                 | 10,116                             | 679,200                              | 9,249,708                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 83             | 362000E-Other Eq                            |     | DDISPSUB            | 0                                           | 0                                                | 710,520                           | 710,520                               | 3,538,248                               | 103,845                            | 6,972,470                            | 94,954,801                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 84             | 364000E-Dist Poles, Towers & Fixt           |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |
| PLT 85             | Primary                                     |     | DDISTPOL            | 0                                           | 0                                                | 799,368                           | 799,368                               | 3,980,691                               | 116,830                            | 7,844,347                            | 106,828,495                          | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 86             | Secondary                                   |     | DDISTSOL            | 0                                           | 0                                                | 0                                 | 0                                     | 323,071                                 | 0                                  | 692,003                              | 18,848,137                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 87             | Total Account 364                           |     |                     |                                             |                                                  |                                   | 799,368                               | 4,303,762                               | 116,830                            | 8,536,351                            | 125,676,632                          | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 88             | 365000E-Dist OH Conductor & Device          |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |
| PLT 89             | Primary                                     |     | DDISTPOL            | 0                                           | 0                                                | 598,194                           | 598,194                               | 2,978,888                               | 87,428                             | 5,870,195                            | 79,943,439                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 90             | Secondary                                   |     | DDISTSOL            | 0                                           | 0                                                | 0                                 | 0                                     | 241,765                                 | 0                                  | 517,850                              | 14,104,709                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 91             | Total Account 365                           |     |                     |                                             |                                                  |                                   | 598,194                               | 3,220,653                               | 87,428                             | 6,388,045                            | 94,048,149                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 92             | 366000E-Dist Underground Cond               |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |
| PLT 93             | Primary                                     |     | DDISTPOL            | 0                                           | 0                                                | 66,830                            | 66,830                                | 332,801                                 | 9,767                              | 655,818                              | 8,931,278                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 94             | Secondary                                   |     | DDISTSOL            | 0                                           | 0                                                | 0                                 | 0                                     | 49,351                                  | 0                                  | 105,338                              | 1,344,177                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 95             | Total Account 366                           |     |                     |                                             |                                                  |                                   | 66,830                                | 355,841                                 | 9,767                              | 705,169                              | 10,275,455                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 96             | 367000E-Dist UG Conductor & D               |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |
| PLT 97             | Primary                                     |     | DDISTPOL            | 0                                           | 0                                                | 127,166                           | 127,166                               | 633,263                                 | 18,586                             | 1,247,909                            | 16,994,684                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 98             | Secondary                                   |     | DDISTSOL            | 0                                           | 0                                                | 0                                 | 0                                     | 43,841                                  | 0                                  | 93,906                               | 2,557,737                            | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 99             | Total Account 367                           |     |                     |                                             |                                                  |                                   | 127,166                               | 677,105                                 | 18,586                             | 1,341,815                            | 19,552,421                           | 0                      | 0                                   |     |     |     |     |     |     |
| PLT 100            |                                             |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                                      |                        |                                     |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                      | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-----------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| PLT        | 101         | ELECTRIC PLANT IN SERVICE CONTINUED     |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 102         |                                         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 103         | TRANSMISSION PLANT CONTINUED:           |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 104         | 368000E-Dist Line Transformer           | DDISTPOL                   | 8,869,365             | 4,292,745                              | 398,881                            | 2,259,602                              | 21,717                                           |
| PLT        | 105         | Capacitors                              | DDISTSLT                   | 150,651,581           | 111,913,634                            | 10,398,994                         | 20,028,978                             | 566,172                                          |
| PLT        | 106         | Line Transformers                       |                            | 159,520,946           | 116,206,379                            | 10,797,875                         | 22,288,580                             | 587,889                                          |
| PLT        | 107         | Total Account 368                       |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 108         | 369000E-Distribution Services           | CSERVICE                   | 33,277,516            | 23,221,812                             | 3,809,120                          | 5,341,533                              | 385,697                                          |
| PLT        | 109         | 369010-Distribution Services O          | CSERVICE                   | 30,476,378            | 21,267,114                             | 3,488,487                          | 4,891,909                              | 353,231                                          |
| PLT        | 110         | 369020-Distribution Services U          | CMEIERS                    | 42,316,472            | 24,200,553                             | 5,724,715                          | 6,221,971                              | 578,955                                          |
| PLT        | 111         | 370000E-Distribution Meter              | CUSTPREM                   | 8,129,851             | 0                                      | 0                                  | 0                                      | 0                                                |
| PLT        | 112         | 371000E-Dist Inst on Cust Premis        | CLIGHT                     | 21,300,788            | 0                                      | 0                                  | 0                                      | 0                                                |
| PLT        | 113         | 373000-Dist Street Light & Sg Sy        |                            | 1,008,739,475         | 543,175,809                            | 57,111,503                         | 214,530,637                            | 3,718,314                                        |
| PLT        | 114         | TOTAL DISTRIBUTION PLANT                |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 115         |                                         |                            | 4,915,973,232         | 1,720,449,330                          | 159,200,991                        | 952,264,224                            | 10,282,365                                       |
| PLT        | 116         | TOTAL PROD, TRANS, & DIST PLANT         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 117         |                                         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 118         | GENERAL PLANT                           |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 119         | 389001-General Land Owned in Fe         | SALWAGXAG                  | 1,816,812             | 706,741                                | 80,497                             | 313,631                                | 6,129                                            |
| PLT        | 120         | 389002-General Land Rights              | SALWAGXAG                  | 27,289                | 10,615                                 | 1,209                              | 4,711                                  | 92                                               |
| PLT        | 121         | 390000-General Structures & Improv      | SALWAGXAG                  | 43,989,818            | 17,112,081                             | 1,949,040                          | 7,593,841                              | 148,397                                          |
| PLT        | 122         | 390007-Genl Str & Imp Lease Bld         | SALWAGXAG                  | 2,174,809             | 846,003                                | 96,358                             | 375,431                                | 7,337                                            |
| PLT        | 123         | 390050-Genl Str & Imp-Call Center       | CUST                       | 6,205,949             | 4,956,396                              | 768,865                            | 286,865                                | 68,325                                           |
| PLT        | 124         | 391000-General Office Furn & E          | SALWAGXAG                  | 13,631,553            | 5,302,687                              | 603,968                            | 2,353,178                              | 45,985                                           |
| PLT        | 125         | 391004-General Info Sys Computer        | SALWAGXAG                  | 60,215,035            | 23,423,706                             | 2,667,925                          | 10,394,756                             | 203,132                                          |
| PLT        | 126         | 391005-Genl Off Eq-Comp 3 Yr Life       | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| PLT        | 127         | 392010-General Transp Eq Grp            | SALWAGXAG                  | 2,316,816             | 901,244                                | 102,650                            | 399,946                                | 7,816                                            |
| PLT        | 128         | 392020-General Transp Eq Grp 2          | SALWAGXAG                  | 29,067,109            | 11,307,133                             | 1,287,865                          | 5,017,775                              | 98,056                                           |
| PLT        | 129         | 392030-General Transp Eq Trailer        | SALWAGXAG                  | 5,611,451             | 2,182,860                              | 248,624                            | 968,689                                | 18,930                                           |
| PLT        | 130         | 392040-General Transp Eq Grp 4          | SALWAGXAG                  | 36,944,067            | 14,371,277                             | 1,636,867                          | 6,377,553                              | 124,629                                          |
| PLT        | 131         | 393000-General Stores Equipment         | SALWAGXAG                  | 259,945               | 101,119                                | 11,517                             | 44,874                                 | 877                                              |
| PLT        | 132         | 394000-General Tools & Shop Equi        | SALWAGXAG                  | 31,143,982            | 12,115,038                             | 1,379,885                          | 5,376,300                              | 105,062                                          |
| PLT        | 133         | 395000-General Laboratory Equi          | SALWAGXAG                  | 6,592,356             | 2,564,433                              | 292,085                            | 1,138,020                              | 22,239                                           |
| PLT        | 134         | 396000-General Power Operated E         | SALWAGXAG                  | 8,294,102             | 3,226,414                              | 367,484                            | 1,431,788                              | 27,980                                           |
| PLT        | 135         | 397000-General Communication E          | SALWAGXAG                  | 40,802,436            | 15,872,186                             | 1,807,818                          | 7,043,612                              | 137,645                                          |
| PLT        | 136         | 397010-General Comm Eq Two Wa           | SALWAGXAG                  | 28,902,760            | 11,243,201                             | 1,280,584                          | 4,989,404                              | 97,502                                           |
| PLT        | 137         | 397020-General Comm Eq AE               | SALWAGXAG                  | 36,124                | 14,052                                 | 1,601                              | 62,36                                  | 122                                              |
| PLT        | 138         | 397030-General Comm Eq EM               | SALWAGXAG                  | 10,498,314            | 4,083,854                              | 465,145                            | 1,812,295                              | 35,415                                           |
| PLT        | 139         | 397050-Genl Comm Equipment-Call Center  | CUST                       | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| PLT        | 140         | 398000-General Miscellaneous E          | SALWAGXAG                  | 1,656,901             | 644,536                                | 73,412                             | 286,026                                | 5,589                                            |
| PLT        | 141         | 398050-Genl Misc. Equipment-Call Center | CUST                       | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| PLT        | 142         | TOTAL GENERAL PLANT                     |                            | 330,187,628           | 130,985,575                            | 15,123,398                         | 56,214,933                             | 1,161,257                                        |
| PLT        | 143         |                                         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 144         | TOTAL ELECTRIC PLANT IN SERVICE         |                            | 5,394,567,941         | 1,914,046,859                          | 181,848,150                        | 1,032,592,029                          | 12,035,257                                       |
| PLT        | 145         |                                         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 146         |                                         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 147         |                                         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 148         |                                         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 149         |                                         |                            |                       |                                        |                                    |                                        |                                                  |
| PLT        | 150         |                                         |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                             | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | TOTAL PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|-----------------------------------------|------------------|-------------------------------|----------------------------|-------------------------------|-----------------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
|              | (a)                                     | (b)              | (h)                           | (i)                        | (j)                           | (k)                               | (l)                                  | (m)                            |     |     |     |     |     |     |
| PLT 101      | ELECTRIC PLANT IN SERVICE CONTINUED     |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 102      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 103      | TRANSMISSION PLANT CONTINUED:           |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 104      | 368000E-Dist Line Transformer           | DDISTPOL         | 192,080                       | 319,908                    | 1,318,584                     | 0                                 | 34,637                               | 31,210                         |     |     |     |     |     |     |
| PLT 105      | Capacitors                              | DDISTSLT         | 1,918,281                     | 4,108,873                  | 0                             | 0                                 | 903,004                              | 813,645                        |     |     |     |     |     |     |
| PLT 106      | Line Transformers                       |                  | 2,110,360                     | 4,428,781                  | 1,318,584                     | 0                                 | 937,641                              | 844,855                        |     |     |     |     |     |     |
| PLT 107      | Total Account 368                       |                  | (0)                           | (0)                        | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |
| PLT 108      | 369000E-Distribution Services           | CSERVICE         | 282,824                       | 236,530                    | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |
| PLT 109      | 369010-Distribution Services O          | CSERVICE         | 259,017                       | 216,620                    | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |
| PLT 110      | 369020-Distribution Services U          | CMETERS          | 575,545                       | 674,444                    | 3,934,981                     | 405,309                           | 0                                    | 0                              |     |     |     |     |     |     |
| PLT 111      | 370000E-Distribution Meter              |                  | 0                             | 0                          | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |
| PLT 112      | 371000E-Dist Inst on Cust Premis        | CUSTPREM         | 0                             | 0                          | 0                             | 0                                 | 0                                    | 8,129,851                      |     |     |     |     |     |     |
| PLT 113      | 373000-Dist Street Light & Sg Sy        | CLIGHT           | 18,241,686                    | 30,863,048                 | 103,984,360                   | 405,309                           | 21,300,788                           | 0                              |     |     |     |     |     |     |
| PLT 114      | TOTAL DISTRIBUTION PLANT                |                  |                               |                            |                               |                                   | 25,129,303                           | 11,579,507                     |     |     |     |     |     |     |
| PLT 115      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 116      | TOTAL PROD, TRANS, & DIST PLANT         |                  |                               |                            |                               |                                   | 30,904,447                           | 16,882,136                     |     |     |     |     |     |     |
| PLT 117      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 118      | GENERAL PLANT                           |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 119      | 389001-General Land Owned in Fe         | SALWAGXAG        | 25,828                        | 29,531                     | 186,680                       | 427,886                           | 19,786                               | 20,102                         |     |     |     |     |     |     |
| PLT 120      | 389002-General Land Rights              | SALWAGXAG        | 388                           | 444                        | 2,804                         | 6,427                             | 297                                  | 302                            |     |     |     |     |     |     |
| PLT 121      | 390000-Genl Structures & Improv         | SALWAGXAG        | 625,356                       | 715,016                    | 4,520,024                     | 10,360,264                        | 479,070                              | 486,729                        |     |     |     |     |     |     |
| PLT 122      | 390007-Genl Str & Imp Lease Bld         | SALWAGXAG        | 30,917                        | 35,350                     | 223,465                       | 512,200                           | 23,685                               | 24,063                         |     |     |     |     |     |     |
| PLT 123      | 390050-Genl Str & Imp-Call Center       | CUST             | 21,440                        | 17,435                     | 85,088                        | 1,535                             | 0                                    | 0                              |     |     |     |     |     |     |
| PLT 124      | 391000-General Office Furn & E          | SALWAGXAG        | 193,785                       | 221,569                    | 1,400,664                     | 3,210,436                         | 148,454                              | 150,827                        |     |     |     |     |     |     |
| PLT 125      | 391004-General Info Sys Computer        | SALWAGXAG        | 856,013                       | 978,743                    | 6,187,191                     | 14,181,546                        | 655,770                              | 666,254                        |     |     |     |     |     |     |
| PLT 126      | 391005-Genl Off Eq-Comp 3 Yr Life       | SALWAGXAG        | 0                             | 0                          | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |
| PLT 127      | 392010-General Transp Eq Grp            | SALWAGXAG        | 32,936                        | 37,658                     | 238,057                       | 545,645                           | 25,231                               | 25,635                         |     |     |     |     |     |     |
| PLT 128      | 392020-General Transp Eq Grp 2          | SALWAGXAG        | 413,216                       | 472,461                    | 2,986,692                     | 6,845,741                         | 316,554                              | 321,615                        |     |     |     |     |     |     |
| PLT 129      | 392030-General Transp Eq Trailer        | SALWAGXAG        | 79,772                        | 91,209                     | 576,586                       | 1,321,581                         | 61,111                               | 62,088                         |     |     |     |     |     |     |
| PLT 130      | 392040-General Transp Eq Grp 4          | SALWAGXAG        | 525,195                       | 600,494                    | 3,796,062                     | 8,700,883                         | 402,338                              | 408,770                        |     |     |     |     |     |     |
| PLT 131      | 393000-General Stores Equipment         | SALWAGXAG        | 3,695                         | 4,225                      | 26,710                        | 61,221                            | 2,831                                | 2,876                          |     |     |     |     |     |     |
| PLT 132      | 394000-General Tools & Shop Equi        | SALWAGXAG        | 442,741                       | 506,218                    | 3,200,094                     | 7,334,876                         | 339,172                              | 344,595                        |     |     |     |     |     |     |
| PLT 133      | 395000-General Laboratory Equi          | SALWAGXAG        | 93,717                        | 107,153                    | 677,375                       | 1,552,599                         | 71,794                               | 72,942                         |     |     |     |     |     |     |
| PLT 134      | 396000-General Power Operated E         | SALWAGXAG        | 117,908                       | 134,813                    | 852,232                       | 1,953,386                         | 90,327                               | 91,771                         |     |     |     |     |     |     |
| PLT 135      | 397000-General Communication E          | SALWAGXAG        | 580,045                       | 663,208                    | 4,192,515                     | 9,609,587                         | 444,358                              | 451,462                        |     |     |     |     |     |     |
| PLT 136      | 397010-General Comm Eq Two Wa           | SALWAGXAG        | 410,880                       | 469,789                    | 2,969,805                     | 6,807,035                         | 314,765                              | 319,797                        |     |     |     |     |     |     |
| PLT 137      | 397020-General Comm Eq AE               | SALWAGXAG        | 514                           | 587                        | 3,712                         | 8,508                             | 393                                  | 400                            |     |     |     |     |     |     |
| PLT 138      | 397030-General Comm Eq EM               | SALWAGXAG        | 149,243                       | 170,641                    | 1,078,719                     | 2,472,511                         | 114,332                              | 116,159                        |     |     |     |     |     |     |
| PLT 139      | 397050-Genl Comm Equipment-Call Center  | CUST             | 0                             | 0                          | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |
| PLT 140      | 398000-General Miscellaneous E          | SALWAGXAG        | 23,554                        | 26,931                     | 170,249                       | 390,225                           | 18,044                               | 18,333                         |     |     |     |     |     |     |
| PLT 141      | 398050-Genl Misc. Equipment-Call Center | CUST             | 0                             | 0                          | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |
| PLT 142      | TOTAL GENERAL PLANT                     |                  |                               |                            |                               |                                   | 3,528,311                            | 3,584,719                      |     |     |     |     |     |     |
| PLT 143      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 144      | TOTAL ELECTRIC PLANT IN SERVICE         |                  |                               |                            |                               |                                   | 35,919,209                           | 21,977,069                     |     |     |     |     |     |     |
| PLT 145      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 146      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 147      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 148      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 149      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |
| PLT 150      |                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION                             | ALLOCATION BASIS |  |                    |  |                    |  |                   |  |                 |  |                   |  | RESIDENTIAL SERVICE |  | RESIDENTIAL SPACE HTG SERVICE |  |
|--------------------|-----------------------------------------|------------------|--|--------------------|--|--------------------|--|-------------------|--|-----------------|--|-------------------|--|---------------------|--|-------------------------------|--|
|                    |                                         | GENERAL SERV     |  | LARGE TRANSMISSION |  | LARGE GENERAL SERV |  | LARGE MUNICIPAL   |  | LARGE MUNICIPAL |  | LARGE SCHOOL      |  | LARGE SCHOOL        |  |                               |  |
|                    |                                         | 69 TO 115KV      |  | TRANSM 115KV+      |  | PRIMARY SERVICE    |  | SECONDARY SERVICE |  | PRIMARY SERVICE |  | SECONDARY SERVICE |  | PRIMARY SERVICE     |  | SECONDARY SERVICE             |  |
| (a)                |                                         | (s)              |  | (t)                |  | (u)                |  | (v)               |  | (w)             |  | (x)               |  | (a)                 |  | (y)                           |  |
| PLT 101            | ELECTRIC PLANT IN SERVICE CONTINUED     |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 102            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 103            | TRANSMISSION PLANT CONTINUED:           |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 104            | 368000E-Dist Line Transformer           |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 105            | Capacitors                              |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 106            | Line Transformers                       |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 107            | Total Account 368                       |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 108            | 369000E-Distribution Services           |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 109            | 369010-Distribution Services O          |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 110            | 369020-Distribution Services U          |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 111            | 370000E-Distribution Meter              |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 112            | 371000E-Dist Inst on Cust Premis        |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 113            | 373000-Dist Street Light & Sg Sy        |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 114            | TOTAL DISTRIBUTION PLANT                |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 115            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 116            | TOTAL PROD, TRANS, & DIST PLANT         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 117            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 118            | GENERAL PLANT                           |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 119            | 389001-General Land Owned in Fe         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 120            | 389002-General Land Rights              |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 121            | 390000-Genl Structures & Improv         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 122            | 390007-Genl Str & Imp Lease Bld         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 123            | 390050-Genl Str & Imp-Call Center       |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 124            | 391000-General Office Furn & E          |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 125            | 391004-General Info Sys Computer        |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 126            | 391005-Genl OffEq-Comp 3 Yr Life        |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 127            | 392010-General Transp Eq Grp            |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 128            | 392020-General Transp Eq Grp 2          |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 129            | 392030-General Transp Eq Trailer        |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 130            | 392040-General Transp Eq Grp 4          |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 131            | 393000-General Stores Equipment         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 132            | 394000-General Tools & Shop Equi        |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 133            | 395000-General Laboratory Equi          |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 134            | 396000-General Power Operated E         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 135            | 397000-General Communication E          |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 136            | 397010-General Comm Eq Two Wa           |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 137            | 397020-General Comm Eq AE               |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 138            | 397030-General Comm Eq EM               |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 139            | 397050-Genl Comm Equipment-Call Center  |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 140            | 398000-General Miscellaneous E          |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 141            | 398050-Genl Misc. Equipment-Call Center |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 142            | TOTAL GENERAL PLANT                     |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 143            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 144            | TOTAL ELECTRIC PLANT IN SERVICE         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 145            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 146            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 147            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 148            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 149            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |
| PLT 150            |                                         |                  |  |                    |  |                    |  |                   |  |                 |  |                   |  |                     |  |                               |  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                               | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|--------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| D&A        | 1           | DEPRECIATION & AMORTIZATION RESERVE:             |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 2           | INTANGIBLE                                       |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 3           | 303003-Ing Misc Comput Softwar                   | SALWAGXAG                  | 1,671,568             | 650,242                                | 74,062                             | 288,558                                | 5,639                                            |
| D&A        | 4           | 303004-Ing Misc Comput Softwar                   | SALWAGXAG                  | 64,894,676            | 25,244,090                             | 2,875,264                          | 11,202,590                             | 218,918                                          |
| D&A        | 5           | 303004R-Ing Misc Comput Softwar-Retail Allocated | CUST                       | 160,559               | 128,231                                | 19,892                             | 7,422                                  | 1,768                                            |
| D&A        | 6           | 303005-Ing Misc Comput Soft 15y                  | SALWAGXAG                  | 10,663,479            | 4,148,104                              | 472,463                            | 1,840,807                              | 35,973                                           |
| D&A        | 7           | 303007-Ing Misc Comput Softwar                   | SALWAGXAG                  | 3,662                 | 1,424                                  | 162                                | 632                                    | 12                                               |
| D&A        | 8           | 303010-Ing Misc Comput Softwar                   | SALWAGXAG                  | 3,879,387             | 1,509,085                              | 171,883                            | 669,688                                | 13,087                                           |
| D&A        | 9           | 303010R-Ing Misc Comput Softwar-Retail Allocated | SALWAGXAG                  | 2,060                 | 801                                    | 91                                 | 356                                    | 7                                                |
| D&A        | 10          | 303014-Ing CRS Comput Softwar                    | CUST                       | 8,494,199             | 6,783,912                              | 1,052,360                          | 392,638                                | 93,518                                           |
| D&A        | 11          | TOTAL INTANGIBLE                                 |                            | 89,769,590            | 38,465,890                             | 4,666,176                          | 14,402,690                             | 368,921                                          |
| D&A        | 12          |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 13          | PRODUCTION                                       |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 14          | Steam Production                                 |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 15          | 310002-Steam Prod Land Rights                    | DPROD                      | 386,433               | 127,106                                | 10,446                             | 75,042                                 | 662                                              |
| D&A        | 16          | 310003-Steam Prod Water Rights                   | DPROD                      | 2,678,518             | 881,019                                | 72,402                             | 520,146                                | 4,592                                            |
| D&A        | 17          | 310004-Steam Prod Land Rights-NM                 | DPROD                      | 30,574                | 10,056                                 | 826                                | 5,937                                  | 52                                               |
| D&A        | 18          | 311000E-Steam Prod Str & Improv                  | DPROD                      | 69,602,856            | 22,893,802                             | 1,881,411                          | 13,516,288                             | 119,316                                          |
| D&A        | 19          | 311001-Steam Prod Str&Imp-TolkSC                 | DPROD                      | 6,925,376             | 2,277,898                              | 187,197                            | 1,344,850                              | 11,872                                           |
| D&A        | 20          | 312000E-Steam Prod Boiler Plant E                | DPROD                      | 330,617,389           | 108,746,817                            | 8,936,804                          | 64,203,111                             | 566,757                                          |
| D&A        | 21          | 312001-Steam Prod Blr Plt-TolkSC                 | DPROD                      | 4,819,618             | 1,585,271                              | 130,277                            | 935,929                                | 8,262                                            |
| D&A        | 22          | 314000-Steam Prod Turbogen Unit                  | DPROD                      | 161,681,972           | 53,180,505                             | 4,370,369                          | 31,397,277                             | 277,161                                          |
| D&A        | 23          | 314001-Steam Prod Turbogen-TolkSC                | DPROD                      | 9,514,111             | 3,129,385                              | 257,173                            | 1,847,560                              | 16,309                                           |
| D&A        | 24          | 315000E-Steam Prod Acc Elec Eq                   | DPROD                      | 21,797,593            | 7,169,674                              | 589,203                            | 4,232,909                              | 37,366                                           |
| D&A        | 25          | 315001-Steam Prod Acc El Eq-TolkS                | DPROD                      | 5,677,229             | 1,867,357                              | 153,459                            | 1,102,470                              | 9,732                                            |
| D&A        | 26          | 316000E-Steam Prod Misc Pwr Plt E                | DPROD                      | 9,917,607             | 3,262,104                              | 268,079                            | 1,925,916                              | 17,001                                           |
| D&A        | 27          | 316001-Steam Prod PwrPltEq-TolkSC                | DPROD                      | 1,231,024             | 404,909                                | 33,275                             | 239,055                                | 2,110                                            |
| D&A        | 28          | Total Steam Production                           |                            | 62,488,030            | 205,535,903                            | 16,890,923                         | 121,346,489                            | 1,071,193                                        |
| D&A        | 29          |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 30          | Other Production Equipment:                      |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 31          | 340002-Other Prod Land Rights                    | DPROD                      | 390                   | 128                                    | 11                                 | 76                                     | 1                                                |
| D&A        | 32          | 341000E-Other Prod Str & Impr                    | DPROD                      | 2,252,394             | 740,859                                | 60,884                             | 437,396                                | 3,861                                            |
| D&A        | 33          | 341045-Other Prod Str & Imp-Wind                 | ENERGY1                    | 1,844,161             | 370,503                                | 40,525                             | 300,815                                | 2,869                                            |
| D&A        | 34          | 342000E-Other Prod Fuel Hldr                     | DPROD                      | 2,406,032             | 791,393                                | 65,037                             | 467,231                                | 4,125                                            |
| D&A        | 35          | 343000E-Other Prod Prime Mover                   | DPROD                      | 19,632,315            | 6,457,470                              | 530,674                            | 3,812,430                              | 33,654                                           |
| D&A        | 36          | 344000E-Other Prod Generator                     | DPROD                      | 24,596,742            | 8,090,371                              | 664,866                            | 4,776,480                              | 42,165                                           |
| D&A        | 37          | 344045-Other Prod Generator-Wind                 | ENERGY1                    | 25,411,094            | 5,105,239                              | 558,407                            | 4,144,993                              | 39,538                                           |
| D&A        | 38          | 345000E-Other Prod Access Elect Equip            | DPROD                      | 5,867,953             | 1,930,090                              | 158,615                            | 1,139,507                              | 10,059                                           |
| D&A        | 39          | 345045-Other Prod Acc El Eq-Wind                 | ENERGY1                    | 793,829               | 159,485                                | 17,444                             | 129,487                                | 1,235                                            |
| D&A        | 40          | 346045-Other Prod Misc P Eq-Wind                 | ENERGY1                    | 649                   | 130                                    | 14                                 | 106                                    | 1                                                |
| D&A        | 41          | 346000E-Other Prod Misc Pwr P                    | DPROD                      | 847,798               | 278,858                                | 22,917                             | 164,635                                | 1,453                                            |
| D&A        | 42          | Total Other Production Equipment                 |                            | 83,653,357            | 23,924,526                             | 2,119,393                          | 15,373,156                             | 138,961                                          |
| D&A        | 43          | TOTAL PRODUCTION                                 |                            | 708,533,658           | 229,460,429                            | 19,010,316                         | 136,719,646                            | 1,210,154                                        |
| D&A        | 44          |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 45          |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 46          |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 47          |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 48          |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 49          |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 50          |                                                  |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                       | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL SERVICE | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|--------------|---------------------------------------------------|------------------|-----------------------|----------------------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| D&A 1        | DEPRECIATION & AMORTIZATION RESERVE:              |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 2        | INTANGIBLE                                        |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 3        | 303003-Intg Misc Comput Softwar                   | SALWAGXAG        | 23,763                | 27,170                     | 171,756                 | 393,679                   | 18,204                               | 18,495                         |     |     |     |     |     |     |     |     |
| D&A 4        | 303004-Intg Misc Comput Softwar                   | SALWAGXAG        | 922,539               | 1,054,806                  | 6,668,031               | 15,283,672                | 706,733                              | 718,032                        |     |     |     |     |     |     |     |     |
| D&A 5        | 303004R-Intg Misc Comput Softwar-Retail Allocated | CUST             | 555                   | 451                        | 2,201                   | 40                        | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| D&A 6        | 303005-Intg Misc Comput Soft 15y                  | SALWAGXAG        | 151,591               | 173,326                    | 1,095,690               | 2,511,410                 | 116,130                              | 117,987                        |     |     |     |     |     |     |     |     |
| D&A 7        | 303007-Intg Misc Comput Softwar                   | SALWAGXAG        | 52                    | 60                         | 376                     | 862                       | 40                                   | 41                             |     |     |     |     |     |     |     |     |
| D&A 8        | 303010-Intg Misc Comput Softwar                   | SALWAGXAG        | 551,149               | 63,056                     | 398,613                 | 913,654                   | 42,248                               | 42,924                         |     |     |     |     |     |     |     |     |
| D&A 9        | 303010R-Intg Misc Comput Softwar-Retail Allocated | SALWAGXAG        | 29                    | 33                         | 212                     | 485                       | 22                                   | 23                             |     |     |     |     |     |     |     |     |
| D&A 10       | 303014-Intg CRS Comput Softwar                    | CUST             | 29,345                | 23,864                     | 116,462                 | 2,101                     | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| D&A 11       | TOTAL INTANGIBLE                                  |                  | 1,183,023             | 1,342,766                  | 8,453,342               | 19,105,903                | 883,378                              | 897,501                        |     |     |     |     |     |     |     |     |
| D&A 12       |                                                   |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 13       | PRODUCTION                                        |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 14       | Steam Production                                  |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 15       | 310002-Steam Prod Land Rights                     | DPROD            | 5,964                 | 6,212                      | 40,756                  | 119,246                   | 521                                  | 479                            |     |     |     |     |     |     |     |     |
| D&A 16       | 310003-Steam Prod Water Rights                    | DPROD            | 41,337                | 43,058                     | 282,498                 | 826,537                   | 3,609                                | 3,320                          |     |     |     |     |     |     |     |     |
| D&A 17       | 310004-Steam Prod Land Rights-NM                  | DPROD            | 472                   | 491                        | 3,225                   | 9,434                     | 41                                   | 38                             |     |     |     |     |     |     |     |     |
| D&A 18       | 311000E-Steam Prod Str & Improv                   | DPROD            | 1,074,164             | 1,118,883                  | 7,340,867               | 21,478,056                | 93,785                               | 86,284                         |     |     |     |     |     |     |     |     |
| D&A 19       | 311001-Steam Prod Str&Imp-TolkSC                  | DPROD            | 106,878               | 111,327                    | 730,405                 | 2,137,033                 | 9,331                                | 8,585                          |     |     |     |     |     |     |     |     |
| D&A 20       | 312000E-Steam Prod Boiler Plant E                 | DPROD            | 5,102,339             | 5,314,755                  | 34,869,523              | 102,021,945               | 445,485                              | 409,854                        |     |     |     |     |     |     |     |     |
| D&A 21       | 312001-Steam Prod Blr Plt-TolkSC                  | DPROD            | 74,380                | 77,477                     | 508,315                 | 1,487,238                 | 6,494                                | 5,975                          |     |     |     |     |     |     |     |     |
| D&A 22       | 314000-Steam Prod Turbogen Unit                   | DPROD            | 2,495,199             | 2,599,077                  | 17,052,259              | 49,891,838                | 217,855                              | 200,431                        |     |     |     |     |     |     |     |     |
| D&A 23       | 314001-Steam Prod Turbogen-TolkSC                 | DPROD            | 146,829               | 152,942                    | 1,003,433               | 2,935,865                 | 12,820                               | 11,794                         |     |     |     |     |     |     |     |     |
| D&A 24       | 315000E-Steam Prod Ace Elec Eq                    | DPROD            | 336,397               | 350,402                    | 2,298,946               | 6,726,303                 | 29,371                               | 27,022                         |     |     |     |     |     |     |     |     |
| D&A 25       | 315001-Steam Prod Ace El Eq-TolkS                 | DPROD            | 87,615                | 91,263                     | 598,765                 | 1,751,880                 | 7,650                                | 7,038                          |     |     |     |     |     |     |     |     |
| D&A 26       | 316000E-Steam Prod Misc Pwr Plt E                 | DPROD            | 153,056               | 159,428                    | 1,045,989               | 3,060,376                 | 13,363                               | 12,295                         |     |     |     |     |     |     |     |     |
| D&A 27       | 316001-Steam Prod PwrPltEq-TolkSC                 | DPROD            | 18,998                | 19,789                     | 129,834                 | 379,870                   | 1,659                                | 1,526                          |     |     |     |     |     |     |     |     |
| D&A 28       | Total Steam Production                            |                  | 9,643,628             | 10,045,103                 | 65,904,816              | 192,825,622               | 841,984                              | 774,642                        |     |     |     |     |     |     |     |     |
| D&A 29       |                                                   |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 30       | Other Production Equipment:                       |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 31       | 340002-Other Prod Land Rights                     | DPROD            | 6                     | 6                          | 41                      | 120                       | 1                                    | 0                              |     |     |     |     |     |     |     |     |
| D&A 32       | 341000E-Other Prod Str & Impr                     | DPROD            | 34,761                | 36,208                     | 237,555                 | 695,044                   | 3,035                                | 2,792                          |     |     |     |     |     |     |     |     |
| D&A 33       | 341045-Other Prod Str & Imp-Wind                  | ENERGY1          | 27,186                | 21,775                     | 265,077                 | 808,484                   | 3,608                                | 3,319                          |     |     |     |     |     |     |     |     |
| D&A 34       | 342000E-Other Prod Fuel Hldr                      | DPROD            | 37,132                | 38,678                     | 253,759                 | 742,454                   | 3,242                                | 2,983                          |     |     |     |     |     |     |     |     |
| D&A 35       | 343000-Other Prod Prime Mover                     | DPROD            | 302,981               | 315,594                    | 2,070,579               | 6,058,142                 | 26,453                               | 24,337                         |     |     |     |     |     |     |     |     |
| D&A 36       | 344000E-Other Prod Generator                      | DPROD            | 379,596               | 395,399                    | 2,594,167               | 7,590,065                 | 33,142                               | 30,492                         |     |     |     |     |     |     |     |     |
| D&A 37       | 344045-Other Prod Generator-Wind                  | ENERGY1          | 374,601               | 300,044                    | 3,652,552               | 11,140,276                | 49,709                               | 45,734                         |     |     |     |     |     |     |     |     |
| D&A 38       | 345000E-Other Prod Access Elect Equip             | DPROD            | 90,559                | 94,329                     | 618,881                 | 1,810,733                 | 7,907                                | 7,274                          |     |     |     |     |     |     |     |     |
| D&A 39       | 345045-Other Prod Acc El Eq-Wind                  | ENERGY1          | 11,702                | 9,373                      | 114,104                 | 348,016                   | 1,553                                | 1,429                          |     |     |     |     |     |     |     |     |
| D&A 40       | 346045-Other Prod Misc P Eq-Wind                  | ENERGY1          | 10                    | 8                          | 93                      | 284                       | 1                                    | 1                              |     |     |     |     |     |     |     |     |
| D&A 41       | 346000E-Other Prod Misc Pwr P                     | ENERGY1          | 13,084                | 13,629                     | 89,415                  | 261,614                   | 1,142                                | 1,051                          |     |     |     |     |     |     |     |     |
| D&A 42       | Total Other Production Equipment                  |                  | 1,271,617             | 1,225,042                  | 9,896,224               | 29,455,233                | 129,793                              | 119,412                        |     |     |     |     |     |     |     |     |
| D&A 43       | TOTAL PRODUCTION                                  |                  | 10,915,244            | 11,270,144                 | 75,801,040              | 222,280,855               | 971,777                              | 894,054                        |     |     |     |     |     |     |     |     |
| D&A 44       |                                                   |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 45       |                                                   |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 46       |                                                   |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 47       |                                                   |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 48       |                                                   |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 49       |                                                   |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |
| D&A 50       |                                                   |                  |                       |                            |                         |                           |                                      |                                |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                       | (a)       | ALLOCATION<br>BASIS | (b)        | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | (c)         | LARGE<br>GENERAL SERV<br>BACKBONE | (d)     | LARGE<br>MUNICIPAL<br>PRIMARY SERVICE | (e)    | LARGE<br>MUNICIPAL<br>SECONDARY SERVICE | (f)        | LARGE<br>SCHOOL<br>PRIMARY SERVICE | (g) | LARGE<br>SCHOOL<br>SECONDARY SERVICE | (h) | RESIDENTIAL<br>SERVICE | (i) | RESIDENTIAL<br>SPACE HTG<br>SERVICE | (j) |
|------------|-------------|---------------------------------------------------|-----------|---------------------|------------|---------------------------------------------|-------------|-----------------------------------|---------|---------------------------------------|--------|-----------------------------------------|------------|------------------------------------|-----|--------------------------------------|-----|------------------------|-----|-------------------------------------|-----|
| D&A        | 1           | DEPRECIATION & AMORTIZATION RESERVE:              |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 2           | INTANGIBLE                                        |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 3           | 303003-Ing Misc Computr Softwar                   | 67,635    | SALWAGXAG           | 2,625,757  | 7                                           | 326,045     | 12,657,915                        | 3,890   | 19,873                                | 553    | 26,617                                  | 650,242    | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 4           | 303004-Ing Misc Computr Softwar                   | 2,625,757 | SALWAGXAG           | 7          | 32                                          | 12,657,915  | 151,009                           | 8       | 771,530                               | 21,479 | 1,033,327                               | 25,244,090 | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 5           | 303004R-Ing Misc Computr Softwar-Retail Allocated | 431,464   | CUST                | 148        | 714                                         | 2,079,946   | 24,814                            | 9       | 126,778                               | 3,529  | 169,796                                 | 4,148,104  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 6           | 303005-Ing Misc Computr Soft 15y                  | 156,967   | SALWAGXAG           | 83         | 402                                         | 756,687     | 9,027                             | 5       | 46,122                                | 1,284  | 61,772                                  | 1,509,085  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 7           | 303007-Ing Misc Computr Softwar                   | 394       | SALWAGXAG           | 394        | 1,707                                       | 15,823,448  | 189,188                           | 427     | 28,919                                | 131    | 23,732                                  | 6,783,912  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 8           | 303010-Ing Misc Computr Softwar                   | 3,282,456 | CUST                |            |                                             |             |                                   |         | 993,836                               | 26,982 | 1,315,784                               | 38,465,890 | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 9           | 303010R-Ing Misc Computr Softwar-Retail Allocated |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 10          | 303014-Ing CRS Computr Softwar                    |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 11          | TOTAL INTANGIBLE                                  |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 12          |                                                   |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 13          | PRODUCTION                                        |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 14          | Steam Production                                  |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 15          | 310002-Steam Prod Land Rights                     | 20,112    | DPDROD              | 139,403    | 7,843                                       | 99,134      | 687,134                           | 1,010   | 4,954                                 | 110    | 6,102                                   | 127,106    | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 16          | 310003-Steam Prod Water Rights                    | 1,591     | DPDROD              | 3,622,478  | 1,776,602                                   | 84,814,977  | 863,788                           | 12,592  | 61,788                                | 93,723 | 5,221,031                               | 22,893,802 | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 17          | 310004-Steam Prod Land Rights-NM                  | 3,622,478 | DPDROD              | 17,855,578 | 1,776,602                                   | 84,814,977  | 863,788                           | 12,592  | 61,788                                | 93,723 | 5,221,031                               | 22,893,802 | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 18          | 310005-Steam Prod Str & Improv                    | 3,622,478 | DPDROD              | 17,855,578 | 1,776,602                                   | 84,814,977  | 863,788                           | 12,592  | 61,788                                | 93,723 | 5,221,031                               | 22,893,802 | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 19          | 310011-Steam Prod Str&Imp-TolkSC                  | 360,431   | DPDROD              | 17,206,968 | 8,414,731                                   | 41,477,107  | 24,857                            | 24,857  | 121,972                               | 2,697  | 150,245                                 | 3,129,385  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 20          | 312000E-Steam Prod Boiler Plant E                 | 250,837   | DPDROD              | 2,508,371  | 1,236,401                                   | 12,592      | 56,950                            | 56,950  | 279,448                               | 6,179  | 344,222                                 | 7,169,674  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 21          | 312001-Steam Prod Blr Plt-TolkSC                  | 8,414,731 | DPDROD              | 8,414,731  | 41,477,107                                  | 24,857      | 56,950                            | 56,950  | 279,448                               | 6,179  | 344,222                                 | 7,169,674  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 22          | 314000-Steam Prod Turbogen Unit                   | 495,161   | DPDROD              | 1,134,455  | 295,471                                     | 1,456,409   | 14,833                            | 14,833  | 72,783                                | 1,609  | 89,653                                  | 1,867,357  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 23          | 314001-Steam Prod Turbogen-TolkSC                 | 1,134,455 | DPDROD              | 295,471    | 1,456,409                                   | 14,833      | 14,833                            | 14,833  | 72,783                                | 1,609  | 89,653                                  | 1,867,357  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 24          | 315000E-Steam Prod Acc Elec Eq                    | 516,161   | DPDROD              | 5,161,611  | 2,544,215                                   | 2,544,215   | 25,911                            | 25,911  | 127,145                               | 2,811  | 156,617                                 | 3,262,104  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 25          | 315001-Steam Prod Acc El Eq-TolkS                 | 64,069    | DPDROD              | 32,521,868 | 160,303,754                                 | 160,303,754 | 3,216                             | 3,216   | 15,782                                | 349    | 19,440                                  | 404,909    | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 26          | 316000E-Steam Prod Misc Pwr Plt E                 |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 27          | 316001-Steam Prod PwrPltEq-TolkSC                 |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 28          | Total Steam Production                            |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 29          |                                                   |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 30          | Other Production Equipment:                       |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 31          | 340002-Other Prod Land Rights                     | 20        | DPDROD              | 117,226    | 49                                          | 100         | 577,818                           | 1       | 28,876                                | 0      | 6                                       | 128        | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 32          | 341000E-Other Prod Str & Impr                     | 139,343   | ENERGY1             | 125,222    | 617,232                                     | 5,036,379   | 6,286                             | 5,885   | 30,846                                | 682    | 37,995                                  | 791,393    | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 33          | 341045-Other Prod Str & Imp-Wind                  | 1,021,763 | DPDROD              | 1,021,763  | 6,309,929                                   | 9,220,241   | 58,046                            | 58,046  | 316,555                               | 5,109  | 294,935                                 | 5,105,239  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 34          | 342000E-Other Prod Fuel Hldr                      | 1,920,035 | ENERGY1             | 305,397    | 1,505,336                                   | 1,505,336   | 15,331                            | 15,331  | 75,228                                | 1,663  | 92,665                                  | 1,930,090  | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 35          | 343000E-Other Prod Prime Mover                    | 59,981    | ENERGY1             | 59,981     | 288,035                                     | 288,035     | 1,813                             | 1,813   | 9,889                                 | 160    | 9,214                                   | 159,485    | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 36          | 344000E-Other Prod Generator                      | 44,124    | ENERGY1             | 44,124     | 217,490                                     | 217,490     | 2,215                             | 2,215   | 10,869                                | 240    | 13,388                                  | 278,858    | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 37          | 344045-Other Prod Generator-Wind                  | 5,013,296 | DPDROD              | 37,533,164 | 24,441,937                                  | 184,745,691 | 209,347                           | 209,347 | 1,062,270                             | 21,402 | 1,203,640                               | 23,924,526 | 0                                  |     |                                      |     |                        |     |                                     |     |
| D&A        | 38          | 345000E-Other Prod Access Elect Equip             |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 39          | 345045-Other Prod Acc El Eq-Wind                  |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 40          | 346045-Other Prod Misc P Eq-Wind                  |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 41          | 346000E-Other Prod Misc Pwr P                     |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 42          | Total Other Production Equipment                  |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 43          | TOTAL PRODUCTION                                  |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 44          |                                                   |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 45          |                                                   |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 46          |                                                   |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 47          |                                                   |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 48          |                                                   |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 49          |                                                   |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |
| D&A        | 50          |                                                   |           |                     |            |                                             |             |                                   |         |                                       |        |                                         |            |                                    |     |                                      |     |                        |     |                                     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                            | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-----------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| D&A        | 51          | DEPRECIATION & AMORTIZATION RESERVE CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 52          |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 53          | TRANSMISSION                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 54          | 350002E-Transmission Land Right               | DTRAN                      | 7,847,287             | 2,622,173                              | 212,285                            | 1,524,852                              | 13,383                                           |
| D&A        | 55          | 350002ERT-Transmission Land Right Radial TX   | DTRANRADDEP                | 574,028               | 202,392                                | 23,532                             | 186,385                                | 821                                              |
| D&A        | 56          | 352000E-Transmission Str & Improv             | DTRAN                      | 7,882,203             | 2,633,840                              | 213,230                            | 1,531,637                              | 13,443                                           |
| D&A        | 57          | 352010-Trans Str & Impr-Prod                  | DPRODITI                   | 49,290                | 16,212                                 | 1,332                              | 9,572                                  | 84                                               |
| D&A        | 58          | 352045-Trans Str & Impr-Wind                  | ENERGY1                    | 16,063                | 3,227                                  | 353                                | 2,620                                  | 25                                               |
| D&A        | 59          | 353000E-Transmission Station                  | DTRAN                      | 72,884,456            | 24,354,358                             | 1,971,674                          | 14,162,601                             | 124,303                                          |
| D&A        | 60          | 353010-Trans Station Equip Pro                | DPRODITI                   | 8,220,599             | 2,703,923                              | 222,208                            | 1,596,371                              | 14,092                                           |
| D&A        | 61          | 353045-Trans Station Equip-Wind               | ENERGY1                    | 171,175               | 34,390                                 | 3,762                              | 27,922                                 | 266                                              |
| D&A        | 62          | 354000E-Trans Towers & Fixture                | DTRAN                      | 1,240,080             | 414,373                                | 33,547                             | 240,967                                | 2,115                                            |
| D&A        | 63          | 354000ERT-Trans Towers & Fixture Radial TX    | DTRANRADDEP                | 90,712                | 31,983                                 | 3,719                              | 29,454                                 | 130                                              |
| D&A        | 64          | 355000E                                       | DTRAN                      | 103,400,740           | 34,551,381                             | 2,797,202                          | 20,092,397                             | 176,347                                          |
| D&A        | 65          | 355000ERT-Trans Poles & Fixtures Radial TX    | DTRANRADDEP                | 7,563,756             | 2,666,849                              | 310,071                            | 2,455,921                              | 10,824                                           |
| D&A        | 66          | 355010-Trans Poles & Fixtures-Prod            | DPRODITI                   | 374,793               | 123,277                                | 10,131                             | 72,782                                 | 642                                              |
| D&A        | 67          | 355045-Trans Poles & Fixtures-Wind            | ENERGY1                    | (1,163,164)           | (233,687)                              | (25,560)                           | (189,732)                              | (1,810)                                          |
| D&A        | 68          | 356000E-Trans OH Conductor & D                | DTRAN                      | 49,331,601            | 16,484,166                             | 1,334,521                          | 9,585,909                              | 84,134                                           |
| D&A        | 69          | 356000ERT-Trans OH Conductor & D Radial TX    | DTRANRADDEP                | 3,608,603             | 1,272,331                              | 147,932                            | 1,171,699                              | 5,164                                            |
| D&A        | 70          | 356010-Trans OH Cond & Device-Prod            | DPRODITI                   | (387,460)             | (127,443)                              | (10,473)                           | (75,241)                               | (664)                                            |
| D&A        | 71          | 356045-Trans OH Cond & Device-Wind            | ENERGY1                    | 52,146                | 10,477                                 | 1,146                              | 8,506                                  | 81                                               |
| D&A        | 72          | 357000E-Trans Underground Cond                | DTRAN                      | 64,986                | 21,715                                 | 1,758                              | 12,628                                 | 111                                              |
| D&A        | 73          | 358000-Trans UG Conductor & Devic             | DTRAN                      | 124,554               | 41,620                                 | 3,369                              | 24,203                                 | 212                                              |
| D&A        | 74          | 359000-Transmission Road & Trai               | DTRAN                      | 17,845                | 5,963                                  | 483                                | 3,468                                  | 30                                               |
| D&A        | 75          | TOTAL TRANSMISSION                            |                            | 261,964,294           | 87,833,521                             | 7,256,220                          | 52,474,917                             | 443,736                                          |
| D&A        | 76          |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 77          | DISTRIBUTION                                  |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 78          | 360005-Dist Land Rights-TX                    | DDISPSUB                   | 628,833               | 304,353                                | 28,280                             | 160,205                                | 1,540                                            |
| D&A        | 79          | 361000E-Str & Improv                          | DDISPSUB                   | 2,370,917             | 1,147,517                              | 106,627                            | 604,026                                | 5,805                                            |
| D&A        | 80          | 362000E-Other Eq                              | DDISPSUB                   | 39,807,237            | 19,266,582                             | 1,790,247                          | 10,141,485                             | 97,470                                           |
| D&A        | 81          | 364000-Dist Poles, Towers & Fict              | PLT_364                    | 56,597,837            | 28,903,732                             | 2,685,729                          | 13,708,315                             | 146,224                                          |
| D&A        | 82          | 365000-Dist OH Conductor & Devic              | PLT_365                    | 51,334,875            | 26,216,010                             | 2,435,987                          | 12,433,596                             | 132,627                                          |
| D&A        | 83          | 366000E-Dist Underground Cond                 | PLT_366                    | 8,230,485             | 4,173,792                              | 387,828                            | 2,007,306                              | 21,115                                           |
| D&A        | 84          | 367000E-Dist UG Conductor & D                 | PLT_367                    | 10,808,575            | 5,481,177                              | 509,310                            | 2,636,068                              | 27,729                                           |
| D&A        | 85          | 368000E-Dist Line Transformer                 | PLT_368                    | 57,285,400            | 41,730,751                             | 3,877,614                          | 8,004,029                              | 211,116                                          |
| D&A        | 86          | 369000E-Distribution Services                 | CSERVICE                   | 1                     | 1                                      | 0                                  | 0                                      | 0                                                |
| D&A        | 87          | 369010-Distribution Services O                | CSERVICE                   | 14,223,892            | 9,925,757                              | 1,628,142                          | 2,283,145                              | 164,859                                          |
| D&A        | 88          | 369020-Distribution Services U                | CSERVICE                   | 13,349,288            | 9,315,439                              | 1,528,030                          | 2,142,758                              | 154,722                                          |
| D&A        | 89          | 370000E-Distribution Meter                    | CNEMTERS                   | 15,582,687            | 8,911,651                              | 2,108,078                          | 2,291,189                              | 213,195                                          |
| D&A        | 90          | 371000E-Dist Inst on Cust Premis              | CUSTPREM                   | 6,754,063             | 0                                      | 0                                  | 0                                      | 0                                                |
| D&A        | 91          | 373000-Dist Street Light & Sg Sy              | CLIGHT                     | 3,020,180             | 0                                      | 0                                  | 0                                      | 0                                                |
| D&A        | 92          | TOTAL DISTRIBUTION                            |                            | 279,994,271           | 155,376,762                            | 17,085,872                         | 56,412,121                             | 1,176,404                                        |
| D&A        | 93          |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 94          |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 95          |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 96          |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 97          |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 98          |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 99          |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 100         |                                               |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. | DESCRIPTION<br>(a)                            | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE<br>(b) | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE<br>(i) | PRIMARY<br>GENERAL<br>SERVICE<br>(j) | TOTAL<br>LG GEN<br>TRANSMISSION<br>SERVICE<br>(k) | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE<br>(l) | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE<br>(m) | (n) (o) (p) (q) (r) |
|-----------------|-----------------------------------------------|----------------------------|-----------------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|---------------------|
| D&A 51          | DEPRECIATION & AMORTIZATION RESERVE CONTINUED |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 52          | TRANSMISSION                                  |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 53          | 350002E-Transmission Land Right               | DTRAN                      | 120,325                                       | 126,445                                    | 802,837                              | 2,404,885                                         | 10,470                                               | 9,633                                          |                     |
| D&A 54          | 350002ERT-Transmission Land Right Radial TX   | DTRANRADDEP                | 8,358                                         | 5,967                                      | 101,738                              | 44,088                                            | 436                                                  | 310                                            |                     |
| D&A 55          | 352000E-Transmission Str & Improv             | DTRAN                      | 120,860                                       | 127,007                                    | 806,409                              | 2,415,585                                         | 10,517                                               | 9,676                                          |                     |
| D&A 56          | 352010-Trans Str & Impr-Prod                  | DPRODITI                   | 761                                           | 792                                        | 5,198                                | 15,210                                            | 66                                                   | 61                                             |                     |
| D&A 57          | 352045-Trans Str & Impr-Wind                  | ENERGY1                    | 237                                           | 190                                        | 2,309                                | 7,042                                             | 31                                                   | 29                                             |                     |
| D&A 58          | 353000E-Transmission Station                  | DTRAN                      | 1,117,560                                     | 1,174,399                                  | 7,456,630                            | 22,336,219                                        | 97,245                                               | 89,468                                         |                     |
| D&A 59          | 353010-Trans Station Equip Pro                | DPRODITI                   | 126,867                                       | 132,148                                    | 867,009                              | 2,536,713                                         | 11,077                                               | 10,191                                         |                     |
| D&A 60          | 353045-Trans Station Equip-Wind               | ENERGY1                    | 2,523                                         | 2,021                                      | 24,604                               | 75,044                                            | 335                                                  | 308                                            |                     |
| D&A 61          | 354000E-Trans Towers & Fixture                | DTRAN                      | 19,015                                        | 19,982                                     | 126,870                              | 380,036                                           | 1,655                                                | 1,522                                          |                     |
| D&A 62          | 354000ERT-Trans Towers & Fixture Radial TX    | DTRANRADDEP                | 1,321                                         | 943                                        | 16,077                               | 6,967                                             | 69                                                   | 49                                             |                     |
| D&A 63          | 355000E                                       | DTRAN                      | 1,585,476                                     | 1,666,113                                  | 10,578,676                           | 31,688,260                                        | 137,961                                              | 126,927                                        |                     |
| D&A 64          | 355000ERT-Trans Poles & Fixtures Radial TX    | DTRANRADDEP                | 110,124                                       | 78,630                                     | 1,340,568                            | 580,927                                           | 5,751                                                | 4,090                                          |                     |
| D&A 65          | 355010-Trans Poles & Fixtures-Prod            | DPRODITI                   | 5,784                                         | 6,025                                      | 39,529                               | 115,654                                           | 505                                                  | 465                                            |                     |
| D&A 66          | 355045-Trans Poles & Fixtures-Wind            | ENERGY1                    | (17,147)                                      | (13,734)                                   | (167,191)                            | (509,934)                                         | (2,275)                                              | (2,093)                                        |                     |
| D&A 67          | 356000E-Trans OH Conductor & D                | DTRAN                      | 756,417                                       | 794,888                                    | 5,046,995                            | 15,118,195                                        | 65,820                                               | 60,556                                         |                     |
| D&A 68          | 356000ERT-Trans OH Conductor & D Radial TX    | DTRANRADDEP                | 52,539                                        | 37,514                                     | 639,573                              | 277,155                                           | 2,744                                                | 1,951                                          |                     |
| D&A 69          | 356010-Trans OH Cond & Device-Prod            | DPRODITI                   | (5,980)                                       | (6,229)                                    | (40,865)                             | (119,562)                                         | (522)                                                | (480)                                          |                     |
| D&A 70          | 356045-Trans OH Cond & Device-Wind            | ENERGY1                    | 769                                           | 616                                        | 7,495                                | 22,861                                            | 102                                                  | 94                                             |                     |
| D&A 71          | 357000E-Trans Underground Cond                | DTRAN                      | 996                                           | 1,047                                      | 6,649                                | 19,916                                            | 87                                                   | 80                                             |                     |
| D&A 72          | 358000-Trans UG Conductor & Device            | DTRAN                      | 1,910                                         | 2,007                                      | 12,743                               | 38,171                                            | 166                                                  | 153                                            |                     |
| D&A 73          | 359000-Transmission Road & Tran               | DTRAN                      | 274                                           | 288                                        | 1,826                                | 5,469                                             | 24                                                   | 22                                             |                     |
| D&A 74          | TOTAL TRANSMISSION                            |                            | 4,008,987                                     | 4,157,058                                  | 27,675,680                           | 77,458,901                                        | 342,264                                              | 313,010                                        |                     |
| D&A 75          | DISTRIBUTION                                  |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 76          | 360005-Dist Land Rights-TX                    | DDISPSUB                   | 13,618                                        | 22,681                                     | 93,487                               | 0                                                 | 2,456                                                | 2,213                                          |                     |
| D&A 77          | 361000E-Str & Improv                          | DDISPSUB                   | 51,346                                        | 85,516                                     | 352,478                              | 0                                                 | 9,259                                                | 8,343                                          |                     |
| D&A 78          | 362000E-Other Eq                              | DDISPSUB                   | 862,086                                       | 1,435,803                                  | 5,918,033                            | 0                                                 | 155,457                                              | 140,074                                        |                     |
| D&A 79          | 364000-Dist Poles, Towers & Fixt              | PLT_364                    | 1,173,643                                     | 1,990,101                                  | 7,546,737                            | 0                                                 | 233,217                                              | 210,139                                        |                     |
| D&A 80          | 365000-Dist OH Conductor & Device             | PLT_365                    | 1,064,507                                     | 1,805,044                                  | 6,844,975                            | 0                                                 | 211,531                                              | 190,598                                        |                     |
| D&A 81          | 366000E-Dist Underground Cond                 | PLT_366                    | 171,685                                       | 290,400                                    | 1,114,336                            | 0                                                 | 33,677                                               | 30,345                                         |                     |
| D&A 82          | 367000E-Dist UG Conductor & D                 | PLT_367                    | 225,463                                       | 381,364                                    | 1,463,387                            | 0                                                 | 44,226                                               | 39,850                                         |                     |
| D&A 83          | 368000E-Dist Line Transformer                 | PLT_368                    | 757,849                                       | 1,590,415                                  | 473,515                              | 0                                                 | 336,715                                              | 303,395                                        |                     |
| D&A 84          | 369000E-Distribution Services                 | CSERVICE                   | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              |                     |
| D&A 85          | 369010-Distribution Services O                | CSERVICE                   | 120,888                                       | 101,101                                    | 0                                    | 0                                                 | 0                                                    | 0                                              |                     |
| D&A 86          | 369020-Distribution Services U                | CSERVICE                   | 113,455                                       | 94,884                                     | 0                                    | 0                                                 | 0                                                    | 0                                              |                     |
| D&A 87          | 370000E-Distribution Meter                    | CMETERS                    | 211,940                                       | 248,359                                    | 1,449,024                            | 149,251                                           | 0                                                    | 6,754,063                                      |                     |
| D&A 88          | 371000E-Dist Inst on Cust Premis              | CUSTPREM                   | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              |                     |
| D&A 89          | 373000-Dist Street Light & Sg Sy              | CLIGHT                     | 4,766,481                                     | 8,045,669                                  | 25,255,972                           | 149,251                                           | 3,020,180                                            | 7,679,019                                      |                     |
| D&A 90          | TOTAL DISTRIBUTION                            |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 91          |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 92          |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 93          |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 94          |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 95          |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 96          |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 97          |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 98          |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 99          |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| D&A 100         |                                               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO.                                    | LINE<br>NO. | DESCRIPTION                                     | (a)         | (b)        | (c)        | (d)     | (e)     | (f)       | (g)     | (h)       | (i)         | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) |
|-----------------------------------------------|-------------|-------------------------------------------------|-------------|------------|------------|---------|---------|-----------|---------|-----------|-------------|-----|-----|-----|-----|-----|-----|-----|-----|
| DEPRECIATION & AMORTIZATION RESERVE CONTINUED |             |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 51          | TRANSMISSION                                    |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 52          | 350000E-Transmission Land Right                 | DTRAN       | 435,073    | 1,969,812  | 36,557  | 20,495  | 99,830    | 2,237   | 124,207   | 2,622,173   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 53          | 350000E-Transmission Land Right Radial TX       | DTRANRADDEP | 7,531      | 36,557     | 1,867   | 1,867   | 6,491     | 543     | 5,424     | 202,392     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 54          | 352000E-Transmission Str & Improv               | DTRAN       | 437,009    | 1,978,576  | 20,586  | 20,586  | 100,274   | 2,247   | 124,760   | 2,633,840   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 55          | 352000E-Transmission Str & Impr-Prod            | DPRODITI    | 2,565      | 12,645     | 129     | 129     | 632       | 14      | 778       | 16,212      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 56          | 352045E-Transmission Station                    | ENERGY1     | 1,214      | 5,828      | 37      | 37      | 200       | 3       | 186       | 3,227       | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 57          | 353000E-Transmission Station                    | DTRAN       | 4,040,895  | 18,295,324 | 190,352 | 190,352 | 927,208   | 20,781  | 1,153,618 | 24,354,358  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 58          | 353010E-Transmission Station Equip Pro          | DPRODITI    | 427,841    | 2,108,873  | 21,478  | 21,478  | 105,389   | 2,330   | 129,818   | 2,703,923   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 59          | 353045E-Transmission Station Equip-Wind         | ENERGY1     | 12,934     | 62,110     | 391     | 391     | 2,132     | 34      | 1,987     | 34,390      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 60          | 354000E-Transmission Towers & Fixture           | DTRAN       | 68,753     | 311,283    | 3,239   | 3,239   | 15,776    | 354     | 19,628    | 414,373     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 61          | 354000E-Transmission Towers & Fixture Radial TX | DTRANRADDEP | 1,190      | 5,777      | 295     | 295     | 1,026     | 86      | 857       | 31,983      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 62          | 355000E-Transmission Poles & Fixtures Radial TX | DTRANRADDEP | 5,732,794  | 25,955,466 | 270,052 | 270,052 | 1,315,424 | 29,481  | 1,636,631 | 34,551,381  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 63          | 355000E-Transmission Poles & Fixtures-Prod      | DPRODITI    | 99,227     | 481,701    | 24,599  | 24,599  | 85,525    | 7,158   | 71,473    | 2,666,849   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 64          | 355045E-Transmission Poles & Fixtures-Wind      | ENERGY1     | 19,506     | 96,148     | 979     | 979     | 4,805     | 106     | 5,919     | 123,277     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 65          | 356000E-Transmission OH Conductor & D           | DTRAN       | (87,887)   | (422,046)  | (2,657) | (2,657) | (14,490)  | (234)   | (13,500)  | (233,687)   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 66          | 356000E-Transmission OH Conductor & D Radial TX | DTRANRADDEP | 2,735,067  | 12,383,129 | 128,839 | 128,839 | 627,577   | 14,065  | 780,823   | 16,484,166  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 67          | 356000E-Transmission OH Cond & Device-Prod      | DPRODITI    | 47,340     | 229,815    | 11,736  | 11,736  | 40,803    | 3,415   | 34,099    | 1,272,331   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 68          | 356045E-Transmission OH Cond & Device-Wind      | ENERGY1     | (20,165)   | (99,397)   | (1,012) | (1,012) | (4,967)   | (110)   | (6,119)   | (127,443)   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 69          | 357000E-Transmission Underground Cond           | DTRAN       | 3,940      | 18,921     | 119     | 119     | 650       | 10      | 605       | 10,477      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 70          | 357000E-Transmission UG Conductor & Device      | DTRAN       | 3,603      | 16,313     | 170     | 170     | 827       | 19      | 1,029     | 21,715      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 71          | 358000E-Transmission Road & Trail               | DTRAN       | 6,906      | 31,265     | 325     | 325     | 1,585     | 36      | 1,971     | 41,620      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 72          | 359000E-Transmission Road & Trail               | DTRAN       | 989        | 4,479      | 47      | 47      | 227       | 5       | 282       | 5,963       | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 73          | TOTAL TRANSMISSION                              |             | 13,976,324 | 63,482,577 | 692,064 | 692,064 | 3,316,923 | 82,581  | 4,074,477 | 87,833,521  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 74          | DISTRIBUTION                                    |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 75          | 360005E-Dist Land Rights-TX                     | DDISPSUB    | 0          | 0          | 2,277   | 2,277   | 11,341    | 333     | 22,348    | 304,353     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 76          | 361000E-Dist Land Rights-Impro                  | DDISPSUB    | 0          | 0          | 8,587   | 8,587   | 42,759    | 1,255   | 84,261    | 1,147,517   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 77          | 362000E-Other Eq                                | DDISPSUB    | 0          | 0          | 144,166 | 144,166 | 717,920   | 21,070  | 1,414,733 | 19,266,582  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 78          | 364000E-Dist Poles, Towers & Fixt               | PLT_364     | 0          | 0          | 183,842 | 183,842 | 989,800   | 26,869  | 1,963,232 | 28,903,732  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 79          | 365000E-Dist OH Conductor & Device              | PLT_365     | 0          | 0          | 166,747 | 166,747 | 897,760   | 24,371  | 1,780,674 | 26,216,010  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 80          | 366000E-Dist Underground Cond                   | PLT_366     | 0          | 0          | 27,146  | 27,146  | 144,539   | 3,967   | 28,643    | 41,73,792   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 81          | 367000E-Dist UG Conductor & D                   | PLT_367     | 0          | 0          | 35,649  | 35,649  | 189,814   | 5,210   | 376,154   | 5,481,177   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 82          | 368000E-Dist Line Transformer                   | PLT_368     | 0          | 0          | 11,535  | 11,535  | 74,6314   | 1,686   | 1,588,729 | 41,730,751  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 83          | 369000E-Distribution Services                   | CSERVICE    | 0          | 0          | 0       | 0       | 0         | 0       | 0         | 1           | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 84          | 369010E-Distribution Services O                 | CSERVICE    | 0          | 0          | 0       | 0       | 120,888   | 0       | 101,101   | 9,925,757   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 85          | 369020E-Distribution Services U                 | CSERVICE    | 0          | 0          | 0       | 0       | 113,455   | 0       | 94,884    | 9,315,439   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 86          | 370000E-Distribution Meter                      | CNEMETERS   | 26,480     | 122,771    | 52,189  | 52,189  | 159,750   | 24,802  | 223,557   | 8,911,651   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 87          | 371000E-Dist Inst on Cust Premis                | CUSTPREM    | 0          | 0          | 0       | 0       | 0         | 0       | 0         | 0           | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 88          | 373000E-Dist Street Light & Sg Sy               | CLIGHT      | 0          | 0          | 0       | 0       | 0         | 0       | 0         | 0           | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 89          | TOTAL DISTRIBUTION                              |             | 26,480     | 122,771    | 632,139 | 632,139 | 4,134,342 | 109,563 | 7,936,106 | 155,376,762 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| D&A                                           | 90          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 91          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 92          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 93          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 94          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 95          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 96          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 97          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 98          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 99          |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |
| D&A                                           | 100         |                                                 |             |            |            |         |         |           |         |           |             |     |     |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                            | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-----------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| D&A        | 101         | DEPRECIATION & AMORTIZATION RESERVE CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 102         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 103         | GENERAL                                       |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 104         | 389002-General Land Rights                    | SALWAGXAG                  | 11,242                | 4,373                                  | 498                                | 1,941                                  | 38                                               |
| D&A        | 105         | 390000-Genl Structures & Improv               | SALWAGXAG                  | 11,935,697            | 4,642,997                              | 528,830                            | 2,060,427                              | 40,264                                           |
| D&A        | 106         | 390007-Genl Str & Imp Lease Bld               | SALWAGXAG                  | 411,670               | 160,140                                | 18,240                             | 71,065                                 | 1,389                                            |
| D&A        | 107         | 390050-Genl Str & Imp-Call Center             | CUST                       | 2,432,720             | 1,942,897                              | 301,393                            | 112,451                                | 26,783                                           |
| D&A        | 108         | 391000-General Office Furn & E                | SALWAGXAG                  | 3,332,845             | 1,296,480                              | 147,667                            | 575,340                                | 11,243                                           |
| D&A        | 109         | 391004-General Info Sys Computer              | SALWAGXAG                  | 31,652,575            | 12,312,882                             | 1,402,419                          | 5,464,097                              | 106,778                                          |
| D&A        | 110         | 391005-Genl Off Eq-Comp 3 Yr Life             | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| D&A        | 111         | 392010-General Transp Eq Grp                  | SALWAGXAG                  | 807,906               | 314,276                                | 35,796                             | 139,467                                | 2,725                                            |
| D&A        | 112         | 392020-General Transp Eq Grp 2                | SALWAGXAG                  | 18,892,379            | 7,349,153                              | 837,057                            | 3,261,339                              | 63,732                                           |
| D&A        | 113         | 392030-General Transp Eq Trailer              | SALWAGXAG                  | 2,406,478             | 936,122                                | 106,623                            | 415,424                                | 8,118                                            |
| D&A        | 114         | 392040-General Transp Eq Grp 4                | SALWAGXAG                  | 21,052,219            | 8,189,333                              | 932,753                            | 3,634,187                              | 71,018                                           |
| D&A        | 115         | 393000-General Stores Equipment               | SALWAGXAG                  | 184,867               | 71,913                                 | 8,191                              | 31,913                                 | 624                                              |
| D&A        | 116         | 394000-General Tools & Shop Equi              | SALWAGXAG                  | 6,022,658             | 2,342,820                              | 266,844                            | 1,039,675                              | 20,317                                           |
| D&A        | 117         | 395000-General Laboratory Equi                | SALWAGXAG                  | 5,052,338             | 1,965,364                              | 223,852                            | 872,171                                | 17,044                                           |
| D&A        | 118         | 396000-General Power Operated E               | SALWAGXAG                  | 3,666,804             | 1,426,390                              | 162,464                            | 632,990                                | 12,370                                           |
| D&A        | 119         | 397000-General Communication E                | SALWAGXAG                  | 31,893,685            | 12,406,674                             | 1,413,101                          | 5,505,719                              | 107,591                                          |
| D&A        | 120         | 397010-General Comm Eq Two Wa                 | SALWAGXAG                  | 6,306,603             | 2,453,275                              | 279,424                            | 1,088,692                              | 21,275                                           |
| D&A        | 121         | 397020-General Comm Eq AE                     | SALWAGXAG                  | 6,713                 | 2,611                                  | 297                                | 1,159                                  | 23                                               |
| D&A        | 122         | 397030-General Comm Eq EM                     | SALWAGXAG                  | 4,457,694             | 1,734,047                              | 197,505                            | 769,519                                | 15,038                                           |
| D&A        | 123         | 398000-General Miscellaneous E                | SALWAGXAG                  | 1,126,963             | 438,390                                | 49,932                             | 194,545                                | 3,802                                            |
| D&A        | 124         | TOTAL GENERAL                                 |                            | 151,654,056           | 59,990,138                             | 6,912,887                          | 25,872,120                             | 530,172                                          |
| D&A        | 125         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 126         | TOTAL DEPRECIATION & AMORTIZATION RESERVE     |                            | 1,491,915,869         | 571,126,739                            | 54,931,470                         | 285,881,493                            | 3,729,387                                        |
| D&A        | 127         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 128         | NET ELECTRIC PLANT IN SERVICE                 |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 129         | NET PRODUCTION PLANT                          |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 130         | Net Steam Production Plant                    |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 131         | Net Other Production Plant                    |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 132         | TOTAL NET PRODUCTION PLANT                    |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 133         | NET TRANSMISSION PLANT                        |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 134         | NET DISTRIBUTION PLANT                        |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 135         | NET GENERAL & INTANGIBLE PLANT                |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 136         | TOTAL NET PLANT IN SERVICE                    |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 137         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 138         | PLANT HELD FOR FUTURE USE                     |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 139         | 10500P-Held for Future Use - Production       | PRODPLT                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| D&A        | 140         | 105000-Held for Future Us                     | TRANPLT                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| D&A        | 141         | TOTAL PLANT HELD FOR FUTURE USE               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 142         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 143         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 144         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 145         | TOTAL CONSTRUCTION WORK IN PROGRESS           |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 146         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 147         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 148         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 149         |                                               |                            |                       |                                        |                                    |                                        |                                                  |
| D&A        | 150         | TOTAL NET PLANT IN SERVICE                    |                            | 3,902,652,072         | 1,342,920,120                          | 126,916,680                        | 746,710,536                            | 8,305,870                                        |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. NO. | DESCRIPTION (a)                               | ALLOCATION BASIS (b) | TOTAL LARGE MUNICIPAL SERVICE (b) | TOTAL LARGE SCHOOL SERVICE (i) | TOTAL LARGE GEN SERVICE (j) | PRIMARY GENERAL SERVICE (j) | LG GEN TRANSMISSION SERVICE (k) | MUNI & STATE LIGHTING SERVICE (l) | STREET LIGHTING SERVICE (l) | GUARD & FLOOD LIGHTING SERVICE (m) | (n) (o) (p) (q) (r) |
|------------------|-----------------------------------------------|----------------------|-----------------------------------|--------------------------------|-----------------------------|-----------------------------|---------------------------------|-----------------------------------|-----------------------------|------------------------------------|---------------------|
| D&A 101          | DEPRECIATION & AMORTIZATION RESERVE CONTINUED |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 102          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 103          | GENERAL                                       |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 104          | 389002-General Land Rights                    | SALWAGXAG            | 160                               | 183                            | 1,155                       | 2,648                       | 122                             | 124                               |                             |                                    |                     |
| D&A 105          | 390000-Genl Structures & Improv               | SALWAGXAG            | 169,677                           | 194,004                        | 1,226,412                   | 2,811,036                   | 129,985                         | 132,063                           |                             |                                    |                     |
| D&A 106          | 390007-Genl Str & Imp Lease Bld               | SALWAGXAG            | 5,852                             | 6,691                          | 42,300                      | 96,954                      | 4,483                           | 4,555                             |                             |                                    |                     |
| D&A 107          | 390050-Genl Str & Imp-Call Center             | CUST                 | 8,404                             | 6,834                          | 33,354                      | 602                         | 0                               | 0                                 |                             |                                    |                     |
| D&A 108          | 391000-General Office Furn & E                | SALWAGXAG            | 47,380                            | 54,172                         | 342,455                     | 784,935                     | 36,296                          | 36,877                            |                             |                                    |                     |
| D&A 109          | 391004-General Info Sys Computer              | SALWAGXAG            | 449,971                           | 514,485                        | 3,252,353                   | 7,454,657                   | 344,711                         | 350,222                           |                             |                                    |                     |
| D&A 110          | 391005-Genl Off Eq-Comp 3 Yr Life             | SALWAGXAG            | 0                                 | 0                              | 0                           | 0                           | 0                               | 0                                 |                             |                                    |                     |
| D&A 111          | 392010-General Transp Eq Grp                  | SALWAGXAG            | 11,485                            | 13,132                         | 83,014                      | 190,274                     | 8,798                           | 8,939                             |                             |                                    |                     |
| D&A 112          | 392020-General Transp Eq Grp 2                | SALWAGXAG            | 268,573                           | 307,079                        | 1,941,222                   | 4,449,439                   | 205,747                         | 209,036                           |                             |                                    |                     |
| D&A 113          | 392030-General Transp Eq Trailer              | SALWAGXAG            | 34,210                            | 39,115                         | 247,269                     | 566,762                     | 26,208                          | 26,627                            |                             |                                    |                     |
| D&A 114          | 392040-General Transp Eq Grp 4                | SALWAGXAG            | 299,277                           | 342,186                        | 2,163,149                   | 4,958,114                   | 229,268                         | 232,934                           |                             |                                    |                     |
| D&A 115          | 393000-General Stores Equipment               | SALWAGXAG            | 2,628                             | 3,005                          | 18,995                      | 43,539                      | 2,013                           | 2,045                             |                             |                                    |                     |
| D&A 116          | 394000-General Tools & Shop Equi              | SALWAGXAG            | 85,618                            | 97,893                         | 618,838                     | 1,418,427                   | 65,590                          | 66,638                            |                             |                                    |                     |
| D&A 117          | 395000-General Laboratory Equi                | SALWAGXAG            | 71,824                            | 82,121                         | 519,136                     | 1,189,902                   | 55,022                          | 55,902                            |                             |                                    |                     |
| D&A 118          | 396000-General Power Operated E               | SALWAGXAG            | 52,127                            | 59,601                         | 376,770                     | 863,588                     | 39,933                          | 40,572                            |                             |                                    |                     |
| D&A 119          | 397000-General Communication E                | SALWAGXAG            | 453,399                           | 518,404                        | 3,277,127                   | 7,511,443                   | 347,337                         | 352,890                           |                             |                                    |                     |
| D&A 120          | 397010-General Comm Eq Two Wa                 | SALWAGXAG            | 89,654                            | 102,508                        | 648,014                     | 1,485,300                   | 68,682                          | 69,780                            |                             |                                    |                     |
| D&A 121          | 397020-General Comm Eq AE                     | SALWAGXAG            | 95                                | 109                            | 690                         | 1,581                       | 73                              | 74                                |                             |                                    |                     |
| D&A 122          | 397030-General Comm Eq EM                     | SALWAGXAG            | 63,370                            | 72,456                         | 458,035                     | 1,049,854                   | 48,546                          | 49,322                            |                             |                                    |                     |
| D&A 123          | 398000-General Miscellaneous E                | SALWAGXAG            | 16,021                            | 18,318                         | 115,797                     | 265,417                     | 12,273                          | 12,469                            |                             |                                    |                     |
| D&A 124          | TOTAL GENERAL                                 |                      | 2,129,726                         | 2,432,297                      | 15,366,085                  | 35,144,471                  | 1,625,090                       | 1,651,070                         |                             |                                    |                     |
| D&A 125          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 126          | TOTAL DEPRECIATION & AMORTIZATION RESERVE     |                      | 23,003,461                        | 27,247,935                     | 152,552,119                 | 354,139,382                 | 7,869,228                       | 11,434,654                        |                             |                                    |                     |
| D&A 127          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 128          | NET ELECTRIC PLANT IN SERVICE                 |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 129          | NET PRODUCTION PLANT                          |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 130          | Net Steam Production Plant                    |                      | 7,809,159                         | 8,134,262                      | 53,368,003                  | 156,145,165                 | 681,817                         | 627,285                           |                             |                                    |                     |
| D&A 131          | Net Other Production Plant                    |                      | 14,693,555                        | 12,253,778                     | 137,395,675                 | 417,347,319                 | 1,858,406                       | 1,709,770                         |                             |                                    |                     |
| D&A 132          | TOTAL NET PRODUCTION PLANT                    |                      | 22,502,713                        | 20,388,041                     | 190,763,678                 | 573,492,484                 | 2,540,223                       | 2,337,055                         |                             |                                    |                     |
| D&A 133          | NET TRANSMISSION PLANT                        |                      | 22,070,230                        | 23,042,470                     | 153,254,069                 | 433,413,740                 | 1,920,881                       | 1,758,510                         |                             |                                    |                     |
| D&A 134          | NET DISTRIBUTION PLANT                        |                      | 13,475,205                        | 22,817,379                     | 78,728,388                  | 256,057                     | 21,082,584                      | 3,900,488                         |                             |                                    |                     |
| D&A 135          | NET GENERAL & INTANGIBLE PLANT                |                      | 3,295,908                         | 3,760,431                      | 23,743,339                  | 54,202,339                  | 2,506,293                       | 2,546,362                         |                             |                                    |                     |
| D&A 136          | TOTAL NET PLANT IN SERVICE                    |                      | 61,344,057                        | 70,008,320                     | 446,489,474                 | 1,061,364,620               | 28,049,981                      | 10,542,415                        |                             |                                    |                     |
| D&A 137          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 138          | PLANT HELD FOR FUTURE USE                     |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 139          | 10500P-Held for Future Use - Production       | PRODPLT              | 0                                 | 0                              | 0                           | 0                           | 0                               | 0                                 |                             |                                    |                     |
| D&A 140          | 10500H-Held for Future Us                     | TRANPLT              | 0                                 | 0                              | 0                           | 0                           | 0                               | 0                                 |                             |                                    |                     |
| D&A 141          | TOTAL PLANT HELD FOR FUTURE USE               |                      | 0                                 | 0                              | 0                           | 0                           | 0                               | 0                                 |                             |                                    |                     |
| D&A 142          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 143          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 144          | TOTAL CONSTRUCTION WORK IN PROGRESS           |                      | 0                                 | 0                              | 0                           | 0                           | 0                               | 0                                 |                             |                                    |                     |
| D&A 145          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 146          | TOTAL NET PLANT IN SERVICE                    |                      | 61,344,057                        | 70,008,320                     | 446,489,474                 | 1,061,364,620               | 28,049,981                      | 10,542,415                        |                             |                                    |                     |
| D&A 147          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 148          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 149          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |
| D&A 150          |                                               |                      |                                   |                                |                             |                             |                                 |                                   |                             |                                    |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                   | (a) | (b)                 | (c)                                         | (d)                                                         | (e)                                         | (f)                                        | (g)                                        | (h)                                   | (i)                                     | (j)                    | (k)                                 | (l) | (m) | (n) | (o) | (p) |
|------------|-------------|-----------------------------------------------|-----|---------------------|---------------------------------------------|-------------------------------------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------------------|------------------------|-------------------------------------|-----|-----|-----|-----|-----|
|            |             |                                               |     | ALLOCATION<br>BASIS | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>GENERAL SERV<br>BACKBONE<br>TRANSMISSION<br>115KV+ | LARGE<br>GENERAL SERV<br>PRIMARY<br>SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY<br>SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY<br>SERVICE | LARGE<br>SCHOOL<br>PRIMARY<br>SERVICE | LARGE<br>SCHOOL<br>SECONDARY<br>SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |     |     |     |     |     |
| D&A        | 101         | DEPRECIATION & AMORTIZATION RESERVE CONTINUED |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 102         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 103         | GENERAL                                       |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 104         | 389002-General Land Rights                    |     | SALWAGXAG           | 455                                         | 2,193                                                       | 26                                          | 134                                        |                                            | 4                                     | 179                                     | 4,373                  | 0                                   |     |     |     |     |     |
| D&A        | 105         | 390000-Genl Structures & Improv               |     | SALWAGXAG           | 482,940                                     | 2,328,096                                                   | 27,774                                      | 141,903                                    |                                            | 3,951                                 | 190,054                                 | 4,642,997              | 0                                   |     |     |     |     |     |
| D&A        | 106         | 390007-Genl Str & Imp Lease Bld               |     | SALWAGXAG           | 16,657                                      | 80,298                                                      | 958                                         | 4,894                                      |                                            | 136                                   | 6,555                                   | 160,140                | 0                                   |     |     |     |     |     |
| D&A        | 107         | 390050-Genl Str & Imp-Call Center             |     | CUST                | 113                                         | 489                                                         | 122                                         | 8,282                                      |                                            | 38                                    | 6,797                                   | 1,942,897              | 0                                   |     |     |     |     |     |
| D&A        | 108         | 391000-General Office Furn & E                |     | SALWAGXAG           | 134,853                                     | 650,082                                                     | 7,755                                       | 39,624                                     |                                            | 1,103                                 | 53,069                                  | 1,296,480              | 0                                   |     |     |     |     |     |
| D&A        | 109         | 391004-General Info Sys Computer              |     | SALWAGXAG           | 1,280,721                                   | 6,173,936                                                   | 73,655                                      | 376,316                                    |                                            | 10,477                                | 504,008                                 | 12,312,882             | 0                                   |     |     |     |     |     |
| D&A        | 110         | 391005-Genl Off Eq-Comp 3 Yr Life             |     | SALWAGXAG           | 0                                           | 0                                                           | 0                                           | 0                                          |                                            | 0                                     | 0                                       | 0                      | 0                                   |     |     |     |     |     |
| D&A        | 111         | 392010-General Transp Eq Grp                  |     | SALWAGXAG           | 32,689                                      | 157,585                                                     | 1,880                                       | 9,605                                      |                                            | 267                                   | 12,864                                  | 314,276                | 0                                   |     |     |     |     |     |
| D&A        | 112         | 392020-General Transp Eq Grp 2                |     | SALWAGXAG           | 764,420                                     | 3,685,019                                                   | 43,962                                      | 224,611                                    |                                            | 6,253                                 | 300,826                                 | 7,349,153              | 0                                   |     |     |     |     |     |
| D&A        | 113         | 392030-General Transp Eq Trailer              |     | SALWAGXAG           | 97,371                                      | 469,391                                                     | 5,600                                       | 28,611                                     |                                            | 797                                   | 38,319                                  | 936,122                | 0                                   |     |     |     |     |     |
| D&A        | 114         | 392040-General Transp Eq Grp 4                |     | SALWAGXAG           | 851,811                                     | 4,106,303                                                   | 48,988                                      | 250,289                                    |                                            | 6,968                                 | 335,217                                 | 8,189,333              | 0                                   |     |     |     |     |     |
| D&A        | 115         | 393000-General Stores Equipment               |     | SALWAGXAG           | 7,480                                       | 36,059                                                      | 430                                         | 2,198                                      |                                            | 61                                    | 2,944                                   | 71,913                 | 0                                   |     |     |     |     |     |
| D&A        | 116         | 394000-General Tools & Shop Equi              |     | SALWAGXAG           | 243,688                                     | 1,174,739                                                   | 14,015                                      | 71,603                                     |                                            | 1,993                                 | 95,900                                  | 2,342,820              | 0                                   |     |     |     |     |     |
| D&A        | 117         | 395000-General Laboratory Equi                |     | SALWAGXAG           | 204,427                                     | 985,475                                                     | 11,757                                      | 60,067                                     |                                            | 1,672                                 | 80,449                                  | 1,965,364              | 0                                   |     |     |     |     |     |
| D&A        | 118         | 396000-General Power Operated E               |     | SALWAGXAG           | 148,366                                     | 715,222                                                     | 8,533                                       | 43,594                                     |                                            | 1,214                                 | 58,387                                  | 1,426,390              | 0                                   |     |     |     |     |     |
| D&A        | 119         | 397000-General Communication E                |     | SALWAGXAG           | 1,290,477                                   | 6,220,966                                                   | 74,216                                      | 379,183                                    |                                            | 10,556                                | 507,848                                 | 12,406,674             | 0                                   |     |     |     |     |     |
| D&A        | 120         | 397010-General Comm Eq Two Wa                 |     | SALWAGXAG           | 255,177                                     | 1,230,123                                                   | 14,675                                      | 74,979                                     |                                            | 2,087                                 | 100,421                                 | 2,453,275              | 0                                   |     |     |     |     |     |
| D&A        | 121         | 397020-General Comm Eq AE                     |     | SALWAGXAG           | 272                                         | 1,309                                                       | 16                                          | 80                                         |                                            | 2                                     | 107                                     | 2,611                  | 0                                   |     |     |     |     |     |
| D&A        | 122         | 397030-General Comm Eq EM                     |     | SALWAGXAG           | 180,366                                     | 869,487                                                     | 10,373                                      | 52,997                                     |                                            | 1,475                                 | 70,980                                  | 1,734,047              | 0                                   |     |     |     |     |     |
| D&A        | 123         | 398000-General Miscellaneous E                |     | SALWAGXAG           | 45,599                                      | 219,818                                                     | 2,622                                       | 13,398                                     |                                            | 373                                   | 17,945                                  | 438,390                | 0                                   |     |     |     |     |     |
| D&A        | 124         | TOTAL GENERAL                                 |     |                     | 6,037,881                                   | 29,106,590                                                  | 347,358                                     | 1,782,368                                  |                                            | 49,428                                | 238,269                                 | 59,990,138             | 0                                   |     |     |     |     |     |
| D&A        | 125         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 126         | TOTAL DEPRECIATION & AMORTIZATION RESERVE     |     |                     | 60,858,304                                  | 293,281,077                                                 | 3,702,689                                   | 19,300,773                                 |                                            | 467,097                               | 26,780,838                              | 571,126,739            | 0                                   |     |     |     |     |     |
| D&A        | 127         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 128         | NET ELECTRIC PLANT IN SERVICE                 |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 129         | NET PRODUCTION PLANT                          |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 130         | Net Steam Production Plant                    |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 131         | Net Other Production Plant                    |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 132         | TOTAL NET PRODUCTION PLANT                    |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 133         | NET TRANSMISSION PLANT                        |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 134         | NET DISTRIBUTION PLANT                        |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 135         | NET GENERAL & INTANGIBLE PLANT                |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 136         | TOTAL NET PLANT IN SERVICE                    |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 137         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 138         | PLANT HELD FOR FUTURE USE                     |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 139         | 10500P-Held for Future Use - Production       |     |                     | 0                                           | 0                                                           | 0                                           | 0                                          |                                            | 0                                     | 0                                       | 0                      | 0                                   |     |     |     |     |     |
| D&A        | 140         | 105000-Held for Future Us                     |     |                     | 0                                           | 0                                                           | 0                                           | 0                                          |                                            | 0                                     | 0                                       | 0                      | 0                                   |     |     |     |     |     |
| D&A        | 141         | TOTAL PLANT HELD FOR FUTURE USE               |     |                     | 0                                           | 0                                                           | 0                                           | 0                                          |                                            | 0                                     | 0                                       | 0                      | 0                                   |     |     |     |     |     |
| D&A        | 142         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 143         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 144         | TOTAL CONSTRUCTION WORK IN PROGRESS           |     |                     | 0                                           | 0                                                           | 0                                           | 0                                          |                                            | 0                                     | 0                                       | 0                      | 0                                   |     |     |     |     |     |
| D&A        | 145         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 146         | TOTAL NET PLANT IN SERVICE                    |     |                     | 186,232,983                                 | 875,131,637                                                 | 9,799,150                                   | 51,544,907                                 |                                            | 1,242,296                             | 68,766,024                              | 1,342,920,120          | 0                                   |     |     |     |     |     |
| D&A        | 147         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 148         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 149         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |
| D&A        | 150         |                                               |     |                     |                                             |                                                             |                                             |                                            |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                 | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|----------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| RBO        | 1           | ADDITIONS AND DEDUCTIONS TO RATE BASE              |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 2           |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 3           | PLUS: ADDITIONS TO RATE BASE                       |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 4           | 15100-Fuel Inventory                               | ENEFUEL                    | 3,806,837             | 764,816                                | 83,655                             | 620,962                                | 5,923                                            |
| RBO        | 5           |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 6           | 15810-NOx Inventory                                | ENERGY1                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 7           |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 8           | Utility Material and Supplies:                     |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 9           | 15400-Plant Materials and Operating Supplies Prod  | PRODPLT                    | 7,358,490             | 2,040,955                              | 183,921                            | 1,336,861                              | 12,145                                           |
| RBO        | 10          | 15410-Plant Materials and Operating Supplies Trans | TRANPLT                    | 1,985,584             | 659,868                                | 54,797                             | 393,261                                | 3,412                                            |
| RBO        | 11          | 15420-Plant Materials and Operating Supplies Dist  | DISTPLT                    | 2,869,186             | 1,544,970                              | 162,444                            | 610,196                                | 10,576                                           |
| RBO        | 12          | Total Utility Material and Supplies                |                            | 12,213,261            | 4,245,794                              | 401,162                            | 2,340,317                              | 26,133                                           |
| RBO        | 13          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 14          | Cash Working Capital (Lead Lag)                    | SCH CWC, LN 82             | (18,637,851)          | (6,523,131)                            | (599,485)                          | (3,625,826)                            | (40,315)                                         |
| RBO        | 15          | Prepayments                                        | SCH RBO, LN 63             | 2,711,353             | 923,038                                | 86,744                             | 514,497                                | 5,745                                            |
| RBO        | 16          | TOTAL ADDITIONS TO RATE BASE                       |                            | 93,600                | (589,483)                              | (27,924)                           | (150,051)                              | (2,515)                                          |
| RBO        | 17          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 18          | LESS: DEDUCTIONS TO RATE BASE                      |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 19          | 182300NQ-Prepaid Pension Asset Non-Qualified       | SAL WAGES                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 20          | 182300QP-Prepaid Pension Asset Qualified           | SAL WAGES                  | (92,633,062)          | (36,034,351)                           | (4,104,258)                        | (15,990,991)                           | (312,492)                                        |
| RBO        | 21          | 182300TXMTR-Reg Asset Texas Restructuring Maters   | DPROD                      | (78,521)              | (25,827)                               | (2,122)                            | (15,248)                               | (135)                                            |
| RBO        | 22          |                                                    |                            | (92,711,583)          |                                        |                                    |                                        |                                                  |
| RBO        | 23          | Accumulated Deferred Income Taxes                  |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 24          | Account 190                                        | SCH RBO, LN 193            | (149,824,776)         | (51,102,184)                           | (4,955,884)                        | (28,325,563)                           | (326,862)                                        |
| RBO        | 25          | Account 281                                        | SCH RBO, LN 197            | 621,052               | 172,255                                | 15,523                             | 112,830                                | 1,025                                            |
| RBO        | 26          | Account 282                                        | SCH RBO, LN 314            | 696,186,048           | 261,938,548                            | 24,135,589                         | 138,296,418                            | 1,548,539                                        |
| RBO        | 27          | Account 283                                        | SCH RBO, LN 346            | 102,028,159           | 37,589,013                             | 3,862,528                          | 18,777,692                             | 273,164                                          |
| RBO        | 28          | ADIT - NOL                                         | SCH RBO, LN 348            | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 29          | Total Accumulated Deferred Income Taxes            |                            | 649,010,483           | 248,597,633                            | 23,057,756                         | 128,861,377                            | 1,495,867                                        |
| RBO        | 30          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 31          | 23500-Customer Deposits                            | CUSTDEP                    | 5,115,286             | 4,157,144                              | 644,880                            | 240,606                                | 0                                                |
| RBO        | 32          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 33          | 25410-Reg Liability - Retiree Medical              | SAL WAGES                  | 217,674               | 84,675                                 | 9,644                              | 37,576                                 | 734                                              |
| RBO        | 34          | 25430-Retiree Liability FAS 158/106                | SAL WAGES                  | 7,467,118             | 2,904,716                              | 330,843                            | 1,289,028                              | 25,190                                           |
| RBO        | 35          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 36          | 25200-Customer Advances for Construction           | DISTPLT                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 37          | TOTAL DEDUCTIONS TO RATE BASE                      |                            | 569,098,977           | 219,683,991                            | 19,936,743                         | 114,422,349                            | 1,209,165                                        |
| RBO        | 38          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 39          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 40          | TOTAL RATE BASE                                    |                            | 3,333,646,694         | 1,122,646,645                          | 106,952,013                        | 632,138,137                            | 7,094,191                                        |
| RBO        | 41          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 42          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 43          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 44          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 45          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 46          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 47          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 48          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 49          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 50          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                        | ALLOCATION BASIS | 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)                                                | (h)              | (i)                           | (j)                        | (k)                     | (l)                               | (m)                                  | (n)                            |
| 1            | ADDITIONS AND DEDUCTIONS TO RATE BASE              |                  |                               |                            |                         |                                   |                                      |                                |
| 2            |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 3            | PLUS: ADDITIONS TO RATE BASE                       |                  |                               |                            |                         |                                   |                                      |                                |
| 4            | 15100-Fuel Inventory                               | ENEFUEL          | 56,119                        | 44,950                     | 547,189                 | 1,668,925                         | 7,447                                | 6,851                          |
| 5            |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 6            | 15810-NOx Inventory                                | ENERGY1          | 0                             | 0                          | 0                       | 0                                 | 0                                    | 0                              |
| 7            |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 8            | Utility Material and Supplies:                     |                  |                               |                            |                         |                                   |                                      |                                |
| 9            | 15400-Plant Materials and Operating Supplies Prod  | PRODPLT          | 111,514                       | 105,641                    | 889,509                 | 2,655,444                         | 11,719                               | 10,782                         |
| 10           | 15410-Plant Materials and Operating Supplies Trans | TRANPLT          | 30,423                        | 31,730                     | 211,067                 | 595,969                           | 2,640                                | 2,417                          |
| 11           | 15420-Plant Materials and Operating Supplies Dist  | DISTPLT          | 51,885                        | 87,785                     | 295,766                 | 1,153                             | 71,476                               | 32,936                         |
| 12           | Total Utility Material and Supplies                |                  | 193,822                       | 225,156                    | 1,396,342               | 3,252,566                         | 85,835                               | 46,134                         |
| 13           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 14           | Cash Working Capital (Lead Lag)                    | SCH CWC, LN 82   | (292,225)                     | (342,292)                  | (2,038,604)             | (4,990,674)                       | (131,202)                            | (54,096)                       |
| 15           | Prepayments                                        | SCH RBO, LN 63   | 42,026                        | 46,659                     | 304,414                 | 763,634                           | 14,912                               | 9,684                          |
| 16           | TOTAL ADDITIONS TO RATE BASE                       |                  | (258)                         | (25,528)                   | 209,341                 | 694,451                           | (23,008)                             | 8,574                          |
| 17           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 18           | LESS: DEDUCTIONS TO RATE BASE                      |                  |                               |                            |                         |                                   |                                      |                                |
| 19           | 182300NQP-Prepaid Pension Asset Non-Qualified      | SALWAGES         | 0                             | 0                          | 0                       | 0                                 | 0                                    | 0                              |
| 20           | 182300QP-Prepaid Pension Asset Qualified           | SALWAGES         | (1,316,866)                   | (1,505,670)                | (9,518,195)             | (21,816,477)                      | (1,008,817)                          | (1,024,945)                    |
| 21           | 182300TXMTR-Reg Asset Texas Restructuring Meters   | DPROD            | (1,212)                       | (1,262)                    | (8,281)                 | (24,230)                          | (106)                                | (97)                           |
| 22           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 23           | Accumulated Deferred Income Taxes                  |                  |                               |                            |                         |                                   |                                      |                                |
| 24           | Account 190                                        | SCH RBO, LN 193  | (2,360,436)                   | (2,701,282)                | (17,550,542)            | (41,209,236)                      | (838,948)                            | (453,839)                      |
| 25           | Account 281                                        | SCH RBO, LN 197  | 9,412                         | 8,916                      | 75,074                  | 224,118                           | 989                                  | 910                            |
| 26           | Account 282                                        | SCH RBO, LN 314  | 11,175,316                    | 13,595,587                 | 75,597,012              | 163,606,762                       | 4,291,052                            | 2,001,223                      |
| 27           | Account 283                                        | SCH RBO, LN 346  | 1,538,269                     | 1,767,833                  | 10,994,236              | 25,700,274                        | 841,564                              | 683,586                        |
| 28           | ADIT - NOL                                         | SCH RBO, LN 348  | 0                             | 0                          | 0                       | 0                                 | 0                                    | 0                              |
| 29           | Total Accumulated Deferred Income Taxes            |                  | 10,362,561                    | 12,671,053                 | 69,115,780              | 148,321,918                       | 4,294,657                            | 2,231,880                      |
| 30           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 31           | 23500-Customer Deposits                            | CUSTDEP          | 0                             | 0                          | 71,367                  | 1,287                             | 0                                    | 0                              |
| 32           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 33           | 25410-Reg Liability - Retiree Medical              | SALWAGES         | 3,094                         | 3,538                      | 22,366                  | 51,265                            | 2,371                                | 2,408                          |
| 34           | 25430-Retiree Liability FAS 158/106                | SALWAGES         | 106,152                       | 121,372                    | 767,258                 | 1,758,618                         | 81,320                               | 82,620                         |
| 35           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 36           | 25200-Customer Advances for Construction           | DISTPLT          | 0                             | 0                          | 0                       | 0                                 | 0                                    | 0                              |
| 37           | TOTAL DEDUCTIONS TO RATE BASE                      |                  | 9,153,730                     | 11,289,031                 | 60,450,296              | 128,292,382                       | 3,369,425                            | 1,291,866                      |
| 38           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 39           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 40           | TOTAL RATE BASE                                    |                  | 52,190,069                    | 58,693,762                 | 386,248,519             | 933,766,689                       | 24,657,548                           | 9,259,122                      |
| 41           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 42           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 43           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 44           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 45           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 46           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 47           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 48           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 49           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |
| 50           |                                                    |                  |                               |                            |                         |                                   |                                      |                                |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | NO. | DESCRIPTION                                        | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|--------------|-----|----------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| RBO          | 1   | ADDITIONS AND DEDUCTIONS TO RATE BASE              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 2   |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 3   | PLUS: ADDITIONS TO RATE BASE                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 4   | 15100-Fuel Inventory                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 5   |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 6   | 15810-NOx Inventory                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 7   |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 8   | Utility Material and Supplies:                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 9   | 15400-Plant Materials and Operating Supplies Prod  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 10  | 15410-Plant Materials and Operating Supplies Trans |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 11  | 15420-Plant Materials and Operating Supplies Dist  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 12  | Total Utility Material and Supplies                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 13  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 14  | Cash Working Capital (Lead Lag)                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 15  | Prepayments                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 16  | TOTAL ADDITIONS TO RATE BASE                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 17  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 18  | LESS: DEDUCTIONS TO RATE BASE                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 19  | 182300NQ-Prepaid Pension Asset Non-Qualified       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 20  | 182300QP-Prepaid Pension Asset Qualified           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 21  | 182300TXMTR-Reg Asset Texas Restructuring Meters   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 22  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 23  | Accumulated Deferred Income Taxes                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 24  | Account 190                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 25  | Account 281                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 26  | Account 282                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 27  | Account 283                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 28  | ADIT - NOL                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 29  | Total Accumulated Deferred Income Taxes            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 30  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 31  | 23500-Customer Deposits                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 32  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 33  | 25410-Reg Liability - Retiree Medical              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 34  | 25430-Retiree Liability FAS 158/106                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 35  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 36  | 25200-Customer Advances for Construction           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 37  | TOTAL DEDUCTIONS TO RATE BASE                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 38  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 39  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 40  | TOTAL RATE BASE                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 41  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 42  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 43  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 44  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 45  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 46  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 47  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 48  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 49  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO          | 50  |                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| RBO        | 51          | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 52          | Prepayments                                          |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 53          | 16510-Prepayments-Insurance                          | TOTPLT                     | 1,655,527             | 587,397                                | 55,807                             | 316,890                                | 3,693                                            |
| RBO        | 54          | 16512-Prepayments-NERC Fees                          | TRANPLT                    | 183,159               | 60,869                                 | 5,055                              | 36,276                                 | 315                                              |
| RBO        | 55          | 16515-Prepayments-Auto Licensing                     | TOTPLT                     | 778                   | 276                                    | 26                                 | 149                                    | 2                                                |
| RBO        | 56          | 16516-Prepayments-IT Related                         | TOTPLT                     | 333,723               | 118,408                                | 11,250                             | 63,879                                 | 745                                              |
| RBO        | 57          | 16517-Prepayments-Brand Adv                          | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 58          | 16518-Prepayments-Pollution Emissions                | PRODPLT                    | 475,457               | 131,873                                | 11,884                             | 86,379                                 | 785                                              |
| RBO        | 59          | 16519-Prepayments-Benefits                           | SALWAGES                   | 101,140               | 3,944                                  | 449                                | 1,750                                  | 34                                               |
| RBO        | 60          | 16523-Prepaid Taxes State                            | TOTPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 61          | 16526-Prepayments-Other Distribution Utility         | SALWAGXAG                  | 47,317                | 18,406                                 | 2,096                              | 8,168                                  | 160                                              |
| RBO        | 62          | 165295-Prepayments Hardware Maintenance              | TOTPLT                     | 5,252                 | 1,864                                  | 177                                | 1,005                                  | 12                                               |
| RBO        | 63          | Total Prepayments                                    |                            | 2,711,353             | 923,038                                | 86,744                             | 514,497                                | 5,745                                            |
| RBO        | 64          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 65          | Accumulated Deferred Income Taxes                    |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 66          | Account 190                                          |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 67          | INTANGIBLE                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 68          | 303003-Ing Misc Comput Softwar                       | SALWAGXAG                  | (33)                  | (13)                                   | (1)                                | (6)                                    | (0)                                              |
| RBO        | 69          | 303004-Ing Misc Comput Softwar                       | SALWAGXAG                  | (1,091)               | (424)                                  | (48)                               | (188)                                  | (4)                                              |
| RBO        | 70          | 303005-Ing Misc Comput Soft 15y                      | SALWAGXAG                  | (593)                 | (231)                                  | (26)                               | (102)                                  | (2)                                              |
| RBO        | 71          | 303010-Ing Misc Comput Softwar                       | SALWAGXAG                  | (71)                  | (28)                                   | (3)                                | (12)                                   | (0)                                              |
| RBO        | 72          | TOTAL INTANGIBLE                                     |                            | (1,788)               | (696)                                  | (79)                               | (309)                                  | (6)                                              |
| RBO        | 73          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 74          | PRODUCTION                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 75          | Steam Production                                     |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 76          | 310001-Steam Prod Land Own in Fe                     | DPROD                      | (2,518)               | (828)                                  | (68)                               | (489)                                  | (4)                                              |
| RBO        | 77          | 310002-Steam Prod Land Rights                        | DPROD                      | (6,715)               | (2,209)                                | (182)                              | (1,304)                                | (12)                                             |
| RBO        | 78          | 310003-Steam Prod Water Rights                       | DPROD                      | (15,151)              | (4,983)                                | (410)                              | (2,942)                                | (26)                                             |
| RBO        | 79          | 310004-Steam Prod Land Rights-NM                     | DPROD                      | (447)                 | (147)                                  | (12)                               | (87)                                   | (1)                                              |
| RBO        | 80          | 31000E-Steam Prod Str & Improv                       | DPROD                      | (274,656)             | (90,340)                               | (7,424)                            | (53,336)                               | (471)                                            |
| RBO        | 81          | 312000E-Steam Prod Boiler Plant E                    | DPROD                      | (1,165,120)           | (383,232)                              | (31,494)                           | (226,256)                              | (1,997)                                          |
| RBO        | 82          | 314000-Steam Prod Turbogen Unit                      | DPROD                      | (532,167)             | (175,041)                              | (14,385)                           | (103,342)                              | (912)                                            |
| RBO        | 83          | 315000E-Steam Prod Acc Elec Eq                       | DPROD                      | (67,117)              | (22,076)                               | (1,814)                            | (13,034)                               | (115)                                            |
| RBO        | 84          | 316000E-Steam Prod Misc Pwr Plt E                    | DPROD                      | (28,671)              | (9,430)                                | (775)                              | (5,568)                                | (49)                                             |
| RBO        | 85          | Total Steam Production                               |                            | (2,092,561)           | (688,286)                              | (56,563)                           | (406,358)                              | (3,587)                                          |
| RBO        | 86          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 87          | Other Production Equipment:                          |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 88          | 340001-Other Prod Land Own in Fee                    | DPROD                      | (1)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| RBO        | 89          | 341000E-Other Prod Str & Impr                        | DPROD                      | (98,546)              | (32,414)                               | (2,664)                            | (19,137)                               | (169)                                            |
| RBO        | 90          | 341045-Other Prod Str & Imp-Wind                     | ENERGY1                    | (149,594)             | (30,054)                               | (3,287)                            | (24,401)                               | (233)                                            |
| RBO        | 91          | 342000E-Other Prod Fuel Hldr                         | DPROD                      | (8,164)               | (2,685)                                | (221)                              | (1,585)                                | (14)                                             |
| RBO        | 92          | 343000-Other Prod Prime Mover                        | DPROD                      | (251,733)             | (82,800)                               | (6,805)                            | (48,884)                               | (432)                                            |
| RBO        | 93          | 344000E-Other Prod Generator                         | DPROD                      | (1,104,638)           | (363,338)                              | (29,859)                           | (214,511)                              | (1,894)                                          |
| RBO        | 94          | 344045-Other Prod Generator-Wind                     | ENERGY1                    | (4,711,659)           | (946,600)                              | (103,538)                          | (768,554)                              | (7,331)                                          |
| RBO        | 95          | 345000E-Other Prod Access Elec Equip                 | DPROD                      | (187,071)             | (61,531)                               | (5,057)                            | (36,328)                               | (321)                                            |
| RBO        | 96          | 345045-Other Prod Acc El Eq-Wind                     | ENERGY1                    | (64,398)              | (12,938)                               | (1,415)                            | (10,504)                               | (100)                                            |
| RBO        | 97          | 346045-Other Prod Misc P Eq-Wind                     | ENERGY1                    | (53)                  | (11)                                   | (1)                                | (9)                                    | (0)                                              |
| RBO        | 98          | 346000E-Other Prod Misc Pwr P                        | DPROD                      | (28,659)              | (9,427)                                | (775)                              | (5,565)                                | (49)                                             |
| RBO        | 99          | Total Other Production Equipment                     |                            | (6,604,517)           | (1,541,799)                            | (153,621)                          | (1,129,480)                            | (10,542)                                         |
| RBO        | 100         | TOTAL PRODUCTION                                     |                            | (8,697,078)           | (2,230,085)                            | (210,185)                          | (1,535,837)                            | (14,129)                                         |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                          | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | PRIMARY GENERAL SERVICE | TOTAL LG GEN SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|------------------------------------------------------|------------------|-----------------------|--------------------|-------------------------|----------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| RBO 51       | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 52       | Prepayments                                          | TOTPLT           | 25,885                | 29,847             | 183,838                 | 434,401              | 11,023                               | 6,744                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 53       | 16510-Prepayments-Insurance                          | TRANPLT          | 2,806                 | 2,927              | 19,470                  | 54,975               | 244                                  | 223                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 54       | 16512-Prepayments-NERC Fees                          | TOTPLT           | 12                    | 14                 | 86                      | 204                  | 5                                    | 3                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 55       | 16515-Prepayments-Auto Licensing                     | TOTPLT           | 5,218                 | 6,017              | 37,058                  | 87,567               | 2,222                                | 1,360                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 56       | 16516-Prepayments-I/T Related                        | TOTPLT           | 0                     | 0                  | 0                       | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 57       | 16517-Prepayments-Brand Adv                          | SALWAGXAG        | 7,205                 | 6,826              | 57,474                  | 171,577              | 757                                  | 697                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 58       | 16518-Prepayments-Pollution Emissions                | PRODPLT          | 144                   | 165                | 1,042                   | 2,388                | 110                                  | 112                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 59       | 16519-Prepayments-Benefits                           | SALWAGES         | 0                     | 0                  | 0                       | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 60       | 16523-Prepaid Taxes State                            | TOTPLT           | 673                   | 769                | 4,862                   | 11,144               | 515                                  | 524                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 61       | 16526-Prepayments-Other Distribution Utility         | SALWAGXAG        | 82                    | 95                 | 583                     | 1,378                | 35                                   | 21                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 62       | 165295-Prepayments-Hardware Maintenance              | TOTPLT           | 42,026                | 46,659             | 304,414                 | 763,634              | 14,912                               | 9,684                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 63       | Total Prepayments                                    |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 64       |                                                      |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 65       | Accumulated Deferred Income Taxes                    |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 66       | Account 190                                          |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 67       | INTANGIBLE                                           |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 68       | 303003-Intg Misc Computr Softwar                     | SALWAGXAG        | (0)                   | (1)                | (3)                     | (8)                  | (0)                                  | (0)                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 69       | 303004-Intg Misc Computr Softwar                     | SALWAGXAG        | (16)                  | (18)               | (112)                   | (257)                | (12)                                 | (12)                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 70       | 303005-Intg Misc Computr Soft 15y                    | SALWAGXAG        | (8)                   | (10)               | (61)                    | (140)                | (6)                                  | (7)                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 71       | 303010-Intg Misc Computr Softwar                     | SALWAGXAG        | (1)                   | (1)                | (7)                     | (421)                | (17)                                 | (1)                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 72       | TOTAL INTANGIBLE                                     |                  | (25)                  | (29)               | (184)                   | (421)                | (19)                                 | (20)                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 73       |                                                      |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 74       | PRODUCTION                                           |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 75       | Steam Production                                     |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 76       | 310001-Steam Prod Land Own in Fee                    | DPROD            | (39)                  | (40)               | (266)                   | (777)                | (3)                                  | (3)                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 77       | 310002-Steam Prod Land Rights                        | DPROD            | (104)                 | (108)              | (708)                   | (2,072)              | (9)                                  | (8)                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 78       | 310003-Steam Prod Water Rights                       | DPROD            | (234)                 | (244)              | (1,598)                 | (4,675)              | (20)                                 | (19)                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 79       | 310004-Steam Prod Land Rights-NM                     | DPROD            | (7)                   | (7)                | (47)                    | (138)                | (1)                                  | (1)                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 80       | 311000E-Steam Prod Str & Improv                      | DPROD            | (4,239)               | (4,415)            | (28,967)                | (84,753)             | (370)                                | (340)                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 81       | 312000E-Steam Prod Boiler Plant E                    | DPROD            | (17,981)              | (18,730)           | (122,883)               | (359,533)            | (1,570)                              | (1,444)                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 82       | 314000-Steam Prod Turbogen Unit                      | DPROD            | (8,213)               | (8,555)            | (56,127)                | (164,216)            | (717)                                | (660)                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 83       | 315000E-Steam Prod Ace Elec Eq                       | DPROD            | (1,036)               | (1,079)            | (7,079)                 | (20,711)             | (90)                                 | (83)                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 84       | 316000E-Steam Prod Misc Pwr Plt E                    | DPROD            | (442)                 | (461)              | (3,024)                 | (8,847)              | (39)                                 | (36)                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 85       | Total Steam Production                               |                  | (32,294)              | (33,638)           | (220,698)               | (645,723)            | (2,820)                              | (2,594)                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 86       |                                                      |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 87       | Other Production Equipment:                          |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 88       | 340001-Other Prod Land Own in Fee                    | DPROD            | (0)                   | (0)                | (0)                     | (0)                  | (0)                                  | (0)                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 89       | 341000E-Other Prod Str & Impr                        | DPROD            | (1,521)               | (1,584)            | (10,393)                | (30,409)             | (133)                                | (122)                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 90       | 3410045-Other Prod Str & Impr-Wind                   | ENERGY1          | (2,205)               | (1,766)            | (21,502)                | (65,583)             | (293)                                | (269)                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 91       | 342000E-Other Prod Fuel Hldr                         | DPROD            | (126)                 | (131)              | (861)                   | (2,519)              | (11)                                 | (10)                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 92       | 343000-Other Prod Prime Mover                        | DPROD            | (3,885)               | (4,047)            | (26,550)                | (77,680)             | (339)                                | (312)                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 93       | 344000E-Other Prod Generator                         | DPROD            | (17,048)              | (17,757)           | (116,504)               | (340,869)            | (1,488)                              | (1,369)                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 94       | 3440045-Other Prod Generator-Wind                    | ENERGY1          | (69,458)              | (55,633)           | (677,247)               | (2,065,601)          | (9,217)                              | (8,480)                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 95       | 345000E-Other Prod Access Elect Equip                | DPROD            | (2,887)               | (3,007)            | (19,730)                | (57,726)             | (252)                                | (232)                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 96       | 3450045-Other Prod Ace El Eq-Wind                    | ENERGY1          | (949)                 | (760)              | (9,256)                 | (28,232)             | (126)                                | (116)                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 97       | 3460045-Other Prod Misc P Eq-Wind                    | ENERGY1          | (1)                   | (1)                | (8)                     | (23)                 | (0)                                  | (0)                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 98       | 346000E-Other Prod Misc Pwr P                        | DPROD            | (442)                 | (461)              | (3,024)                 | (8,847)              | (39)                                 | (36)                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 99       | Total Other Production Equipment                     |                  | (98,522)              | (85,148)           | (885,074)               | (2,677,487)          | (11,898)                             | (10,946)                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| RBO 100      | TOTAL PRODUCTION                                     |                  | (130,816)             | (118,786)          | (1,105,772)             | (3,323,210)          | (14,717)                             | (13,540)                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE





SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO.                                                      | LINE<br>NO. | DESCRIPTION<br>(a)                        | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|-----------------------------------------------------------------|-------------|-------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| <b>ADDITIONS &amp; DEDUCTIONS TO RATE BASE DETAIL CONTINUED</b> |             |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 101         | TRANSMISSION                              |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 102         | 105000-Held for Future Us                 | DTRAN                      | (23)                  | (8)                                    | (1)                                | (4)                                    | (0)                                              |
| RBO                                                             | 103         | 350001-Trans Land Owned in Fe             | DTRAN                      | (753)                 | (252)                                  | (20)                               | (146)                                  | (1)                                              |
| RBO                                                             | 104         | 350002E-Transmission Land Right           | DTRAN                      | (46,267)              | (15,460)                               | (1,252)                            | (8,990)                                | (79)                                             |
| RBO                                                             | 105         | 350002E-Transmission Land Right Radial TX | DTRANRADNET                | (3,384)               | (1,331)                                | (154)                              | (1,048)                                | (8)                                              |
| RBO                                                             | 106         | 352000-Transmission Str & Improv          | DTRAN                      | (739,418)             | (247,077)                              | (20,003)                           | (143,681)                              | (1,261)                                          |
| RBO                                                             | 107         | 352010-Trans Str & Impr-Prod              | DPRODTI                    | (2,310)               | (760)                                  | (62)                               | (449)                                  | (4)                                              |
| RBO                                                             | 108         | 352045-Trans Str & Impr-Wind              | ENERGY1                    | (10,119)              | (2,033)                                | (222)                              | (1,651)                                | (16)                                             |
| RBO                                                             | 109         | 353000E-Transmission Station              | DTRAN                      | (7,205,371)           | (2,407,676)                            | (194,920)                          | (1,400,117)                            | (12,289)                                         |
| RBO                                                             | 110         | 353000E-Transmission Station              | DPRODTI                    | (90,493)              | (29,765)                               | (2,446)                            | (17,573)                               | (155)                                            |
| RBO                                                             | 111         | 353010-Trans Station Equip Pro            | ENERGY1                    | (142,746)             | (28,678)                               | (3,137)                            | (23,284)                               | (222)                                            |
| RBO                                                             | 112         | 353045-Trans Towers & Fixture             | DTRAN                      | (406,937)             | (135,978)                              | (11,008)                           | (79,074)                               | (694)                                            |
| RBO                                                             | 113         | 354000E-Trans Towers & Fixture            | DTRANRADNET                | (29,767)              | (11,711)                               | (1,351)                            | (9,220)                                | (68)                                             |
| RBO                                                             | 114         | 354000E-Trans Towers & Fixture Radial TX  | DTRAN                      | (5,328,237)           | (1,780,432)                            | (144,140)                          | (1,033,361)                            | (9,087)                                          |
| RBO                                                             | 115         | 355000E                                   | DTRANRADNET                | (389,760)             | (153,335)                              | (17,695)                           | (120,727)                              | (890)                                            |
| RBO                                                             | 116         | 355000E-Trans Poles & Fixtures Radial TX  | DPRODTI                    | (18,317)              | (6,025)                                | (495)                              | (3,557)                                | (31)                                             |
| RBO                                                             | 117         | 355010-Trans Poles & Fixtures-Prod        | ENERGY1                    | 761,848               | 153,060                                | 16,742                             | 124,271                                | 1,185                                            |
| RBO                                                             | 118         | 355045-Trans Poles & Fixtures-Wind        | DPRODTI                    | (25,628)              | (8,430)                                | (693)                              | (4,977)                                | (44)                                             |
| RBO                                                             | 119         | 356010-Trans OH Cond & Device-Prod        | DTRAN                      | (1,886,812)           | (630,479)                              | (51,042)                           | (366,637)                              | (3,218)                                          |
| RBO                                                             | 120         | 356000E-Trans OH Conductor & D            | DTRANRADNET                | (138,020)             | (54,298)                               | (6,266)                            | (42,751)                               | (315)                                            |
| RBO                                                             | 121         | 356000E-Trans OH Conductor & D Radial TX  | ENERGY1                    | 23,365                | 4,694                                  | 513                                | 3,811                                  | 36                                               |
| RBO                                                             | 122         | 356045-Trans OH Cond & Device-Wind        | DTRAN                      | (1,119)               | (374)                                  | (30)                               | (218)                                  | (2)                                              |
| RBO                                                             | 123         | 357000E-Trans Underground Cond            | DTRAN                      | (1,994)               | (666)                                  | (54)                               | (387)                                  | (3)                                              |
| RBO                                                             | 124         | 358000-Trans UG Conductor & Devic         | DTRAN                      | (2,108)               | (704)                                  | (57)                               | (410)                                  | (4)                                              |
| RBO                                                             | 125         | 359000-Transmission Road & Trai           |                            | (15,684,370)          | (5,357,718)                            | (437,793)                          | (3,132,182)                            | (27,169)                                         |
| RBO                                                             | 126         | TOTAL TRANSMISSION                        |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 127         | DISTRIBUTION                              |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 128         | 360001E-Dist Land Owned in Fee            | DDISPSUB                   | (152)                 | (73)                                   | (7)                                | (39)                                   | (0)                                              |
| RBO                                                             | 129         | 360005-Dist Land Rights-TX                | DDISPSUB                   | (1,815)               | (878)                                  | (82)                               | (462)                                  | (4)                                              |
| RBO                                                             | 130         | 361000E-Str & Improv                      | DDISPSUB                   | (152,805)             | (73,957)                               | (6,872)                            | (38,929)                               | (374)                                            |
| RBO                                                             | 131         | 362000E-Other Eq                          | PLT_364                    | (2,694,744)           | (1,304,248)                            | (121,190)                          | (686,526)                              | (6,598)                                          |
| RBO                                                             | 132         | 364000-Dist Poles, Towers & Fixt          | PLT_365                    | (4,510,772)           | (2,303,589)                            | (214,049)                          | (1,092,534)                            | (11,654)                                         |
| RBO                                                             | 133         | 365000-Dist OH Conductor & Devic          | PLT_366                    | (4,032,133)           | (2,059,154)                            | (191,336)                          | (976,605)                              | (10,417)                                         |
| RBO                                                             | 134         | 366000E-Dist Underground Cond             | PLT_367                    | (351,644)             | (178,324)                              | (16,570)                           | (85,761)                               | (902)                                            |
| RBO                                                             | 135         | 367000E-Dist UG Conductor & D             | PLT_368                    | (1,162,133)           | (589,334)                              | (54,761)                           | (283,429)                              | (2,981)                                          |
| RBO                                                             | 136         | 368000E-Dist Line Transformer             | CSERVICE                   | (3,042,721)           | (2,216,534)                            | (205,960)                          | (425,135)                              | (11,213)                                         |
| RBO                                                             | 137         | 369000E-Distribution Services             | CSERVICE                   | 31,403                | 21,914                                 | 3,595                              | 5,041                                  | 364                                              |
| RBO                                                             | 138         | 369010-Distribution Services O            | CSERVICE                   | (448,278)             | (312,819)                              | (51,312)                           | (71,955)                               | (5,196)                                          |
| RBO                                                             | 139         | 369020-Distribution Services U            | CMEIERS                    | (620,671)             | (433,119)                              | (71,045)                           | (99,627)                               | (7,194)                                          |
| RBO                                                             | 140         | 370000E-Distribution Meter                | CUSTPREM                   | (641,685)             | (366,976)                              | (86,809)                           | (94,350)                               | (8,779)                                          |
| RBO                                                             | 141         | 371000E-Dist Inst on Cust Premis          | CLIGHT                     | (35,643)              | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO                                                             | 142         | 373000-Dist Street Light & Sg Sy          |                            | (93,314)              | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO                                                             | 143         | TOTAL DISTRIBUTION                        |                            | (17,757,107)          | (9,817,091)                            | (1,016,399)                        | (3,850,312)                            | (64,950)                                         |
| RBO                                                             | 144         |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 145         |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 146         |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 147         |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 148         |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 149         |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO                                                             | 150         |                                           |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                          | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | TOTAL LARGE | PRIMARY GENERAL SERVICE | LG GEN SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (n) (o) (p) (q) (r) |
|--------------|------------------------------------------------------|------------------|-----------------------|--------------------|-------------|-------------------------|----------------|--------------------------------------|--------------------------------|---------------------|
|              | (a)                                                  | (b)              | (h)                   | (i)                | (j)         | (k)                     | (l)            | (m)                                  | (n)                            | (o) (p) (q) (r)     |
| RBO 101      | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                  |                       |                    |             |                         |                |                                      |                                |                     |
| RBO 102      | TRANSMISSION                                         |                  |                       |                    |             |                         |                |                                      |                                |                     |
| RBO 103      | 105000-Held for Future Use                           | DTRAN            | (0)                   | (0)                | (2)         | (7)                     | (231)          | (0)                                  | (0)                            | (1)                 |
| RBO 104      | 350001- Tran Land Owned in Fee                       | DTRAN            | (12)                  | (12)               | (77)        | (77)                    | (231)          | (1)                                  | (1)                            | (57)                |
| RBO 105      | 350002E-Transmission Land Right                      | DTRAN            | (709)                 | (746)              | (4,733)     | (4,733)                 | (14,179)       | (62)                                 | (57)                           | (2)                 |
| RBO 106      | 350002ERT-Transmission Land Right Radial TX          | DTRANRADNET      | (53)                  | (58)               | (582)       | (582)                   | (226,603)      | (987)                                | (908)                          | (3)                 |
| RBO 107      | 352000-Transmission Str & Improv                     | DPRODIT          | (11,338)              | (11,914)           | (75,648)    | (75,648)                | (226,603)      | (987)                                | (908)                          | (18)                |
| RBO 108      | 352010- Tran Str & Impr-Prod                         | DPRODIT          | (36)                  | (37)               | (244)       | (244)                   | (713)          | (3)                                  | (3)                            | (112)               |
| RBO 109      | 352045- Tran Str & Impr-Wind                         | ENERGY1          | (149)                 | (119)              | (1,454)     | (1,454)                 | (4,436)        | (20)                                 | (18)                           | (8,845)             |
| RBO 110      | 353000E-Transmission Station                         | DTRAN            | (110,482)             | (116,101)          | (737,164)   | (737,164)               | (2,208,163)    | (9,614)                              | (8,845)                        | (500)               |
| RBO 111      | 353010- Tran Station Equip Pro                       | DPRODIT          | (1,397)               | (1,455)            | (9,544)     | (9,544)                 | (27,924)       | (122)                                | (112)                          | (16)                |
| RBO 112      | 353045- Tran Station Equip-Wind                      | ENERGY1          | (2,104)               | (1,685)            | (20,518)    | (20,518)                | (62,580)       | (279)                                | (257)                          | (6,541)             |
| RBO 113      | 354000E- Tran Towers & Fixture                       | DTRAN            | (6,240)               | (6,557)            | (41,633)    | (41,633)                | (124,710)      | (543)                                | (500)                          | (211)               |
| RBO 114      | 354000ERT- Tran Towers & Fixture Radial TX           | DTRANRADNET      | (465)                 | (507)              | (5,118)     | (5,118)                 | (1,288)        | (23)                                 | (16)                           | (23)                |
| RBO 115      | 355000E                                              | DTRAN            | (81,700)              | (85,855)           | (545,119)   | (545,119)               | (1,632,895)    | (7,109)                              | (6,541)                        | (32)                |
| RBO 116      | 355000ERT- Tran Poles & Fixtures Radial TX           | DTRANRADNET      | (6,095)               | (6,635)            | (67,013)    | (67,013)                | (16,864)       | (296)                                | (211)                          | (42)                |
| RBO 117      | 355010- Tran Poles & Fixtures-Prod                   | DPRODIT          | (283)                 | (294)              | (1,932)     | (1,932)                 | (5,972)        | (105)                                | (75)                           | (1)                 |
| RBO 118      | 355045- Tran Poles & Fixtures-Wind                   | ENERGY1          | 11,231                | 8,996              | 109,507     | 109,507                 | 333,996        | 1,490                                | 1,371                          | (2,316)             |
| RBO 119      | 356010- Tran OH Cond & Device-Prod                   | DPRODIT          | (396)                 | (412)              | (2,703)     | (2,703)                 | (7,908)        | (35)                                 | (32)                           | (2)                 |
| RBO 120      | 356000E- Tran OH Conductor & D                       | DTRAN            | (28,931)              | (30,403)           | (193,035)   | (193,035)               | (578,234)      | (2,517)                              | (2,316)                        | (42)                |
| RBO 121      | 356000ERT- Tran OH Conductor & D Radial TX           | DTRANRADNET      | (2,158)               | (2,349)            | (23,730)    | (23,730)                | (5,972)        | (105)                                | (75)                           | (1)                 |
| RBO 122      | 356045- Tran OH Cond & Device-Wind                   | ENERGY1          | 344                   | 276                | 3,358       | 3,358                   | 10,243         | 46                                   | 42                             | (1)                 |
| RBO 123      | 357000E- Tran Underground Cond                       | DTRAN            | (17)                  | (18)               | (115)       | (115)                   | (343)          | (1)                                  | (1)                            | (2)                 |
| RBO 124      | 358000- Tran UG Conductor & Device                   | DTRAN            | (31)                  | (32)               | (204)       | (204)                   | (611)          | (3)                                  | (2)                            | (3)                 |
| RBO 125      | 359000-Transmission Road & Trai                      | DTRAN            | (32)                  | (34)               | (216)       | (216)                   | (646)          | (3)                                  | (3)                            | (18,508)            |
| RBO 126      | TOTAL TRANSMISSION                                   |                  | (241,051)             | (255,952)          | (1,617,918) | (1,617,918)             | (4,575,866)    | (20,213)                             |                                |                     |
| RBO 127      | DISTRIBUTION                                         |                  |                       |                    |             |                         |                |                                      |                                |                     |
| RBO 128      | 360001E-Dist Land Owned in Fee                       | DDISPSUB         | (3)                   | (5)                | (23)        | (23)                    | 0              | (1)                                  | (1)                            | (6)                 |
| RBO 129      | 360005-Dist Land Rights-TX                           | DDISPSUB         | (39)                  | (65)               | (270)       | (270)                   | 0              | (7)                                  | (6)                            | (538)               |
| RBO 130      | 360005E-Dist Land Rights-TX                          | DDISPSUB         | (3,309)               | (5,512)            | (22,717)    | (22,717)                | 0              | (597)                                | (9,482)                        | (16,748)            |
| RBO 131      | 361000E-Str & Improv                                 | DDISPSUB         | (58,359)              | (97,196)           | (400,620)   | (400,620)               | 0              | (10,524)                             | (16,748)                       | (14,971)            |
| RBO 132      | 362000E-Other Eq                                     | PLT 364          | (93,538)              | (158,608)          | (601,465)   | (601,465)               | 0              | (16,615)                             | (1,296)                        | (4,285)             |
| RBO 133      | 364000-Dist Poles, Towers & Fixt                     | PLT 365          | (83,612)              | (141,778)          | (537,643)   | (537,643)               | 0              | (1,439)                              | (1,296)                        | (16,115)            |
| RBO 134      | 365000-Dist OH Conductor & Device                    | PLT 366          | (7,335)               | (12,407)           | (47,610)    | (47,610)                | 0              | (4,755)                              | (4,285)                        | 0                   |
| RBO 135      | 366000E-Dist Underground Cond                        | PLT 367          | (24,242)              | (41,004)           | (157,343)   | (157,343)               | 0              | (17,885)                             | (16,115)                       | 0                   |
| RBO 136      | 367000E-Dist UG Conductor & D                        | PLT 368          | (40,253)              | (84,475)           | (25,151)    | (25,151)                | 0              | 0                                    | 0                              | 0                   |
| RBO 137      | 368000E-Dist Line Transformer                        | CSERVICE         | 267                   | 223                | 0           | 0                       | 0              | 0                                    | 0                              | 0                   |
| RBO 138      | 369000E-Distribution Services                        | CSERVICE         | (3,810)               | (3,186)            | 0           | 0                       | 0              | 0                                    | 0                              | 0                   |
| RBO 139      | 3690010-Distribution Services O                      | CSERVICE         | (5,275)               | (4,412)            | 0           | 0                       | 0              | 0                                    | 0                              | 0                   |
| RBO 140      | 369020-Distribution Services U                       | CMETERS          | (8,728)               | (10,227)           | (59,670)    | (59,670)                | (6,146)        | 0                                    | 0                              | (35,643)            |
| RBO 141      | 370000E-Distribution Meter                           | CUSTPREM         | 0                     | 0                  | 0           | 0                       | 0              | 0                                    | 0                              | 0                   |
| RBO 142      | 371000E-Dist Inst on Cust Premis                     | CLIGHT           | 0                     | 0                  | 0           | 0                       | 0              | (93,314)                             | 0                              | (99,084)            |
| RBO 143      | 373000-Dist Street Light & Sg Sy                     |                  | (328,237)             | (558,654)          | (1,852,511) | (1,852,511)             | (6,146)        | (163,723)                            |                                |                     |
| RBO 144      | TOTAL DISTRIBUTION                                   |                  |                       |                    |             |                         |                |                                      |                                |                     |
| RBO 145      |                                                      |                  |                       |                    |             |                         |                |                                      |                                |                     |
| RBO 146      |                                                      |                  |                       |                    |             |                         |                |                                      |                                |                     |
| RBO 147      |                                                      |                  |                       |                    |             |                         |                |                                      |                                |                     |
| RBO 148      |                                                      |                  |                       |                    |             |                         |                |                                      |                                |                     |
| RBO 149      |                                                      |                  |                       |                    |             |                         |                |                                      |                                |                     |
| RBO 150      |                                                      |                  |                       |                    |             |                         |                |                                      |                                |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO.                                           | LINE<br>NO. | DESCRIPTION                                 | ALLOCATION<br>BASIS | GENERAL SERV<br>TRANSMISSION<br>69 TO 115 kV | GENERAL SERV<br>BACKBONE<br>TRANSM 115KV+ | MUNICIPAL<br>PRIMARY<br>SERVICE | MUNICIPAL<br>SECONDARY<br>SERVICE | SCHOOL<br>PRIMARY<br>SERVICE | SCHOOL<br>SECONDARY<br>SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |
|------------------------------------------------------|-------------|---------------------------------------------|---------------------|----------------------------------------------|-------------------------------------------|---------------------------------|-----------------------------------|------------------------------|--------------------------------|------------------------|-------------------------------------|
| ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |             |                                             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 101         | TRANSMISSION                                |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 102         | 105000E-Held for Future Use                 |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 103         | 350001E-Trans Land Owned in Fee             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 104         | 350002E-Transmission Land Right             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 105         | 350002ERT-Transmission Land Right Radial TX |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 106         | 352000E-Transmission Str & Improv           |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 107         | 352010E-Trans Str & Imprv-Prod              |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 108         | 352045E-Trans Str & Imprv-Wind              |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 109         | 353000E-Transmission Station                |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 110         | 353010E-Trans Station Equip Pro             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 111         | 353045E-Trans Station Equip-Wind            |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 112         | 354000E-Trans Towers & Fixture              |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 113         | 354000ERT-Trans Towers & Fixture Radial TX  |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 114         | 355000E                                     |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 115         | 355000ERT-Trans Poles & Fixtures Radial TX  |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 116         | 355010E-Trans Poles & Fixtures-Prod         |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 117         | 355045E-Trans Poles & Fixtures-Wind         |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 118         | 356010E-Trans OH Cond & Device-Prod         |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 119         | 356000E-Trans OH Conductor & D              |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 120         | 356000ERT-Trans OH Conductor & D Radial TX  |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 121         | 356045E-Trans OH Cond & Device-Wind         |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 122         | 357000E-Trans Underground Cond              |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 123         | 358000E-Trans UG Conductor & Device         |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 124         | 359000E-Transmission Road & Trail           |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 125         | TOTAL TRANSMISSION                          |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 126         |                                             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 127         |                                             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 128         | DISTRIBUTION                                |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 129         | 360001E-Dist Land Owned in Fee              |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 130         | 360005E-Dist Land Rights-TX                 |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 131         | 361000E-Str & Improv                        |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 132         | 362000E-Other Eq                            |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 133         | 364000E-Dist Poles, Towers & Fixt           |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 134         | 365000E-Dist OH Conductor & Device          |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 135         | 366000E-Dist Underground Cond               |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 136         | 367000E-Dist UG Conductor & D               |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 137         | 368000E-Dist Line Transformer               |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 138         | 369000E-Distribution Services               |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 139         | 369010E-Distribution Services O             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 140         | 369020E-Distribution Services U             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 141         | 370000E-Distribution Meter                  |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 142         | 371000E-Dist Inst on Cust Premis            |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 143         | 373000E-Dist Street Light & Sg Sy           |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 144         | TOTAL DISTRIBUTION                          |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 145         |                                             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 146         |                                             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 147         |                                             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 148         |                                             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 149         |                                             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |
| RBO                                                  | 150         |                                             |                     |                                              |                                           |                                 |                                   |                              |                                |                        |                                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                        | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-----------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| RBO        | 151         | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED      |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 152         | GENERAL                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 153         | 389001-General Land Owned in Fe                           | SALWAGXAG                  | (665)                 | (259)                                  | (29)                               | (115)                                  | (2)                                              |
| RBO        | 154         | 390000-Genl Structures & Improv                           | SALWAGXAG                  | (292,353)             | (113,726)                              | (12,953)                           | (50,468)                               | (986)                                            |
| RBO        | 155         | 390007-Genl Str & Imp Lease Bld                           | SALWAGXAG                  | (8,815)               | (3,429)                                | (391)                              | (1,522)                                | (30)                                             |
| RBO        | 156         | 391000-General Office Furn & E                            | SALWAGXAG                  | (5,633)               | (2,191)                                | (250)                              | (972)                                  | (19)                                             |
| RBO        | 157         | 391004-General Info Sys Computer                          | SALWAGXAG                  | (3,299)               | (1,283)                                | (146)                              | (570)                                  | (11)                                             |
| RBO        | 158         | 391005-Genl Off Eq-Comp 3 Yr Life                         | SALWAGXAG                  | (0)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| RBO        | 159         | 392010-General Transp Eq Grp                              | SALWAGXAG                  | (0)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| RBO        | 160         | 393000-General Stores Equipmen                            | SALWAGXAG                  | (564)                 | (219)                                  | (25)                               | (97)                                   | (2)                                              |
| RBO        | 161         | 394000-General Tools & Shop Equi                          | SALWAGXAG                  | (66,945)              | (26,041)                               | (2,966)                            | (11,556)                               | (226)                                            |
| RBO        | 162         | 395000-General Laboratory Equi                            | SALWAGXAG                  | (14,305)              | (5,565)                                | (634)                              | (2,469)                                | (48)                                             |
| RBO        | 163         | 396000-General Power Operated E                           | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 164         | 397000-General Communication E                            | SALWAGXAG                  | (83,588)              | (32,516)                               | (3,704)                            | (14,430)                               | (282)                                            |
| RBO        | 165         | 397010-General Comm Eq Two Wa                             | SALWAGXAG                  | (63,734)              | (24,792)                               | (2,824)                            | (11,002)                               | (215)                                            |
| RBO        | 166         | 397020-General Comm Eq AE                                 | SALWAGXAG                  | (80)                  | (31)                                   | (4)                                | (14)                                   | (0)                                              |
| RBO        | 167         | 397030-General Comm Eq EM                                 | SALWAGXAG                  | (23,147)              | (9,004)                                | (1,026)                            | (3,996)                                | (78)                                             |
| RBO        | 168         | 398000-General Miscellaneous E                            | SALWAGXAG                  | (3,595)               | (1,399)                                | (159)                              | (621)                                  | (12)                                             |
| RBO        | 169         | TOTAL GENERAL                                             |                            | (566,723)             | (220,456)                              | (25,110)                           | (97,832)                               | (1,912)                                          |
| RBO        | 170         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 171         | SchM-102 - Fuel Tax Credit - Inc Addback                  | SALWAGXAG                  | (1,033)               | (402)                                  | (46)                               | (178)                                  | (3)                                              |
| RBO        | 172         | SchM-103 - Environmental Remediation                      | PRODPLT                    | (405,860)             | (112,570)                              | (10,144)                           | (73,735)                               | (670)                                            |
| RBO        | 173         | SchM-108 - Accrued Vacation Paid                          | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 174         | SchM-109 - Employee Incentive                             | SALWAGES                   | (400,802)             | (155,912)                              | (17,758)                           | (69,189)                               | (1,352)                                          |
| RBO        | 175         | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SALWAGES                   | (2,113,509)           | (822,157)                              | (93,642)                           | (364,849)                              | (7,130)                                          |
| RBO        | 176         | SchM-112 - Post Employment Benefits FAS 112               | SALWAGES                   | (70,126)              | (27,279)                               | (3,107)                            | (12,106)                               | (237)                                            |
| RBO        | 177         | SchM-116 - Bad Debt                                       | OX_904                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 178         | SchM-118 - Inventory Reserve                              | TOTPLT                     | (45,761)              | (16,236)                               | (1,543)                            | (8,759)                                | (102)                                            |
| RBO        | 179         | SchM-127 - Litigation Reserve                             | RATEBASE                   | (65,558)              | (22,077)                               | (2,103)                            | (12,431)                               | (140)                                            |
| RBO        | 180         | SchM-119 - Electric Vehicle Credit                        | SALWAGXAG                  | (4,017)               | (1,563)                                | (178)                              | (693)                                  | (14)                                             |
| RBO        | 181         | SchM-134 - Non-Qualified Pension Plans - 190              | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 182         | SchM-136 - Performance Share Plan                         | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 183         | SchM-137 - R&E Credit                                     | TOTPLT                     | (5,566,621)           | (1,975,093)                            | (187,648)                          | (1,065,525)                            | (12,419)                                         |
| RBO        | 184         | SchM-174 - New Hire Retention Credit                      | SALWAGES                   | (6,543)               | (2,545)                                | (290)                              | (1,129)                                | (22)                                             |
| RBO        | 185         | SchM-192 - Texas Margin Tax                               | NETPLT                     | 36,808                | 12,666                                 | 1,197                              | 7,043                                  | 78                                               |
| RBO        | 186         | SchM-226 - Performance Recognition Award                  | SALWAGES                   | (10,252)              | (3,988)                                | (454)                              | (1,770)                                | (35)                                             |
| RBO        | 187         | SchM-299 - Operating Lease                                | NETPLT                     | (59,249,848)          | (20,388,139)                           | (1,926,842)                        | (11,336,518)                           | (126,099)                                        |
| RBO        | 188         | SchM-301 - Cares Act Payroll Deferral                     | SALWAGES                   | (406,468)             | (158,117)                              | (18,009)                           | (70,168)                               | (1,371)                                          |
| RBO        | 189         | SchM-PTC - Deferred PTCs - Hale                           | ENERGY1                    | (25,774,389)          | (5,178,228)                            | (566,390)                          | (4,204,253)                            | (40,103)                                         |
| RBO        | 190         | SchM_NOL - NOL Excess ADIT                                | TOTPLT                     | (13,033,732)          | (4,624,499)                            | (439,361)                          | (2,494,830)                            | (29,078)                                         |
| RBO        | 191         | Total Non-Plant ADIT                                      |                            | (107,117,711)         | (33,476,139)                           | (3,266,319)                        | (19,709,091)                           | (218,696)                                        |
| RBO        | 192         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 193         | Total Account 190                                         |                            | (149,824,776)         | (51,102,184)                           | (4,955,884)                        | (28,325,563)                           | (326,862)                                        |
| RBO        | 194         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 195         | Account 281                                               |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 196         | 311000E-Steam Prod Str & Improv                           | PRODPLT                    | 621,052               | 172,255                                | 15,523                             | 112,830                                | 1,025                                            |
| RBO        | 197         | Total Account 281                                         |                            | 621,052               | 172,255                                | 15,523                             | 112,830                                | 1,025                                            |
| RBO        | 198         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 199         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 200         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                               | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | TOTAL LARGE  | PRIMARY GENERAL SERVICE | TOTAL LG GEN SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m)       | (n) | (o) | (p) | (q) | (r) |
|--------------|-----------------------------------------------------------|------------------|-----------------------|--------------------|--------------|-------------------------|----------------------|--------------------------------------|--------------------------------|-----------|-----|-----|-----|-----|-----|
|              |                                                           | (b)              | (h)                   | (i)                | (j)          | (k)                     | (l)                  | (m)                                  | (n)                            | (o)       | (p) | (q) | (r) | (s) | (t) |
| RBO 151      | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED      |                  |                       |                    |              |                         |                      |                                      |                                |           |     |     |     |     |     |
| RBO 152      | GENERAL                                                   |                  |                       |                    |              |                         |                      |                                      |                                |           |     |     |     |     |     |
| RBO 153      | 389001-General Land Owned in Fe                           | SALWAGXAG        | (9)                   | (11)               | (68)         | (157)                   | (7)                  | (7)                                  | (3,184)                        | (7)       |     |     |     |     |     |
| RBO 154      | 390000-Genl Structures & Improv                           | SALWAGXAG        | (4,156)               | (4,752)            | (30,040)     | (68,854)                | (3,184)              | (3,184)                              | (3,235)                        | (3,235)   |     |     |     |     |     |
| RBO 155      | 390007-Genl Str & Imp Lease Bld                           | SALWAGXAG        | (125)                 | (143)              | (906)        | (2,076)                 | (96)                 | (96)                                 | (98)                           | (98)      |     |     |     |     |     |
| RBO 156      | 391000-General Office Furn & E                            | SALWAGXAG        | (80)                  | (92)               | (579)        | (1,327)                 | (61)                 | (61)                                 | (62)                           | (62)      |     |     |     |     |     |
| RBO 157      | 391004-General Info Sys Computer                          | SALWAGXAG        | (47)                  | (54)               | (339)        | (777)                   | (36)                 | (36)                                 | (37)                           | (37)      |     |     |     |     |     |
| RBO 158      | 391005-Genl Off Eq-Comp 3 Yr Life                         | SALWAGXAG        | (0)                   | (0)                | (0)          | (0)                     | (0)                  | (0)                                  | (0)                            | (0)       |     |     |     |     |     |
| RBO 159      | 392010-General Transp Eq Grp                              | SALWAGXAG        | (0)                   | (0)                | (0)          | (0)                     | (0)                  | (0)                                  | (0)                            | (0)       |     |     |     |     |     |
| RBO 160      | 393000-General Stores Equipmen                            | SALWAGXAG        | (8)                   | (9)                | (58)         | (133)                   | (6)                  | (6)                                  | (6)                            | (6)       |     |     |     |     |     |
| RBO 161      | 394000-General Tools & Shop Equi                          | SALWAGXAG        | (952)                 | (1,088)            | (6,879)      | (15,766)                | (729)                | (729)                                | (741)                          | (741)     |     |     |     |     |     |
| RBO 162      | 395000-General Laboratory Equi                            | SALWAGXAG        | (203)                 | (233)              | (1,470)      | (3,369)                 | (156)                | (156)                                | (158)                          | (158)     |     |     |     |     |     |
| RBO 163      | 396000-General Power Operated E                           | SALWAGXAG        | 0                     | 0                  | 0            | 0                       | 0                    | 0                                    | 0                              | 0         |     |     |     |     |     |
| RBO 164      | 397000-General Communication E                            | SALWAGXAG        | (1,188)               | (1,359)            | (8,589)      | (19,686)                | (910)                | (910)                                | (925)                          | (925)     |     |     |     |     |     |
| RBO 165      | 397010-General Comm Eq Two Wa                             | SALWAGXAG        | (906)                 | (1,036)            | (6,549)      | (15,010)                | (694)                | (694)                                | (705)                          | (705)     |     |     |     |     |     |
| RBO 166      | 397020-General Comm Eq AE                                 | SALWAGXAG        | (1)                   | (1)                | (8)          | (19)                    | (1)                  | (1)                                  | (1)                            | (1)       |     |     |     |     |     |
| RBO 167      | 397030-General Comm Eq EM                                 | SALWAGXAG        | (329)                 | (376)              | (2,378)      | (5,452)                 | (252)                | (252)                                | (256)                          | (256)     |     |     |     |     |     |
| RBO 168      | 398000-General Miscellaneous E                            | SALWAGXAG        | (51)                  | (58)               | (369)        | (847)                   | (39)                 | (39)                                 | (40)                           | (40)      |     |     |     |     |     |
| RBO 169      | TOTAL GENERAL                                             |                  | (8,056)               | (9,212)            | (58,232)     | (133,472)               | (6,172)              | (6,172)                              | (6,271)                        | (6,271)   |     |     |     |     |     |
| RBO 170      |                                                           |                  |                       |                    |              |                         |                      |                                      |                                |           |     |     |     |     |     |
| RBO 171      | SchM-102 - Fuel Tax Credit - Inc Adback                   | SALWAGXAG        | (15)                  | (17)               | (106)        | (243)                   | (11)                 | (11)                                 | (11)                           | (11)      |     |     |     |     |     |
| RBO 172      | SchM-103 - Environmental Remediation                      | PRODPLT          | (6,151)               | (5,827)            | (49,061)     | (146,462)               | (646)                | (646)                                | (595)                          | (595)     |     |     |     |     |     |
| RBO 173      | SchM-108 - Accrued Vacation Paid                          | SALWAGES         | 0                     | 0                  | 0            | 0                       | 0                    | 0                                    | 0                              | 0         |     |     |     |     |     |
| RBO 174      | SchM-109 - Employee Incentive                             | SALWAGES         | (5,698)               | (6,515)            | (41,183)     | (94,395)                | (4,365)              | (4,365)                              | (4,435)                        | (4,435)   |     |     |     |     |     |
| RBO 175      | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SALWAGES         | (30,046)              | (34,353)           | (217,166)    | (497,763)               | (23,017)             | (23,017)                             | (23,385)                       | (23,385)  |     |     |     |     |     |
| RBO 176      | SchM-112 - Post Employment Benefits FAS 112               | SALWAGES         | (957)                 | (1,140)            | (7,206)      | (16,516)                | (764)                | (764)                                | (776)                          | (776)     |     |     |     |     |     |
| RBO 177      | SchM-116 - Bad Debt                                       | OX_904           | 0                     | 0                  | 0            | 0                       | 0                    | 0                                    | 0                              | 0         |     |     |     |     |     |
| RBO 178      | SchM-118 - Inventory Reserve                              | TOTPLT           | (715)                 | (825)              | (5,082)      | (12,007)                | (305)                | (305)                                | (186)                          | (186)     |     |     |     |     |     |
| RBO 179      | SchM-127 - Litigation Reserve                             | RATEBASE         | (1,026)               | (1,154)            | (7,596)      | (18,363)                | (485)                | (485)                                | (182)                          | (182)     |     |     |     |     |     |
| RBO 180      | SchM-119 - Electric Vehicle Credit                        | SALWAGXAG        | (57)                  | (65)               | (413)        | (946)                   | (44)                 | (44)                                 | (44)                           | (44)      |     |     |     |     |     |
| RBO 181      | SchM-134 - Non-Qualified Pension Plans - 190              | SALWAGES         | 0                     | 0                  | 0            | 0                       | 0                    | 0                                    | 0                              | 0         |     |     |     |     |     |
| RBO 182      | SchM-136 - Performance Share Plan                         | SALWAGES         | 0                     | 0                  | 0            | 0                       | 0                    | 0                                    | 0                              | 0         |     |     |     |     |     |
| RBO 183      | SchM-137 - R&E Credit                                     | TOTPLT           | (87,038)              | (100,358)          | (618,147)    | (1,460,650)             | (37,065)             | (37,065)                             | (22,678)                       | (22,678)  |     |     |     |     |     |
| RBO 184      | SchM-174 - New Hire Retention Credit                      | SALWAGES         | (93)                  | (106)              | (672)        | (1,541)                 | (71)                 | (71)                                 | (72)                           | (72)      |     |     |     |     |     |
| RBO 185      | SchM-192 - Texas Margin Tax                               | NETPLT           | 579                   | 660                | 4,211        | 10,010                  | 265                  | 265                                  | 99                             | 99        |     |     |     |     |     |
| RBO 186      | SchM-226 - Performance Recognition Award                  | SALWAGES         | (146)                 | (167)              | (1,053)      | (2,414)                 | (112)                | (112)                                | (113)                          | (113)     |     |     |     |     |     |
| RBO 187      | SchM-299 - Operating Lease                                | NETPLT           | (931,322)             | (1,062,862)        | (6,778,579)  | (16,113,579)            | (425,853)            | (425,853)                            | (160,054)                      | (160,054) |     |     |     |     |     |
| RBO 188      | SchM-301 - Cares Act Payroll Deferral                     | SALWAGES         | (5,778)               | (6,607)            | (41,765)     | (95,729)                | (4,427)              | (4,427)                              | (4,497)                        | (4,497)   |     |     |     |     |     |
| RBO 189      | SchM-PTC - Deferred PTCs - Hale                           | ENERGY1          | (379,957)             | (304,334)          | (3,704,772)  | (11,299,546)            | (50,420)             | (50,420)                             | (46,387)                       | (46,387)  |     |     |     |     |     |
| RBO 190      | SchM - NOL - NOL Excess ADIT                              | TOTPLT           | (203,791)             | (234,979)          | (1,447,335)  | (3,419,977)             | (86,784)             | (86,784)                             | (53,098)                       | (53,098)  |     |     |     |     |     |
| RBO 191      | Total Non-Plant ADIT                                      |                  | (1,652,250)           | (1,758,649)        | (12,915,925) | (33,170,122)            | (634,104)            | (634,104)                            | (316,417)                      | (316,417) |     |     |     |     |     |
| RBO 192      |                                                           |                  |                       |                    |              |                         |                      |                                      |                                |           |     |     |     |     |     |
| RBO 193      | Total Account 190                                         |                  | (2,360,436)           | (2,701,282)        | (17,550,542) | (41,209,236)            | (838,948)            | (838,948)                            | (453,839)                      | (453,839) |     |     |     |     |     |
| RBO 194      |                                                           |                  |                       |                    |              |                         |                      |                                      |                                |           |     |     |     |     |     |
| RBO 195      | Account 281                                               |                  |                       |                    |              |                         |                      |                                      |                                |           |     |     |     |     |     |
| RBO 196      | 311000E-Steam Prod Str & Improv                           | PRODPLT          | 9,412                 | 8,916              | 75,074       | 224,118                 | 989                  | 989                                  | 910                            | 910       |     |     |     |     |     |
| RBO 197      | Total Account 281                                         |                  | 9,412                 | 8,916              | 75,074       | 224,118                 | 989                  | 989                                  | 910                            | 910       |     |     |     |     |     |
| RBO 198      |                                                           |                  |                       |                    |              |                         |                      |                                      |                                |           |     |     |     |     |     |
| RBO 199      |                                                           |                  |                       |                    |              |                         |                      |                                      |                                |           |     |     |     |     |     |
| RBO 200      |                                                           |                  |                       |                    |              |                         |                      |                                      |                                |           |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION                                               | ALLOCATION<br>BASIS | LARGE<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>GENERAL SERV<br>BACKBONE | LARGE<br>GENERAL SERV<br>TRANS 115KV+ | LARGE<br>MUNICIPAL<br>PRIMARY SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>PRIMARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |
|--------------------|-----------------------------------------------------------|---------------------|--------------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------|--------------------------------------|------------------------|-------------------------------------|
| (a)                | (b)                                                       | (c)                 | (d)                                  | (e)                               | (f)                                   | (g)                                   | (h)                                     | (i)                                     | (j)                                | (k)                                  | (l)                    | (m)                                 |
| RBO 151            | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED      |                     |                                      |                                   |                                       |                                       |                                         |                                         |                                    |                                      |                        |                                     |
| RBO 152            | GENERAL                                                   |                     |                                      |                                   |                                       |                                       |                                         |                                         |                                    |                                      |                        |                                     |
| RBO 153            | 389001-General Land Owned in Fe                           | SALWAGXAG           | (27)                                 | (130)                             | (130)                                 | (2)                                   | (8)                                     | (11)                                    | (0)                                | (4,655)                              | (259)                  | 0                                   |
| RBO 154            | 390000-Genl Structures & Improv                           | SALWAGXAG           | (11,829)                             | (57,024)                          | (57,024)                              | (680)                                 | (3,476)                                 | (97)                                    | (0)                                | (113,726)                            | (0)                    | 0                                   |
| RBO 155            | 390007-Genl Str & Imp Lease Bld                           | SALWAGXAG           | (357)                                | (1,719)                           | (1,719)                               | (21)                                  | (105)                                   | (3)                                     | (0)                                | (3,429)                              | (0)                    | 0                                   |
| RBO 156            | 391000-General Office Furn & E                            | SALWAGXAG           | (228)                                | (1,099)                           | (1,099)                               | (13)                                  | (67)                                    | (2)                                     | (0)                                | (2,191)                              | (0)                    | 0                                   |
| RBO 157            | 391004-General Info Sys Computer                          | SALWAGXAG           | (133)                                | (644)                             | (644)                                 | (8)                                   | (39)                                    | (1)                                     | (0)                                | (1,283)                              | (0)                    | 0                                   |
| RBO 158            | 391005-Genl OffEq-Comp 3 Yr Life                          | SALWAGXAG           | (0)                                  | (0)                               | (0)                                   | (0)                                   | (0)                                     | (0)                                     | (0)                                | (0)                                  | (0)                    | 0                                   |
| RBO 159            | 392010-General Transp Eq Grp                              | SALWAGXAG           | (0)                                  | (0)                               | (0)                                   | (0)                                   | (0)                                     | (0)                                     | (0)                                | (0)                                  | (0)                    | 0                                   |
| RBO 160            | 393000-General Stores Equipmen                            | SALWAGXAG           | (23)                                 | (110)                             | (110)                                 | (1)                                   | (7)                                     | (0)                                     | (0)                                | (219)                                | (0)                    | 0                                   |
| RBO 161            | 394000-General Tools & Shop Equi                          | SALWAGXAG           | (2,709)                              | (13,058)                          | (13,058)                              | (156)                                 | (796)                                   | (22)                                    | (0)                                | (26,041)                             | (0)                    | 0                                   |
| RBO 162            | 395000-General Laboratory Equi                            | SALWAGXAG           | (579)                                | (2,790)                           | (2,790)                               | (33)                                  | (170)                                   | (5)                                     | (0)                                | (5,565)                              | (0)                    | 0                                   |
| RBO 163            | 396000-General Power Operated E                           | SALWAGXAG           | 0                                    | 0                                 | 0                                     | 0                                     | 0                                       | 0                                       | 0                                  | 0                                    | 0                      | 0                                   |
| RBO 164            | 397000-General Communication E                            | SALWAGXAG           | (3,382)                              | (16,304)                          | (16,304)                              | (195)                                 | (994)                                   | (28)                                    | (0)                                | (32,516)                             | (0)                    | 0                                   |
| RBO 165            | 397010-General Comm Eq Two Wa                             | SALWAGXAG           | (2,579)                              | (12,431)                          | (12,431)                              | (148)                                 | (758)                                   | (21)                                    | (0)                                | (24,792)                             | (0)                    | 0                                   |
| RBO 166            | 397020-General Comm Eq AE                                 | SALWAGXAG           | (3)                                  | (16)                              | (16)                                  | (0)                                   | (1)                                     | (0)                                     | (0)                                | (31)                                 | (0)                    | 0                                   |
| RBO 167            | 397030-General Comm Eq EM                                 | SALWAGXAG           | (937)                                | (4,515)                           | (4,515)                               | (54)                                  | (275)                                   | (8)                                     | (0)                                | (9,004)                              | (0)                    | 0                                   |
| RBO 168            | 398000-General Miscellaneous E                            | SALWAGXAG           | (145)                                | (701)                             | (701)                                 | (8)                                   | (43)                                    | (1)                                     | (0)                                | (1,399)                              | (0)                    | 0                                   |
| RBO 169            | TOTAL GENERAL                                             |                     | (22,931)                             | (110,541)                         | (110,541)                             | (1,319)                               | (6,738)                                 | (188)                                   | (0)                                | (220,456)                            | (0)                    | 0                                   |
| RBO 170            |                                                           |                     |                                      |                                   |                                       |                                       |                                         |                                         |                                    |                                      |                        |                                     |
| RBO 171            | SchM-102 - Fuel Tax Credit - Inc Addback                  | SALWAGXAG           | (42)                                 | (202)                             | (202)                                 | (2)                                   | (12)                                    | (0)                                     | (0)                                | (402)                                | (0)                    | 0                                   |
| RBO 172            | SchM-103 - Environmental Remediation                      | PRODPLT             | (24,967)                             | (121,495)                         | (121,495)                             | (1,007)                               | (5,144)                                 | (102)                                   | (0)                                | (112,570)                            | (0)                    | 0                                   |
| RBO 173            | SchM-108 - Accrued Vacation Paid                          | SALWAGES            | 0                                    | 0                                 | 0                                     | 0                                     | 0                                       | 0                                       | 0                                  | 0                                    | 0                      | 0                                   |
| RBO 174            | SchM-109 - Employee Incentive                             | SALWAGES            | (16,217)                             | (78,178)                          | (78,178)                              | (933)                                 | (4,765)                                 | (133)                                   | (0)                                | (155,912)                            | (0)                    | 0                                   |
| RBO 175            | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SALWAGES            | (85,516)                             | (412,247)                         | (412,247)                             | (4,918)                               | (25,127)                                | (700)                                   | (0)                                | (822,157)                            | (0)                    | 0                                   |
| RBO 176            | SchM-112 - Post Employment Benefits FAS 112               | SALWAGES            | (2,837)                              | (13,678)                          | (13,678)                              | (163)                                 | (834)                                   | (23)                                    | (0)                                | (27,279)                             | (0)                    | 0                                   |
| RBO 177            | SchM-116 - Bad Debt                                       | OX_904              | 0                                    | 0                                 | 0                                     | 0                                     | 0                                       | 0                                       | 0                                  | 0                                    | 0                      | 0                                   |
| RBO 178            | SchM-118 - Inventory Reserve                              | TOTPLT              | (2,096)                              | (9,911)                           | (9,911)                               | (115)                                 | (601)                                   | (15)                                    | (0)                                | (16,236)                             | (0)                    | 0                                   |
| RBO 179            | SchM-127 - Litigation Reserve                             | RATEBASE            | (3,218)                              | (15,145)                          | (15,145)                              | (164)                                 | (863)                                   | (21)                                    | (0)                                | (22,077)                             | (0)                    | 0                                   |
| RBO 180            | SchM-119 - Electric Vehicle Credit                        | SALWAGXAG           | (163)                                | (783)                             | (783)                                 | (9)                                   | (48)                                    | (1)                                     | (0)                                | (1,563)                              | (0)                    | 0                                   |
| RBO 181            | SchM-134 - Non-Qualified Pension Plans - 190              | SALWAGES            | 0                                    | 0                                 | 0                                     | 0                                     | 0                                       | 0                                       | 0                                  | 0                                    | 0                      | 0                                   |
| RBO 182            | SchM-136 - Performance Share Plan                         | SALWAGES            | 0                                    | 0                                 | 0                                     | 0                                     | 0                                       | 0                                       | 0                                  | 0                                    | 0                      | 0                                   |
| RBO 183            | SchM-137 - R&E Credit                                     | TOTPLT              | (254,972)                            | (1,205,678)                       | (1,205,678)                           | (13,932)                              | (73,105)                                | (1,764)                                 | (0)                                | (1,975,093)                          | (0)                    | 0                                   |
| RBO 184            | SchM-174 - New Hire Retention Credit                      | SALWAGES            | (265)                                | (1,276)                           | (1,276)                               | (15)                                  | (78)                                    | (2)                                     | (0)                                | (2,545)                              | (0)                    | 0                                   |
| RBO 185            | SchM-192 - Texas Margin Tax                               | NETPLT              | 1,756                                | 8,254                             | 8,254                                 | 92                                    | 486                                     | 12                                      | (0)                                | 12,666                               | (0)                    | 0                                   |
| RBO 186            | SchM-226 - Performance Recognition Award                  | SALWAGES            | (415)                                | (2,000)                           | (2,000)                               | (24)                                  | (122)                                   | (3)                                     | (0)                                | (3,988)                              | (0)                    | 0                                   |
| RBO 187            | SchM-299 - Operating Lease                                | NETPLT              | (2,827,379)                          | (13,286,200)                      | (13,286,200)                          | (148,770)                             | (782,552)                               | (18,860)                                | (0)                                | (20,388,139)                         | (0)                    | 0                                   |
| RBO 188            | SchM-301 - Cares Act Payroll Deferral                     | SALWAGES            | (16,446)                             | (79,283)                          | (79,283)                              | (946)                                 | (4,832)                                 | (135)                                   | (0)                                | (158,117)                            | (0)                    | 0                                   |
| RBO 189            | SchM-PTC - Deferred PTCs - Hale                           | ENERGY1             | (1,947,485)                          | (9,352,061)                       | (9,352,061)                           | (58,876)                              | (321,081)                               | (5,182)                                 | (0)                                | (5,178,228)                          | (0)                    | 0                                   |
| RBO 190            | SchM_NOL - NOL Excess ADIT                                | TOTPLT              | (596,993)                            | (2,822,984)                       | (2,822,984)                           | (32,622)                              | (171,169)                               | (4,130)                                 | (0)                                | (4,624,499)                          | (0)                    | 0                                   |
| RBO 191            | Total Non-Plant ADIT                                      |                     | (5,777,255)                          | (27,392,867)                      | (27,392,867)                          | (262,403)                             | (1,389,847)                             | (31,059)                                | (0)                                | (33,476,139)                         | (0)                    | 0                                   |
| RBO 192            |                                                           |                     |                                      |                                   |                                       |                                       |                                         |                                         |                                    |                                      |                        |                                     |
| RBO 193            | Total Account 190                                         |                     | (7,205,308)                          | (34,003,928)                      | (34,003,928)                          | (371,258)                             | (1,989,178)                             | (46,172)                                | (0)                                | (51,102,184)                         | (0)                    | 0                                   |
| RBO 194            |                                                           |                     |                                      |                                   |                                       |                                       |                                         |                                         |                                    |                                      |                        |                                     |
| RBO 195            | Account 281                                               |                     |                                      |                                   |                                       |                                       |                                         |                                         |                                    |                                      |                        |                                     |
| RBO 196            | 311000E-Steam Prod Str & Improv                           | PRODPLT             | 38,204                               | 185,914                           | 185,914                               | 1,540                                 | 7,871                                   | 155                                     | (0)                                | 172,255                              | (0)                    | 0                                   |
| RBO 197            | Total Account 281                                         |                     | 38,204                               | 185,914                           | 185,914                               | 1,540                                 | 7,871                                   | 155                                     | (0)                                | 172,255                              | (0)                    | 0                                   |
| RBO 198            |                                                           |                     |                                      |                                   |                                       |                                       |                                         |                                         |                                    |                                      |                        |                                     |
| RBO 199            |                                                           |                     |                                      |                                   |                                       |                                       |                                         |                                         |                                    |                                      |                        |                                     |
| RBO 200            |                                                           |                     |                                      |                                   |                                       |                                       |                                         |                                         |                                    |                                      |                        |                                     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| RBO        | 201         | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 202         | Account 282                                          |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 203         | INTANGIBLE                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 204         | 303003-Intg Misc Computr Softwar                     | SALWAGXAG                  | 9,529                 | 3,707                                  | 422                                | 1,645                                  | 32                                               |
| RBO        | 205         | 303004-Intg Misc Computr Softwar                     | SALWAGXAG                  | 554,288               | 215,618                                | 24,559                             | 95,685                                 | 1,870                                            |
| RBO        | 206         | 303005-Intg Misc Computr Soft 15y                    | SALWAGXAG                  | 171,121               | 66,566                                 | 7,582                              | 29,540                                 | 577                                              |
| RBO        | 207         | 303010-Intg Misc Computr Softwar                     | SALWAGXAG                  | 20,532                | 7,987                                  | 910                                | 3,544                                  | 69                                               |
| RBO        | 208         | 303014-Intg CRS Computr Softwar                      | CUST                       | 2,519                 | 2,012                                  | 312                                | 116                                    | 28                                               |
| RBO        | 209         | TOTAL INTANGIBLE                                     |                            | 757,989               | 295,890                                | 33,784                             | 130,531                                | 2,576                                            |
| RBO        | 210         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 211         | PRODUCTION                                           |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 212         | Steam Production                                     |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 213         | 310001-Steam Prod Land Own in Fe                     | DPROD                      | 7,302                 | 2,402                                  | 197                                | 1,418                                  | 13                                               |
| RBO        | 214         | 310002-Steam Prod Land Rights                        | DPROD                      | 158,648               | 52,182                                 | 4,288                              | 30,808                                 | 272                                              |
| RBO        | 215         | 310003-Steam Prod Water Rights                       | DPROD                      | (228,661)             | (75,211)                               | (6,181)                            | (44,404)                               | (392)                                            |
| RBO        | 216         | 310004-Steam Prod Land Rights-NM                     | DPROD                      | 10,558                | 3,473                                  | 285                                | 2,050                                  | 18                                               |
| RBO        | 217         | 311000E-Steam Prod Str & Improv                      | DPROD                      | 13,977,777            | 4,597,576                              | 377,828                            | 2,714,366                              | 23,961                                           |
| RBO        | 218         | 312000E-Steam Prod Boiler Plant E                    | DPROD                      | 72,153,397            | 23,732,727                             | 1,950,353                          | 14,011,582                             | 123,688                                          |
| RBO        | 219         | 314000-Steam Prod Turbogen Unit                      | DPROD                      | 31,620,562            | 10,400,649                             | 854,724                            | 6,140,447                              | 54,205                                           |
| RBO        | 220         | 315000E-Steam Prod Acc Elec Eq                       | DPROD                      | 3,555,310             | 1,169,414                              | 96,102                             | 690,411                                | 6,095                                            |
| RBO        | 221         | 316000E-Steam Prod Misc Pwr Plt E                    | DPROD                      | 1,421,863             | 467,680                                | 38,434                             | 276,114                                | 2,437                                            |
| RBO        | 222         | Total Steam Production                               |                            | 122,676,754           | 40,350,892                             | 3,316,033                          | 23,822,792                             | 210,297                                          |
| RBO        | 223         | Other Production Equipment:                          |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 224         | 340001-Other Prod Land Own in Fee                    | DPROD                      | 724                   | 238                                    | 20                                 | 141                                    | 1                                                |
| RBO        | 225         | 340002-Other Prod Land Rights                        | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 226         | 340145-Other Prod Wind Land Own                      | ENERGY1                    | 166                   | 33                                     | 4                                  | 27                                     | 0                                                |
| RBO        | 227         | 341000E-Other Prod Str & Impr                        | DPROD                      | 1,395,013             | 458,848                                | 37,708                             | 270,900                                | 2,391                                            |
| RBO        | 228         | 341045-Other Prod Str & Impr-Wind                    | ENERGY1                    | 2,852,302             | 573,044                                | 62,679                             | 465,260                                | 4,438                                            |
| RBO        | 229         | 342000E-Other Prod Fuel Hldr                         | DPROD                      | 313,697               | 103,181                                | 8,479                              | 60,917                                 | 538                                              |
| RBO        | 230         | 343000-Other Prod Prime Mover                        | DPROD                      | 4,716,016             | 1,551,194                              | 127,477                            | 915,811                                | 8,084                                            |
| RBO        | 231         | 344000E-Other Prod Generator                         | DPROD                      | 23,845,970            | 7,843,427                              | 644,572                            | 4,630,686                              | 40,878                                           |
| RBO        | 232         | 344045-Other Prod Generator-Wind                     | ENERGY1                    | 46,211,009            | 9,284,066                              | 1,015,484                          | 7,537,822                              | 71,901                                           |
| RBO        | 233         | 345000E-Other Prod Access Elect Equip                | DPROD                      | 3,958,230             | 1,301,943                              | 106,994                            | 768,655                                | 6,785                                            |
| RBO        | 234         | 345045-Other Prod Acc El Eq-Wind                     | ENERGY1                    | 1,227,863             | 246,685                                | 26,982                             | 200,286                                | 1,910                                            |
| RBO        | 235         | 346045-Other Prod Misc P Eq-Wind                     | ENERGY1                    | 1,004                 | 202                                    | 22                                 | 164                                    | 2                                                |
| RBO        | 236         | 346000E-Other Prod Misc Pwr P                        | DPROD                      | 604,475               | 198,824                                | 16,339                             | 117,384                                | 1,036                                            |
| RBO        | 237         | Texas Gross Margin Tax in Provision                  | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 238         | Total Other Production Equipment                     |                            | 85,126,467            | 21,561,685                             | 2,046,760                          | 14,968,052                             | 137,965                                          |
| RBO        | 239         | TOTAL PRODUCTION                                     |                            | 207,803,221           | 61,912,577                             | 5,362,793                          | 38,790,844                             | 348,262                                          |
| RBO        | 240         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 241         | TRANSMISSION                                         |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 242         | 105000-Filed for Future Us                           | DTRAN                      | 23                    | 8                                      | 1                                  | 4                                      | 0                                                |
| RBO        | 243         | 350001-Trans Land Owned in Fee                       | DTRAN                      | (8,881)               | (2,967)                                | (240)                              | (1,726)                                | (15)                                             |
| RBO        | 244         | 350002E-Transmission Land Right                      | DTRAN                      | 6,280,991             | 2,098,794                              | 169,914                            | 1,220,496                              | 10,712                                           |
| RBO        | 245         | 350002ERT-Transmission Land Right Radial TX          | DTRANRADNET                | 459,454               | 180,753                                | 20,859                             | 142,315                                | 1,049                                            |
| RBO        | 246         | 350011-Trans Fee Land - Prod                         | DPRODIT                    | 1                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 247         | 352000-Transmission Str & Improv                     | DTRAN                      | 11,267,720            | 3,765,111                              | 304,815                            | 2,189,496                              | 19,217                                           |
| RBO        | 248         | 352010-Trans Str & Impr-Prod                         | DPRODIT                    | 66,079                | 21,735                                 | 1,786                              | 12,832                                 | 113                                              |
| RBO        | 249         | 352045-Trans Str & Impr-Wind                         | ENERGY1                    | 27,001                | 5,425                                  | 593                                | 4,404                                  | 42                                               |
| RBO        | 250         | 353000E-Transmission Station                         | DTRAN                      | 109,806,160           | 36,691,754                             | 2,970,481                          | 21,337,071                             | 187,272                                          |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                          | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|------------------------------------------------------|------------------|-----------------------|--------------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
|              |                                                      | (b)              | (h)                   | (i)                | (j)                     | (k)                       | (l)                                  | (m)                            |     |     |     |     |     |     |
| RBO 201      | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 202      | Account 282                                          |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 203      | INTANGIBLE                                           |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 204      | 303003-Intg Misc Computr Softwar                     | SALWAGXAG        | 135                   | 155                | 979                     | 2,244                     | 104                                  | 105                            |     |     |     |     |     |     |
| RBO 205      | 303004-Intg Misc Computr Softwar                     | SALWAGXAG        | 7,880                 | 9,009              | 56,954                  | 130,543                   | 6,036                                | 6,133                          |     |     |     |     |     |     |
| RBO 206      | 303005-Intg Misc Computr Soft 15y                    | SALWAGXAG        | 2,433                 | 2,781              | 17,583                  | 40,302                    | 1,864                                | 1,893                          |     |     |     |     |     |     |
| RBO 207      | 303010-Intg Misc Computr Softwar                     | SALWAGXAG        | 292                   | 334                | 2,110                   | 4,836                     | 224                                  | 227                            |     |     |     |     |     |     |
| RBO 208      | 303014-Intg CRS Computr Softwar                      | CUST             | 9                     | 7                  | 35                      | 1                         | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 209      | TOTAL INTANGIBLE                                     |                  | 10,748                | 12,287             | 77,660                  | 177,925                   | 8,227                                | 8,359                          |     |     |     |     |     |     |
| RBO 210      | PRODUCTION                                           |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 211      | Steam Production                                     |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 212      | 310001-1-Steam Prod Land Own in Fe                   | DPROD            | 113                   | 117                | 770                     | 2,253                     | 10                                   | 9                              |     |     |     |     |     |     |
| RBO 213      | 310002-1-Steam Prod Land Rights                      | DPROD            | 2,448                 | 2,550              | 16,732                  | 48,955                    | 214                                  | 197                            |     |     |     |     |     |     |
| RBO 214      | 310002-1-Steam Prod Land Rights                      | DPROD            | (3,529)               | (3,676)            | (24,116)                | (70,560)                  | (308)                                | (283)                          |     |     |     |     |     |     |
| RBO 215      | 310003-1-Steam Prod Water Rights                     | DPROD            | 163                   | 170                | 1,113                   | 3,258                     | 14                                   | 13                             |     |     |     |     |     |     |
| RBO 216      | 310004-1-Steam Prod Land Rights-NM                   | DPROD            | 215,716               | 224,696            | 1,474,207               | 4,313,264                 | 18,834                               | 17,328                         |     |     |     |     |     |     |
| RBO 217      | 311000E-1-Steam Prod Str & Improv                    | DPROD            | 1,113,526             | 1,159,883          | 7,609,868               | 22,265,102                | 97,222                               | 89,446                         |     |     |     |     |     |     |
| RBO 218      | 312000E-1-Steam Prod Boiler Plant E                  | DPROD            | 487,993               | 508,308            | 3,334,954               | 9,757,476                 | 42,607                               | 39,199                         |     |     |     |     |     |     |
| RBO 219      | 314000-1-Steam Prod Turbogren Unit                   | DPROD            | 54,868                | 57,152             | 374,971                 | 1,097,098                 | 4,791                                | 4,407                          |     |     |     |     |     |     |
| RBO 220      | 315000E-1-Steam Prod Ace Elec Eq                     | DPROD            | 21,943                | 22,857             | 149,961                 | 438,759                   | 1,916                                | 1,763                          |     |     |     |     |     |     |
| RBO 221      | 316000E-1-Steam Prod Misc Pwr Plt E                  | DPROD            | 1,893,241             | 1,972,059          | 12,938,460              | 37,855,604                | 165,299                              | 152,078                        |     |     |     |     |     |     |
| RBO 222      | Total Steam Production                               |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 223      | Other Production Equipment:                          |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 224      | 340001-Other Prod Land Own in Fee                    | DPROD            | 11                    | 12                 | 76                      | 224                       | 1                                    | 1                              |     |     |     |     |     |     |
| RBO 225      | 340002-Other Prod Land Rights                        | DPROD            | 0                     | 0                  | 0                       | 0                         | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 226      | 340145-Other Prod Wind Land Own                      | ENERGY1          | 2                     | 2                  | 24                      | 73                        | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 227      | 341000E-Other Prod Str & Impr                        | DPROD            | 21,529                | 22,425             | 147,129                 | 430,473                   | 1,880                                | 1,729                          |     |     |     |     |     |     |
| RBO 228      | 341045-Other Prod Str & Impr-Wind                    | ENERGY1          | 42,048                | 33,679             | 409,986                 | 1,250,455                 | 5,580                                | 5,133                          |     |     |     |     |     |     |
| RBO 229      | 342000E-Other Prod Fuel Hldr                         | DPROD            | 4,841                 | 5,043              | 33,085                  | 96,801                    | 423                                  | 389                            |     |     |     |     |     |     |
| RBO 230      | 343000-Other Prod Prime Mover                        | DPROD            | 72,781                | 75,811             | 497,388                 | 1,455,269                 | 6,355                                | 5,846                          |     |     |     |     |     |     |
| RBO 231      | 344000E-Other Prod Generator                         | DPROD            | 368,009               | 383,330            | 2,514,984               | 7,358,392                 | 32,131                               | 29,561                         |     |     |     |     |     |     |
| RBO 232      | 344045-Other Prod Generator-Wind                     | ENERGY1          | 681,226               | 545,641            | 6,642,301               | 20,259,002                | 90,398                               | 83,168                         |     |     |     |     |     |     |
| RBO 233      | 345000E-Other Prod Access Elect Equip                | DPROD            | 61,086                | 63,630             | 417,466                 | 1,221,431                 | 5,333                                | 4,907                          |     |     |     |     |     |     |
| RBO 234      | 345045-Other Prod Ace El Eq-Wind                     | ENERGY1          | 18,101                | 14,498             | 176,491                 | 538,298                   | 2,402                                | 2,210                          |     |     |     |     |     |     |
| RBO 235      | 346045-Other Prod Misc P Eq-Wind                     | ENERGY1          | 15                    | 12                 | 144                     | 440                       | 2                                    | 2                              |     |     |     |     |     |     |
| RBO 236      | 346000E-Other Prod Misc Pwr P                        | DPROD            | 9,329                 | 9,717              | 63,753                  | 186,529                   | 814                                  | 749                            |     |     |     |     |     |     |
| RBO 237      | Texas Gross Margin Tax in Provision                  | DPROD            | 0                     | 0                  | 0                       | 0                         | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 238      | Total Other Production Equipment                     |                  | 1,278,979             | 1,153,799          | 10,902,828              | 32,797,385                | 145,319                              | 133,696                        |     |     |     |     |     |     |
| RBO 239      | TOTAL PRODUCTION                                     |                  | 3,172,220             | 3,125,857          | 23,841,288              | 70,652,989                | 310,617                              | 285,774                        |     |     |     |     |     |     |
| RBO 240      | TRANSMISSION                                         |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 241      | 105000-Held for Future Us                            | DTRAN            | 0                     | 0                  | 2                       | 7                         | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 242      | 350001-1-Trans Land Owned in Fee                     | DTRAN            | (136)                 | (143)              | (909)                   | (2,722)                   | (12)                                 | (11)                           |     |     |     |     |     |     |
| RBO 243      | 350002E-Transmission Land Right                      | DTRAN            | 96,308                | 101,207            | 642,593                 | 1,924,877                 | 8,380                                | 7,710                          |     |     |     |     |     |     |
| RBO 244      | 350002E-Transmission Land Right Radial TX            | DTRANRADNET      | 7,184                 | 7,821              | 78,996                  | 19,879                    | 349                                  | 248                            |     |     |     |     |     |     |
| RBO 245      | 350002E-Transmission Land Right Radial TX            | DTRANRADNET      | 0                     | 0                  | 0                       | 0                         | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 246      | 350001-1-Trans Fee Land - Prod                       | DPRODIT          | 172,771               | 181,559            | 1,152,773               | 3,453,113                 | 15,034                               | 13,831                         |     |     |     |     |     |     |
| RBO 247      | 352000-Transmission Str & Improv                     | DTRAN            | 1,020                 | 1,062              | 6,969                   | 20,391                    | 89                                   | 82                             |     |     |     |     |     |     |
| RBO 248      | 352010-Trans Str & Impr-Prod                         | DPRODIT          | 398                   | 319                | 11,837                  | 33,651,269                | 53                                   | 49                             |     |     |     |     |     |     |
| RBO 249      | 352045-Trans Str & Impr-Wind                         | ENERGY1          | 1,683,692             | 1,769,324          | 11,233,999              | 33,651,269                | 146,508                              | 134,790                        |     |     |     |     |     |     |
| RBO 250      | 353000E-Transmission Station                         | DTRAN            |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                          | (a)        | (b)         | (c)        | (d)     | (e)       | (f)    | (g)       | (h)        | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|------------|-------------|------------------------------------------------------|------------|-------------|------------|---------|-----------|--------|-----------|------------|-----|-----|-----|-----|-----|-----|-----|-----|
|            |             |                                                      |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 201         | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 202         | Account 282                                          |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 203         | INTANGIBLE                                           |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 204         | 303003-Intg Misc Computr Softwar                     | 386        | SALWAGXAG   | 1,859      | 22      | 113       | 3      | 152       | 3,707      | 0   |     |     |     |     |     |     |     |
| RBO        | 205         | 303004-Intg Misc Computr Softwar                     | 22,427     | SALWAGXAG   | 108,116    | 183     | 6,590     | 183    | 8,826     | 215,618    | 0   |     |     |     |     |     |     |     |
| RBO        | 206         | 303005-Intg Misc Computr Soft 15y                    | 6,924      | SALWAGXAG   | 33,378     | 398     | 2,034     | 57     | 2,725     | 66,566     | 0   |     |     |     |     |     |     |     |
| RBO        | 207         | 303010-Intg Misc Computr Softwar                     | 831        | SALWAGXAG   | 4,005      | 48      | 244       | 7      | 327       | 7,987      | 0   |     |     |     |     |     |     |     |
| RBO        | 208         | 303014-Intg CRS Computr Softwar                      | 0          | CUST        | 1          | 0       | 9         | 0      | 7         | 2,012      | 0   |     |     |     |     |     |     |     |
| RBO        | 209         | TOTAL INTANGIBLE                                     | 30,568     |             | 147,357    | 1,758   | 8,990     | 250    | 12,037    | 295,890    | 0   |     |     |     |     |     |     |     |
| RBO        | 210         |                                                      |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 211         | PRODUCTION                                           |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 212         | Steam Production                                     |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 213         | 310001-Steam Prod Land Own in Fe                     | 380        | DPROD       | 1,873      | 19      | 94        | 2      | 115       | 2,402      | 0   |     |     |     |     |     |     |     |
| RBO        | 214         | 310002-Steam Prod Land Rights                        | 8,257      | DPROD       | 40,699     | 414     | 2,034     | 45     | 2,505     | 52,182     | 0   |     |     |     |     |     |     |     |
| RBO        | 215         | 310003-Steam Prod Water Rights                       | (11,901)   | DPROD       | (58,660)   | (597)   | (2,931)   | (65)   | (3,611)   | (75,211)   | 0   |     |     |     |     |     |     |     |
| RBO        | 216         | 310004-Steam Prod Land Rights-NM                     | 549        | DPROD       | 2,708      | 28      | 135       | 3      | 167       | 3,473      | 0   |     |     |     |     |     |     |     |
| RBO        | 217         | 311000E-Steam Prod Str & Improv                      | 727,473    | DPROD       | 3,585,791  | 36,519  | 179,197   | 3,962  | 220,734   | 4,597,576  | 0   |     |     |     |     |     |     |     |
| RBO        | 218         | 312000E-Steam Prod Boiler Plant E                    | 3,755,220  | DPROD       | 18,509,882 | 188,512 | 925,014   | 20,454 | 1,139,429 | 23,732,727 | 0   |     |     |     |     |     |     |     |
| RBO        | 219         | 314000E-Steam Prod Turbogren Unit                    | 1,645,691  | DPROD       | 8,111,785  | 82,614  | 405,379   | 8,964  | 499,344   | 10,400,649 | 0   |     |     |     |     |     |     |     |
| RBO        | 220         | 315000E-Steam Prod Acc Elec Eq                       | 185,036    | DPROD       | 912,062    | 9,289   | 45,579    | 1,008  | 56,145    | 1,169,414  | 0   |     |     |     |     |     |     |     |
| RBO        | 221         | 316000E-Steam Prod Misc Pwr Plt E                    | 74,001     | DPROD       | 364,758    | 3,715   | 18,228    | 403    | 22,454    | 467,680    | 0   |     |     |     |     |     |     |     |
| RBO        | 222         | Total Steam Production                               | 6,384,706  |             | 31,470,898 | 320,512 | 1,572,729 | 34,776 | 1,937,282 | 40,350,892 | 0   |     |     |     |     |     |     |     |
| RBO        | 223         | Other Production Equipment:                          |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 224         | 340001-Other Prod Land Own in Fee                    | 38         | DPROD       | 186        | 2       | 9         | 0      | 11        | 238        | 0   |     |     |     |     |     |     |     |
| RBO        | 225         | 340002-Other Prod Land Rights                        |            | DPROD       | 0          | 0       | 0         | 0      | 0         | 0          | 0   |     |     |     |     |     |     |     |
| RBO        | 226         | 340145-Other Prod Wind Land Own                      | 13         | ENERGY1     | 60         | 0       | 2         | 0      | 2         | 33         | 0   |     |     |     |     |     |     |     |
| RBO        | 227         | 341000E-Other Prod Str & Impr                        | 72,603     | DPROD       | 357,870    | 3,645   | 17,884    | 395    | 22,030    | 458,848    | 0   |     |     |     |     |     |     |     |
| RBO        | 228         | 341045-Other Prod Str & Impr-Wind                    | 215,517    | ENERGY1     | 1,034,938  | 6,515   | 35,532    | 573    | 33,105    | 573,044    | 0   |     |     |     |     |     |     |     |
| RBO        | 229         | 342000E-Other Prod Fuel Hldr                         | 16,326     | DPROD       | 80,474     | 820     | 4,022     | 89     | 4,954     | 103,181    | 0   |     |     |     |     |     |     |     |
| RBO        | 230         | 343000E-Other Prod Prime Mover                       | 245,445    | DPROD       | 1,209,824  | 12,321  | 60,460    | 1,337  | 74,474    | 1,551,194  | 0   |     |     |     |     |     |     |     |
| RBO        | 231         | 344000E-Other Prod Generator                         | 1,241,062  | DPROD       | 6,117,329  | 62,301  | 305,708   | 6,760  | 376,570   | 7,843,427  | 0   |     |     |     |     |     |     |     |
| RBO        | 232         | 344045-Other Prod Generator-Wind                     | 3,491,654  | ENERGY1     | 16,767,348 | 105,559 | 575,667   | 9,291  | 536,350   | 9,284,066  | 0   |     |     |     |     |     |     |     |
| RBO        | 233         | 345000E-Other Prod Access Elect Equip                | 206,006    | DPROD       | 1,015,425  | 10,341  | 50,745    | 1,122  | 62,507    | 1,301,943  | 0   |     |     |     |     |     |     |     |
| RBO        | 234         | 345045-Other Prod Acc El Eq-Wind                     | 92,776     | ENERGY1     | 445,522    | 2,805   | 15,296    | 247    | 14,251    | 246,685    | 0   |     |     |     |     |     |     |     |
| RBO        | 235         | 346045-Other Prod Misc P Eq-Wind                     | 76         | ENERGY1     | 364        | 2       | 13        | 0      | 12        | 202        | 0   |     |     |     |     |     |     |     |
| RBO        | 236         | 346000E-Other Prod Misc Pwr P                        | 31,460     | DPROD       | 155,069    | 1,579   | 7,749     | 171    | 9,546     | 198,824    | 0   |     |     |     |     |     |     |     |
| RBO        | 237         | Texas Gross Margin Tax in Provision                  | 0          | DPROD       | 0          | 0       | 0         | 0      | 0         | 0          | 0   |     |     |     |     |     |     |     |
| RBO        | 238         | Total Other Production Equipment                     | 5,612,976  |             | 27,184,409 | 205,892 | 1,073,087 | 19,986 | 1,133,812 | 21,561,685 | 0   |     |     |     |     |     |     |     |
| RBO        | 239         | Total PRODUCTION                                     | 11,997,682 |             | 58,655,307 | 526,403 | 2,645,817 | 54,763 | 3,071,095 | 61,912,577 | 0   |     |     |     |     |     |     |     |
| RBO        | 240         |                                                      |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 241         | TRANSMISSION                                         |            |             |            |         |           |        |           |            |     |     |     |     |     |     |     |     |
| RBO        | 242         | 105000E-Held for Future Us                           | 1          | DTRAN       | 6          | 0       | 0         | 0      | 0         | 8          | 0   |     |     |     |     |     |     |     |
| RBO        | 243         | 350001-Trans Land Owned in Fee                       | (492)      | DTRAN       | (2,229)    | (23)    | (113)     | 0      | (141)     | (2,967)    | 0   |     |     |     |     |     |     |     |
| RBO        | 244         | 350002E-Transmission Land Right                      | 348,234    | DTRAN       | 1,576,643  | 16,404  | 79,904    | 1,791  | 99,416    | 2,098,794  | 0   |     |     |     |     |     |     |     |
| RBO        | 245         | 350002ERT-Transmission Land Right Radial TX          | 8,356      | DTRANRADNET | 11,523     | 735     | 6,449     | 898    | 6,923     | 180,753    | 0   |     |     |     |     |     |     |     |
| RBO        | 246         | 350011-Trans Fee Land - Prod                         | 0          | DPRODIT     | 0          | 0       | 0         | 0      | 0         | 0          | 0   |     |     |     |     |     |     |     |
| RBO        | 247         | 352000E-Transmission Str & Improv                    | 624,710    | DTRAN       | 2,828,403  | 29,428  | 143,344   | 3,213  | 178,346   | 3,765,111  | 0   |     |     |     |     |     |     |     |
| RBO        | 248         | 352010-Trans Str & Impr-Wind                         | 3,439      | DPRODIT     | 16,952     | 173     | 847       | 19     | 1,044     | 21,735     | 0   |     |     |     |     |     |     |     |
| RBO        | 249         | 352045-Trans Str & Impr-Wind                         | 2,040      | ENERGY1     | 9,797      | 62      | 336       | 5      | 313       | 5,425      | 0   |     |     |     |     |     |     |     |
| RBO        | 250         | 353000E-Transmission Station                         | 6,087,926  | DTRAN       | 27,563,343 | 286,781 | 1,396,911 | 31,308 | 1,738,017 | 36,691,754 | 0   |     |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                          | ALLOCATION<br>BASIS | TOTAL<br>TEXAS | TOTAL<br>RESIDENTIAL<br>SERVICE | SMALL<br>GENERAL<br>SERVICE | SECONDARY<br>GENERAL<br>SERVICE | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE |
|------------|-------------|------------------------------------------------------|---------------------|----------------|---------------------------------|-----------------------------|---------------------------------|-------------------------------------------|
|            |             | (a)                                                  | (b)                 | (c)            | (d)                             | (e)                         | (f)                             | (g)                                       |
| RBO        | 251         | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                     |                |                                 |                             |                                 |                                           |
| RBO        | 252         | 353010-Trans Station Equip Pro                       | DPRODTI             | 2,538,851      | 835,080                         | 68,627                      | 493,024                         | 4,352                                     |
| RBO        | 253         | 353045-Trans Station Equip-Wind                      | ENERGY1             | 380,903        | 76,526                          | 8,370                       | 62,132                          | 593                                       |
| RBO        | 254         | 354000E-Trans Towers & Fixture                       | DTRAN               | 679,475        | 227,047                         | 18,381                      | 132,033                         | 1,159                                     |
| RBO        | 255         | 354000EERT-Trans Towers & Fixture Radial TX          | DTRANRADNET         | 49,704         | 19,554                          | 2,256                       | 15,396                          | 113                                       |
| RBO        | 256         | 355000E                                              | DTRAN               | 107,914,051    | 36,059,505                      | 2,919,296                   | 20,969,404                      | 184,045                                   |
| RBO        | 257         | 355000EERT-Trans Poles & Fixtures Radial TX          | DTRANRADNET         | 7,893,905      | 3,105,530                       | 358,375                     | 2,445,123                       | 18,020                                    |
| RBO        | 258         | 355010-Trans Poles & Fixtures-Prod                   | DPRODTI             | (34,331)       | (11,292)                        | (928)                       | (6,667)                         | (59)                                      |
| RBO        | 259         | 355045-Trans Poles & Fixtures-Wind                   | ENERGY1             | (451,533)      | (90,716)                        | (9,922)                     | (73,653)                        | (703)                                     |
| RBO        | 260         | 356000E-Trans OH Conductor & D                       | DTRAN               | 38,201,657     | 12,765,093                      | 1,033,433                   | 7,423,185                       | 65,152                                    |
| RBO        | 261         | 356000EERT-Trans OH Conductor & D Radial TX          | DTRANRADNET         | 2,794,448      | 1,099,360                       | 126,865                     | 865,575                         | 6,379                                     |
| RBO        | 262         | 356010-Trans OH Cond & Device-Prod                   | DPRODTI             | 334,984        | 110,183                         | 9,055                       | 65,051                          | 574                                       |
| RBO        | 263         | 356045-Trans OH Cond & Device-Wind                   | ENERGY1             | (13,848)       | (2,782)                         | (304)                       | (2,259)                         | (22)                                      |
| RBO        | 264         | 357000E-Trans Underground Cond                       | DTRAN               | 22,666         | 7,574                           | 613                         | 4,404                           | 39                                        |
| RBO        | 265         | 358000-Trans UG Conductor & Device                   | DTRANRADNET         | 40,362         | 15,879                          | 1,832                       | 12,502                          | 92                                        |
| RBO        | 266         | 359000-Transmission Road & Trai                      | DTRAN               | 42,671         | 14,259                          | 1,154                       | 8,292                           | 73                                        |
| RBO        | 267         | Recoverable Meters                                   |                     | 0              | 0                               | 0                           | 0                               | 0                                         |
| RBO        | 268         | TOTAL TRANSMISSION                                   |                     | 288,292,515    | 96,991,411                      | 8,005,312                   | 57,318,435                      | 498,197                                   |
| RBO        | 269         |                                                      |                     |                |                                 |                             |                                 |                                           |
| RBO        | 270         | DISTRIBUTION                                         |                     |                |                                 |                             |                                 |                                           |
| RBO        | 271         | 360001E-Dist Land Owned in Fee                       | DDISPSUB            | 1,066          | 516                             | 48                          | 272                             | 3                                         |
| RBO        | 272         | 360005-Dist Land Rights-TX                           | DDISPSUB            | 357,569        | 173,062                         | 16,081                      | 91,096                          | 876                                       |
| RBO        | 273         | 361000E-Str & Improv                                 | DDISPSUB            | 1,687,078      | 816,541                         | 75,873                      | 429,808                         | 4,131                                     |
| RBO        | 274         | 362000E-Other Eq                                     | DDISPSUB            | 37,526,346     | 18,162,637                      | 1,687,669                   | 9,560,394                       | 91,885                                    |
| RBO        | 275         | 364000-Dist Poles, Towers & Fxt                      | PLT_364             | 42,635,701     | 21,773,462                      | 2,023,186                   | 10,326,607                      | 110,152                                   |
| RBO        | 276         | 365000-Dist OH Conductor & Devic                     | PLT_365             | 31,306,551     | 15,987,822                      | 1,485,585                   | 7,582,623                       | 80,883                                    |
| RBO        | 277         | 366000E-Dist Underground Cond                        | PLT_366             | 2,510,614      | 1,273,167                       | 118,302                     | 612,305                         | 6,441                                     |
| RBO        | 278         | 367000E-Dist UG Conductor & D                        | PLT_367             | 10,074,170     | 5,108,751                       | 474,704                     | 2,456,956                       | 25,845                                    |
| RBO        | 279         | 368000E-Dist Line Transformer                        | PLT_368             | 24,104,645     | 17,559,535                      | 1,631,629                   | 3,367,948                       | 88,834                                    |
| RBO        | 280         | 369000E-Distribution Services                        | CSERVICE            | (223,006)      | (155,619)                       | (25,526)                    | (35,796)                        | (2,585)                                   |
| RBO        | 281         | 369010-Distribution Services O                       | CSERVICE            | 3,624,891      | 2,529,532                       | 414,924                     | 581,849                         | 42,014                                    |
| RBO        | 282         | 369020-Distribution Services U                       | CSERVICE            | 5,135,318      | 3,583,543                       | 587,816                     | 824,294                         | 59,520                                    |
| RBO        | 283         | 370000E-Distribution Meter                           | CMEIERS             | 5,840,155      | 3,339,952                       | 790,076                     | 858,703                         | 79,902                                    |
| RBO        | 284         | 371000E-Dist Inst on Cust Premis                     | CUSTPREM            | 428,775        | 0                               | 0                           | 0                               | 0                                         |
| RBO        | 285         | 373000-Dist Street Light & Sg Sy                     | CLIGHT              | 2,602,718      | 0                               | 0                           | 0                               | 0                                         |
| RBO        | 286         | TOTAL DISTRIBUTION                                   |                     | 167,612,593    | 90,152,901                      | 9,280,367                   | 36,657,060                      | 587,900                                   |
| RBO        | 287         |                                                      |                     |                |                                 |                             |                                 |                                           |
| RBO        | 288         | GENERAL                                              |                     |                |                                 |                             |                                 |                                           |
| RBO        | 289         | 389001-General Land Owned in Fe                      | SALWAGXAG           | 848            | 330                             | 38                          | 146                             | 3                                         |
| RBO        | 290         | 389002-General Land Rights                           | SALWAGXAG           | 5,727          | 2,228                           | 254                         | 989                             | 19                                        |
| RBO        | 291         | 390000-Genl Structures & Improv                      | SALWAGXAG           | 3,103,222      | 1,207,156                       | 137,493                     | 535,701                         | 10,469                                    |
| RBO        | 292         | 390007-Genl Str & Imp Lease Bld                      | SALWAGXAG           | (24,383)       | (9,485)                         | (1,080)                     | (4,209)                         | (82)                                      |
| RBO        | 293         | 390050-Genl Str & Imp-Call Center                    | CUST                | 602,376        | 481,089                         | 74,629                      | 27,844                          | 6,632                                     |
| RBO        | 294         | 391000-General Office Furn & E                       | SALWAGXAG           | 1,994,145      | 775,724                         | 88,354                      | 344,244                         | 6,727                                     |
| RBO        | 295         | 391004-General Info Sys Computer                     | SALWAGXAG           | 2,105,612      | 819,085                         | 93,293                      | 363,486                         | 7,103                                     |
| RBO        | 296         | 391005-Genl Off Eq-Comp 3 Yr Life                    | SALWAGXAG           | 0              | 0                               | 0                           | 0                               | 0                                         |
| RBO        | 297         | 392000-General Transportation E                      | SALWAGXAG           | 0              | 0                               | 0                           | 0                               | 0                                         |
| RBO        | 298         | 392010-General Transp Eq Grp                         | SALWAGXAG           | 242,080        | 94,169                          | 10,726                      | 41,790                          | 817                                       |
| RBO        | 299         | 392020-General Transp Eq Grp 2                       | SALWAGXAG           | 3,037,246      | 1,181,492                       | 134,570                     | 524,311                         | 10,246                                    |
| RBO        | 300         | 392030-General Transp Eq Trailer                     | SALWAGXAG           | 586,328        | 228,082                         | 25,978                      | 101,216                         | 1,978                                     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO.                                                    | DESCRIPTION                              | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE (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) | (n) (o) (p) (q) (r) |
|-----------------------------------------------------------------|------------------------------------------|------------------|-----------------------------------|--------------------------------|-----------------------------|---------------------------------------|------------------------------------------|------------------------------------|---------------------|
| <b>ADDITIONS &amp; DEDUCTIONS TO RATE BASE DETAIL CONTINUED</b> |                                          |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| RBO 251                                                         | 353010-Trans Station Equip Pro           | DPRODITI         | 39,181                            | 40,813                         | 267,767                     | 783,439                               | 3,421                                    | 3,147                              |                     |
| RBO 252                                                         | 353045-Trans Station Equip-Wind          | ENERGY1          | 5,615                             | 4,498                          | 54,750                      | 166,989                               | 745                                      | 686                                |                     |
| RBO 253                                                         | 354000E-Trans Towers & Fixture           | DTRAN            | 10,419                            | 10,948                         | 69,515                      | 208,232                               | 907                                      | 834                                |                     |
| RBO 254                                                         | 354000E-Trans Towers & Fixture Radial TX | DTRANRADNET      | 777                               | 846                            | 8,546                       | 2,151                                 | 38                                       | 27                                 |                     |
| RBO 255                                                         | 355000E-Trans Towers & Fixture Radial TX | DTRAN            | 1,654,680                         | 1,738,836                      | 11,040,422                  | 33,071,412                            | 143,983                                  | 132,467                            |                     |
| RBO 256                                                         | 355000E-Trans Towers & Fixture Radial TX | DTRANRADNET      | 123,436                           | 134,376                        | 1,357,229                   | 341,547                               | 6,002                                    | 4,268                              |                     |
| RBO 257                                                         | 355000E-Trans Poles & Fixtures Radial TX | DPRODITI         | (530)                             | (552)                          | (3,621)                     | (10,594)                              | (46)                                     | (43)                               |                     |
| RBO 258                                                         | 355045-Trans Poles & Fixtures-Prod       | ENERGY1          | (6,656)                           | (5,332)                        | (64,903)                    | (197,953)                             | (883)                                    | (813)                              |                     |
| RBO 259                                                         | 356000E-Trans OH Conductor & D           | DTRAN            | 585,758                           | 615,549                        | 3,908,318                   | 11,707,305                            | 50,970                                   | 46,894                             |                     |
| RBO 260                                                         | 356000E-Trans OH Conductor & D Radial TX | DTRANRADNET      | 43,697                            | 47,569                         | 480,460                     | 120,908                               | 2,125                                    | 1,511                              |                     |
| RBO 261                                                         | 356000E-Trans OH Conductor & Device-Prod | DPRODITI         | 5,170                             | 5,385                          | 35,330                      | 103,369                               | 451                                      | 415                                |                     |
| RBO 262                                                         | 356045-Trans OH Cond & Device-Wind       | ENERGY1          | (204)                             | (164)                          | (1,990)                     | (6,071)                               | (27)                                     | (25)                               |                     |
| RBO 263                                                         | 357000E-Trans Underground Cond           | DTRAN            | 348                               | 365                            | 2,319                       | 6,946                                 | 30                                       | 28                                 |                     |
| RBO 264                                                         | 358000-Trans UG Conductor & Device       | DTRANRADNET      | 631                               | 687                            | 6,940                       | 1,746                                 | 31                                       | 22                                 |                     |
| RBO 265                                                         | 359000-Transmission Road & Tran          | DTRAN            | 654                               | 688                            | 4,366                       | 13,077                                | 57                                       | 52                                 |                     |
| RBO 266                                                         | Recoverable Meters                       |                  | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 0                                  |                     |
| RBO 267                                                         | TOTAL TRANSMISSION                       |                  | 4,424,213                         | 4,655,662                      | 30,283,753                  | 85,391,157                            | 378,204                                  | 346,171                            |                     |
| RBO 268                                                         |                                          |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| RBO 269                                                         |                                          |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| RBO 270                                                         | DISTRIBUTION                             |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| RBO 271                                                         | 360001E-Dist Land Owned in Fee           | DDISPSUB         | 23                                | 38                             | 159                         | 0                                     | 4                                        | 4                                  |                     |
| RBO 272                                                         | 360005-Dist Land Rights-TX               | DDISPSUB         | 7,744                             | 12,897                         | 53,159                      | 0                                     | 1,396                                    | 1,258                              |                     |
| RBO 273                                                         | 361000E-Str & Improv                     | DDISPSUB         | 36,536                            | 60,851                         | 250,813                     | 0                                     | 6,588                                    | 5,936                              |                     |
| RBO 274                                                         | 362000E-Other Eq                         | DDISPSUB         | 812,690                           | 1,353,534                      | 5,578,939                   | 0                                     | 146,550                                  | 132,048                            |                     |
| RBO 275                                                         | 364000-Dist Poles, Towers & Fixt         | PLT 364          | 884,117                           | 1,499,163                      | 5,685,030                   | 0                                     | 175,685                                  | 158,299                            |                     |
| RBO 276                                                         | 365000-Dist OH Conductor & Device        | PLT 365          | 649,189                           | 1,100,805                      | 4,174,405                   | 0                                     | 129,002                                  | 116,236                            |                     |
| RBO 277                                                         | 366000E-Dist Underground Cond            | PLT 366          | 52,371                            | 88,583                         | 339,915                     | 0                                     | 10,273                                   | 9,256                              |                     |
| RBO 278                                                         | 367000E-Dist UG Conductor & D            | PLT 367          | 210,144                           | 355,452                        | 1,363,955                   | 0                                     | 41,221                                   | 37,142                             |                     |
| RBO 279                                                         | 368000E-Dist Line Transformer            | PLT 368          | 318,889                           | 669,217                        | 199,247                     | 0                                     | 141,684                                  | 127,663                            |                     |
| RBO 280                                                         | 369000E-Distribution Services            | CSERVICE         | (1,895)                           | (1,585)                        | 0                           | 0                                     | 0                                        | 0                                  |                     |
| RBO 281                                                         | 3690010-Distribution Services O          | CSERVICE         | 30,808                            | 25,765                         | 0                           | 0                                     | 0                                        | 0                                  |                     |
| RBO 282                                                         | 369020-Distribution Services U           | CSERVICE         | 43,645                            | 36,501                         | 0                           | 0                                     | 0                                        | 0                                  |                     |
| RBO 283                                                         | 370000E-Distribution Meter               | CMETERS          | 79,432                            | 93,081                         | 543,072                     | 55,937                                | 0                                        | 0                                  |                     |
| RBO 284                                                         | 371000E-Dist Last on Cust Premis         | CUSTPREM         | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 428,775                            |                     |
| RBO 285                                                         | 373000-Dist Street Light & Sg Sy         | CLIGHT           | 0                                 | 0                              | 0                           | 0                                     | 2,602,718                                | 0                                  |                     |
| RBO 286                                                         | TOTAL DISTRIBUTION                       |                  | 3,123,692                         | 5,294,303                      | 18,188,694                  | 55,937                                | 3,255,121                                | 1,016,618                          |                     |
| RBO 287                                                         |                                          |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| RBO 288                                                         | GENERAL                                  |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| RBO 289                                                         | 389001-General Land Owned in Fee         | SALWAGXAG        | 12                                | 14                             | 87                          | 200                                   | 9                                        | 9                                  |                     |
| RBO 290                                                         | 389002-General Land Rights               | SALWAGXAG        | 81                                | 93                             | 588                         | 1,349                                 | 62                                       | 63                                 |                     |
| RBO 291                                                         | 390000-Genl Structures & Improv          | SALWAGXAG        | 44,115                            | 50,440                         | 318,861                     | 730,856                               | 33,796                                   | 34,336                             |                     |
| RBO 292                                                         | 390007-Genl Str & Imp Lease Bld          | SALWAGXAG        | (347)                             | (396)                          | (2,505)                     | (5,743)                               | (266)                                    | (270)                              |                     |
| RBO 293                                                         | 390050-Genl Str & Imp-Call Center        | CUST             | 2,081                             | 1,692                          | 8,259                       | 149                                   | 0                                        | 0                                  |                     |
| RBO 294                                                         | 391000-General Office Furn & E           | SALWAGXAG        | 28,349                            | 32,413                         | 204,902                     | 469,651                               | 21,717                                   | 22,064                             |                     |
| RBO 295                                                         | 391004-General Info Sys Computer         | SALWAGXAG        | 29,933                            | 34,225                         | 216,355                     | 495,903                               | 22,931                                   | 23,298                             |                     |
| RBO 296                                                         | 391005-Genl Off Equip-Comp 3 Yr-Life     | SALWAGXAG        | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 0                                  |                     |
| RBO 297                                                         | 392000-General Transportation E          | SALWAGXAG        | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 0                                  |                     |
| RBO 298                                                         | 392010-General Transp Eq Grp             | SALWAGXAG        | 3,441                             | 3,935                          | 24,874                      | 57,013                                | 2,636                                    | 2,679                              |                     |
| RBO 299                                                         | 392020-General Transp Eq Grp 2           | SALWAGXAG        | 43,177                            | 49,368                         | 312,082                     | 715,317                               | 33,077                                   | 33,606                             |                     |
| RBO 300                                                         | 392030-General Transp Eq Trailer         | SALWAGXAG        | 8,335                             | 9,530                          | 60,246                      | 138,089                               | 6,385                                    | 6,487                              |                     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION | ALLOCATION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  | LARGE<br>GENERAL SERV |  | LARGE<br>TRANSMISSION |  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Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                              | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-----------------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| RBO        | 301         | <b>ADDITIONS &amp; DEDUCTIONS TO RATE BASE DETAIL CONTINUED</b> |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 302         | 392040-General Transp Eq Crp 4                                  | SALWAGXAG                  | 3,860,142             | 1,501,599                              | 171,030                            | 666,366                                | 13,022                                           |
| RBO        | 303         | 393000-General Stores Equipmen                                  | SALWAGXAG                  | 33,872                | 13,176                                 | 1,501                              | 5,847                                  | 114                                              |
| RBO        | 304         | 394000-General Tools & Shop Equi                                | SALWAGXAG                  | 3,989,511             | 1,551,924                              | 176,762                            | 688,698                                | 13,458                                           |
| RBO        | 305         | 395000-General Laboratory Equi                                  | SALWAGXAG                  | 859,003               | 334,153                                | 38,060                             | 148,287                                | 2,898                                            |
| RBO        | 306         | 396000-General Power Operated E                                 | SALWAGXAG                  | 866,595               | 337,106                                | 38,396                             | 149,598                                | 2,923                                            |
| RBO        | 307         | 397000-General Communication E                                  | SALWAGXAG                  | 5,019,504             | 1,952,592                              | 222,397                            | 866,503                                | 16,933                                           |
| RBO        | 308         | 397010-General Comm Eq Two Wa                                   | SALWAGXAG                  | 3,827,216             | 1,488,790                              | 169,571                            | 660,682                                | 12,911                                           |
| RBO        | 309         | 397020-General Comm Eq AE                                       | SALWAGXAG                  | 4,783                 | 1,861                                  | 212                                | 826                                    | 16                                               |
| RBO        | 310         | 397030-General Comm Eq EM                                       | SALWAGXAG                  | 1,390,004             | 540,713                                | 61,586                             | 239,953                                | 4,689                                            |
| RBO        | 311         | 398000-General Miscellaneous E                                  | SALWAGXAG                  | 215,899               | 83,985                                 | 9,566                              | 37,270                                 | 728                                              |
| RBO        | 312         | TOTAL GENERAL                                                   |                            | 31,719,730            | 12,585,769                             | 1,453,334                          | 5,399,548                              | 111,604                                          |
| RBO        | 313         |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 314         | <b>Total Account 282</b>                                        |                            | 696,186,048           | 261,938,548                            | 24,135,589                         | 138,296,418                            | 1,548,539                                        |
| RBO        | 315         |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 316         | <b>Account 283</b>                                              |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 317         | INTANGIBLE                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 318         | 303003-Ing Misc Comput Softwar                                  | SALWAGXAG                  | 235,328               | 91,543                                 | 10,427                             | 40,624                                 | 794                                              |
| RBO        | 319         | 303004-Ing Misc Comput Softwar                                  | SALWAGXAG                  | 7,689,671             | 2,991,289                              | 340,703                            | 1,327,447                              | 25,941                                           |
| RBO        | 320         | 303004R-Ing Misc Comput Softwar                                 | CUST                       | 79,081                | 63,159                                 | 9,798                              | 3,655                                  | 871                                              |
| RBO        | 321         | 303005-Ing Misc Comput Soft 15y                                 | SALWAGXAG                  | 4,220,378             | 1,641,731                              | 186,991                            | 728,552                                | 14,237                                           |
| RBO        | 322         | 303010-Ing Misc Comput Softwar                                  | SALWAGXAG                  | 493,236               | 191,869                                | 21,854                             | 85,146                                 | 1,664                                            |
| RBO        | 323         | 303010R-Ing Misc Comput Softwar-Retail Allocated                | CUST                       | 18,158                | 14,502                                 | 2,250                              | 839                                    | 200                                              |
| RBO        | 324         | 303014-Ing CRS Comput Softwar                                   | CUST                       | 81,226                | 64,871                                 | 10,063                             | 3,755                                  | 894                                              |
| RBO        | 325         | TOTAL INTANGIBLE                                                |                            | 12,817,077            | 5,058,963                              | 582,084                            | 2,190,018                              | 44,600                                           |
| RBO        | 326         |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 327         | GENERAL                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 328         | 391004-General Info Sys Computer                                | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 329         | 393000-General Stores Equipmen                                  | SALWAGXAG                  | 238                   | 93                                     | 11                                 | 41                                     | 1                                                |
| RBO        | 330         | 394000-General Tools & Shop Equi                                | SALWAGXAG                  | 28,532                | 11,099                                 | 1,264                              | 4,925                                  | 96                                               |
| RBO        | 331         | 395000-General Laboratory Equi                                  | SALWAGXAG                  | 6,040                 | 2,349                                  | 268                                | 1,043                                  | 20                                               |
| RBO        | 332         | 397000-General Communication E                                  | SALWAGXAG                  | 35,292                | 13,728                                 | 1,564                              | 6,092                                  | 119                                              |
| RBO        | 333         | 397010-General Comm Eq Two Wa                                   | SALWAGXAG                  | 26,909                | 10,468                                 | 1,192                              | 4,645                                  | 91                                               |
| RBO        | 334         | 397020-General Comm Eq AE                                       | SALWAGXAG                  | 34                    | 13                                     | 1                                  | 6                                      | 0                                                |
| RBO        | 335         | 397030-General Comm Eq EM                                       | SALWAGXAG                  | 9,773                 | 3,802                                  | 433                                | 1,687                                  | 33                                               |
| RBO        | 336         | 398000-General Miscellaneous E                                  | SALWAGXAG                  | 1,518                 | 590                                    | 67                                 | 262                                    | 5                                                |
| RBO        | 337         | TOTAL GENERAL                                                   |                            | 108,335               | 42,142                                 | 4,800                              | 18,702                                 | 365                                              |
| RBO        | 338         |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 339         | NON-PLANT                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 340         | SchM-107 - Pension Expense                                      | SALWAGES                   | 25,610,757            | 9,962,609                              | 1,134,726                          | 4,421,115                              | 86,396                                           |
| RBO        | 341         | SchM-126 - Book Unamortized Cost of Reacquired Debt             | TOTPLT                     | 3,270,772             | 1,160,503                              | 110,256                            | 626,069                                | 7,297                                            |
| RBO        | 342         | SchM-138 - Rate Case Expense                                    | CLAIMREV                   | 97,1369               | 342,354                                | 33,379                             | 180,579                                | 2,319                                            |
| RBO        | 343         | SchM-299 - Operating Lease                                      | TOTPLT                     | 59,249,848            | 21,022,441                             | 1,997,282                          | 11,341,209                             | 132,186                                          |
| RBO        | 344         | TOTAL NON-PLANT                                                 |                            | 89,102,747            | 32,487,907                             | 3,275,644                          | 16,568,972                             | 228,198                                          |
| RBO        | 345         |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 346         | <b>Total Account 283</b>                                        |                            | 102,028,159           | 37,589,013                             | 3,862,528                          | 18,777,692                             | 273,164                                          |
| RBO        | 347         |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| RBO        | 348         | ADIT NOL                                                        |                            | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| RBO        | 349         | <b>Total Accumulated Deferred Income Taxes</b>                  |                            | 649,010,483           | 248,597,633                            | 23,057,756                         | 128,861,377                            | 1,495,867                                        |
| RBO        | 350         |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                          | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|------------------------------------------------------|------------------|-----------------------|--------------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
|              | (a)                                                  | (b)              | (h)                   | (i)                | (j)                     | (k)                       | (l)                                  | (m)                            |     |     |     |     |     |     |
| RBO 301      | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 302      | 392040-General Transp Eq Grp 4                       | SALWAGXAG        | 54,876                | 62,743             | 396,636                 | 909,121                   | 42,039                               | 42,711                         |     |     |     |     |     |     |
| RBO 303      | 393000-General Stores Equipmen                       | SALWAGXAG        | 482                   | 551                | 3,480                   | 7,977                     | 369                                  | 375                            |     |     |     |     |     |     |
| RBO 304      | 394000-General Tools & Shop Equi                     | SALWAGXAG        | 56,715                | 64,846             | 409,929                 | 939,590                   | 43,448                               | 44,142                         |     |     |     |     |     |     |
| RBO 305      | 395000-General Laboratory Equi                       | SALWAGXAG        | 12,212                | 13,962             | 88,264                  | 202,308                   | 9,355                                | 9,505                          |     |     |     |     |     |     |
| RBO 306      | 396000-General Power Operated E                      | SALWAGXAG        | 12,319                | 14,086             | 89,044                  | 204,096                   | 9,438                                | 9,589                          |     |     |     |     |     |     |
| RBO 307      | 397000-General Communication E                       | SALWAGXAG        | 71,357                | 81,588             | 515,762                 | 1,182,169                 | 54,665                               | 55,539                         |     |     |     |     |     |     |
| RBO 308      | 397010-General Comm Eq Two Wa                        | SALWAGXAG        | 54,407                | 62,208             | 393,253                 | 901,367                   | 41,680                               | 42,347                         |     |     |     |     |     |     |
| RBO 309      | 397020-General Comm Eq AE                            | SALWAGXAG        | 68                    | 78                 | 491                     | 1,126                     | 52                                   | 53                             |     |     |     |     |     |     |
| RBO 310      | 397030-General Comm Eq EM                            | SALWAGXAG        | 19,760                | 22,593             | 142,825                 | 327,367                   | 15,138                               | 15,380                         |     |     |     |     |     |     |
| RBO 311      | 398000-General Miscellaneous E                       | SALWAGXAG        | 3,069                 | 3,509              | 22,184                  | 50,847                    | 2,351                                | 2,389                          |     |     |     |     |     |     |
| RBO 312      | TOTAL GENERAL                                        |                  | 444,443               | 507,478            | 3,205,617               | 7,328,754                 | 338,882                              | 344,300                        |     |     |     |     |     |     |
| RBO 313      |                                                      |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 314      | Total Account 282                                    |                  | 11,175,316            | 13,595,587         | 75,597,012              | 163,606,762               | 4,291,052                            | 2,001,223                      |     |     |     |     |     |     |
| RBO 315      |                                                      |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 316      | Account 283                                          |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 317      | INTANGIBLE                                           |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 318      | 303003-Intg Misc Computr Softwar                     | SALWAGXAG        | 3,345                 | 3,825              | 24,180                  | 55,423                    | 2,563                                | 2,604                          |     |     |     |     |     |     |
| RBO 319      | 303004-Intg Misc Computr Softwar                     | SALWAGXAG        | 109,316               | 124,989            | 790,126                 | 1,811,033                 | 83,744                               | 85,083                         |     |     |     |     |     |     |
| RBO 320      | 303004R-Intg Misc Computr Softwar-Retail Allocated   | CUST             | 273                   | 222                | 1,084                   | 20                        | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 321      | 303005-Intg Misc Computr Soft 15y                    | SALWAGXAG        | 59,997                | 68,599             | 433,651                 | 993,963                   | 45,962                               | 46,697                         |     |     |     |     |     |     |
| RBO 322      | 303010-Intg Misc Computr Softwar                     | SALWAGXAG        | 7,012                 | 8,017              | 50,681                  | 116,164                   | 5,372                                | 5,457                          |     |     |     |     |     |     |
| RBO 323      | 303010R-Intg Misc Computr Softwar-Retail Allocated   | CUST             | 63                    | 51                 | 249                     | 4                         | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 324      | 303014-Intg CRS Computr Softwar                      | CUST             | 281                   | 228                | 1,114                   | 20                        | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 325      | TOTAL INTANGIBLE                                     |                  | 180,286               | 205,931            | 1,301,084               | 2,976,627                 | 137,640                              | 139,841                        |     |     |     |     |     |     |
| RBO 326      |                                                      |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 327      | GENERAL                                              |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 328      | 391004-General Info Sys Computer                     | SALWAGXAG        | 0                     | 0                  | 0                       | 0                         | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 329      | 393000-General Stores Equipmen                       | SALWAGXAG        | 3                     | 4                  | 24                      | 56                        | 3                                    | 3                              |     |     |     |     |     |     |
| RBO 330      | 394000-General Tools & Shop Equi                     | SALWAGXAG        | 406                   | 464                | 2,932                   | 6,720                     | 311                                  | 316                            |     |     |     |     |     |     |
| RBO 331      | 395000-General Laboratory Equi                       | SALWAGXAG        | 86                    | 98                 | 621                     | 1,422                     | 66                                   | 67                             |     |     |     |     |     |     |
| RBO 332      | 397000-General Communication E                       | SALWAGXAG        | 502                   | 574                | 3,626                   | 8,312                     | 384                                  | 390                            |     |     |     |     |     |     |
| RBO 333      | 397010-General Comm Eq Two Wa                        | SALWAGXAG        | 383                   | 437                | 2,765                   | 6,337                     | 293                                  | 298                            |     |     |     |     |     |     |
| RBO 334      | 397020-General Comm Eq AE                            | SALWAGXAG        | 0                     | 1                  | 3                       | 8                         | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 335      | 397030-General Comm Eq EM                            | SALWAGXAG        | 139                   | 159                | 1,004                   | 2,302                     | 106                                  | 108                            |     |     |     |     |     |     |
| RBO 336      | 398000-General Miscellaneous E                       | SALWAGXAG        | 22                    | 25                 | 156                     | 358                       | 17                                   | 17                             |     |     |     |     |     |     |
| RBO 337      | TOTAL GENERAL                                        |                  | 1,540                 | 1,761              | 11,132                  | 25,515                    | 1,180                                | 1,199                          |     |     |     |     |     |     |
| RBO 338      |                                                      |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 339      | NON-PLANT                                            |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 340      | SchM-107 - Pension Expense                           | SALWAGES         | 364,081               | 416,281            | 2,631,546               | 6,031,718                 | 278,913                              | 283,372                        |     |     |     |     |     |     |
| RBO 341      | SchM-126 - Book Unamortized Cost of Reacquired Debt  | TOTPLT           | 51,141                | 58,967             | 363,204                 | 858,232                   | 21,778                               | 13,325                         |     |     |     |     |     |     |
| RBO 342      | SchM-138 - Rate Case Expense                         | CLAIMREV         | 14,811                | 16,704             | 107,850                 | 261,358                   | 7,543                                | 4,470                          |     |     |     |     |     |     |
| RBO 343      | SchM-299 - Operating Lease                           | TOTPLT           | 1,356,442             | 1,068,189          | 6,579,419               | 15,546,824                | 394,509                              | 241,379                        |     |     |     |     |     |     |
| RBO 344      | TOTAL NON-PLANT                                      |                  |                       | 1,560,141          | 9,682,020               | 22,698,132                | 702,743                              | 542,547                        |     |     |     |     |     |     |
| RBO 345      |                                                      |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 346      | Total Account 283                                    |                  | 1,538,269             | 1,767,833          | 10,994,236              | 25,700,274                | 841,564                              | 683,586                        |     |     |     |     |     |     |
| RBO 347      |                                                      |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |
| RBO 348      | ADIT NOL                                             |                  | 0                     | 0                  | 0                       | 0                         | 0                                    | 0                              |     |     |     |     |     |     |
| RBO 349      | Total Accumulated Deferred Income Taxes              |                  | 10,362,561            | 12,671,053         | 69,115,780              | 148,321,918               | 4,294,657                            | 2,231,880                      |     |     |     |     |     |     |
| RBO 350      |                                                      |                  |                       |                    |                         |                           |                                      |                                |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                          | ALLOCATION<br>BASIS | LARGE<br>GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>GENERAL SERV<br>BACKBONE<br>TRANSN115KV+ | LARGE<br>MUNICIPAL<br>PRIMARY<br>SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY<br>SERVICE | LARGE<br>SCHOOL<br>PRIMARY<br>SERVICE | LARGE<br>SCHOOL<br>SECONDARY<br>SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |
|------------|-------------|------------------------------------------------------|---------------------|------------------------------------------------------|---------------------------------------------------|------------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------------------|------------------------|-------------------------------------|
|            |             | (a)                                                  | (b)                 | (c)                                                  | (d)                                               | (e)                                      | (f)                                        | (g)                                   | (h)                                     | (i)                    | (j)                                 |
| RBO        | 301         | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 302         | 392040-General Transp Eq Grp 4                       | SALWAGXAG           | 156,188                                              | 752,933                                           | 8,982                                    | 45,893                                     | 1,278                                 | 61,466                                  | 1,501,599              | 0                                   |
| RBO        | 303         | 393000-General Stores Equipmen                       | SALWAGXAG           | 1,371                                                | 6,607                                             | 79                                       | 403                                        | 11                                    | 539                                     | 13,176                 | 0                                   |
| RBO        | 304         | 394000-General Tools & Shop Equi                     | SALWAGXAG           | 161,423                                              | 778,167                                           | 9,284                                    | 47,431                                     | 1,320                                 | 63,526                                  | 1,551,924              | 0                                   |
| RBO        | 305         | 395000-General Laboratory Equi                       | SALWAGXAG           | 34,757                                               | 167,551                                           | 1,999                                    | 10,213                                     | 284                                   | 13,678                                  | 334,153                | 0                                   |
| RBO        | 306         | 396000-General Power Operated E                      | SALWAGXAG           | 35,064                                               | 169,032                                           | 2,017                                    | 10,303                                     | 287                                   | 13,799                                  | 337,106                | 0                                   |
| RBO        | 307         | 397000-General Communication E                       | SALWAGXAG           | 203,098                                              | 979,070                                           | 11,680                                   | 59,677                                     | 1,661                                 | 79,926                                  | 1,952,592              | 0                                   |
| RBO        | 308         | 397010-General Comm Eq Two Wa                        | SALWAGXAG           | 154,856                                              | 746,511                                           | 8,906                                    | 45,502                                     | 1,267                                 | 60,941                                  | 1,488,790              | 0                                   |
| RBO        | 309         | 397020-General Comm Eq AE                            | SALWAGXAG           | 194                                                  | 933                                               | 11                                       | 57                                         | 2                                     | 76                                      | 1,861                  | 0                                   |
| RBO        | 310         | 397030-General Comm Eq EM                            | SALWAGXAG           | 56,242                                               | 271,125                                           | 3,235                                    | 16,526                                     | 460                                   | 22,133                                  | 540,713                | 0                                   |
| RBO        | 311         | 398000-General Miscellaneous E                       | SALWAGXAG           | 8,736                                                | 42,112                                            | 502                                      | 2,567                                      | 71                                    | 3,438                                   | 83,985                 | 0                                   |
| RBO        | 312         | TOTAL GENERAL                                        |                     | 1,259,093                                            | 6,069,661                                         | 72,440                                   | 372,004                                    | 10,309                                | 497,169                                 | 12,585,769             | 0                                   |
| RBO        | 313         |                                                      |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 314         | Total Account 282                                    |                     | 28,851,224                                           | 134,755,538                                       | 1,791,604                                | 9,383,713                                  | 238,409                               | 13,357,177                              | 261,938,548            | 0                                   |
| RBO        | 315         |                                                      |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 316         | Account 283                                          |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 317         | INTANGIBLE                                           |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 318         | 303003-Ing Misc Computr Softwar                      | SALWAGXAG           | 9,522                                                | 45,901                                            | 548                                      | 2,798                                      | 78                                    | 3,747                                   | 91,543                 | 0                                   |
| RBO        | 319         | 303004-Ing Misc Computr Softwar                      | SALWAGXAG           | 311,138                                              | 1,499,895                                         | 17,894                                   | 91,422                                     | 2,545                                 | 122,444                                 | 2,991,289              | 0                                   |
| RBO        | 320         | 303004R-Ing Misc Computr Softwar-Retail Allocated    | CUST                | 4                                                    | 16                                                | 4                                        | 269                                        | 1                                     | 221                                     | 63,159                 | 0                                   |
| RBO        | 321         | 303005-Ing Misc Computr Soft 15y                     | SALWAGXAG           | 170,764                                              | 823,198                                           | 9,821                                    | 50,176                                     | 1,397                                 | 67,202                                  | 1,641,731              | 0                                   |
| RBO        | 322         | 303010-Ing Misc Computr Softwar                      | SALWAGXAG           | 19,957                                               | 96,207                                            | 1,148                                    | 5,864                                      | 163                                   | 7,854                                   | 191,869                | 0                                   |
| RBO        | 323         | 303010R-Ing Misc Computr Softwar-Retail Allocated    | CUST                | 1                                                    | 4                                                 | 1                                        | 62                                         | 0                                     | 51                                      | 14,502                 | 0                                   |
| RBO        | 324         | 303014-Ing CRS Computr Softwar                       | CUST                | 4                                                    | 16                                                | 4                                        | 277                                        | 1                                     | 64,871                                  | 164,871                | 0                                   |
| RBO        | 325         | TOTAL INTANGIBLE                                     |                     | 511,390                                              | 2,465,238                                         | 29,419                                   | 150,867                                    | 4,186                                 | 201,745                                 | 5,058,963              | 0                                   |
| RBO        | 326         |                                                      |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 327         | GENERAL                                              |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 328         | 391004-General Info Sys Computer                     | SALWAGXAG           | 0                                                    | 0                                                 | 0                                        | 0                                          | 0                                     | 0                                       | 0                      | 0                                   |
| RBO        | 329         | 393000-General Stores Equipmen                       | SALWAGXAG           | 10                                                   | 46                                                | 1                                        | 3                                          | 0                                     | 4                                       | 93                     | 0                                   |
| RBO        | 330         | 394000-General Tools & Shop Equi                     | SALWAGXAG           | 1,154                                                | 5,565                                             | 66                                       | 339                                        | 9                                     | 454                                     | 11,099                 | 0                                   |
| RBO        | 331         | 395000-General Laboratory Equi                       | SALWAGXAG           | 244                                                  | 1,178                                             | 14                                       | 72                                         | 2                                     | 96                                      | 2,349                  | 0                                   |
| RBO        | 332         | 397000-General Communication E                       | SALWAGXAG           | 1,428                                                | 6,884                                             | 82                                       | 420                                        | 12                                    | 562                                     | 13,728                 | 0                                   |
| RBO        | 333         | 397010-General Comm Eq Two Wa                        | SALWAGXAG           | 1,089                                                | 5,249                                             | 63                                       | 320                                        | 9                                     | 428                                     | 10,468                 | 0                                   |
| RBO        | 334         | 397020-General Comm Eq AE                            | SALWAGXAG           | 395                                                  | 1,906                                             | 23                                       | 116                                        | 3                                     | 156                                     | 3,802                  | 0                                   |
| RBO        | 335         | 397030-General Comm Eq EM                            | SALWAGXAG           | 61                                                   | 296                                               | 4                                        | 18                                         | 1                                     | 24                                      | 590                    | 0                                   |
| RBO        | 336         | 398000-General Miscellaneous E                       | SALWAGXAG           | 4,383                                                | 21,131                                            | 252                                      | 1,288                                      | 36                                    | 1,725                                   | 42,142                 | 0                                   |
| RBO        | 337         | TOTAL GENERAL                                        |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 338         |                                                      |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 339         | NON-PLANT                                            |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 340         | SchM-107 - Pension Expense                           | SALWAGES            | 1,036,258                                            | 4,995,460                                         | 59,596                                   | 304,485                                    | 8,477                                 | 407,804                                 | 9,962,609              | 0                                   |
| RBO        | 341         | SchM-126 - Book Unamortized Cost of Reacquired Debt  | TOTPLT              | 149,814                                              | 708,419                                           | 8,186                                    | 42,954                                     | 1,036                                 | 57,931                                  | 1,160,503              | 0                                   |
| RBO        | 342         | SchM-138 - Rate Case Expense                         | CLAIMREV            | 45,284                                               | 216,074                                           | 2,363                                    | 12,449                                     | 298                                   | 16,407                                  | 342,354                | 0                                   |
| RBO        | 343         | SchM-299 - Operating Lease                           | TOTPLT              | 2,713,864                                            | 12,832,960                                        | 148,294                                  | 778,115                                    | 18,775                                | 1,049,414                               | 21,022,441             | 0                                   |
| RBO        | 344         | TOTAL NON-PLANT                                      |                     | 3,945,219                                            | 18,752,913                                        | 218,439                                  | 1,138,004                                  | 28,586                                | 1,531,556                               | 32,487,907             | 0                                   |
| RBO        | 345         |                                                      |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 346         | Total Account 283                                    |                     | 4,460,992                                            | 21,239,282                                        | 248,110                                  | 1,290,159                                  | 32,807                                | 1,735,026                               | 37,589,013             | 0                                   |
| RBO        | 347         |                                                      |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |
| RBO        | 348         | ADIT NOL                                             |                     | 0                                                    | 0                                                 | 0                                        | 0                                          | 0                                     | 0                                       | 0                      | 0                                   |
| RBO        | 349         | Total Accumulated Deferred Income Taxes              |                     | 26,145,113                                           | 122,176,805                                       | 1,669,996                                | 8,692,565                                  | 225,200                               | 12,445,854                              | 248,597,633            | 0                                   |
| RBO        | 350         |                                                      |                     |                                                      |                                                   |                                          |                                            |                                       |                                         |                        |                                     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| CWC        | 1           | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL           |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 2           |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 3           | CASH WORKING CAPITAL (LEAD LAG)                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 4           |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 5           | SPS CWC-Fossil Fuel for Generation                   | ENERGY1                    | 59,417,387            | 11,937,305                             | 1,305,693                          | 9,692,013                              | 92,449                                           |
| CWC        | 6           | Multiplied by Factor of 0.018137                     |                            | 0.018137              | 0.018137                               |                                    |                                        |                                                  |
| CWC        | 7           | SPS CWC-Fossil Fuel for Generation - CWC Amount      |                            | 1,077,652             | 216,507                                | 23,681                             | 175,784                                | 1,677                                            |
| CWC        | 8           |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 9           | SPS CWC-Fuel Oil for Generation                      | ENERGY1                    | 42,962                | 8,631                                  | 944                                | 7,008                                  | 67                                               |
| CWC        | 10          | Multiplied by Factor of 0.077041                     |                            | 0.077041              | 0.077041                               |                                    |                                        |                                                  |
| CWC        | 11          | SPS CWC-Fuel Oil for Generation - CWC Amount         |                            | 3,310                 | 665                                    | 73                                 | 540                                    | 5                                                |
| CWC        | 12          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 13          | SPS CWC-Gas for Generation                           | ENERGY1                    | 66,222,072            | 13,304,407                             | 1,455,225                          | 10,801,976                             | 103,036                                          |
| CWC        | 14          | Multiplied by Factor of -0.008521                    |                            | (0.008521)            | (0.008521)                             |                                    |                                        |                                                  |
| CWC        | 15          | SPS CWC-Gas for Generation - CWC Amount              |                            | (564,248)             | (113,361)                              | (12,399)                           | (92,039)                               | (878)                                            |
| CWC        | 16          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 17          | SPS CWC-Purchased Power Capacity                     | DPURCH                     | 37,275,780            | 12,260,766                             | 1,007,589                          | 7,238,642                              | 63,900                                           |
| CWC        | 18          | Multiplied by Factor of -0.011589                    |                            | (0.011589)            | (0.011589)                             |                                    |                                        |                                                  |
| CWC        | 19          | SPS CWC-Purchased Power Capacity - CWC Amount        |                            | (431,991)             | (142,091)                              | (11,677)                           | (83,889)                               | (741)                                            |
| CWC        | 20          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 21          | SPS CWC-Purchased Power Energy                       | ENERGY1                    | 199,399,823           | 40,060,607                             | 4,381,797                          | 32,525,591                             | 310,250                                          |
| CWC        | 22          | Multiplied by Factor of -0.011589                    |                            | (0.011589)            | (0.011589)                             |                                    |                                        |                                                  |
| CWC        | 23          | SPS CWC-Purchased Power Energy - CWC Amount          |                            | (2,310,853)           | (464,264)                              | (50,781)                           | (376,940)                              | (3,595)                                          |
| CWC        | 24          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 25          | SPS CWC-Franchise Fee                                | SCH OTX, LN 7              | 10,338,739            | 6,174,445                              | 458,059                            | 2,634,507                              | 37,984                                           |
| CWC        | 26          | Multiplied by Factor of -0.042000                    |                            | (0.042000)            | (0.042000)                             |                                    |                                        |                                                  |
| CWC        | 27          | SPS CWC-Payroll Tax Adjustment - CWC Amount          |                            | (434,227)             | (259,327)                              | (19,238)                           | (110,649)                              | (1,595)                                          |
| CWC        | 28          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 29          | SPS CWC-Franchise Tax                                | INCITYREV                  | 1,364,092             | 814,655                                | 60,436                             | 347,596                                | 5,012                                            |
| CWC        | 30          | Multiplied by Factor of 0.198904                     |                            | 0.198904              | 0.198904                               |                                    |                                        |                                                  |
| CWC        | 31          | SPS CWC-Federal Income Tax - CWC Amount              |                            | 271,323               | 162,038                                | 12,021                             | 69,138                                 | 997                                              |
| CWC        | 32          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 33          | SPS CWC-Gross Receipts                               | SCH OTX, LN 8              | 7,470,794             | 4,461,667                              | 330,994                            | 1,903,700                              | 27,447                                           |
| CWC        | 34          | Multiplied by Factor of -0.181151                    |                            | (0.181151)            | (0.181151)                             |                                    |                                        |                                                  |
| CWC        | 35          | SPS CWC-Payroll Tax Adjustment - CWC Amount          |                            | (1,353,339)           | (808,234)                              | (59,960)                           | (344,857)                              | (4,972)                                          |
| CWC        | 36          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 37          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 38          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 39          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 40          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 41          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 42          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 43          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 44          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 45          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 46          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 47          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 48          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 49          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 50          |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 51          | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. NO. | DESCRIPTION<br>(a)                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE<br>(b) | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE<br>(i) | PRIMARY<br>GENERAL<br>SERVICE<br>(j) | TOTAL<br>LG GEN<br>TRANSMISSION<br>SERVICE<br>(k) | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE<br>(l) | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE<br>(m) | (n) (o) (p) (q) (r) |
|---------------------|------------------------------------------------------|----------------------------|-----------------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|---------------------|
| CWC 1               | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL           |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 2               |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 3               | CASH WORKING CAPITAL (LEAD LAG)                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 4               |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 5               | SPS CWC-Fossil Fuel for Generation                   | ENERGY1                    | 875,910                                       | 701,577                                    | 8,540,566                            | 26,048,706                                        | 116,233                                              | 106,936                                        |                     |
| CWC 6               | Multiplied by Factor of 0.018137                     |                            | 0.018137                                      | 0.018137                                   |                                      | 0.018137                                          |                                                      |                                                |                     |
| CWC 7               | SPS CWC-Fossil Fuel for Generation - CWC Amount      |                            | 15,886                                        | 12,724                                     | 154,900                              | 472,445                                           | 2,108                                                | 1,940                                          |                     |
| CWC 8               |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 9               | SPS CWC-Fuel Oil for Generation                      | ENERGY1                    | 633                                           | 507                                        | 6,175                                | 18,835                                            | 84                                                   | 77                                             |                     |
| CWC 10              | Multiplied by Factor of 0.077041                     |                            | 0.077041                                      | 0.077041                                   |                                      | 0.077041                                          |                                                      |                                                |                     |
| CWC 11              | SPS CWC-Fuel Oil for Generation - CWC Amount         |                            | 49                                            | 39                                         | 476                                  | 1,451                                             | 6                                                    | 6                                              |                     |
| CWC 12              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 13              | SPS CWC-Gas for Generation                           | ENERGY1                    | 976,223                                       | 781,924                                    | 9,518,661                            | 29,031,894                                        | 129,544                                              | 119,183                                        |                     |
| CWC 14              | Multiplied by Factor of -0.008521                    |                            | (0.008521)                                    | (0.008521)                                 |                                      | (0.008521)                                        |                                                      |                                                |                     |
| CWC 15              | SPS CWC-Gas for Generation - CWC Amount              |                            | (8,318)                                       | (6,662)                                    | (81,104)                             | (247,368)                                         | (1,104)                                              | (1,016)                                        |                     |
| CWC 16              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 17              | SPS CWC-Purchased Power Capacity                     | DPURCH                     | 575,268                                       | 599,217                                    | 3,931,398                            | 11,502,564                                        | 50,227                                               | 46,209                                         |                     |
| CWC 18              | Multiplied by Factor of -0.011589                    |                            | (0.011589)                                    | (0.011589)                                 |                                      | (0.011589)                                        |                                                      |                                                |                     |
| CWC 19              | SPS CWC-Purchased Power Capacity - CWC Amount        |                            | (6,667)                                       | (6,944)                                    | (45,561)                             | (133,304)                                         | (582)                                                | (536)                                          |                     |
| CWC 20              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 21              | SPS CWC-Purchased Power Energy                       | ENERGY1                    | 2,939,482                                     | 2,354,433                                  | 28,661,430                           | 87,417,298                                        | 390,067                                              | 358,869                                        |                     |
| CWC 22              | Multiplied by Factor of -0.011589                    |                            | (0.011589)                                    | (0.011589)                                 |                                      | (0.011589)                                        |                                                      |                                                |                     |
| CWC 23              | SPS CWC-Purchased Power Energy - CWC Amount          |                            | (34,066)                                      | (27,286)                                   | (332,158)                            | (1,013,083)                                       | (4,520)                                              | (4,159)                                        |                     |
| CWC 24              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 25              | SPS CWC-Franchise Fee                                | SCH OTX, LN 7              | 164,937                                       | 309,653                                    | 170,679                              | 161,292                                           | 136,549                                              | 90,633                                         |                     |
| CWC 26              | Multiplied by Factor of -0.042000                    |                            | (0.042000)                                    | (0.042000)                                 |                                      | (0.042000)                                        |                                                      |                                                |                     |
| CWC 27              | SPS CWC-Payroll Tax Adjustment - CWC Amount          |                            | (6,927)                                       | (13,005)                                   | (7,169)                              | (6,774)                                           | (5,735)                                              | (3,807)                                        |                     |
| CWC 28              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 29              | SPS CWC-Franchise Tax                                | INCITYREV                  | 21,762                                        | 40,856                                     | 22,519                               | 21,281                                            | 18,016                                               | 11,958                                         |                     |
| CWC 30              | Multiplied by Factor of 0.198904                     |                            | 0.198904                                      | 0.198904                                   |                                      | 0.198904                                          |                                                      |                                                |                     |
| CWC 31              | SPS CWC-Federal Income Tax - CWC Amount              |                            | 4,328                                         | 8,126                                      | 4,479                                | 4,233                                             | 3,584                                                | 2,379                                          |                     |
| CWC 32              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 33              | SPS CWC-Gross Receipts                               | SCH OTX, LN 8              | 119,184                                       | 223,756                                    | 123,333                              | 116,550                                           | 98,671                                               | 65,492                                         |                     |
| CWC 34              | Multiplied by Factor of -0.181151                    |                            | (0.181151)                                    | (0.181151)                                 |                                      | (0.181151)                                        |                                                      |                                                |                     |
| CWC 35              | SPS CWC-Payroll Tax Adjustment - CWC Amount          |                            | (21,590)                                      | (40,534)                                   | (22,342)                             | (21,113)                                          | (17,874)                                             | (11,864)                                       |                     |
| CWC 36              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 37              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 38              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 39              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 40              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 41              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 42              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 43              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 44              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 45              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 46              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 47              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 48              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 49              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 50              |                                                      |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 51              | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. NO. | DESCRIPTION | ALLOCATION<br>BASIS                             | LARGE<br>GENERAL SERV       |              | LARGE<br>BACKBONE<br>TRANSM 115KV+ | LARGE<br>MUNICIPAL |                      | LARGE<br>SCHOOL    |                      | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |
|---------------------|-------------|-------------------------------------------------|-----------------------------|--------------|------------------------------------|--------------------|----------------------|--------------------|----------------------|------------------------|-------------------------------------|
|                     |             |                                                 | TRANSMISSION<br>69 TO 115KV | GENERAL SERV |                                    | PRIMARY<br>SERVICE | SECONDARY<br>SERVICE | PRIMARY<br>SERVICE | SECONDARY<br>SERVICE |                        |                                     |
|                     | (a)         | (b)                                             | (c)                         | (d)          | (e)                                | (f)                | (g)                  | (h)                | (i)                  | (j)                    | (k)                                 |
| CWC                 | 1           | ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL      |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 2           |                                                 |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 3           | CASH WORKING CAPITAL (LEAD LAG)                 |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 4           |                                                 |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 5           | SPS CWC-Fossil Fuel for Generation              | ENERGY1                     | 4,489,514    | 21,559,192                         | 135,726            | 740,184              | 11,946             | 689,630              | 11,937,305             | 0                                   |
| CWC                 | 6           | Multiplied by Factor of 0.018137                |                             | 81,426       | 391,019                            | 2,462              | 13,425               | 217                | 12,508               | 216,507                | 0                                   |
| CWC                 | 7           | SPS CWC-Fossil Fuel for Generation - CWC Amount |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 8           |                                                 | ENERGY1                     | 3,246        | 15,588                             | 98                 | 535                  | 9                  | 499                  | 8,631                  | 0                                   |
| CWC                 | 9           | SPS CWC-Fuel Oil for Generation                 |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 10          | Multiplied by Factor of 0.077041                |                             | 250          | 1,201                              | 8                  | 41                   | 1                  | 38                   | 665                    | 0                                   |
| CWC                 | 11          | SPS CWC-Fuel Oil for Generation - CWC Amount    |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 12          |                                                 | ENERGY1                     | 5,003,669    | 24,028,226                         | 151,270            | 824,952              | 13,314             | 768,609              | 13,304,407             | 0                                   |
| CWC                 | 13          | SPS CWC-Gas for Generation                      |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 14          | Multiplied by Factor of -0.008521               |                             | (42,634)     | (204,734)                          | (1,289)            | (7,029)              | (113)              | (6,549)              | (113,361)              | 0                                   |
| CWC                 | 15          | SPS CWC-Gas for Generation - CWC Amount         |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 16          |                                                 | DPURCH                      | 1,940,016    | 9,562,547                          | 97,389             | 477,880              | 10,567             | 588,650              | 12,260,766             | 0                                   |
| CWC                 | 17          | SPS CWC-Purchased Power Capacity                |                             | (22,483)     | (110,821)                          | (1,129)            | (5,538)              | (122)              | (6,822)              | (142,091)              | 0                                   |
| CWC                 | 18          | Multiplied by Factor of -0.011589               |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 19          | SPS CWC-Purchased Power Capacity - CWC Amount   |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 20          |                                                 | ENERGY1                     | 15,066,436   | 72,350,861                         | 455,486            | 2,483,996            | 40,090             | 2,314,343            | 40,060,607             | 0                                   |
| CWC                 | 21          | SPS CWC-Purchased Power Energy                  |                             | (174,606)    | (838,477)                          | (5,279)            | (28,787)             | (465)              | (26,821)             | (464,264)              | 0                                   |
| CWC                 | 22          | Multiplied by Factor of -0.011589               |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 23          | SPS CWC-Purchased Power Energy - CWC Amount     |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 24          |                                                 | SCH OTX, LN 7               | 0            | 161,292                            | 20,165             | 144,772              | 3,248              | 306,406              | 6,174,445              | 0                                   |
| CWC                 | 25          | SPS CWC-Franchise Fee                           |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 26          | Multiplied by Factor of -0.042000               |                             | 0            | (6,774)                            | (847)              | (6,080)              | (136)              | (12,869)             | (259,327)              | 0                                   |
| CWC                 | 27          | SPS CWC-Payroll Tax Adjustment - CWC Amount     |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 28          |                                                 | INCITYREV                   |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 29          | SPS CWC-Franchise Tax                           |                             | 0            | 21,281                             | 2,661              | 19,101               | 428                | 40,427               | 814,655                | 0                                   |
| CWC                 | 30          | Multiplied by Factor of 0.198904                |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 31          | SPS CWC-Federal Income Tax - CWC Amount         |                             | 0            | 4,233                              | 529                | 3,799                | 85                 | 8,041                | 162,038                | 0                                   |
| CWC                 | 32          |                                                 | SCH OTX, LN 8               |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 33          | SPS CWC-Gross Receipts                          |                             | 0            | 116,550                            | 14,571             | 104,612              | 2,347              | 221,409              | 4,461,667              | 0                                   |
| CWC                 | 34          | Multiplied by Factor of -0.181151               |                             |              |                                    |                    |                      |                    |                      |                        |                                     |
| CWC                 | 35          | SPS CWC-Payroll Tax Adjustment - CWC Amount     |                             | 0            | (21,113)                           | (2,640)            | (18,951)             | (425)              | (40,108)             | (808,234)              | 0                                   |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                          | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|---------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| CWC        | 52          | CASH WORKING CAPITAL (LEAD LAG)             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 53          | Total O&M Expense                           | SCH O&M, LN 243            | 302,855,021           | 107,938,857                            | 10,467,172                         | 54,454,099                             | 740,904                                          |
| CWC        | 54          | Multiplied by Factor of 0.002086            |                            | 0.002086              | 0.002086                               |                                    |                                        |                                                  |
| CWC        | 55          | Total O&M Expense CWC Amount                |                            | 631,706               | 225,143                                | 21,833                             | 113,582                                | 1,545                                            |
| CWC        | 56          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 57          | SPS CWC-Payroll                             | SAL WAGES                  | 5,048,809             | 1,963,992                              | 223,696                            | 871,562                                | 17,032                                           |
| CWC        | 58          | Multiplied by Factor of 0.043178            |                            | 0.043178              | 0.043178                               |                                    |                                        |                                                  |
| CWC        | 59          | SPS CWC-Payroll - CWC Amount                |                            | 217,998               | 84,801                                 | 9,659                              | 37,632                                 | 735                                              |
| CWC        | 60          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 61          | SPS CWC-Property Tax                        | SCH OTX, LN 5              | 38,601,442            | 13,282,930                             | 1,255,343                          | 7,385,773                              | 82,154                                           |
| CWC        | 62          | Multiplied by Factor of -0.408192           |                            | (0.408192)            | (0.408192)                             | (512,421)                          | (3,014,812)                            | (33,535)                                         |
| CWC        | 63          | SPS CWC-Property Tax - CWC Amount           |                            | (15,756,791)          | (5,421,983)                            |                                    |                                        |                                                  |
| CWC        | 64          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 65          | SPS CWC-Sales Tax                           | SCH OTX, LN 9              | 46,144                | 15,878                                 | 1,501                              | 8,829                                  | 98                                               |
| CWC        | 66          | Multiplied by Factor of -0.002384           |                            | (0.002384)            | (0.002384)                             | (4)                                | (21)                                   | (0)                                              |
| CWC        | 67          | SPS CWC-Sales Tax - CWC Amount              |                            | (110)                 | (38)                                   |                                    |                                        |                                                  |
| CWC        | 68          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 69          | SPS CWC-Payroll Tax Adjustment              | SCH OTX, LN 14             | (18,649,570)          | (98,139)                               | (11,178)                           | (43,551)                               | (851)                                            |
| CWC        | 70          | Multiplied by Factor of 0.043178            |                            | (252,285)             | 0.043178                               | (483)                              | (1,880)                                | (37)                                             |
| CWC        | 71          | SPS CWC-Payroll Tax Adjustment - CWC Amount |                            | (10,893)              | (4,237)                                |                                    |                                        |                                                  |
| CWC        | 72          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 73          | SPS CWC-Federal Income Tax                  | SCH ITX, LN 290            | (25,850,042)          | (1,427,587)                            | (241,078)                          | (2,954,371)                            | (89,165)                                         |
| CWC        | 74          | Multiplied by Factor of -0.000795           |                            | (0.000795)            | (0.000795)                             | 192                                | 2,347                                  | 71                                               |
| CWC        | 75          | SPS CWC-Payroll Tax Adjustment - CWC Amount |                            | 20,538                | 1,134                                  |                                    |                                        |                                                  |
| CWC        | 76          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 77          | SPS CWC-State Income Tax                    | SCH ITX, LN 289            | (2,609,381)           | (144,105)                              | (24,335)                           | (298,223)                              | (9,001)                                          |
| CWC        | 78          | Multiplied by Factor of -0.000795           |                            | (0.000795)            | (0.000795)                             | 19                                 | 237                                    | 7                                                |
| CWC        | 79          | SPS CWC-Payroll Tax Adjustment - CWC Amount |                            | 2,073                 | 114                                    |                                    |                                        |                                                  |
| CWC        | 80          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 81          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 82          | TOTAL CASH WORKING CAPITAL REQUIREMENT      |                            | (18,637,851)          | (6,523,131)                            | (599,485)                          | (3,625,826)                            | (40,315)                                         |
| CWC        | 83          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 84          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 85          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 86          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 87          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 88          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 89          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 90          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 91          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 92          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 93          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 94          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 95          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 96          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 97          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 98          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 99          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| CWC        | 100         |                                             |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. NO. | DESCRIPTION<br>(a)                          | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE<br>(h) | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE<br>(i) | PRIMARY<br>GENERAL<br>SERVICE<br>(j) | TOTAL<br>LG GEN<br>TRANSMISSION<br>SERVICE<br>(k) | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE<br>(l) | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE<br>(m) | (n) (o) (p) (q) (r) |
|---------------------|---------------------------------------------|----------------------------|-----------------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|---------------------|
| CWC 52              | CASH WORKING CAPITAL (LEAD LAG)             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 53              | Total O&M Expense                           | SCH O&M, LN 243            | 4,461,030                                     | 4,793,199                                  | 32,602,474                           | 83,897,196                                        | 1,862,938                                            | 1,637,150                                      |                     |
| CWC 54              | Multiplied by Factor of 0.002086            |                            | 0.002086                                      | 0.002086                                   |                                      | 0.002086                                          |                                                      |                                                |                     |
| CWC 55              | Total O&M Expense CWC Amount                |                            | 9,305                                         | 9,998                                      | 68,003                               | 174,996                                           | 3,886                                                | 3,415                                          |                     |
| CWC 56              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 57              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 58              | SPS CWC-Payroll                             | SALWAGES                   | 71,774                                        | 82,064                                     | 518,773                              | 1,189,070                                         | 54,984                                               | 55,863                                         |                     |
| CWC 59              | Multiplied by Factor of 0.043178            |                            | 0.043178                                      | 0.043178                                   |                                      | 0.043178                                          |                                                      |                                                |                     |
| CWC 60              | SPS CWC-Payroll - CWC Amount                |                            | 3,099                                         | 3,543                                      | 22,400                               | 51,342                                            | 2,374                                                | 2,412                                          |                     |
| CWC 61              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 62              | SPS CWC-Property Tax                        | SCH OTX, LN 5              | 606,759                                       | 692,458                                    | 4,416,263                            | 10,498,042                                        | 277,445                                              | 104,276                                        |                     |
| CWC 63              | Multiplied by Factor of -0.408192           |                            | (0.408192)                                    | (0.408192)                                 | (1,802,682)                          | (0.408192)                                        | (113,251)                                            | (42,565)                                       |                     |
| CWC 64              | SPS CWC-Property Tax - CWC Amount           |                            | (247,674)                                     | (282,656)                                  |                                      | (4,285,214)                                       |                                                      |                                                |                     |
| CWC 65              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 66              | SPS CWC-Sales Tax                           | SCH OTX, LN 9              | 725                                           | 828                                        | 5,279                                | 12,549                                            | 332                                                  | 125                                            |                     |
| CWC 67              | Multiplied by Factor of -0.002384           |                            | (0.002384)                                    | (0.002384)                                 | (13)                                 | (0.002384)                                        | (1)                                                  | (0)                                            |                     |
| CWC 68              | SPS CWC-Sales Tax - CWC Amount              |                            | (2)                                           | (2)                                        |                                      | (30)                                              |                                                      |                                                |                     |
| CWC 69              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 70              | SPS CWC-Payroll Tax Adjustment              | SCH OTX, LN 14             | (3,586)                                       | (4,101)                                    | (25,923)                             | (59,417)                                          | (2,748)                                              | (2,791)                                        |                     |
| CWC 71              | Multiplied by Factor of 0.043178            |                            | 0.043178                                      | 0.043178                                   |                                      | 0.043178                                          | (119)                                                | (121)                                          |                     |
| CWC 72              | SPS CWC-Payroll Tax Adjustment - CWC Amount |                            | (155)                                         | (177)                                      | (1,119)                              | (2,566)                                           |                                                      |                                                |                     |
| CWC 73              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 74              | SPS CWC-Federal Income Tax                  | SCH ITX, LN 290            | (578,423)                                     | (620,730)                                  | (3,756,425)                          | (16,360,130)                                      | (29,156)                                             | 207,022                                        |                     |
| CWC 75              | Multiplied by Factor of -0.000795           |                            | (0.000795)                                    | (0.000795)                                 |                                      | (0.000795)                                        | 23                                                   | (164)                                          |                     |
| CWC 76              | SPS CWC-Payroll Tax Adjustment - CWC Amount |                            | 460                                           | 493                                        | 2,985                                | 12,998                                            |                                                      |                                                |                     |
| CWC 77              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 78              | SPS CWC-State Income Tax                    | SCH ITX, LN 289            | (58,388)                                      | (62,658)                                   | (379,185)                            | (1,651,441)                                       | (2,943)                                              | 20,897                                         |                     |
| CWC 79              | Multiplied by Factor of -0.000795           |                            | (0.000795)                                    | (0.000795)                                 |                                      | (0.000795)                                        | 2                                                    | (17)                                           |                     |
| CWC 80              | SPS CWC-Payroll Tax Adjustment - CWC Amount |                            | 46                                            | 50                                         | 301                                  | 1,312                                             |                                                      |                                                |                     |
| CWC 81              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 82              | TOTAL CASH WORKING CAPITAL REQUIREMENT      |                            | (292,225)                                     | (342,292)                                  | (2,038,604)                          | (4,990,674)                                       | (131,202)                                            | (54,096)                                       |                     |
| CWC 83              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 84              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 85              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 86              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 87              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 88              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 89              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 90              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 91              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 92              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 93              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 94              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 95              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 96              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 97              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 98              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 99              |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| CWC 100             |                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. NO. | DESCRIPTION                                 | (a) | (b)             | (c)         | (d)          | (e)       | (f)       | (g)      | (h)       | (i)         | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|------------------|---------------------------------------------|-----|-----------------|-------------|--------------|-----------|-----------|----------|-----------|-------------|-----|-----|-----|-----|-----|-----|-----|
| CWC 52           | CASH WORKING CAPITAL (LEAD LAG)             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 53           | Total O&M Expense                           |     | SCH O&M, LN 243 | 14,718,811  | 69,178,385   | 731,274   | 3,729,756 | 87,246   | 4,705,953 | 107,938,857 | 0   |     |     |     |     |     |     |
| CWC 54           | Multiplied by Factor of 0.002086            |     |                 | 30,701      | 144,295      | 1,525     | 7,780     | 182      | 9,816     | 225,143     | 0   |     |     |     |     |     |     |
| CWC 55           | Total O&M Expense CWC Amount                |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 56           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 57           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 58           | SPS CWC-Payroll                             |     |                 | 204,284     | 984,786      | 11,748    | 60,025    | 1,671    | 80,393    | 1,963,992   | 0   |     |     |     |     |     |     |
| CWC 59           | Multiplied by Factor of 0.043178            |     |                 | 8,821       | 42,521       | 507       | 2,592     | 72       | 3,471     | 84,801      | 0   |     |     |     |     |     |     |
| CWC 60           | SPS CWC-Payroll - CWC Amount                |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 61           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 62           | SPS CWC-Property Tax                        |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 63           | Multiplied by Factor of -0.408192           |     |                 | 1,842,045   | 8,655,997    | 96,924    | 509,835   | 12,288   | 680,170   | 13,282,930  | 0   |     |     |     |     |     |     |
| CWC 64           | SPS CWC-Property Tax - CWC Amount           |     |                 | (751,908)   | (3,533,307)  | (39,564)  | (208,110) | (5,016)  | (277,640) | (5,421,983) | 0   |     |     |     |     |     |     |
| CWC 65           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 66           | SPS CWC-Sales Tax                           |     |                 | 2,202       | 10,347       | 116       | 609       | 15       | 813       | 15,878      | 0   |     |     |     |     |     |     |
| CWC 67           | Multiplied by Factor of -0.002384           |     |                 | (5)         | (25)         | (0)       | (1)       | (0)      | (2)       | (38)        | 0   |     |     |     |     |     |     |
| CWC 68           | SPS CWC-Sales Tax - CWC Amount              |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 69           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 70           | SPS CWC-Payroll Tax Adjustment              |     |                 | (10,208)    | (49,209)     | (587)     | (2,999)   | (84)     | (4,017)   | (98,139)    | 0   |     |     |     |     |     |     |
| CWC 71           | Multiplied by Factor of 0.043178            |     |                 | (441)       | (2,125)      | (25)      | (130)     | (4)      | (173)     | (4,237)     | 0   |     |     |     |     |     |     |
| CWC 72           | SPS CWC-Payroll Tax Adjustment - CWC Amount |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 73           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 74           | SPS CWC-Federal Income Tax                  |     |                 | (2,556,865) | (13,803,266) | (106,776) | (471,646) | (19,697) | (601,032) | (1,427,587) | 0   |     |     |     |     |     |     |
| CWC 75           | Multiplied by Factor of -0.000795           |     |                 | 2,031       | 10,967       | 85        | 375       | 16       | 478       | 1,134       | 0   |     |     |     |     |     |     |
| CWC 76           | SPS CWC-Payroll Tax Adjustment - CWC Amount |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 77           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 78           | SPS CWC-State Income Tax                    |     |                 | (258,098)   | (1,393,343)  | (10,778)  | (47,609)  | (1,988)  | (60,670)  | (144,105)   | 0   |     |     |     |     |     |     |
| CWC 79           | Multiplied by Factor of -0.000795           |     |                 | 205         | 1,107        | 9         | 38        | 2        | 48        | 114         | 0   |     |     |     |     |     |     |
| CWC 80           | SPS CWC-Payroll Tax Adjustment - CWC Amount |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 81           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 82           | TOTAL CASH WORKING CAPITAL REQUIREMENT      |     |                 | (868,642)   | (4,122,032)  | (45,648)  | (246,577) | (5,707)  | (336,585) | (6,523,131) | 0   |     |     |     |     |     |     |
| CWC 83           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 84           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 85           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 86           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 87           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 88           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 89           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 90           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 91           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 92           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 93           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 94           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 95           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 96           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 97           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 98           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 99           |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |
| CWC 100          |                                             |     |                 |             |              |           |           |          |           |             |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                              | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-----------------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| REV        | 1           | OPERATING REVENUES                                              |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 2           |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 3           | SALES REVENUES                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 4           | Sales of Electricity Revenues                                   |                            | 622,155,175           | 239,341,579                            | 23,225,518                         | 121,366,823                            | 1,276,911                                        |
| REV        | 5           | TOTAL SALES OF ELECTRICITY                                      |                            | 622,155,175           | 239,341,579                            | 23,225,518                         | 121,366,823                            | 1,276,911                                        |
| REV        | 6           |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 7           | Revenue Credits:                                                |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 8           | 45000LP-Late Payment Revenue                                    | SALESREV                   | 1,063,993             | 409,316                                | 39,720                             | 207,558                                | 2,184                                            |
| REV        | 9           | 45103-Customer Connection                                       | CUSTDIST                   | 202,970               | 162,143                                | 25,152                             | 9,384                                  | 2,235                                            |
| REV        | 10          | 45104-Returned Check Fee Rev                                    | DISTPLT                    | 155,352               | 83,653                                 | 8,796                              | 33,039                                 | 573                                              |
| REV        | 11          | 45106-Misc Service Rev                                          | DISTPLT                    | 52,222                | 28,120                                 | 2,957                              | 11,106                                 | 192                                              |
| REV        | 12          | 45111-Other Electric Operating Revenues - Misc service revenues | DISTPLT                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| REV        | 13          | 45400-Rentals - Other                                           | DISTPLT                    | 1,054,016             | 567,556                                | 59,675                             | 224,160                                | 3,885                                            |
| REV        | 14          | 45400-Rentals - Texas                                           | TOTPLT                     | 4,467,112             | 1,584,976                              | 150,584                            | 855,065                                | 9,966                                            |
| REV        | 15          | 456-Other Electric Revenue                                      |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 16          | 456.1Z2PROD - Funded Upgrades Credit Distribution               | DPROD                      | 251,076               | 82,584                                 | 6,787                              | 48,757                                 | 430                                              |
| REV        | 17          | 456.1Z2PTP - Z2 Point-to-Point Revenue                          | DTRAN                      | (312,630)             | (104,465)                              | (8,457)                            | (60,749)                               | (533)                                            |
| REV        | 18          | 45600ELEEL Mutual Aid                                           | DISTPLT                    | 188,671               | 101,594                                | 10,682                             | 40,125                                 | 695                                              |
| REV        | 19          | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling       | DTRAN                      | 1,982,474             | 662,444                                | 53,630                             | 385,226                                | 3,381                                            |
| REV        | 20          | 45606-Tariff-Base Non-Firm PTP                                  | DTRAN                      | 648,694               | 216,761                                | 17,549                             | 126,052                                | 1,106                                            |
| REV        | 21          | 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch    | DTRAN                      | 665,169               | 222,266                                | 17,994                             | 129,253                                | 1,134                                            |
| REV        | 22          | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control        | DPROD                      | 121,520               | 39,970                                 | 3,285                              | 23,598                                 | 208                                              |
| REV        | 23          | 45628-Wholesale Distribution Service Charge                     | DISTPLT                    | 448,965               | 241,754                                | 25,419                             | 95,482                                 | 1,655                                            |
| REV        | 24          | 45642OT-Other Miscellaneous Revenue                             | DTRAN                      | 73,850                | 24,677                                 | 1,998                              | 14,350                                 | 126                                              |
| REV        | 25          | 45642TX-Other Miscellaneous Revenue - Texas                     | DTRAN                      | 108,391               | 36,219                                 | 2,932                              | 21,062                                 | 185                                              |
| REV        | 26          | 45673-Schedule 11 Network Base Plan Revenues                    | DTRAN                      | 120,947,391           | 40,414,599                             | 3,271,874                          | 23,501,988                             | 206,273                                          |
| REV        | 27          | Total Revenue Credits                                           |                            | 132,119,236           | 44,774,166                             | 3,690,575                          | 25,665,456                             | 233,697                                          |
| REV        | 28          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 29          | Total Operating Revenues                                        |                            | 754,274,411           | 284,115,745                            | 26,916,093                         | 147,032,279                            | 1,510,608                                        |
| REV        | 30          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 31          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 32          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 33          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 34          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 35          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 36          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 37          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 38          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 39          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 40          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 41          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 42          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 43          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 44          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 45          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 46          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 47          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 48          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 49          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| REV        | 50          |                                                                 |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                                     | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | PRIMARY GENERAL SERVICE | TOTAL LG GEN SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|--------------|-----------------------------------------------------------------|------------------|-----------------------|--------------------|-------------------------|----------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| REV 1        | OPERATING REVENUES                                              |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 2        |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 3        | SALES REVENUES                                                  |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 4        | Sales of Electricity Revenues                                   |                  | 8,467,997             | 9,075,876          | 68,281,614              | 142,119,112          | 4,759,790                            | 4,239,954                      |     |     |     |     |     |     |     |     |
| REV 5        | TOTAL SALES OF ELECTRICITY                                      |                  | 8,467,997             | 9,075,876          | 68,281,614              | 142,119,112          | 4,759,790                            | 4,239,954                      |     |     |     |     |     |     |     |     |
| REV 6        |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 7        | Revenue Credits:                                                |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 8        | 45000LP-Late Payment Revenue                                    | SALESREV         | 14,482                | 15,521             | 116,773                 | 243,048              | 8,140                                | 7,251                          |     |     |     |     |     |     |     |     |
| REV 9        | 45103-Customer Connection                                       | CUSTDIST         | 701                   | 570                | 2,784                   | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| REV 10       | 45104-Returned Check Fee Rev                                    | DISTPLT          | 2,809                 | 4,753              | 16,014                  | 62                   | 3,870                                | 1,783                          |     |     |     |     |     |     |     |     |
| REV 11       | 45106-Misc Service Rev                                          | DISTPLT          | 944                   | 1,598              | 5,383                   | 21                   | 1,301                                | 599                            |     |     |     |     |     |     |     |     |
| REV 12       | 45111-Other Electric Operating Revenues - Misc service revenues | DISTPLT          | 0                     | 0                  | 0                       | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| REV 13       | 45400-Rentals - Other                                           | DISTPLT          | 19,060                | 32,248             | 108,652                 | 424                  | 26,257                               | 12,099                         |     |     |     |     |     |     |     |     |
| REV 14       | 45400-Rentals - Texas                                           | TOTPLT           | 69,846                | 80,536             | 496,052                 | 1,172,145            | 29,744                               | 18,199                         |     |     |     |     |     |     |     |     |
| REV 15       | 456-Other Electric Revenue                                      |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 16       | 456.122PROD - Funded Upgrades Credit Distribution               | DPROD            | 3,875                 | 4,036              | 26,480                  | 77,477               | 338                                  | 311                            |     |     |     |     |     |     |     |     |
| REV 17       | 456.122PTP - Z2 Point-to-Point Revenue                          | DTRAN            | (4,794)               | (5,037)            | (31,984)                | (95,809)             | (417)                                | (384)                          |     |     |     |     |     |     |     |     |
| REV 18       | 45600EEL-EEI Mutual Aid                                         | DISTPLT          | 3,412                 | 5,773              | 19,449                  | 76                   | 4,700                                | 2,166                          |     |     |     |     |     |     |     |     |
| REV 19       | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling       | DTRAN            | 30,398                | 31,944             | 202,822                 | 607,550              | 2,645                                | 2,434                          |     |     |     |     |     |     |     |     |
| REV 20       | 45606-Tariff-Base Non-Firm PTP                                  | DTRAN            | 9,947                 | 10,453             | 66,366                  | 198,799              | 866                                  | 796                            |     |     |     |     |     |     |     |     |
| REV 21       | 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch    | DTRAN            | 10,199                | 10,718             | 68,052                  | 203,848              | 887                                  | 817                            |     |     |     |     |     |     |     |     |
| REV 22       | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control        | DPROD            | 1,875                 | 1,953              | 12,816                  | 37,499               | 164                                  | 151                            |     |     |     |     |     |     |     |     |
| REV 23       | 45628-Wholesale Distribution Service Charge                     | DISTPLT          | 8,119                 | 13,736             | 46,281                  | 180                  | 11,184                               | 5,154                          |     |     |     |     |     |     |     |     |
| REV 24       | 45642OT-Other Miscellaneous Revenue                             | DTRAN            | 1,132                 | 1,190              | 7,555                   | 22,632               | 99                                   | 91                             |     |     |     |     |     |     |     |     |
| REV 25       | 45642TX-Other Miscellaneous Revenue - Texas                     | DTRAN            | 1,662                 | 1,747              | 11,089                  | 33,217               | 145                                  | 133                            |     |     |     |     |     |     |     |     |
| REV 26       | 45673-Schedule 11 Network Base Plan Revenues                    | DTRAN            | 1,854,524             | 1,948,845          | 12,373,831              | 37,065,618           | 161,373                              | 148,466                        |     |     |     |     |     |     |     |     |
| REV 27       | Total Revenue Credits                                           |                  | 2,028,193             | 2,160,583          | 13,548,416              | 39,566,789           | 251,296                              | 200,066                        |     |     |     |     |     |     |     |     |
| REV 28       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 29       | Total Operating Revenues                                        |                  | 10,496,190            | 11,236,459         | 81,830,030              | 181,685,901          | 5,011,086                            | 4,440,020                      |     |     |     |     |     |     |     |     |
| REV 30       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 31       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 32       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 33       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 34       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 35       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 36       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 37       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 38       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 39       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 40       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 41       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 42       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 43       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 44       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 45       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 46       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 47       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 48       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 49       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| REV 50       |                                                                 |                  |                       |                    |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                                     | (a) | (b)                 | (c)                                         | (d)                                                         | (e)                                                   | (f)                                                     | (g)                                                   | (h)                                                  | (i)                                                | (j)                                                  | (k)                                                | (l)                                                  | (m)                                                | (n)                                                  | (o)                                                | (p)                                                  |
|------------|-------------|-----------------------------------------------------------------|-----|---------------------|---------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|
|            |             |                                                                 |     | ALLOCATION<br>BASIS | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>GENERAL SERV<br>BACKBONE<br>TRANSMISSION<br>115KV+ | LARGE<br>GENERAL SERV<br>MUNICIPAL<br>PRIMARY SERVICE | LARGE<br>GENERAL SERV<br>MUNICIPAL<br>SECONDARY SERVICE | LARGE<br>GENERAL SERV<br>MUNICIPAL<br>PRIMARY SERVICE | LARGE<br>GENERAL SERV<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>GENERAL SERV<br>SCHOOL<br>PRIMARY SERVICE | LARGE<br>GENERAL SERV<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>GENERAL SERV<br>SCHOOL<br>PRIMARY SERVICE | LARGE<br>GENERAL SERV<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>GENERAL SERV<br>SCHOOL<br>PRIMARY SERVICE | LARGE<br>GENERAL SERV<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>GENERAL SERV<br>SCHOOL<br>PRIMARY SERVICE | LARGE<br>GENERAL SERV<br>SCHOOL<br>SECONDARY SERVICE |
| REV        | 1           | OPERATING REVENUES                                              |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 2           |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 3           | SALES REVENUES                                                  |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 4           | Sales of Electricity Revenues                                   |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 5           | TOTAL SALES OF ELECTRICITY                                      |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 6           |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 7           | Revenue Credits:                                                |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 8           | 45000LP-Late Payment Revenue                                    |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 9           | 45103-Customer Connection                                       |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 10          | 45104-Returned Check Fee Rev                                    |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 11          | 45106-Misc Service Rev                                          |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 12          | 45111-Other Electric Operating Revenues - Misc service revenues |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 13          | 45400-Rentals - Other                                           |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 14          | 45400-Rentals - Texas                                           |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 15          | 456-Other Electric Revenue                                      |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 16          | 456.1Z2PROD - Funded Upgrades Credit Distribution               |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 17          | 456.1Z2PTP - Z2 Point-to-Point Revenue                          |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 18          | 45600EEI-EEI Mutual Aid                                         |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 19          | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling       |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 20          | 45606-Tariff-Base Non-Firm PTP                                  |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 21          | 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch    |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 22          | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control        |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 23          | 45628-Wholesale Distribution Service Charge                     |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 24          | 45642OT-Other Miscellaneous Revenue                             |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 25          | 45642TX-Other Miscellaneous Revenue - Texas                     |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 26          | 45673-Schedule 11 Network Base Plan Revenues                    |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 27          | Total Revenue Credits                                           |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 28          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 29          | Total Operating Revenues                                        |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 30          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 31          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 32          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 33          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 34          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 35          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 36          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 37          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 38          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 39          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 40          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 41          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 42          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 43          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 44          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 45          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 46          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 47          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 48          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 49          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |
| REV        | 50          |                                                                 |     |                     |                                             |                                                             |                                                       |                                                         |                                                       |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |                                                    |                                                      |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                 | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| O&M        | 1           | OPERATION & MAINTENANCE EXPENSE    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 2           |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 3           | COST OF SALES                      |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 4           |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 5           | 50100-Steam Genr Fuel              | ENEFUEL                    | 5,166                 | 1,038                                  | 114                                | 843                                    | 8                                                |
| O&M        | 6           |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 7           | 54700-Other Operating Fuel         | ENEFUEL                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 8           |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 9           | Other Power Supply                 |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 10          | 55509-Pwr Pwr Variable O&M         | ENERGY1                    | 8,407,176             | 1,689,051                              | 184,747                            | 1,371,357                              | 13,081                                           |
| O&M        | 11          | 55501-Purchased Power-Demand       | DPURCH                     | 37,275,780            | 12,260,766                             | 1,007,589                          | 7,238,642                              | 63,900                                           |
| O&M        | 12          | Total Other Power Supply           |                            | 45,682,956            | 13,949,817                             | 1,192,336                          | 8,610,000                              | 76,980                                           |
| O&M        | 13          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 14          | TOTAL COST OF SALES                |                            | 45,688,122            | 13,950,855                             | 1,192,449                          | 8,610,842                              | 76,988                                           |
| O&M        | 15          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 16          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 17          | PRODUCTION EXPENSE                 |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 18          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 19          | Steam Production Operation         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 20          | 50000-Stm Prod Op & Supr           | SALWAGPO                   | 2,202,827             | 708,719                                | 58,918                             | 423,927                                | 3,757                                            |
| O&M        | 21          | 50135-Coal Non-Mine;Non-Freight    | ENEFUEL                    | 19,656,530            | 3,949,113                              | 431,951                            | 3,206,323                              | 30,584                                           |
| O&M        | 22          | 50170-Stm Gen Fuel                 | ENEFUEL                    | 46,327                | 9,307                                  | 1,018                              | 7,557                                  | 72                                               |
| O&M        | 23          | 50200-Steam Expenses Major         | DPROD                      | 6,260,483             | 2,059,201                              | 169,225                            | 1,215,733                              | 10,732                                           |
| O&M        | 24          | 50500-Stm Gen Elec Exp Major       | DPROD                      | 5,422,476             | 1,783,563                              | 146,573                            | 1,052,999                              | 9,295                                            |
| O&M        | 25          | 50600-Misc Steam Pwr Exp           | DPROD                      | 7,959,968             | 2,618,196                              | 215,163                            | 1,545,759                              | 13,645                                           |
| O&M        | 26          | 50700-Stm Pow Gen Rents            | DPROD                      | 1,939,494             | 637,939                                | 52,426                             | 376,633                                | 3,325                                            |
| O&M        | 27          | 50900-Stm Op SO2 Allowance Exp     | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 28          | 50902-NM NOx Expense Amortz        | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 29          | Total Steam Production Operation   |                            | 43,488,104            | 11,766,040                             | 1,075,274                          | 7,828,931                              | 71,410                                           |
| O&M        | 30          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 31          | Steam Production Maintenance       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 32          | 51000-Stm Maint Super&Eng          | SALWAGPM                   | 371,269               | 94,713                                 | 8,953                              | 65,445                                 | 603                                              |
| O&M        | 33          | 51100-Stm Maint of Structures      | DPROD                      | 2,129,083             | 700,299                                | 57,550                             | 413,450                                | 3,650                                            |
| O&M        | 34          | 51200-Stm Maint of Boiler Pft      | ENERGY1                    | 7,571,405             | 1,521,140                              | 166,381                            | 1,235,028                              | 11,780                                           |
| O&M        | 35          | 51300-Stm Maint of Elec Plant      | ENERGY1                    | 4,335,634             | 871,055                                | 95,275                             | 707,218                                | 6,746                                            |
| O&M        | 36          | 51400-Stm Maint of Misc Stm Pft    | DPROD                      | 5,394,333             | 1,774,306                              | 145,812                            | 1,047,534                              | 9,247                                            |
| O&M        | 37          | Total Steam Production Maintenance |                            | 19,801,723            | 4,961,513                              | 473,972                            | 3,468,675                              | 32,026                                           |
| O&M        | 38          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 39          | Total Steam Production O&M         |                            | 63,289,828            | 16,727,553                             | 1,549,247                          | 11,297,605                             | 103,436                                          |
| O&M        | 40          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 41          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 42          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 43          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 44          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 45          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 46          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 47          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 48          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 49          |                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 50          |                                    |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                        | (a) | (b) | (c)     | (d) | (e) | (f) | (g)     | (h) | (i) | (j)       | (k) | (l) | (m) | (n) | (o) | (p) | (q)    | (r) |
|--------------|------------------------------------|-----|-----|---------|-----|-----|-----|---------|-----|-----|-----------|-----|-----|-----|-----|-----|-----|--------|-----|
| O&M 1        | OPERATION & MAINTENANCE EXPENSE    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 2        |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 3        | COST OF SALES                      |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 4        |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 5        | 50100-Steam Genr Fuel              |     |     | 76      |     |     |     | 61      |     |     | 743       |     |     |     |     |     |     | 9      |     |
| O&M 6        |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 7        | 54700-Other Operating Fuel         |     |     | 0       |     |     |     | 0       |     |     | 0         |     |     |     |     |     |     | 0      |     |
| O&M 8        |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 9        | Other Power Supply                 |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 10       | 55509-Pwr Pwr Variable O&M         |     |     | 123,936 |     |     |     | 99,269  |     |     | 1,208,435 |     |     |     |     |     |     | 15,131 |     |
| O&M 11       | 55501-Purchased Power-Demand       |     |     | 575,268 |     |     |     | 599,217 |     |     | 3,931,398 |     |     |     |     |     |     | 46,209 |     |
| O&M 12       | Total Other Power Supply           |     |     | 699,204 |     |     |     | 698,486 |     |     | 5,139,833 |     |     |     |     |     |     | 61,340 |     |
| O&M 13       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 14       | TOTAL COST OF SALES                |     |     | 699,280 |     |     |     | 698,547 |     |     | 5,140,576 |     |     |     |     |     |     | 61,350 |     |
| O&M 15       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 16       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 17       | PRODUCTION EXPENSE                 |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 18       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 19       | Steam Production Operation         |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 20       | 50000-Stm Prod Op & Supr           |     |     | 33,910  |     |     |     | 34,883  |     |     | 237,062   |     |     |     |     |     |     | 2,800  |     |
| O&M 21       | 50135-Coal Non-Minc/Non-Freight    |     |     | 289,770 |     |     |     | 232,096 |     |     | 2,825,400 |     |     |     |     |     |     | 35,377 |     |
| O&M 22       | 50170-Stm Gen Fuel                 |     |     | 683     |     |     |     | 547     |     |     | 6,659     |     |     |     |     |     |     | 83     |     |
| O&M 23       | 50200-Steam Expenses Major         |     |     | 96,617  |     |     |     | 100,639 |     |     | 660,280   |     |     |     |     |     |     | 7,761  |     |
| O&M 24       | 50500-Stm Gen Elec Exp Major       |     |     | 83,684  |     |     |     | 87,168  |     |     | 571,897   |     |     |     |     |     |     | 6,722  |     |
| O&M 25       | 50600-Misc Steam Pwr Exp           |     |     | 122,844 |     |     |     | 127,958 |     |     | 839,521   |     |     |     |     |     |     | 9,868  |     |
| O&M 26       | 50700-Stm Pow Gen Rents            |     |     | 29,932  |     |     |     | 31,178  |     |     | 204,554   |     |     |     |     |     |     | 2,404  |     |
| O&M 27       | 50900-Stm Op SO2 Allowance Exp     |     |     | 0       |     |     |     | 0       |     |     | 0         |     |     |     |     |     |     | 0      |     |
| O&M 28       | 50902-NM NOx Expense Amortz        |     |     | 0       |     |     |     | 0       |     |     | 0         |     |     |     |     |     |     | 0      |     |
| O&M 29       | Total Steam Production Operation   |     |     | 657,439 |     |     |     | 614,469 |     |     | 5,345,373 |     |     |     |     |     |     | 65,015 |     |
| O&M 30       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 31       | Steam Production Maintenance       |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 32       | 51000-Stm Maint Super&Eng          |     |     | 5,582   |     |     |     | 5,055   |     |     | 47,350    |     |     |     |     |     |     | 580    |     |
| O&M 33       | 51100-Stm Maint of Structures      |     |     | 32,858  |     |     |     | 34,226  |     |     | 224,550   |     |     |     |     |     |     | 2,639  |     |
| O&M 34       | 51200-Stm Maint of Boiler Plt      |     |     | 111,615 |     |     |     | 89,400  |     |     | 1,088,302 |     |     |     |     |     |     | 13,627 |     |
| O&M 35       | 51300-Stm Maint of Elec Plant      |     |     | 63,914  |     |     |     | 51,193  |     |     | 623,198   |     |     |     |     |     |     | 7,803  |     |
| O&M 36       | 51400-Stm Maint of Misc Stm Plt    |     |     | 83,249  |     |     |     | 86,715  |     |     | 1,664,584 |     |     |     |     |     |     | 6,687  |     |
| O&M 37       | Total Steam Production Maintenance |     |     | 297,218 |     |     |     | 266,589 |     |     | 2,552,328 |     |     |     |     |     |     | 31,336 |     |
| O&M 38       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 39       | Total Steam Production O&M         |     |     | 954,657 |     |     |     | 881,058 |     |     | 7,897,702 |     |     |     |     |     |     | 96,351 |     |
| O&M 40       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 41       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 42       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 43       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 44       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 45       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 46       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 47       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 48       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 49       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |
| O&M 50       |                                    |     |     |         |     |     |     |         |     |     |           |     |     |     |     |     |     |        |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                        | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|------------|-------------|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| O&M        | 1           | OPERATION & MAINTENANCE EXPENSE    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 2           |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 3           | COST OF SALES                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 4           |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 5           | 50100-Steam Genr Fuel              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 6           |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 7           | 54700-Other Operating Fuel         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 8           |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 9           | Other Power Supply                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 10          | 55509-Pwr Variable O&M             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 11          | 55501-Purchased Power-Demand       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 12          | Total Other Power Supply           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 13          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 14          | TOTAL COST OF SALES                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 15          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 16          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 17          | PRODUCTION EXPENSE                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 18          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 19          | Steam Production Operation         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 20          | 50000-Stm Prod Op & Supr           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 21          | 50135-Coal Non-Mine;Non-Freight    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 22          | 50170-Stm Gen Fuel                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 23          | 50200-Steam Expenses Major         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 24          | 50500-Stm Gen Elec Exp Major       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 25          | 50600-Misc Steam Pwr Exp           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 26          | 50700-Stm Pow Gen Rents            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 27          | 50900-Stm Op SO2 Allowance Exp     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 28          | 50902-NM NOx Expense Amortz        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 29          | Total Steam Production Operation   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 30          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 31          | Steam Production Maintenance       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 32          | 51000-Stm Maint Super&Eng          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 33          | 51100-Stm Maint of Structures      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 34          | 51200-Stm Maint of Boiler Plt      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 35          | 51300-Stm Maint of Elec Plant      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 36          | 51400-Stm Maint of Misc Stm Plt    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 37          | Total Steam Production Maintenance |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 38          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 39          | Total Steam Production O&M         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 40          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 41          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 42          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 43          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 44          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 45          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 46          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 47          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 48          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 49          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 50          |                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. | DESCRIPTION<br>(a)                        | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|-----------------|-------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| O&M 51          | OPERATION & MAINTENANCE EXPENSE CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 52          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 53          | PRODUCTION EXPENSE CONTINUED              |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 54          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 55          | Other Production Operation                | SALWAGPO                   | 235,028               | 75,616                                 | 6,286                              | 45,230                                 | 401                                              |
| O&M 56          | 54600-Oth Oper Super&Eng                  | ENERGY1                    | 88,172                | 17,714                                 | 1,938                              | 14,382                                 | 137                                              |
| O&M 57          | 54600W-Oth Oper Super&Eng                 | DPROD                      | 192,359               | 63,271                                 | 5,200                              | 37,355                                 | 330                                              |
| O&M 58          | 54800-Oth Oper Gen Exp                    | DPROD                      | 405,993               | 133,539                                | 10,974                             | 78,840                                 | 696                                              |
| O&M 59          | 54900-Oth Oper Misc Gen Exp               | ENERGY1                    | 5,083,160             | 1,021,237                              | 111,702                            | 829,152                                | 7,909                                            |
| O&M 60          | 54900W-Oth Oper Misc Gen Exp              | DPROD                      | 217,709               | 71,609                                 | 5,885                              | 42,277                                 | 373                                              |
| O&M 61          | 55000-Oth Oper Rents                      | ENERGY1                    | 3,178,302             | 638,540                                | 69,843                             | 518,437                                | 4,945                                            |
| O&M 62          | 55000W-Oth Oper Rents                     |                            | 9,400,723             | 2,021,526                              | 211,828                            | 1,565,674                              | 14,791                                           |
| O&M 63          | Total Other Production Operation          |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 64          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 65          | Other Production Maintenance              | SALWAGPM                   | 260,911               | 66,560                                 | 6,292                              | 45,992                                 | 423                                              |
| O&M 66          | 55100-Oth Mtee Supervision&Eng            | DPROD                      | 135,770               | 44,658                                 | 3,670                              | 26,365                                 | 233                                              |
| O&M 67          | 55200-Oth Maint of Structures             | DPROD                      | 1,174,817             | 386,421                                | 31,756                             | 228,140                                | 2,014                                            |
| O&M 68          | 55300-Oth Mtc of Gen & Ele Plant          | ENERGY1                    | 2,628,683             | 528,118                                | 57,765                             | 428,784                                | 4,090                                            |
| O&M 69          | 55300W-Oth Mtc of Gen & Ele Plant         | ENERGY1                    | 2,452,489             | 492,720                                | 53,893                             | 400,044                                | 3,816                                            |
| O&M 70          | 55400-Oth Mtc Misc Gen Pft Mjr            | DPROD                      | (32,652)              | (10,740)                               | (883)                              | (6,341)                                | (56)                                             |
| O&M 71          | 55400-Oth Mtc Misc Gen Pft Mjr            |                            | 6,620,018             | 1,507,737                              | 152,494                            | 1,122,984                              | 10,520                                           |
| O&M 72          | Total Other Production Maintenance        |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 73          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 74          | Total Other Production O&M                |                            | 16,020,742            | 3,529,263                              | 364,321                            | 2,688,658                              | 25,311                                           |
| O&M 75          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 76          | System Control and Dispatch               |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 77          | 55600-Load Dispatch                       | DPRODLD                    | 634,285               | 208,629                                | 17,145                             | 123,173                                | 1,087                                            |
| O&M 78          | 55700-Purchased Power Other               | DPROD                      | (1,984,758)           | (652,828)                              | (53,649)                           | (385,423)                              | (3,402)                                          |
| O&M 79          | 55790REC - REC Costs                      | ENERGYREC                  | 4,110,497             | 1,212,624                              | 132,636                            | 987,465                                | 9,391                                            |
| O&M 80          | Total System Control and Dispatch         |                            | 2,760,023             | 768,425                                | 96,132                             | 725,215                                | 7,076                                            |
| O&M 81          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 82          | TOTAL NON-FUEL PRODUCTION O&M EXPENSE     |                            | 82,070,593            | 21,025,241                             | 2,009,700                          | 14,711,478                             | 135,823                                          |
| O&M 83          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 84          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 85          | TRANSMISSION EXPENSE                      |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 86          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 87          | Transmission Operations:                  |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 88          | 56000-Trans Oper Super & Eng              | SALWAGTO                   | 3,700,121             | 1,234,483                              | 100,704                            | 723,162                                | 6,325                                            |
| O&M 89          | 56110-Load Disp-Reliability               | DTRANLD                    | (77,314)              | (25,835)                               | (2,092)                            | (15,023)                               | (132)                                            |
| O&M 90          | 56111-Load Disp-Reliability               | DTRANLD                    | 77,614                | 25,935                                 | 2,100                              | 15,082                                 | 132                                              |
| O&M 91          | 56120-Load Disp-Monitor/Operate           | DTRANLD                    | 1,498,686             | 500,786                                | 40,543                             | 291,218                                | 2,556                                            |
| O&M 92          | 56140-Load Disp-Sch/Con/Disp Serv         | DTRAN                      | 2,391,602             | 799,155                                | 64,698                             | 464,726                                | 4,079                                            |
| O&M 93          | 56150-Rel/Plan/Standards Dev              | DTRAN                      | 12,564                | 4,198                                  | 340                                | 2,441                                  | 21                                               |
| O&M 94          | 56160-Trans Service Studies               | DTRAN                      | 15,008                | 5,015                                  | 406                                | 2,916                                  | 26                                               |
| O&M 95          | 56170-Gen Interconn Studies               | DTRAN                      | 66,234                | 22,132                                 | 1,792                              | 12,870                                 | 113                                              |
| O&M 96          | 56180-Rel/Plan/Standards Dev Serv         | DTRAN                      | 1,812,223             | 605,555                                | 49,024                             | 352,143                                | 3,091                                            |
| O&M 97          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 98          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 99          |                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M 100         |                                           |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
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| SCH LINE NO. | DESCRIPTION                               | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (n) | (o) | (p) | (q) | (r) |
|--------------|-------------------------------------------|------------------|-------------------------------|----------------------------|-------------------------|-----------------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|
|              | (a)                                       | (b)              | (h)                           | (i)                        | (j)                     | (k)                               | (l)                                  | (m)                            |     |     |     |     |     |
| O&M 51       | OPERATION & MAINTENANCE EXPENSE CONTINUED |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 52       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 53       | PRODUCTION EXPENSE CONTINUED              |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 54       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 55       | Other Production Operation                | SALWAGPO         | 3,618                         | 3,722                      | 25,293                  | 74,238                            |                                      | 299                            |     |     |     |     |     |
| O&M 56       | 54600-0th Oper Super&Eng                  | ENERGY1          | 1,300                         | 1,041                      | 12,674                  | 38,655                            | 325                                  | 159                            |     |     |     |     |     |
| O&M 57       | 54600W-0th Oper Super&Eng                 |                  | 2,969                         | 3,092                      | 20,288                  | 59,358                            | 172                                  | 238                            |     |     |     |     |     |
| O&M 58       | 54800-0th Oper Gen Exp                    | DPROD            | 6,266                         | 6,526                      | 42,819                  | 125,281                           | 259                                  | 503                            |     |     |     |     |     |
| O&M 59       | 54900-0th Oper Misc Gen Exp               | ENERGY1          | 74,934                        | 60,020                     | 730,646                 | 2,228,468                         | 9,944                                | 9,148                          |     |     |     |     |     |
| O&M 60       | 54900W-0th Oper Misc Gen Exp              |                  | 3,360                         | 3,500                      | 22,961                  | 67,181                            | 293                                  | 270                            |     |     |     |     |     |
| O&M 61       | 55000-0th Oper Rents                      | DPROD            | 46,853                        | 37,528                     | 456,844                 | 1,393,374                         | 6,217                                | 5,720                          |     |     |     |     |     |
| O&M 62       | 55000W-0th Oper Rents                     | ENERGY1          | 139,299                       | 115,429                    | 1,311,525               | 3,986,556                         | 17,758                               | 16,338                         |     |     |     |     |     |
| O&M 63       | Total Other Production Operation          |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 64       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 65       | Other Production Maintenance              |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 66       | 55100-0th Mice Supervision&Eng            | SALWAGPM         | 3,923                         | 3,552                      | 33,275                  | 100,042                           | 443                                  | 408                            |     |     |     |     |     |
| O&M 67       | 55200-0th Maint of Structures             | DPROD            | 2,095                         | 2,183                      | 14,319                  | 41,896                            | 183                                  | 168                            |     |     |     |     |     |
| O&M 68       | 55300-0th Mice of Gen & Ele Plant         |                  | 18,131                        | 18,885                     | 123,906                 | 362,525                           | 1,583                                | 1,456                          |     |     |     |     |     |
| O&M 69       | 55300W-0th Mice of Gen & Ele Plant        | ENERGY1          | 38,751                        | 31,038                     | 377,843                 | 1,152,420                         | 5,142                                | 4,731                          |     |     |     |     |     |
| O&M 70       | 55400W-0th Mice Misc Gen Plt Mjr          | ENERGY1          | 36,154                        | 28,958                     | 352,517                 | 1,075,176                         | 4,798                                | 4,414                          |     |     |     |     |     |
| O&M 71       | 55400-0th Mice Misc Gen Plt Mjr           |                  | (504)                         | (525)                      | (3,444)                 | (10,076)                          | (44)                                 | (40)                           |     |     |     |     |     |
| O&M 72       | Total Other Production Maintenance        | DPROD            | 98,550                        | 84,092                     | 898,416                 | 2,721,984                         | 12,105                               | 11,137                         |     |     |     |     |     |
| O&M 73       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 74       | Total Other Production O&M                |                  | 237,849                       | 199,521                    | 2,209,942               | 6,708,540                         | 29,863                               | 27,474                         |     |     |     |     |     |
| O&M 75       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 76       | System Control and Dispatch               |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 77       | 55600-Load Dispatch                       | DPRODLD          | 9,789                         | 10,196                     | 66,897                  | 195,728                           | 855                                  | 786                            |     |     |     |     |     |
| O&M 78       | 55700-Purchased Power Other               | DPROD            | (30,630)                      | (31,905)                   | (209,328)               | (612,457)                         | (2,674)                              | (2,460)                        |     |     |     |     |     |
| O&M 79       | 55790REC - REC Costs                      | ENERGYREC        | 89,258                        | 71,501                     | 885,218                 | 699,734                           | 11,807                               | 10,863                         |     |     |     |     |     |
| O&M 80       | Total System Control and Dispatch         |                  | 68,416                        | 49,792                     | 742,786                 | 283,005                           | 9,988                                | 9,189                          |     |     |     |     |     |
| O&M 81       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 82       | TOTAL NON-FUEL PRODUCTION O&M EXPENSE     |                  | 1,260,923                     | 1,130,371                  | 10,850,429              | 30,669,036                        | 144,578                              | 133,014                        |     |     |     |     |     |
| O&M 83       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 84       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 85       | TRANSMISSION EXPENSE                      |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 86       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 87       | Transmission Operations:                  |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 88       | 56000-Trans Oper Super & Eng              | SALWAGTO         | 56,726                        | 59,480                     | 382,956                 | 1,126,824                         | 4,931                                | 4,530                          |     |     |     |     |     |
| O&M 89       | 56110-Load Disp-Reliability               | DTRANLD          | (1,185)                       | (1,246)                    | (7,910)                 | (23,694)                          | (103)                                | (95)                           |     |     |     |     |     |
| O&M 90       | 56111-Load Disp-Reliability               |                  | 1,190                         | 1,251                      | 7,940                   | 23,786                            | 104                                  | 95                             |     |     |     |     |     |
| O&M 91       | 56120-Load Disp-Monitor/Operate           | DTRANLD          | 22,980                        | 24,149                     | 153,327                 | 459,288                           | 2,000                                | 1,840                          |     |     |     |     |     |
| O&M 92       | 56140-Load Disp-Sch/Con/Disp Serv         | DTRAN            | 36,671                        | 38,536                     | 244,679                 | 732,932                           | 3,191                                | 2,936                          |     |     |     |     |     |
| O&M 93       | 56150-Rel/Plan/Standards Dev              | DTRAN            | 193                           | 202                        | 1,285                   | 3,850                             | 17                                   | 15                             |     |     |     |     |     |
| O&M 94       | 56160-Trans Service Studies               | DTRAN            | 230                           | 242                        | 1,535                   | 4,600                             | 20                                   | 18                             |     |     |     |     |     |
| O&M 95       | 56170-Gen Interconn Studies               | DTRAN            | 1,016                         | 1,067                      | 6,776                   | 20,298                            | 88                                   | 81                             |     |     |     |     |     |
| O&M 96       | 56180-Rel/Plan/Standards Dev Serv         | DTRAN            | 27,787                        | 29,201                     | 185,404                 | 555,375                           | 2,418                                | 2,225                          |     |     |     |     |     |
| O&M 97       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 98       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 99       |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |
| O&M 100      |                                           |                  |                               |                            |                         |                                   |                                      |                                |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | NO. | DESCRIPTION                               | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
|--------------------|-----|-------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|                    |     |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 51  | OPERATION & MAINTENANCE EXPENSE CONTINUED |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 52  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 53  | PRODUCTION EXPENSE CONTINUED              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 54  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 55  | Other Production Operation                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 56  | 54600-Oth Oper Super&Eng                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 57  | 54600W-Oth Oper Super&Eng                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 58  | 54800-Oth Oper Gen Exp                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 59  | 54900-Oth Oper Misc Gen Exp               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 60  | 54900W-Oth Oper Misc Gen Exp              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 61  | 55000-Oth Oper Rents                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 62  | 55000W-Oth Oper Rents                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 63  | Total Other Production Operation          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 64  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 65  | Other Production Maintenance              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 66  | 55100-Oth Mtee Supervision&Eng            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 67  | 55200-Oth Maint of Structures             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 68  | 55300-Oth Mtc of Gen & Ele Plant          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 69  | 55300W-Oth Mtc of Gen & Ele Plant         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 70  | 55400W-Oth Mtc Misc Gen Pit Mjr           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 71  | 55400-Oth Mtc Misc Gen Pit Mjr            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 72  | Total Other Production Maintenance        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 73  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 74  | Total Other Production O&M                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 75  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 76  | System Control and Dispatch               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 77  | 55600-Load Dispatch                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 78  | 55700-Purchased Power Other               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 79  | 55790REC - REC Costs                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 80  | Total System Control and Dispatch         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 81  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 82  | TOTAL NON-FUEL PRODUCTION O&M EXPENSE     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 83  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 84  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 85  | TRANSMISSION EXPENSE                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 86  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 87  | Transmission Operations:                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 88  | 56000-Trans Oper Super & Eng              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 89  | 56110-Load Disp-Reliability               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 90  | 56111-Load Disp-Reliability               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 91  | 56120-Load Disp-Monitor/Operate           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 92  | 56140-Load Disp-Sch/Cont/Disp Serv        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 93  | 56150-Rel/Plan/Standards Dev              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 94  | 56160-Trans Service Studies               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 95  | 56170-Gen Interconn Studies               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 96  | 56180-Rel/Plan/Standards Dev Serv         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 97  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 98  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 99  |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M                | 100 |                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                                 | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|--------------------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| O&M        | 101         | OPERATION & MAINTENANCE EXPENSE CONTINUED                          |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 102         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 103         | TRANSMISSION EXPENSE CONTINUED                                     |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 104         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 105         | Transmission Operations Continued:                                 |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 106         | 56200-Trans Oper Station Exp                                       | PLT_353                    | 683,861               | 228,415                                | 18,499                             | 132,883                                | 1,166                                            |
| O&M        | 107         | 56300-Trans Oper OH Lines                                          | OHTRAN                     | 690,059               | 231,213                                | 19,410                             | 139,110                                | 1,195                                            |
| O&M        | 108         | 56400-Trans Oper UG Lines                                          | UGTRAN                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 109         | 56600-Trans Oper Misc Exp                                          | TRANPLT                    | 1,588,159             | 527,792                                | 43,829                             | 314,547                                | 2,729                                            |
| O&M        | 110         | 56700-Trans Rents                                                  | TRANPLT                    | 751,017               | 249,585                                | 20,726                             | 148,745                                | 1,290                                            |
| O&M        | 111         | Total Transmission Operations                                      |                            | 13,209,835            | 4,408,430                              | 359,980                            | 2,584,821                              | 22,591                                           |
| O&M        | 112         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 113         | Wheeling:                                                          |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 114         | 5652DAUC - Z2 Direct Assigned Upgrade Charge                       | DPROD                      | 164,230               | 54,019                                 | 4,439                              | 31,892                                 | 282                                              |
| O&M        | 115         | 56500-Transm of Elec By Others                                     | DTRAN                      | 131,391               | 43,904                                 | 3,554                              | 25,531                                 | 224                                              |
| O&M        | 116         | 5650052-Wheeling Schedule 2                                        | DTRAN                      | 70,574                | 23,582                                 | 1,909                              | 13,714                                 | 120                                              |
| O&M        | 117         | 5650059-Wheeling Schedule 9                                        | DTRAN                      | 6,870,145             | 2,295,661                              | 185,851                            | 1,334,978                              | 11,717                                           |
| O&M        | 118         | 56500811-Wheeling Schedule 11                                      | DTRAN                      | 92,282,486            | 30,836,214                             | 2,496,430                          | 17,931,944                             | 157,385                                          |
| O&M        | 119         | 56500812-Wheeling Schedule 12                                      | DTRAN                      | 1,761,381             | 588,566                                | 47,649                             | 342,264                                | 3,004                                            |
| O&M        | 120         | 56500MISC-Wheeling Miscellaneous                                   | DTRAN                      | 1,836,232             | 613,577                                | 49,674                             | 356,809                                | 3,132                                            |
| O&M        | 121         | Total Wheeling                                                     |                            | 103,116,440           | 34,455,524                             | 2,789,507                          | 20,037,132                             | 175,864                                          |
| O&M        | 122         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 123         | Transmission Maintenance                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 124         | 56800-Trans Mtee Super & Eng                                       | SAL WAGTM                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 125         | 57000-Trans Mnt of Station Equip                                   | PLT_353                    | 688,854               | 230,083                                | 18,635                             | 133,853                                | 1,175                                            |
| O&M        | 126         | 57100-Trans Mt of Overhead Lines                                   | OHTRAN                     | 414,651               | 138,934                                | 11,663                             | 83,590                                 | 718                                              |
| O&M        | 127         | 57200-Trans Mt of Underground Lines                                | UGTRAN                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 128         | 57300-Trans Miscellaneous Plant                                    | TRANPLT                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 129         | Total Transmission Maintenance                                     |                            | 1,103,505             | 369,017                                | 30,298                             | 217,443                                | 1,893                                            |
| O&M        | 130         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 131         | TOTAL TRANSMISSION EXPENSE                                         |                            | 117,429,780           | 39,232,971                             | 3,179,785                          | 22,839,396                             | 200,348                                          |
| O&M        | 132         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 133         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 134         | REGIONAL MARKET EXPENSE                                            |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 135         | 57510-Operations Supervision                                       | ENERGY1                    | 100,150               | 20,121                                 | 2,201                              | 16,336                                 | 156                                              |
| O&M        | 136         | 57520-DA & RT Mkt Admin                                            | ENERGY1                    | 183,224               | 36,811                                 | 4,026                              | 29,887                                 | 285                                              |
| O&M        | 137         | 57550-Ancillary Serv Mkt Admin                                     | ENERGY1                    | 9,184                 | 1,845                                  | 202                                | 1,498                                  | 14                                               |
| O&M        | 138         | 57560-Mkt Monitoring/Compliance                                    | ENERGY1                    | 15,915                | 3,197                                  | 350                                | 2,596                                  | 25                                               |
| O&M        | 139         | 57570-Mkt Fac/Mon/Comp Serv                                        | DTRAN                      | 3,743,162             | 1,250,778                              | 101,260                            | 727,355                                | 6,384                                            |
| O&M        | 140         | 57570W-Market facilitation monitoring and compliance serv - Wholes | DTRAN                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 141         | 57580-Regional Market Rents                                        | ENERGY1                    | 26,708                | 5,366                                  | 587                                | 4,357                                  | 42                                               |
| O&M        | 142         | TOTAL REGIONAL MARKET EXPENSE                                      |                            | 4,078,342             | 1,318,118                              | 108,626                            | 782,029                                | 6,905                                            |
| O&M        | 143         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 144         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 145         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 146         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 147         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 148         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 149         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 150         |                                                                    |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                                                 | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | TOTAL LARGE SERVICE | PRIMARY GENERAL SERVICE | TRANSMISSION SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|-----------------------------------------------------------------------------|------------------|-------------------------------|----------------------------|---------------------|-------------------------|----------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
|              | (a)                                                                         | (b)              | (h)                           | (i)                        | (j)                 | (k)                     | (l)                  | (m)                                  | (n)                            | (o) | (p) | (q) | (r) | (s) | (t) |
| O&M 101      | OPERATION & MAINTENANCE EXPENSE CONTINUED                                   |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 102      | TRANSMISSION EXPENSE CONTINUED                                              |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 103      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 104      | Transmission Operations Continued:                                          |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 105      | O&M 106 56200-Trans Oper Station Exp                                        | PLT 353          | 10,488                        | 11,018                     | 70,023              | 209,616                 | 913                  | 840                                  |                                |     |     |     |     |     |     |
| O&M 107      | O&M 107 56300-Trans Oper OH Lines                                           | OHTRAN           | 10,579                        | 11,051                     | 74,401              | 201,375                 | 903                  | 823                                  |                                |     |     |     |     |     |     |
| O&M 108      | O&M 108 56400-Trans Oper UG Lines                                           | UGTRAN           | 0                             | 0                          | 0                   | 0                       | 0                    | 0                                    |                                |     |     |     |     |     |     |
| O&M 109      | O&M 109 56600-Trans Oper Misc Exp                                           | TRANPLT          | 24,334                        | 25,379                     | 168,821             | 476,683                 | 2,112                | 1,933                                |                                |     |     |     |     |     |     |
| O&M 110      | O&M 110 56700-Trans Rents                                                   | TRANPLT          | 11,507                        | 12,001                     | 79,833              | 225,416                 | 999                  | 914                                  |                                |     |     |     |     |     |     |
| O&M 111      | O&M 111 Total Transmission Operations                                       |                  | 202,515                       | 212,332                    | 1,369,071           | 4,016,349               | 17,591               | 16,155                               |                                |     |     |     |     |     |     |
| O&M 112      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 113      | Wheeling:                                                                   |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 114      | O&M 114 56522DAUC - Z2 Direct Assigned Upgrade Charge                       | DPROD            | 2,535                         | 2,640                      | 17,321              | 50,678                  | 221                  | 204                                  |                                |     |     |     |     |     |     |
| O&M 115      | O&M 115 56500-Transm of Elec By Others                                      | DTRAN            | 2,015                         | 2,117                      | 13,442              | 40,266                  | 175                  | 161                                  |                                |     |     |     |     |     |     |
| O&M 116      | O&M 116 56500S2-Wheeling Schedule 2                                         | DTRAN            | 1,082                         | 1,137                      | 7,220               | 21,628                  | 94                   | 87                                   |                                |     |     |     |     |     |     |
| O&M 117      | O&M 117 56500S9-Wheeling Schedule 9                                         | DTRAN            | 105,342                       | 110,700                    | 702,868             | 2,105,429               | 9,166                | 8,433                                |                                |     |     |     |     |     |     |
| O&M 118      | O&M 118 56500S11-Wheeling Schedule 11                                       | DTRAN            | 1,414,996                     | 1,486,962                  | 9,441,195           | 28,280,953              | 123,127              | 113,279                              |                                |     |     |     |     |     |     |
| O&M 119      | O&M 119 56500S12-Wheeling Schedule 12                                       | DTRAN            | 27,008                        | 28,381                     | 180,203             | 539,794                 | 2,350                | 2,162                                |                                |     |     |     |     |     |     |
| O&M 120      | O&M 120 56500MSC-Wheeling Miscellaneous                                     | DTRAN            | 28,156                        | 29,588                     | 187,860             | 562,733                 | 2,450                | 2,254                                |                                |     |     |     |     |     |     |
| O&M 121      | O&M 121 Total Wheeling                                                      |                  | 1,581,133                     | 1,661,525                  | 10,550,109          | 31,601,481              | 137,584              | 126,580                              |                                |     |     |     |     |     |     |
| O&M 122      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 123      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 124      | Transmission Maintenance                                                    |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 125      | O&M 125 56800-Trans Mtee Super & Eng                                        | SALWAGTM         | 0                             | 0                          | 0                   | 0                       | 0                    | 0                                    |                                |     |     |     |     |     |     |
| O&M 126      | O&M 126 57000-Trans Mnt of Station Equip                                    | PLT 353          | 10,564                        | 11,099                     | 70,534              | 211,146                 | 919                  | 846                                  |                                |     |     |     |     |     |     |
| O&M 127      | O&M 127 57100-Trans Mt of Overhead Lines                                    | OHTRAN           | 6,357                         | 6,640                      | 44,707              | 121,005                 | 542                  | 495                                  |                                |     |     |     |     |     |     |
| O&M 128      | O&M 128 57200-Trans Mt of Underground Lines                                 | UGTRAN           | 0                             | 0                          | 0                   | 0                       | 0                    | 0                                    |                                |     |     |     |     |     |     |
| O&M 129      | O&M 129 57300-Trans Miscellaneous Plant                                     | TRANPLT          | 0                             | 0                          | 0                   | 0                       | 0                    | 0                                    |                                |     |     |     |     |     |     |
| O&M 130      | O&M 130 Total Transmission Maintenance                                      |                  | 16,921                        | 17,739                     | 115,241             | 332,151                 | 1,462                | 1,340                                |                                |     |     |     |     |     |     |
| O&M 131      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 132      | TOTAL TRANSMISSION EXPENSE                                                  |                  | 1,800,568                     | 1,891,597                  | 12,034,421          | 35,949,982              | 156,637              | 144,076                              |                                |     |     |     |     |     |     |
| O&M 133      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 134      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 135      | REGIONAL MARKET EXPENSE                                                     |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 136      | O&M 136 57510-Operations Supervision                                        | ENERGY1          | 1,476                         | 1,183                      | 14,395              | 43,906                  | 196                  | 180                                  |                                |     |     |     |     |     |     |
| O&M 137      | O&M 137 57520-DA & RT Mkt Admin                                             | ENERGY1          | 2,701                         | 2,163                      | 26,336              | 80,326                  | 358                  | 330                                  |                                |     |     |     |     |     |     |
| O&M 138      | O&M 138 57550-Ancillary Serv Mkt Admin                                      | ENERGY1          | 135                           | 108                        | 1,320               | 4,026                   | 18                   | 17                                   |                                |     |     |     |     |     |     |
| O&M 139      | O&M 139 57560-Mkt Monitoring/Compliance                                     | ENERGY1          | 235                           | 188                        | 2,288               | 6,977                   | 31                   | 29                                   |                                |     |     |     |     |     |     |
| O&M 140      | O&M 140 57570-Mkt Fac/Mon/Comp Serv                                         | ENERGY1          | 57,395                        | 60,314                     | 382,954             | 1,147,132               | 4,994                | 4,595                                |                                |     |     |     |     |     |     |
| O&M 141      | O&M 141 575700W-Market facilitation monitoring and compliance serv - Wholes | DTRAN            | 0                             | 0                          | 0                   | 0                       | 0                    | 0                                    |                                |     |     |     |     |     |     |
| O&M 142      | O&M 142 57580-Regional Market Rents                                         | ENERGY1          | 394                           | 315                        | 3,839               | 11,709                  | 52                   | 48                                   |                                |     |     |     |     |     |     |
| O&M 143      | O&M 143 TOTAL REGIONAL MARKET EXPENSE                                       |                  | 62,336                        | 64,272                     | 431,132             | 1,294,076               | 5,650                | 5,198                                |                                |     |     |     |     |     |     |
| O&M 144      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 145      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 146      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 147      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 148      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 149      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |
| O&M 150      |                                                                             |                  |                               |                            |                     |                         |                      |                                      |                                |     |     |     |     |     |     |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                                        | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|------------|-------------|--------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| O&M        | 101         | OPERATION & MAINTENANCE EXPENSE CONTINUED                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 102         | TRANSMISSION EXPENSE CONTINUED                                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 103         | TRANSMISSION EXPENSE CONTINUED                                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 104         | TRANSMISSION EXPENSE CONTINUED                                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 105         | Transmission Operations Continued:                                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 106         | 56200-Trans Oper Station Exp                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 107         | 56300-Trans Oper OH Lines                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 108         | 56400-Trans Oper UG Lines                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 109         | 56600-Trans Oper Misc Exp                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 110         | 56700-Trans Rents                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 111         | Total Transmission Operations                                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 112         | Wheeling:                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 113         | 56522DAUC - Z2 Direct Assigned Upgrade Charge                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 114         | 56500-Transm of Elec By Others                                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 115         | 56500S2-Wheeling Schedule 2                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 116         | 56500S9-Wheeling Schedule 9                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 117         | 56500S11-Wheeling Schedule 11                                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 118         | 56500S12-Wheeling Schedule 12                                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 119         | 56500MISC-Wheeling Miscellaneous                                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 120         | Total Wheeling                                                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 121         | Transmission Maintenance                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 122         | 56800-Trans Mice Super & Eng                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 123         | 57000-Trans Mnt of Station Equip                                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 124         | 57100-Trans Mt of Overhead Lines                                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 125         | 57200-Trans Mt of Underground Lines                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 126         | 57300-Trans Miscellaneous Plant                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 127         | Total Transmission Maintenance                                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 128         | REGIONAL MARKET EXPENSE                                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 129         | 57510-Operations Supervision                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 130         | 57520-DA & RT Mkt Admin                                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 131         | 57550-Ancillary Serv Mkt Admin                                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 132         | 57560-Mkt Monitoring/Compliance                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 133         | 57570-Mkt Fac/Mon/Comp Serv                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 134         | 57570W-Market facilitation monitoring and compliance serv - Wholes |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 135         | 57580-Regional Market Rents                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 136         | TOTAL REGIONAL MARKET EXPENSE                                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 137         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 138         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 139         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 140         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 141         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 142         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 143         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 144         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 145         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 146         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 147         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 148         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 149         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M        | 150         | TRANSMISSION EXPENSE                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                    | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| O&M        | 151         | OPERATION & MAINTENANCE EXPENSE CONTINUED             |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 152         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 153         | DISTRIBUTION EXPENSES                                 |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 154         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 155         | Operation                                             |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 156         | 58000-Dist Oper Sup & Eng                             | SALWAGDO                   | 3,097,138             | 1,495,141                              | 225,323                            | 552,712                                | 19,008                                           |
| O&M        | 157         | 58100-Dist Load Dispatching                           | DDISTLD                    | 247,496               | 119,787                                | 11,131                             | 63,053                                 | 606                                              |
| O&M        | 158         | 58200-Dist Op Station Exp                             | PLT_362                    | 655,932               | 317,469                                | 29,499                             | 167,108                                | 1,606                                            |
| O&M        | 159         | 58300-Dist Oper Overhead Lines                        | OHDIST                     | (24,332)              | (12,426)                               | (1,155)                            | (5,893)                                | (63)                                             |
| O&M        | 160         | 58400-Dist Op UG Elec lines                           | UGDIST                     | 345,917               | 175,419                                | 16,300                             | 84,365                                 | 887                                              |
| O&M        | 161         | 58500-Dist Oper Streetlight                           | PLT_373                    | 359,827               | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 162         | 58600-Dist Oper Meter Exp                             | CMEIERS                    | 1,238,797             | 708,461                                | 167,589                            | 182,146                                | 16,949                                           |
| O&M        | 163         | 58700-Dist Oper Cust Install                          | PLT_371                    | 413,211               | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 164         | 58800-Dist Oper Misc Exp                              | DISTPLT                    | 5,235,992             | 2,819,424                              | 296,445                            | 1,113,549                              | 19,300                                           |
| O&M        | 165         | 58900-Dist Rents                                      | DISTPLT                    | 1,602,425             | 862,858                                | 90,724                             | 340,791                                | 5,907                                            |
| O&M        | 166         | Total Distribution Operation                          |                            | 13,172,403            | 6,486,133                              | 835,856                            | 2,497,830                              | 64,200                                           |
| O&M        | 167         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 168         | Maintenance                                           |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 169         | 59000-Dist Mtc Super & Eng                            | SALWAGDM                   | 36,662                | 18,472                                 | 1,752                              | 8,764                                  | 98                                               |
| O&M        | 170         | 59100-Dist Mt of Structures                           | PLT_361                    | (22,018)              | (10,657)                               | (990)                              | (5,609)                                | (54)                                             |
| O&M        | 171         | 59200-Dist Mt of Station Equip                        | PLT_362                    | 450,201               | 217,896                                | 20,247                             | 114,695                                | 1,102                                            |
| O&M        | 172         | 59300-Dist Mtc of Overhead Lines                      | OHDIST                     | 7,349,517             | 3,753,297                              | 348,756                            | 1,780,095                              | 18,988                                           |
| O&M        | 173         | 59400-Dist Mt of Undergrnd Line                       | UGDIST                     | 72,166                | 36,597                                 | 3,401                              | 17,600                                 | 185                                              |
| O&M        | 174         | 59500-Dist Mt of Line Transforms                      | PLT_368                    | 551                   | 401                                    | 37                                 | 77                                     | 2                                                |
| O&M        | 175         | 59600-Dist Mtc of Streetlights                        | PLT_373                    | 155,463               | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 176         | 59700-Dist Mtc of Meters                              | CMEIERS                    | 34,711                | 19,851                                 | 4,696                              | 5,104                                  | 475                                              |
| O&M        | 177         | 59800-Dist Mtc of Dist Plant                          | DISTPLT                    | 45,936                | 24,735                                 | 2,601                              | 9,769                                  | 169                                              |
| O&M        | 178         | Total Distribution Maintenance                        |                            | 8,123,190             | 4,060,593                              | 380,499                            | 1,930,495                              | 20,966                                           |
| O&M        | 179         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 180         | TOTAL DISTRIBUTION EXPENSES                           |                            | 21,295,593            | 10,546,726                             | 1,216,354                          | 4,428,325                              | 85,166                                           |
| O&M        | 181         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 182         | TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL |                            | 224,874,308           | 72,123,056                             | 6,514,464                          | 42,761,229                             | 428,242                                          |
| O&M        | 183         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 184         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 185         | CUSTOMER ACCOUNTS EXPENSES                            |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 186         | 90100-Cust Acct Supervise                             | SALWAGCA                   | 15,451                | 12,314                                 | 1,910                              | 713                                    | 170                                              |
| O&M        | 187         | 90200-Cust Acct Meter Read                            | CMEIERS                    | 3,470,574             | 2,771,782                              | 429,975                            | 160,425                                | 38,210                                           |
| O&M        | 188         | 90300-Cust Acct Recds & Coll                          | CUSTREC                    | 5,066,509             | 4,029,144                              | 625,024                            | 233,198                                | 55,543                                           |
| O&M        | 189         | 90400-Cust Acct Uncollect                             | EXP_904                    | 4,154,759             | 3,890,875                              | 11,988                             | 68,581                                 | 900                                              |
| O&M        | 190         | 904001-Uncollectable Accounts - Non Commodity         | EXP_904                    | (404,375)             | (378,691)                              | (1,167)                            | (6,675)                                | (88)                                             |
| O&M        | 191         | 90500-Cust Acct Misc                                  | CUSTCAM                    | 93,974                | 74,733                                 | 11,593                             | 4,325                                  | 1,030                                            |
| O&M        | 192         | DEPINT - Customer Deposit Interest Expense            | CUSTDEP                    | 110,874               | 90,106                                 | 13,978                             | 5,215                                  | 0                                                |
| O&M        | 193         | TOTAL CUSTOMER ACCTS EXPENSE                          |                            | 12,507,767            | 10,490,262                             | 1,093,301                          | 465,782                                | 95,764                                           |
| O&M        | 194         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 195         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 196         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 197         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 198         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 199         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 200         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. NO.                                  | DESCRIPTION<br>(a)                                      | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE<br>(b) | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE<br>(i) | TOTAL<br>PRIMARY<br>GENERAL<br>SERVICE<br>(j) | TOTAL<br>LG GEN<br>SERVICE<br>TRANSMISSION<br>(k) | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE<br>(l) | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE<br>(m) | (n) (o) (p) (q) (r) |
|------------------------------------------------------|---------------------------------------------------------|----------------------------|-----------------------------------------------|--------------------------------------------|-----------------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|---------------------|
| <b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUED</b> |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 151                                              | DISTRIBUTION EXPENSES                                   |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 152                                              | Operation                                               |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 153                                              | 58000-Dist Oper Sup & Eng                               | SALWAGDO                   | 48,140                                        | 74,460                                     | 304,345                                       | 9,711                                             | 174,850                                              | 193,449                                        |                     |
| O&M 154                                              | 58100-Dist Load Dispatching                             | DDISTLD                    | 5,360                                         | 8,927                                      | 36,795                                        | 0                                                 | 967                                                  | 871                                            |                     |
| O&M 155                                              | 58200-Dist Op Station Exp                               | PLT_362                    | 14,205                                        | 23,659                                     | 97,516                                        | 0                                                 | 2,562                                                | 2,308                                          |                     |
| O&M 156                                              | 58300-Dist Oper Overhead Lines                          | OHDIST                     | (856)                                         | (505)                                      | (3,244)                                       | 0                                                 | (100)                                                | (90)                                           |                     |
| O&M 157                                              | 58400-Dist Op UG Elec Lines                             | UGDIST                     | 7,216                                         | 12,205                                     | 46,834                                        | 0                                                 | 1,415                                                | 1,275                                          |                     |
| O&M 158                                              | 58500-Dist Oper Streetlight                             | PLT_373                    | 0                                             | 0                                          | 0                                             | 0                                                 | 359,827                                              | 0                                              |                     |
| O&M 159                                              | 58600-Dist Oper Meter Exp                               | CMETERS                    | 16,849                                        | 19,744                                     | 115,195                                       | 11,865                                            | 0                                                    | 0                                              |                     |
| O&M 160                                              | 58700-Dist Oper Cust Install                            | PLT_371                    | 0                                             | 0                                          | 0                                             | 0                                                 | 0                                                    | 413,211                                        |                     |
| O&M 161                                              | 58800-Dist Oper Misc Exp                                | DISTPLT                    | 94,686                                        | 160,199                                    | 539,744                                       | 2,104                                             | 130,437                                              | 60,105                                         |                     |
| O&M 162                                              | 58900-Dist Rents                                        | DISTPLT                    | 28,978                                        | 49,027                                     | 165,184                                       | 644                                               | 39,919                                               | 18,395                                         |                     |
| O&M 163                                              | Total Distribution Operation                            |                            | 214,928                                       | 347,365                                    | 1,302,367                                     | 24,323                                            | 709,876                                              | 689,524                                        |                     |
| O&M 164                                              | Maintenance                                             |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 165                                              | 59000-Dist Mtc Super & Eng                              | SALWAGDM                   | 750                                           | 1,268                                      | 4,849                                         | 4                                                 | 570                                                  | 134                                            |                     |
| O&M 166                                              | 59100-Dist Mt of Structures                             | PLT_361                    | (477)                                         | (794)                                      | (3,273)                                       | 0                                                 | (86)                                                 | (77)                                           |                     |
| O&M 167                                              | 59200-Dist Mt of Station Equip                          | PLT_362                    | 9,750                                         | 16,238                                     | 66,930                                        | 0                                                 | 1,758                                                | 1,584                                          |                     |
| O&M 168                                              | 59300-Dist Mtc of Overhead Lines                        | OHDIST                     | 152,403                                       | 258,425                                    | 979,982                                       | 0                                                 | 30,284                                               | 27,288                                         |                     |
| O&M 169                                              | 59400-Dist Mt of Underground Line                       | UGDIST                     | 1,505                                         | 2,546                                      | 9,771                                         | 0                                                 | 295                                                  | 266                                            |                     |
| O&M 170                                              | 59500-Dist Mt of Line Transform                         | PLT_368                    | 7                                             | 15                                         | 5                                             | 0                                                 | 3                                                    | 3                                              |                     |
| O&M 171                                              | 59600-Dist Mtc of Streetlights                          | PLT_373                    | 0                                             | 0                                          | 0                                             | 0                                                 | 155,463                                              | 0                                              |                     |
| O&M 172                                              | 59700-Dist Mtc of Meters                                | CMETERS                    | 472                                           | 553                                        | 3,228                                         | 332                                               | 0                                                    | 0                                              |                     |
| O&M 173                                              | 59800-Dist Mtee of Dist Plant                           | DISTPLT                    | 831                                           | 1,405                                      | 4,735                                         | 18                                                | 1,144                                                | 527                                            |                     |
| O&M 174                                              | Total Distribution Maintenance                          |                            | 165,242                                       | 279,657                                    | 1,066,226                                     | 355                                               | 189,433                                              | 29,725                                         |                     |
| O&M 175                                              | TOTAL DISTRIBUTION EXPENSES                             |                            | 380,171                                       | 627,022                                    | 2,368,593                                     | 24,678                                            | 899,309                                              | 719,248                                        |                     |
| O&M 176                                              | TOTAL OPER & MAINT PROD, TRAN, & DIST EXCL COST OF FUEL |                            | 3,503,998                                     | 3,713,261                                  | 25,684,576                                    | 67,937,771                                        | 1,206,174                                            | 1,001,536                                      |                     |
| O&M 177                                              | CUSTOMER ACCOUNTS EXPENSES                              |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 178                                              | 90100-Cust Acct Supervise                               | SALWAGCA                   | 53                                            | 43                                         | 218                                           | 31                                                | 0                                                    | 0                                              |                     |
| O&M 179                                              | 90200-Cust Acct Meter Read                              | CMETRDG                    | 11,990                                        | 9,750                                      | 47,584                                        | 858                                               | 0                                                    | 0                                              |                     |
| O&M 180                                              | 90300-Cust Acct Rec'ds & Coll                           | CUSTREC                    | 17,429                                        | 14,173                                     | 73,267                                        | 18,731                                            | 0                                                    | 0                                              |                     |
| O&M 181                                              | 90400-Cust Acct Uncollect                               | EXP_904                    | 4,983                                         | 6,197                                      | 50,300                                        | 116,951                                           | 1,949                                                | 2,035                                          |                     |
| O&M 182                                              | 904001-Uncollectable Accounts - Non Commodity           | EXP_904                    | (485)                                         | (603)                                      | (4,896)                                       | (11,383)                                          | (190)                                                | (198)                                          |                     |
| O&M 183                                              | 90500-Cust Acct Misc                                    | CUSTCAM                    | 323                                           | 263                                        | 1,359                                         | 347                                               | 0                                                    | 0                                              |                     |
| O&M 184                                              | DEPINT - Customer Deposit Interest Expense              | CUSTDEP                    | 0                                             | 0                                          | 1,547                                         | 28                                                | 0                                                    | 0                                              |                     |
| O&M 185                                              | TOTAL CUSTOMER ACCTS EXPENSE                            |                            | 34,294                                        | 29,823                                     | 169,380                                       | 125,564                                           | 1,760                                                | 1,837                                          |                     |
| O&M 186                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 187                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 188                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 189                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 190                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 191                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 192                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 193                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 194                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 195                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 196                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 197                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 198                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 199                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |
| O&M 200                                              |                                                         |                            |                                               |                                            |                                               |                                                   |                                                      |                                                |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION                                             | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
|--------------------|---------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| O&M 151            | OPERATION & MAINTENANCE EXPENSE CONTINUED               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 152            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 153            | DISTRIBUTION EXPENSES                                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 154            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 155            | Operation                                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 156            | 58000-Dist Oper Sup & Eng                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 157            | 58100-Dist Load Dispatching                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 158            | 58200-Dist Op Station Exp                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 159            | 58300-Dist Oper Overhead Lines                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 160            | 58400-Dist Op UG Elec Lines                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 161            | 58500-Dist Oper Streetlight                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 162            | 58600-Dist Oper Meter Exp                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 163            | 58700-Dist Oper Cust Install                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 164            | 58800-Dist Oper Misc Exp                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 165            | 58900-Dist Rents                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 166            | Total Distribution Operation                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 167            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 168            | Maintenance                                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 169            | 59000-Dist Mtc Super & Eng                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 170            | 59100-Dist Mtc of Structures                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 171            | 59200-Dist Mtc of Station Equip                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 172            | 59300-Dist Mtc of Overhead Lines                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 173            | 59400-Dist Mtc of Undergrnd Line                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 174            | 59500-Dist Mtc of Line Transform                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 175            | 59600-Dist Mtc of Streetlights                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 176            | 59700-Dist Mtc of Meters                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 177            | 59800-Dist Mtee of Dist Plant                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 178            | Total Distribution Maintenance                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 179            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 180            | TOTAL DISTRIBUTION EXPENSES                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 181            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 182            | TOTAL OPER & MAINT PROD, TRAN, & DIST EXCL COST OF FUEL |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 183            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 184            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 185            | CUSTOMER ACCOUNTS EXPENSES                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 186            | 90100-Cust Acct Supervise                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 187            | 90200-Cust Acct Meter Read                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 188            | 90300-Cust Acct Rec'ds & Coll                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 189            | 90400-Cust Acct Uncollect                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 190            | 904001-Uncollectable Accounts - Non Commodity           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 191            | 90500-Cust Acct Misc                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 192            | DEPINT - Customer Deposit Interest Expense              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 193            | TOTAL CUSTOMER ACCTS EXPENSE                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 194            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 195            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 196            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 197            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 198            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 199            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 200            |                                                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                      | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|---------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| O&M        | 201         | OPERATION & MAINTENANCE EXPENSE CONTINUED               |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 202         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 203         | CUSTOMER SERVICE EXPENSES                               |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 204         | 90800EE-Customer Assistance Hist EE Amort               | ENETRR                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 205         | 90804EE-Customer Assistance SaversSwitch                | PRODPLT                    | 673,311               | 186,750                                | 16,829                             | 122,324                                | 1,111                                            |
| O&M        | 206         | 908-Customer Assistance - Major Acct Rep                | MAJACCT                    | 490,783               | 0                                      | 0                                  | 9,540                                  | 0                                                |
| O&M        | 207         | 90800-Customer Asst Expense                             | CUSTASST                   | 797,249               | 634,012                                | 98,352                             | 36,695                                 | 8,740                                            |
| O&M        | 208         | 90900-Informational and instruction advertising expense | CUSTADVT                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 209         | 91000-Misc Cust Serv Expense                            | CUSTCSM                    | 67,893                | 53,992                                 | 8,376                              | 3,125                                  | 744                                              |
| O&M        | 210         | TOTAL CUSTOMER SERVICE EXPENSE                          |                            | 2,029,236             | 874,754                                | 123,556                            | 171,684                                | 10,596                                           |
| O&M        | 211         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 212         | SALES EXPENSES                                          |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 213         | 91200-Economic Development                              | OX 902_3                   | 190,038               | 151,390                                | 23,485                             | 8,762                                  | 2,087                                            |
| O&M        | 214         | 91600-Misc Sales Expense                                | CUST                       | 5,906                 | 4,717                                  | 732                                | 273                                    | 65                                               |
| O&M        | 215         | SALES EXPENSES TOTAL                                    |                            | 195,944               | 156,107                                | 24,216                             | 9,035                                  | 2,152                                            |
| O&M        | 216         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 217         | TOTAL CUSTOMER OPERATIONS EXPENSE                       |                            | 14,732,947            | 11,521,124                             | 1,241,073                          | 646,502                                | 108,512                                          |
| O&M        | 218         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 219         | TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP         |                            | 239,607,255           | 83,644,180                             | 7,755,538                          | 43,407,730                             | 536,754                                          |
| O&M        | 220         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 221         | ADMINISTRATIVE & GENERAL EXPENSE                        |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 222         | 92000-A&G Salaries                                      | SALWAGXAG                  | 19,947,768            | 7,759,700                              | 883,818                            | 3,443,528                              | 67,293                                           |
| O&M        | 223         | 92100-A&G Office & Supplies                             | SALWAGXAG                  | 11,957,323            | 4,651,410                              | 529,789                            | 2,064,160                              | 40,337                                           |
| O&M        | 224         | 92200-A&G Admn Transfer Crdt                            | SALWAGXAG                  | (11,797,271)          | (4,589,149)                            | (522,697)                          | (2,036,530)                            | (39,797)                                         |
| O&M        | 225         | 92300-A&G Outside Services                              | SALWAGXAG                  | 3,980,301             | 1,548,341                              | 176,354                            | 687,108                                | 13,427                                           |
| O&M        | 226         | 92400-A&G Property Insurance                            | TOTPLT                     | 2,064,765             | 732,599                                | 69,602                             | 395,223                                | 4,606                                            |
| O&M        | 227         | 92500-A&G Injuries & Damages                            | SALWAGXAG                  | 4,672,356             | 1,817,551                              | 207,016                            | 806,576                                | 15,762                                           |
| O&M        | 228         | 92600-Employee pensions and benefits                    | SALWAGXAG                  | 15,760,486            | 6,130,844                              | 698,294                            | 2,720,689                              | 53,167                                           |
| O&M        | 229         | 92603-SPS Deferred Pension Exp                          | SALWAGXAG                  | 407,369               | 158,467                                | 18,049                             | 70,323                                 | 1,374                                            |
| O&M        | 230         | 92800-A&G Regulatory Comm Exp                           | CLAIMREV                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 231         | 92800R-Regulatory Commission Expense TX                 | CLAIMREV                   | 7,976,113             | 2,811,143                              | 274,086                            | 1,482,774                              | 19,041                                           |
| O&M        | 232         | 92804R-Regulatory Commission Expense Misc               | CLAIMREV                   | (54,224)              | (19,111)                               | (1,863)                            | (10,080)                               | (129)                                            |
| O&M        | 233         | 92805R-Regulatory Commission Expense Energy Related     | ENERGY1                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| O&M        | 234         | 92900-A&G Duplicate Chrg Crdt                           | SALWAGXAG                  | (62,267)              | (242,210)                              | (27,587)                           | (107,486)                              | (2,100)                                          |
| O&M        | 235         | 93020-A&G Misc General Exp                              | SALWAGXAG                  | 146,581               | 57,020                                 | 6,495                              | 25,504                                 | 494                                              |
| O&M        | 236         | 93100-A&G Rents                                         | GENPLT                     | 6,655,623             | 2,640,288                              | 304,844                            | 1,133,130                              | 23,408                                           |
| O&M        | 237         | 93500-A&G Maint of Gen PLT                              | GENPLT                     | 23,192                | 9,200                                  | 1,062                              | 3,948                                  | 82                                               |
| O&M        | 238         | Recoverable Contributions and Donations                 | SALWAGES                   | 2,130,030             | 828,584                                | 94,374                             | 367,701                                | 7,186                                            |
| O&M        | 239         | TOTAL A&G EXPENSE                                       |                            | 63,247,766            | 24,294,677                             | 2,711,635                          | 11,046,369                             | 204,150                                          |
| O&M        | 240         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 241         | TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)  |                            | 348,543,143           | 121,889,712                            | 11,659,622                         | 63,064,941                             | 817,892                                          |
| O&M        | 242         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 243         | TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)  |                            | 302,855,021           | 107,938,857                            | 10,467,172                         | 54,454,099                             | 740,904                                          |
| O&M        | 244         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 245         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 246         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 247         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 248         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 249         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| O&M        | 250         |                                                         |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                              | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|----------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|              |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 201      | OPERATION & MAINTENANCE EXPENSE CONTINUED                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 202      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 203      | CUSTOMER SERVICE EXPENSES                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 204      | 90800EE-Customer Assistance Hist EE Amort                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 205      | 90804EE-Customer Assistance SaversSwitch                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 206      | 908-Customer Assistance - Major Act Rep                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 207      | 90800-Customer Asst Expense                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 208      | 909000-Informational and instruction advertising expense |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 209      | 910000-Misc Cust Serv Expense                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 210      | TOTAL CUSTOMER SERVICE EXPENSE                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 211      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 212      | SALES EXPENSES                                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 213      | 91200-Economic Development                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 214      | 916000-Misc Sales Expense                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 215      | SALES EXPENSES TOTAL                                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 216      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 217      | TOTAL CUSTOMER OPERATIONS EXPENSE                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 218      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 219      | TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 220      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 221      | ADMINISTRATIVE & GENERAL EXPENSE                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 222      | 92000-A&G Salaries                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 223      | 92100-A&G Office & Supplies                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 224      | 92200-A&G Admin Transfer Crdt                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 225      | 92300-A&G Outside Services                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 226      | 92400-A&G Property Insurance                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 227      | 92500-A&G Injuries & Damages                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 228      | 926000-Employee pensions and benefits                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 229      | 92603-SPS Deferred Pension Exp                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 230      | 92800-A&G Regulatory Comm Exp                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 231      | 92800R-Regulatory Commission Expense TX                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 232      | 92804R-Regulatory Commission Expense Misc                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 233      | 92805R-Regulatory Commission Expense Energy Related      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 234      | 92900-A&G Duplicate Chrg Crdt                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 235      | 93020-A&G Misc General Exp                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 236      | 93100-A&G Rents                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 237      | 93500-A&G Maint of Gen PLT                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 238      | Recoverable Contributions and Donations                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 239      | TOTAL A&G EXPENSE                                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 240      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 241      | TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 242      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 243      | TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 244      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 245      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 246      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 247      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 248      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 249      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| O&M 250      |                                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | NO. | DESCRIPTION                                             | (a) | (b)       | (c)        | (d)      | (e)       | (f)     | (g)       | (h)         | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
|--------------------|-----|---------------------------------------------------------|-----|-----------|------------|----------|-----------|---------|-----------|-------------|-----|-----|-----|-----|-----|-----|-----|
|                    |     |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 201 | OPERATION & MAINTENANCE EXPENSE CONTINUED               |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 202 | CUSTOMER SERVICE EXPENSES                               |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 204 | 90800EE-Customer Assistance Hist EE Amort               |     | ENETKR    | 0          | 0        | 0         | 0       | 0         | 0           | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 205 | 90804EE-Customer Assistance SaversSwitch                |     | PRODPLT   | 41,419     | 1,670    | 8,534     | 169     | 9,498     | 186,750     | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 206 | 908-Customer Assistance - Major Acct Rep                |     | MAJACCT   | 68,948     | 0        | 0         | 0       | 0         | 0           | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 207 | 90800-Customer Asst Expense                             |     | CUSTASST  | 553        | 40       | 2,703     | 12      | 2,218     | 634,012     | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 208 | 90900-Informational and instruction advertising expense |     | CUSTADVT  | 0          | 0        | 0         | 0       | 0         | 0           | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 209 | 910000-Misc Cust Serv Expense                           |     | CUSTCSM   | 47         | 3        | 230       | 1       | 189       | 53,992      | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 210 | TOTAL CUSTOMER SERVICE EXPENSE                          |     |           | 110,967    | 1,713    | 11,466    | 182     | 11,905    | 874,754     | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 211 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 212 | SALES EXPENSES                                          |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 213 | 91200-Economic Development                              |     | OX 902_3  | 82         | 10       | 645       | 3       | 530       | 151,390     | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 214 | 916000-Misc Sales Expense                               |     | CUST      | 0          | 0        | 20        | 0       | 17        | 4,717       | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 215 | SALES EXPENSES TOTAL                                    |     |           | 82         | 10       | 665       | 3       | 546       | 156,107     | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 216 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 217 | TOTAL CUSTOMER OPERATIONS EXPENSE                       |     |           | 133,406    | 2,854    | 45,295    | 392     | 42,067    | 11,521,124  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 218 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 219 | TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP         |     |           | 12,104,958 | 583,185  | 2,968,961 | 66,576  | 3,689,145 | 83,644,180  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 220 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 221 | ADMINISTRATIVE & GENERAL EXPENSE                        |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 222 | 92000-A&G Salaries                                      |     | SALWAGXAG | 807,123    | 46,418   | 237,158   | 6,602   | 317,631   | 7,759,700   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 223 | 92100-A&G Office & Supplies                             |     | SALWAGXAG | 483,815    | 27,824   | 142,160   | 3,958   | 190,398   | 4,651,410   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 224 | 92200-A&G Admn Transfer Cdt                             |     | SALWAGXAG | (477,339)  | (27,452) | (140,257) | (3,905) | (187,850) | (4,589,149) | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 225 | 92300-A&G Outside Services                              |     | SALWAGXAG | 161,050    | 9,262    | 47,322    | 1,317   | 63,379    | 1,548,341   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 226 | 92400-A&G Property Insurance                            |     | TOTPLT    | 94,574     | 5,168    | 27,116    | 654     | 36,570    | 732,599     | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 227 | 92500-A&G Injuries & Damages                            |     | SALWAGXAG | 189,052    | 10,872   | 55,549    | 1,546   | 74,399    | 1,817,551   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 228 | 926000-Employee pensions and benefits                   |     | SALWAGXAG | 637,698    | 36,674   | 187,376   | 5,217   | 250,956   | 6,130,844   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 229 | 92603-SFS Deferred Pension Exp                          |     | SALWAGXAG | 16,483     | 948      | 4,843     | 135     | 6,487     | 158,467     | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 230 | 92800-A&G Regulatory Comm Exp                           |     | CLAIMREV  | 0          | 0        | 0         | 0       | 0         | 0           | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 231 | 92800R-Regulatory Commission Expense TX                 |     | CLAIMREV  | 371,839    | 19,400   | 102,220   | 2,443   | 134,718   | 2,811,143   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 232 | 92804R-Regulatory Commission Expense Misc               |     | CLAIMREV  | (2,528)    | (132)    | (695)     | (17)    | (916)     | (19,111)    | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 233 | 92805R-Regulatory Commission Expense Energy Related     |     | ENERGY1   | 0          | 0        | 0         | 0       | 0         | 0           | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 234 | 92900-A&G Duplicate Chrg Cdt                            |     | SALWAGXAG | (25,193)   | (1,449)  | (7,403)   | (206)   | (9,914)   | (242,210)   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 235 | 93020-A&G Misc General Exp                              |     | SALWAGXAG | 5,931      | 341      | 1,743     | 49      | 2,334     | 57,020      | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 236 | 93100-A&G Rents                                         |     | GENPLT    | 264,243    | 15,203   | 78,067    | 2,163   | 104,336   | 2,640,288   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 237 | 93500-A&G Maint of Gen PLT                              |     | GENPLT    | 921        | 53       | 272       | 8       | 364       | 9,200       | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 238 | Recoverable Contributions and Donations                 |     | SALWAGES  | 86,185     | 4,957    | 25,324    | 705     | 33,917    | 828,584     | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 239 | TOTAL A&G EXPENSE                                       |     |           | 2,613,853  | 148,088  | 760,795   | 20,670  | 1,016,809 | 24,294,677  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 240 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 241 | TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)  |     |           | 17,294,455 | 847,878  | 4,312,431 | 99,504  | 5,392,242 | 121,889,712 | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 242 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 243 | TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)  |     |           | 14,718,811 | 731,274  | 3,729,756 | 87,246  | 4,705,953 | 107,938,857 | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| O&M                | 244 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 245 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 246 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 247 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 248 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 249 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |
| O&M                | 250 |                                                         |     |           |            |          |           |         |           |             |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|---------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| DAX        | 1           | DEPRECIATION AND AMORTIZATION EXPENSE             |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 2           | INTANGIBLE                                        |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 3           | 303003-Intg Misc Comput Softwar                   | SALWAGXAG                  | 685,136               | 266,518                                | 30,356                             | 118,273                                | 2,311                                            |
| DAX        | 4           | 303004-Intg Misc Comput Softwar                   | SALWAGXAG                  | 11,390,694            | 4,430,991                              | 504,683                            | 1,966,344                              | 38,426                                           |
| DAX        | 5           | 303004R-Intg Misc Comput Softwar-Retail Allocated | CUST                       | 129,019               | 103,041                                | 15,984                             | 5,964                                  | 1,420                                            |
| DAX        | 6           | 303005-Intg Misc Comput Soft 15y                  | SALWAGXAG                  | 3,265,239             | 1,270,181                              | 144,672                            | 563,669                                | 11,015                                           |
| DAX        | 7           | 303010-Intg Misc Comput Softwar                   | SALWAGXAG                  | 512,165               | 199,233                                | 22,692                             | 88,414                                 | 1,728                                            |
| DAX        | 8           | 303014-Intg CRS Comput Softwar                    | CUST                       | 129,174               | 103,165                                | 16,004                             | 5,971                                  | 1,422                                            |
| DAX        | 9           | TOTAL INTANGIBLE                                  |                            | 16,111,427            | 6,373,129                              | 734,391                            | 2,748,635                              | 56,323                                           |
| DAX        | 10          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 11          | PRODUCTION                                        |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 12          | Steam Production                                  |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 13          | 310002-Steam Prod Land Rights                     | DPROD                      | 26,818                | 8,821                                  | 725                                | 5,208                                  | 46                                               |
| DAX        | 14          | 310003-Steam Prod Water Rights                    | DPROD                      | 330,006               | 108,546                                | 8,920                              | 64,084                                 | 566                                              |
| DAX        | 15          | 310003-Steam Prod Str & Improv                    | DPROD                      | 5,389,361             | 1,772,671                              | 145,678                            | 1,046,568                              | 9,239                                            |
| DAX        | 16          | 311000E-Steam Prod Str&Imp-TolkSC                 | DPROD                      | 310,393               | 102,095                                | 8,390                              | 60,276                                 | 532                                              |
| DAX        | 17          | 311001-Steam Prod Str&Imp-Plant E                 | DPROD                      | 24,734,426            | 8,135,658                              | 668,588                            | 4,803,217                              | 42,401                                           |
| DAX        | 18          | 312000E-Steam Prod Btlr-TolkSC                    | DPROD                      | 184,780               | 60,778                                 | 4,995                              | 35,883                                 | 317                                              |
| DAX        | 19          | 312001-Steam Prod Btlr-TolkSC                     | DPROD                      | 12,398,604            | 4,078,154                              | 335,142                            | 2,407,704                              | 21,254                                           |
| DAX        | 20          | 314000-Steam Prod Turbogen Unit                   | DPROD                      | 1514,047              | 169,080                                | 13,895                             | 99,824                                 | 881                                              |
| DAX        | 21          | 314001-Steam Prod Turbogen-TolkSC                 | DPROD                      | 1,957,785             | 643,956                                | 52,920                             | 380,185                                | 3,356                                            |
| DAX        | 22          | 315000E-Steam Prod Acc Elec Eq                    | DPROD                      | 296,169               | 97,416                                 | 8,006                              | 57,514                                 | 508                                              |
| DAX        | 23          | 315001-Steam Prod Acc El Eq-TolkS                 | DPROD                      | 587,875               | 193,364                                | 15,891                             | 114,160                                | 1,008                                            |
| DAX        | 24          | 316000E-Steam Prod Misc Pwr Plt E                 | DPROD                      | 51,068                | 16,797                                 | 1,380                              | 9,917                                  | 88                                               |
| DAX        | 25          | 316001-Steam Prod PwrPltEq-TolkSC                 | DPROD                      | 46,781,332            | 15,387,336                             | 1,264,530                          | 9,084,541                              | 80,194                                           |
| DAX        | 26          | Total Steam Production                            |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 27          | Other Production Equipment:                       |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 28          | 340002-Other Prod Land Rights                     | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| DAX        | 29          | 340002-Other Prod Str & Impr                      | DPROD                      | 251,373               | 82,682                                 | 6,795                              | 48,815                                 | 431                                              |
| DAX        | 30          | 341000E-Other Prod Str & Impr                     | ENERGY1                    | 1,102,696             | 221,538                                | 24,232                             | 179,869                                | 1,716                                            |
| DAX        | 31          | 341045-Other Prod Str & Imp-Wind                  | DPROD                      | 98,862                | 32,518                                 | 2,672                              | 19,198                                 | 169                                              |
| DAX        | 32          | 342000E-Other Prod Fuel Hldr                      | DPROD                      | 992,096               | 326,321                                | 26,817                             | 192,657                                | 1,701                                            |
| DAX        | 33          | 343000-Other Prod Prime Mover                     | DPROD                      | 3,637,856             | 1,196,565                              | 98,334                             | 706,441                                | 6,236                                            |
| DAX        | 34          | 344000E-Other Prod Generator                      | ENERGY1                    | 34,251,232            | 6,881,276                              | 752,668                            | 5,586,974                              | 53,292                                           |
| DAX        | 35          | 344045-Other Prod Generator-Wind                  | DPROD                      | 564,427               | 185,652                                | 15,257                             | 109,607                                | 968                                              |
| DAX        | 36          | 345000E-Other Prod Access Elect Equip             | ENERGY1                    | 474,690               | 95,368                                 | 10,431                             | 77,430                                 | 739                                              |
| DAX        | 37          | 345045-Other Prod Acc El Eq-Wind                  | ENERGY1                    | 388                   | 78                                     | 9                                  | 63                                     | 1                                                |
| DAX        | 38          | 346045-Other Prod Misc P Eq-Wind                  | DPROD                      | 90,726                | 29,842                                 | 2,452                              | 17,618                                 | 156                                              |
| DAX        | 39          | 346000E-Other Prod Misc Pwr P                     | DPROD                      | 41,464,347            | 9,051,839                              | 939,667                            | 6,938,672                              | 65,407                                           |
| DAX        | 40          | Total Other Production Equipment                  |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 41          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 42          | TOTAL PRODUCTION                                  |                            | 88,245,679            | 24,439,175                             | 2,204,197                          | 16,023,212                             | 145,602                                          |
| DAX        | 43          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 44          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 45          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 46          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 47          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 48          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 49          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 50          |                                                   |                            |                       |                                        |                                    |                                        |                                                  |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                        | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | PRIMARY GENERAL SERVICE | TOTAL LG GEN SERVICE TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|--------------|----------------------------------------------------|------------------|-----------------------|--------------------|-------------------------|-----------------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| DAX 1        | DEPRECIATION AND AMORTIZATION EXPENSE              |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 2        | INTANGIBLE                                         |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 3        | 303003-Intg Misc Computr Softwar                   | SALWAGXAG        | 9,740                 | 11,136             | 70,399                  | 161,360                           | 7,461                                | 7,581                          |     |     |     |     |     |     |     |     |
| DAX 4        | 303004-Intg Misc Computr Softwar                   | SALWAGXAG        | 161,929               | 185,146            | 1,170,412               | 2,682,680                         | 124,050                              | 126,033                        |     |     |     |     |     |     |     |     |
| DAX 5        | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST             | 446                   | 362                | 1,769                   | 32                                | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| DAX 6        | 303005-Intg Misc Computr Soft 15y                  | SALWAGXAG        | 46,418                | 53,074             | 335,509                 | 769,013                           | 35,560                               | 36,128                         |     |     |     |     |     |     |     |     |
| DAX 7        | 303010-Intg Misc Computr Softwar                   | SALWAGXAG        | 7,281                 | 8,325              | 52,626                  | 120,623                           | 5,578                                | 5,667                          |     |     |     |     |     |     |     |     |
| DAX 8        | 303014-Intg CRS Computr Softwar                    | CUST             | 446                   | 363                | 1,771                   | 32                                | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| DAX 9        | TOTAL INTANGIBLE                                   |                  | 226,261               | 258,406            | 1,632,485               | 3,733,739                         | 172,649                              | 175,409                        |     |     |     |     |     |     |     |     |
| DAX 10       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 11       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 12       | PRODUCTION                                         |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 13       | Steam Production                                   |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 14       | 310002-Steam Prod Land Rights                      | DPROD            | 414                   | 431                | 2,828                   | 8,276                             | 36                                   | 33                             |     |     |     |     |     |     |     |     |
| DAX 15       | 310003-Steam Prod Water Rights                     | DPROD            | 5,093                 | 5,305              | 34,805                  | 101,833                           | 445                                  | 409                            |     |     |     |     |     |     |     |     |
| DAX 16       | 311000E-Steam Prod Str & Improv                    | DPROD            | 83,173                | 86,635             | 568,405                 | 1,663,049                         | 7,262                                | 6,681                          |     |     |     |     |     |     |     |     |
| DAX 17       | 311001-Steam Prod Str&Imp-TolkSC                   | DPROD            | 4,790                 | 4,990              | 32,736                  | 95,781                            | 418                                  | 385                            |     |     |     |     |     |     |     |     |
| DAX 18       | 312000E-Steam Prod Boiler Plant E                  | DPROD            | 381,720               | 397,612            | 2,608,688               | 7,632,552                         | 33,328                               | 30,662                         |     |     |     |     |     |     |     |     |
| DAX 19       | 312001-Steam Prod Bfr Pile-TolkSC                  | DPROD            | 2,852                 | 2,970              | 19,488                  | 57,019                            | 249                                  | 229                            |     |     |     |     |     |     |     |     |
| DAX 20       | 314000-Steam Prod Turbogen Unit                    | DPROD            | 191,345               | 199,311            | 1,307,655               | 3,825,962                         | 16,706                               | 15,370                         |     |     |     |     |     |     |     |     |
| DAX 21       | 314001-Steam Prod Turbogen-TolkSC                  | DPROD            | 7,933                 | 8,263              | 54,215                  | 158,625                           | 693                                  | 637                            |     |     |     |     |     |     |     |     |
| DAX 22       | 315000E-Steam Prod Ace Elec Eq                     | DPROD            | 30,214                | 31,472             | 206,484                 | 604,134                           | 2,638                                | 2,427                          |     |     |     |     |     |     |     |     |
| DAX 23       | 315001-Steam Prod Ace El Eq-TolkS                  | DPROD            | 4,571                 | 4,761              | 31,236                  | 91,392                            | 399                                  | 367                            |     |     |     |     |     |     |     |     |
| DAX 24       | 316000E-Steam Prod Misc Pwr Pile                   | DPROD            | 9,073                 | 9,450              | 62,002                  | 181,407                           | 792                                  | 729                            |     |     |     |     |     |     |     |     |
| DAX 25       | 316001-Steam Prod PwrPileEq-TolkSC                 | DPROD            | 788                   | 821                | 5,386                   | 15,759                            | 69                                   | 63                             |     |     |     |     |     |     |     |     |
| DAX 26       | Total Steam Production                             |                  | 721,965               | 752,021            | 4,933,929               | 14,435,788                        | 63,035                               | 57,993                         |     |     |     |     |     |     |     |     |
| DAX 27       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 28       | Other Production Equipment:                        |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 29       | 340002-Other Prod Land Rights                      | DPROD            | 0                     | 0                  | 0                       | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| DAX 30       | 341000E-Other Prod Str & Impr                      | DPROD            | 3,879                 | 4,041              | 26,512                  | 77,569                            | 339                                  | 312                            |     |     |     |     |     |     |     |     |
| DAX 31       | 341045-Other Prod Str & Imp-Wind                   | ENERGY1          | 16,256                | 13,020             | 158,500                 | 483,424                           | 2,157                                | 1,985                          |     |     |     |     |     |     |     |     |
| DAX 32       | 342000E-Other Prod Fuel Hldr                       | DPROD            | 1,526                 | 1,589              | 10,427                  | 30,507                            | 133                                  | 123                            |     |     |     |     |     |     |     |     |
| DAX 33       | 343000-Other Prod Prime Mover                      | DPROD            | 15,311                | 15,948             | 104,634                 | 306,141                           | 1,337                                | 1,230                          |     |     |     |     |     |     |     |     |
| DAX 34       | 344000E-Other Prod Generator                       | DPROD            | 56,142                | 58,479             | 383,677                 | 1,122,570                         | 4,902                                | 4,510                          |     |     |     |     |     |     |     |     |
| DAX 35       | 344045-Other Prod Generator-Wind                   | ENERGY1          | 504,920               | 404,425            | 4,923,221               | 15,015,811                        | 67,002                               | 61,644                         |     |     |     |     |     |     |     |     |
| DAX 36       | 345000E-Other Prod Access Elect Equip              | DPROD            | 8,711                 | 9,073              | 59,529                  | 174,171                           | 761                                  | 700                            |     |     |     |     |     |     |     |     |
| DAX 37       | 345045-Other Prod Acc El Eq-Wind                   | ENERGY1          | 6,998                 | 5,605              | 68,231                  | 208,105                           | 929                                  | 854                            |     |     |     |     |     |     |     |     |
| DAX 38       | 346045-Other Prod Misc P Eq-Wind                   | ENERGY1          | 6                     | 5                  | 56                      | 170                               | 1                                    | 1                              |     |     |     |     |     |     |     |     |
| DAX 39       | 346000E-Other Prod Misc Pwr P                      | DPROD            | 1,400                 | 1,458              | 9,569                   | 27,996                            | 122                                  | 112                            |     |     |     |     |     |     |     |     |
| DAX 40       | Total Other Production Equipment                   |                  | 615,147               | 513,644            | 5,744,355               | 17,446,465                        | 77,682                               | 71,469                         |     |     |     |     |     |     |     |     |
| DAX 41       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 42       | TOTAL PRODUCTION                                   |                  | 1,337,113             | 1,265,665          | 10,678,284              | 31,882,253                        | 140,717                              | 129,462                        |     |     |     |     |     |     |     |     |
| DAX 43       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 44       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 45       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 46       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 47       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 48       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 49       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |
| DAX 50       |                                                    |                  |                       |                    |                         |                                   |                                      |                                |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | NO. | DESCRIPTION                                       | (a)       | (b)       | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | (c)     | GENERAL SERV<br>BACKBONE<br>TRANSN 115KV + | (d)    | MUNICIPAL<br>SECONDARY<br>SERVICE | (e)        | SCHOOL<br>PRIMARY<br>SERVICE | (f) | SCHOOL<br>SECONDARY<br>SERVICE | (g) | RESIDENTIAL<br>SERVICE | (h) | RESIDENTIAL<br>SPACE HTG<br>SERVICE | (i) |
|--------------------|-----|---------------------------------------------------|-----------|-----------|---------------------------------------------|---------|--------------------------------------------|--------|-----------------------------------|------------|------------------------------|-----|--------------------------------|-----|------------------------|-----|-------------------------------------|-----|
| DAX                | 1   | DEPRECIATION AND AMORTIZATION EXPENSE             |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 2   | INTANGIBLE                                        |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 3   | 303003-Ing Misc Computr Softwar                   | 27,722    | SALWAGXAG | 133,638                                     | 1,594   | 8,146                                      | 227    | 10,910                            | 266,518    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 4   | 303004-Ing Misc Computr Softwar                   | 460,888   | SALWAGXAG | 2,221,791                                   | 26,506  | 135,423                                    | 3,770  | 181,376                           | 4,430,991  | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 5   | 303004R-Ing Misc Computr Softwar-Retail Allocated | 6         | CUST      | 26                                          | 6       | 439                                        | 2      | 360                               | 103,041    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 6   | 303005-Ing Misc Computr Soft 1.5y                 | 132,118   | SALWAGXAG | 636,895                                     | 7,598   | 38,820                                     | 1,081  | 51,993                            | 1,270,181  | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 7   | 303010-Ing Misc Computr Softwar                   | 20,723    | SALWAGXAG | 99,899                                      | 1,192   | 6,089                                      | 170    | 8,155                             | 199,233    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 8   | 303014-Ing CRS Computr Softwar                    | 6         | CUST      | 26                                          | 6       | 440                                        | 2      | 361                               | 103,165    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 9   | TOTAL INTANGIBLE                                  | 641,463   |           | 3,092,276                                   | 36,903  | 189,357                                    | 5,251  | 253,155                           | 6,373,129  | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 10  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 11  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 12  | PRODUCTION                                        |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 13  | Steam Production                                  |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 14  | 310002-Steam Prod Land Rights                     | 1,396     | DPROD     | 6,880                                       | 70      | 344                                        | 8      | 424                               | 8,821      | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 15  | 310003-Steam Prod Water Rights                    | 17,175    | DPROD     | 84,658                                      | 862     | 4,231                                      | 94     | 5,211                             | 108,546    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 16  | 311000E-Steam Prod Str & Improv                   | 280,489   | DPROD     | 1,382,560                                   | 14,081  | 69,092                                     | 1,528  | 85,108                            | 1,772,671  | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 17  | 311001-Steam Prod Str&Imp-TolkSC                  | 16,154    | DPROD     | 79,627                                      | 811     | 3,979                                      | 88     | 4,902                             | 102,095    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 18  | 312000E-Steam Prod Boiler Plant E                 | 1,287,302 | DPROD     | 6,345,249                                   | 64,622  | 317,098                                    | 7,012  | 390,600                           | 8,135,658  | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 19  | 312001-Steam Prod Blr Pht-TolkSC                  | 9,617     | DPROD     | 47,403                                      | 483     | 2,369                                      | 52     | 2,918                             | 60,778     | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 20  | 314000-Steam Prod Turbogren Unit                  | 645,285   | DPROD     | 3,180,677                                   | 32,393  | 158,951                                    | 3,515  | 195,796                           | 4,078,154  | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 21  | 314001-Steam Prod Turbogren-TolkSC                | 26,754    | DPROD     | 131,871                                     | 1,343   | 6,590                                      | 146    | 8,118                             | 169,080    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 22  | 315000E-Steam Prod Ace Elec Eq                    | 101,893   | DPROD     | 502,241                                     | 5,115   | 25,099                                     | 555    | 30,917                            | 643,956    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 23  | 315001-Steam Prod Acc El Eq-TolkS                 | 15,414    | DPROD     | 75,978                                      | 774     | 3,797                                      | 84     | 4,677                             | 97,416     | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 24  | 316000E-Steam Prod Misc Pwr Pht E                 | 30,596    | DPROD     | 150,811                                     | 1,536   | 7,537                                      | 167    | 9,284                             | 193,364    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 25  | 316001-Steam Prod PwrPhtEq-TolkSC                 | 2,658     | DPROD     | 13,101                                      | 133     | 655                                        | 14     | 806                               | 16,797     | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 26  | Total Steam Production                            | 2,434,732 |           | 12,001,056                                  | 122,223 | 599,742                                    | 13,262 | 738,760                           | 15,387,336 | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 27  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 28  | Other Production Equipment:                       |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 29  | 340002-Other Prod Land Rights                     | 0         | DPROD     | 0                                           | 0       | 0                                          | 0      | 0                                 | 0          | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 30  | 341000E-Other Prod Str & Impr                     | 13,083    | DPROD     | 64,486                                      | 657     | 3,223                                      | 71     | 3,970                             | 82,682     | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 31  | 341045-Other Prod Str & Imp-Wind                  | 83,319    | ENERGY1   | 400,106                                     | 2,519   | 13,737                                     | 222    | 12,798                            | 221,538    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 32  | 342000E-Other Prod Fuel Hldr                      | 5,145     | DPROD     | 25,362                                      | 258     | 1,267                                      | 28     | 1,561                             | 32,518     | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 33  | 343000-Other Prod Prime Mover                     | 51,634    | DPROD     | 254,508                                     | 2,592   | 12,719                                     | 281    | 15,667                            | 326,321    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 34  | 344000E-Other Prod Generator                      | 189,332   | DPROD     | 933,238                                     | 9,504   | 46,638                                     | 1,031  | 57,448                            | 1,196,565  | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 35  | 344045-Other Prod Generator-Wind                  | 2,587,986 | ENERGY1   | 12,427,825                                  | 78,240  | 426,680                                    | 6,886  | 397,538                           | 6,881,276  | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 36  | 345000E-Other Prod Access Elect Equip             | 29,376    | DPROD     | 144,795                                     | 1,475   | 7,236                                      | 160    | 8,913                             | 185,652    | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 37  | 345045-Other Prod Acc El Eq-Wind                  | 35,867    | ENERGY1   | 172,238                                     | 1,084   | 5,913                                      | 95     | 5,510                             | 95,368     | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 38  | 346045-Other Prod Misc P Eq-Wind                  | 29        | ENERGY1   | 141                                         | 1       | 5                                          | 0      | 5                                 | 78         | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 39  | 346000E-Other Prod Misc Pwr P                     | 4,722     | DPROD     | 23,274                                      | 237     | 1,163                                      | 26     | 1,433                             | 29,842     | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 40  | Total Other Production Equipment                  | 3,000,492 |           | 14,445,973                                  | 96,567  | 518,581                                    | 8,801  | 504,843                           | 9,051,839  | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 41  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 42  | TOTAL PRODUCTION                                  | 5,435,225 |           | 26,447,028                                  | 218,790 | 1,118,322                                  | 22,063 | 1,243,603                         | 24,439,175 | 0                            |     |                                |     |                        |     |                                     |     |
| DAX                | 43  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 44  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 45  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 46  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 47  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 48  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 49  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |
| DAX                | 50  |                                                   |           |           |                                             |         |                                            |        |                                   |            |                              |     |                                |     |                        |     |                                     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                              | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| DAX        | 51          | DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 52          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 53          | TRANSMISSION                                    |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 54          | 350002E-Transmission Land Right                 | DTRAN                      | 890,101               | 297,427                                | 24,079                             | 172,961                                | 1,518                                            |
| DAX        | 55          | 350002ERT-Transmission Land Right Radial TX     | DTRANRADGRS                | 65,111                | 25,157                                 | 2,906                              | 20,336                                 | 139                                              |
| DAX        | 56          | 352000E-Transmission Str & Improv               | DTRAN                      | 1,153,418             | 385,415                                | 31,202                             | 224,127                                | 1,967                                            |
| DAX        | 57          | 352010-Trans Str & Impr-Prod                    | DPRODITI                   | 8,857                 | 2,913                                  | 239                                | 1,720                                  | 15                                               |
| DAX        | 58          | 352045-Trans Str & Impr-Wind                    | ENERGY1                    | 42,704                | 8,579                                  | 938                                | 6,966                                  | 66                                               |
| DAX        | 59          | 353000E-Transmission Station                    | DTRAN                      | 13,735,790            | 4,589,818                              | 371,581                            | 2,669,081                              | 23,426                                           |
| DAX        | 60          | 353010-Trans Station Equip Pro                  | DPRODITI                   | 424,972               | 139,782                                | 11,487                             | 82,526                                 | 729                                              |
| DAX        | 61          | 353045-Trans Station Equip-Wind                 | ENERGY1                    | 577,439               | 116,011                                | 12,689                             | 94,190                                 | 898                                              |
| DAX        | 62          | 354000E-Trans Towers & Fixture                  | DTRAN                      | 57,438                | 19,193                                 | 1,554                              | 11,161                                 | 98                                               |
| DAX        | 63          | 354000ERT-Trans Towers & Fixture Radial TX      | DTRANRADGRS                | 4,202                 | 1,623                                  | 188                                | 1,312                                  | 9                                                |
| DAX        | 64          | 355000E                                         | DTRAN                      | 22,074,081            | 7,376,059                              | 597,149                            | 4,289,342                              | 37,647                                           |
| DAX        | 65          | 355000ERT-Trans Poles & Fixtures Radial TX      | DTRANRADGRS                | 1,614,717             | 623,873                                | 72,080                             | 504,319                                | 3,449                                            |
| DAX        | 66          | 355010-Trans Poles & Fixtures-Prod              | DPRODITI                   | 5,721                 | 1,882                                  | 155                                | 1,111                                  | 10                                               |
| DAX        | 67          | 355045-Trans Poles & Fixtures-Wind              | ENERGY1                    | 282,338               | 56,723                                 | 6,204                              | 46,054                                 | 439                                              |
| DAX        | 68          | 356000E-Trans OH Conductor & D                  | DTRAN                      | 6,715,821             | 2,244,093                              | 181,677                            | 1,304,990                              | 11,454                                           |
| DAX        | 69          | 356000ERT-Trans OH Conductor & D Radial TX      | DTRANRADGRS                | 491,262               | 189,807                                | 21,930                             | 153,434                                | 1,049                                            |
| DAX        | 70          | 356010-Trans OH Cond & Device-Prod              | DPRODITI                   | 5,351                 | 1,760                                  | 145                                | 1,039                                  | 9                                                |
| DAX        | 71          | 356045-Trans OH Cond & Device-Wind              | ENERGY1                    | 159,244               | 31,993                                 | 3,499                              | 25,976                                 | 248                                              |
| DAX        | 72          | 357000E-Trans Underground Cond                  | DTRAN                      | 2,198                 | 735                                    | 59                                 | 427                                    | 4                                                |
| DAX        | 73          | 358000-Trans UG Conductor & Devic               | DTRAN                      | 6,688                 | 2,235                                  | 181                                | 1,299                                  | 11                                               |
| DAX        | 74          | 359000-Transmission Road & Trai                 | DTRAN                      | 3,843                 | 1,284                                  | 104                                | 747                                    | 7                                                |
| DAX        | 75          | TOTAL TRANSMISSION                              |                            | 48,321,294            | 16,116,363                             | 1,340,047                          | 9,613,119                              | 83,192                                           |
| DAX        | 76          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 77          | DISTRIBUTION                                    |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 78          | 360005-Dist Land Rights-TX                      | DDISPSUB                   | 41,792                | 20,227                                 | 1,879                              | 10,647                                 | 102                                              |
| DAX        | 79          | 361000E-Str & Improv                            | DDISPSUB                   | 298,176               | 144,316                                | 13,410                             | 75,965                                 | 730                                              |
| DAX        | 80          | 362000E-Other Eq                                | DDISPSUB                   | 4,414,495             | 2,136,602                              | 198,533                            | 1,124,658                              | 10,809                                           |
| DAX        | 81          | 364000-Dist Poles, Towers & Fict                | PLT_364                    | 8,048,985             | 4,110,505                              | 381,947                            | 1,949,509                              | 20,795                                           |
| DAX        | 82          | 365000-Dist OH Conductor & Devic                | PLT_365                    | 5,820,133             | 2,972,261                              | 276,182                            | 1,409,669                              | 15,037                                           |
| DAX        | 83          | 366000E-Dist Underground Cond                   | PLT_366                    | 350,567               | 177,777                                | 16,519                             | 85,499                                 | 899                                              |
| DAX        | 84          | 367000E-Dist UG Conductor & D                   | PLT_367                    | 93,323                | 473,301                                | 43,979                             | 227,625                                | 2,394                                            |
| DAX        | 85          | 368000E-Dist Line Transformer                   | PLT_368                    | 3,748,749             | 2,730,855                              | 253,751                            | 523,783                                | 13,815                                           |
| DAX        | 86          | 369010-Distribution Services O                  | CSERVICE                   | 963,023               | 672,019                                | 110,233                            | 154,579                                | 11,162                                           |
| DAX        | 87          | 369020-Distribution Services U                  | CSERVICE                   | 860,733               | 600,639                                | 98,524                             | 138,160                                | 9,976                                            |
| DAX        | 88          | 370000E-Distribution Meter                      | CUMETERS                   | 1,811,465             | 1,035,967                              | 245,061                            | 266,347                                | 24,784                                           |
| DAX        | 89          | 371000E-Dist Inst on Cust Premis                | CUSTPREM                   | 287,797               | 0                                      | 0                                  | 0                                      | 0                                                |
| DAX        | 90          | 373000-Dist Street Light & Sg Sy                | CLIGHT                     | 858,941               | 0                                      | 0                                  | 0                                      | 0                                                |
| DAX        | 91          | TOTAL DISTRIBUTION                              |                            | 28,438,179            | 15,074,470                             | 1,640,018                          | 5,966,442                              | 110,504                                          |
| DAX        | 92          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 93          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 94          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 95          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 96          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 97          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 98          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 99          |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 100         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                     | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|-------------------------------------------------|------------------|-------------------------------|----------------------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
|              | (a)                                             | (b)              | (h)                           | (i)                        | (j)                     | (k)                       | (l)                                  | (m)                            |     |     |     |     |     |     |
| DAX 51       | DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 52       | TRANSMISSION                                    |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 53       | 350002E-Transmission Land Right                 | DTRAN            | 13,648                        | 14,342                     | 91,064                  | 272,781                   | 1,188                                | 1,093                          |     |     |     |     |     |     |
| DAX 54       | 350002ERT-Transmission Land Right Radial TX     | DTRANRADGRS      | 1,006                         | 1,034                      | 11,254                  | 3,194                     | 50                                   | 35                             |     |     |     |     |     |     |
| DAX 55       | 352000E-Transmission Str & Improv               | DTRAN            | 17,686                        | 18,585                     | 118,003                 | 353,477                   | 1,539                                | 1,416                          |     |     |     |     |     |     |
| DAX 56       | 352010-Trans Str & Impr-Prod                    | DPRODITI         | 137                           | 142                        | 934                     | 2,733                     | 12                                   | 11                             |     |     |     |     |     |     |
| DAX 57       | 352045-Trans Str & Impr-Wind                    | ENERGY1          | 630                           | 504                        | 6,138                   | 18,721                    | 84                                   | 77                             |     |     |     |     |     |     |
| DAX 58       | 353000E-Transmission Station                    | DTRAN            | 210,615                       | 221,327                    | 1,405,275               | 4,209,479                 | 18,327                               | 16,861                         |     |     |     |     |     |     |
| DAX 59       | 353010-Trans Station Equip Pro                  | DPRODITI         | 6,558                         | 6,832                      | 44,821                  | 131,138                   | 573                                  | 527                            |     |     |     |     |     |     |
| DAX 60       | 353045-Trans Station Equip-Wind                 | ENERGY1          | 8,512                         | 6,818                      | 83,000                  | 253,150                   | 1,130                                | 1,039                          |     |     |     |     |     |     |
| DAX 61       | 354000E-Trans Towers & Fixture                  | DTRAN            | 881                           | 926                        | 5,876                   | 17,602                    | 77                                   | 71                             |     |     |     |     |     |     |
| DAX 62       | 354000ERT-Trans Towers & Fixture Radial TX      | DTRANRADGRS      | 65                            | 67                         | 726                     | 206                       | 3                                    | 2                              |     |     |     |     |     |     |
| DAX 63       | 355000E                                         | DTRAN            | 338,469                       | 355,683                    | 2,258,345               | 6,764,838                 | 29,452                               | 27,097                         |     |     |     |     |     |     |
| DAX 64       | 355000ERT-Trans Poles & Fixtures Radial TX      | DTRANRADGRS      | 24,949                        | 25,641                     | 279,101                 | 79,204                    | 1,228                                | 873                            |     |     |     |     |     |     |
| DAX 65       | 355010-Trans Poles & Fixtures-Prod              | DPRODITI         | 88                            | 92                         | 603                     | 1,765                     | 8                                    | 7                              |     |     |     |     |     |     |
| DAX 66       | 355045-Trans Poles & Fixtures-Wind              | ENERGY1          | 4,162                         | 3,334                      | 40,583                  | 123,777                   | 552                                  | 508                            |     |     |     |     |     |     |
| DAX 67       | 356000E-Trans OH Conductor & D                  | DTRAN            | 102,976                       | 108,213                    | 687,079                 | 2,058,135                 | 8,961                                | 8,244                          |     |     |     |     |     |     |
| DAX 68       | 356000ERT-Trans OH Conductor & D Radial TX      | DTRANRADGRS      | 7,591                         | 7,801                      | 84,914                  | 24,097                    | 374                                  | 266                            |     |     |     |     |     |     |
| DAX 69       | 356010-Trans OH Cond & Device-Prod              | DPRODITI         | 83                            | 86                         | 564                     | 1,651                     | 7                                    | 7                              |     |     |     |     |     |     |
| DAX 70       | 356045-Trans OH Cond & Device-Wind              | ENERGY1          | 2,348                         | 1,880                      | 22,890                  | 69,813                    | 312                                  | 287                            |     |     |     |     |     |     |
| DAX 71       | 357000E-Trans Underground Cond                  | DTRAN            | 34                            | 35                         | 225                     | 674                       | 3                                    | 3                              |     |     |     |     |     |     |
| DAX 72       | 357000ERT-Trans UG Conductor & Device           | DTRAN            | 103                           | 108                        | 684                     | 2,049                     | 9                                    | 8                              |     |     |     |     |     |     |
| DAX 73       | 358000-Trans UG Conductor & Device              | DTRAN            | 59                            | 62                         | 393                     | 1,178                     | 5                                    | 5                              |     |     |     |     |     |     |
| DAX 74       | 359000-Transmission Road & Trai                 | DTRAN            | 740,598                       | 773,513                    | 5,142,474               | 14,389,665                | 63,890                               | 58,435                         |     |     |     |     |     |     |
| DAX 75       | TOTAL TRANSMISSION                              |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 76       | DISTRIBUTION                                    |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 77       | 360005-Dist Land Rights-TX                      | DDISPSUB         | 905                           | 1,507                      | 6,213                   | 0                         | 163                                  | 147                            |     |     |     |     |     |     |
| DAX 78       | 361000E-Str & Improv                            | DDISPSUB         | 6,457                         | 10,755                     | 44,329                  | 0                         | 1,164                                | 1,049                          |     |     |     |     |     |     |
| DAX 79       | 362000E-Other Eq                                | DDISPSUB         | 95,603                        | 159,226                    | 656,291                 | 0                         | 17,240                               | 15,534                         |     |     |     |     |     |     |
| DAX 80       | 364000-Dist Poles, Towers & Fixt                | PLT_364          | 166,908                       | 283,020                    | 1,073,249               | 0                         | 33,167                               | 29,885                         |     |     |     |     |     |     |
| DAX 81       | 365000-Dist OH Conductor & Device               | PLT_365          | 120,689                       | 204,648                    | 776,055                 | 0                         | 23,982                               | 21,609                         |     |     |     |     |     |     |
| DAX 82       | 366000E-Dist Underground Cond                   | PLT_366          | 7,313                         | 12,369                     | 47,464                  | 0                         | 1,434                                | 1,292                          |     |     |     |     |     |     |
| DAX 83       | 367000E-Dist UG Conductor & D                   | PLT_367          | 19,469                        | 32,931                     | 126,364                 | 0                         | 3,819                                | 3,441                          |     |     |     |     |     |     |
| DAX 84       | 368000E-Dist Line Transformer                   | PLT_368          | 49,594                        | 104,077                    | 30,987                  | 0                         | 22,035                               | 19,854                         |     |     |     |     |     |     |
| DAX 85       | 369010-Distribution Services O                  | CSERVICE         | 8,185                         | 6,845                      | 0                       | 0                         | 0                                    | 0                              |     |     |     |     |     |     |
| DAX 86       | 369020-Distribution Services U                  | CSERVICE         | 7,315                         | 6,118                      | 0                       | 0                         | 0                                    | 0                              |     |     |     |     |     |     |
| DAX 87       | 370000E-Distribution Meter                      | CMETERS          | 24,638                        | 28,871                     | 168,447                 | 17,350                    | 0                                    | 0                              |     |     |     |     |     |     |
| DAX 88       | 371000E-Dist Inst on Cust Premis                | CUSTPREM         | 0                             | 0                          | 0                       | 0                         | 0                                    | 0                              |     |     |     |     |     |     |
| DAX 89       | 373000-Dist Street Light & Sg Sy                | CLIGHT           | 507,075                       | 830,367                    | 2,929,398               | 17,350                    | 858,941                              | 380,608                        |     |     |     |     |     |     |
| DAX 90       | TOTAL DISTRIBUTION                              |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 91       |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 92       |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 93       |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 94       |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 95       |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 96       |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 97       |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 98       |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 99       |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |
| DAX 100      |                                                 |                  |                               |                            |                         |                           |                                      |                                |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO.                                      | LINE<br>NO. | DESCRIPTION                               | (a) | (b)         | (c)       | (d)        | (e)     | (f)     | (g)    | (h)     | (i)        | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|-------------------------------------------------|-------------|-------------------------------------------|-----|-------------|-----------|------------|---------|---------|--------|---------|------------|-----|-----|-----|-----|-----|-----|-----|
| DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED |             |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 51          | TRANSMISSION                              |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 52          | 350002E-Transmission Land Right           |     | DTRAN       | 49,349    | 223,431    | 2,325   | 11,324  | 254    | 14,089  | 297,427    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 53          | 350002E-Transmission Land Right Radial TX |     | DTRANRADGRS | 1,127     | 2,067      | 123     | 883     | 116    | 918     | 25,157     | 0   | 0   |     |     |     |     |     |
| DAX                                             | 54          | 352000-Transmission Str & Improv          |     | DTRAN       | 63,948    | 289,529    | 3,012   | 14,673  | 329    | 18,256  | 385,415    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 55          | 352010-Trans Str & Impr-Prod              |     | DPRODIT     | 461       | 2,272      | 23      | 114     | 3      | 140     | 2,913      | 0   | 0   |     |     |     |     |     |
| DAX                                             | 56          | 352045-Trans Str & Impr-Wind              |     | ENERGY1     | 3,227     | 15,495     | 98      | 532     | 9      | 496     | 8,579      | 0   | 0   |     |     |     |     |     |
| DAX                                             | 57          | 353000E-Transmission Station              |     | DTRAN       | 761,546   | 3,447,933  | 35,874  | 174,741 | 3,916  | 217,411 | 4,589,818  | 0   | 0   |     |     |     |     |     |
| DAX                                             | 58          | 353010-Trans Station Equip Pro            |     | DPRODIT     | 22,118    | 109,020    | 1,110   | 5,448   | 120    | 6,711   | 139,782    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 59          | 353045-Trans Station Equip-Wind           |     | ENERGY1     | 43,631    | 209,520    | 1,319   | 7,193   | 116    | 6,702   | 116,011    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 60          | 354000E-Trans Towers & Fixture            |     | DTRAN       | 3,184     | 14,418     | 150     | 731     | 16     | 909     | 19,193     | 0   | 0   |     |     |     |     |     |
| DAX                                             | 61          | 354000E-Trans Towers & Fixture Radial TX  |     | DTRANRADGRS | 73        | 133        | 8       | 57      | 7      | 59      | 1,623      | 0   | 0   |     |     |     |     |     |
| DAX                                             | 62          | 355000E                                   |     | DTRAN       | 1,223,842 | 5,540,996  | 57,651  | 280,818 | 6,294  | 349,390 | 7,376,059  | 0   | 0   |     |     |     |     |     |
| DAX                                             | 63          | 355000E-Trans Poles & Fixtures Radial TX  |     | DTRANRADGRS | 27,956    | 51,249     | 3,044   | 21,905  | 2,876  | 22,765  | 623,873    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 64          | 355010-Trans Poles & Fixtures-Prod        |     | DPRODIT     | 298       | 1,468      | 15      | 73      | 2      | 90      | 1,882      | 0   | 0   |     |     |     |     |     |
| DAX                                             | 65          | 355045-Trans Poles & Fixtures-Wind        |     | ENERGY1     | 21,333    | 102,444    | 645     | 3,517   | 57     | 3,277   | 56,723     | 0   | 0   |     |     |     |     |     |
| DAX                                             | 66          | 356000E-Trans OH Conductor & D            |     | DTRAN       | 372,342   | 1,685,793  | 17,540  | 85,436  | 1,915  | 106,298 | 2,244,093  | 0   | 0   |     |     |     |     |     |
| DAX                                             | 67          | 356000E-Trans OH Conductor & D Radial TX  |     | DTRANRADGRS | 8,505     | 15,592     | 926     | 6,664   | 875    | 6,926   | 189,807    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 68          | 356010-Trans OH Cond & Device-Prod        |     | DPRODIT     | 279       | 1,373      | 14      | 69      | 2      | 85      | 1,760      | 0   | 0   |     |     |     |     |     |
| DAX                                             | 69          | 356045-Trans OH Cond & Device-Wind        |     | ENERGY1     | 12,032    | 57,781     | 364     | 1,984   | 32     | 1,848   | 31,993     | 0   | 0   |     |     |     |     |     |
| DAX                                             | 70          | 357000E-Trans Underground Cond            |     | DTRAN       | 122       | 552        | 6       | 28      | 1      | 35      | 735        | 0   | 0   |     |     |     |     |     |
| DAX                                             | 71          | 357000E-Trans UG Conductor & Devic        |     | DTRAN       | 371       | 1,679      | 17      | 85      | 2      | 106     | 2,235      | 0   | 0   |     |     |     |     |     |
| DAX                                             | 72          | 358000-Transmission Road & Trai           |     | DTRAN       | 213       | 965        | 10      | 49      | 1      | 61      | 1,284      | 0   | 0   |     |     |     |     |     |
| DAX                                             | 73          | 359000-Transmission Road & Trai           |     | DTRAN       | 2,615,957 | 11,773,708 | 124,273 | 616,325 | 16,942 | 756,571 | 16,116,363 | 0   | 0   |     |     |     |     |     |
| DAX                                             | 74          | TOTAL TRANSMISSION                        |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 75          | DISTRIBUTION                              |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 76          | 360005-Dist Land Rights-TX                |     | DDISPSUB    | 0         | 0          | 151     | 754     | 22     | 1,485   | 20,227     | 0   | 0   |     |     |     |     |     |
| DAX                                             | 77          | 361000E-Str & Improv                      |     | DDISPSUB    | 0         | 0          | 1,080   | 5,378   | 158    | 10,597  | 144,316    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 78          | 362000E-Other Eq                          |     | DDISPSUB    | 0         | 0          | 15,988  | 79,615  | 2,337  | 156,889 | 2,136,602  | 0   | 0   |     |     |     |     |     |
| DAX                                             | 79          | 364000-Dist Poles, Towers & Fixt          |     | PLT_364     | 0         | 0          | 26,145  | 140,763 | 3,821  | 279,198 | 4,110,505  | 0   | 0   |     |     |     |     |     |
| DAX                                             | 80          | 365000-Dist OH Conductor & Devic          |     | PLT_365     | 0         | 0          | 18,905  | 101,784 | 2,763  | 201,885 | 2,972,261  | 0   | 0   |     |     |     |     |     |
| DAX                                             | 81          | 366000E-Dist Underground Cond             |     | PLT_366     | 0         | 0          | 1,156   | 6,156   | 169    | 12,200  | 177,777    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 82          | 366000E-Dist UG Conductor & D             |     | PLT_367     | 0         | 0          | 3,078   | 16,391  | 450    | 32,481  | 473,301    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 83          | 367000E-Dist Line Transformer             |     | PLT_368     | 0         | 0          | 755     | 48,839  | 110    | 103,966 | 2,730,855  | 0   | 0   |     |     |     |     |     |
| DAX                                             | 84          | 368000E-Dist Line Transformer             |     | CSERVICE    | 0         | 0          | 0       | 8,185   | 0      | 6,845   | 672,019    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 85          | 369010-Distribution Services O            |     | CSERVICE    | 0         | 0          | 0       | 7,315   | 0      | 6,118   | 600,639    | 0   | 0   |     |     |     |     |     |
| DAX                                             | 86          | 369020-Distribution Services U            |     | CMETERS     | 3,078     | 14,272     | 6,067   | 18,571  | 2,883  | 25,988  | 1,035,967  | 0   | 0   |     |     |     |     |     |
| DAX                                             | 87          | 370000E-Distribution Meter                |     | CUSTPREM    | 0         | 0          | 0       | 0       | 0      | 0       | 0          | 0   | 0   |     |     |     |     |     |
| DAX                                             | 88          | 371000E-Dist Inst on Cust Premis          |     | CLIGHT      | 0         | 0          | 0       | 0       | 0      | 0       | 0          | 0   | 0   |     |     |     |     |     |
| DAX                                             | 89          | 373000-Dist Street Light & Sg Sy          |     |             | 3,078     | 14,272     | 73,325  | 433,750 | 12,713 | 837,654 | 15,074,470 | 0   | 0   |     |     |     |     |     |
| DAX                                             | 90          | TOTAL DISTRIBUTION                        |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 91          |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 92          |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 93          |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 94          |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 95          |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 96          |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 97          |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 98          |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 99          |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |
| DAX                                             | 100         |                                           |     |             |           |            |         |         |        |         |            |     |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                              | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| DAX        | 101         | DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 102         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 103         | GENERAL                                         |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 104         | 389002-General Land Rights                      | SALWAGXAG                  | 448                   | 174                                    | 20                                 | 77                                     | 2                                                |
| DAX        | 105         | 390000-Genl Structures & Improv                 | SALWAGXAG                  | 824,765               | 320,835                                | 36,543                             | 142,377                                | 2,782                                            |
| DAX        | 106         | 390007-Genl Str & Imp Lease Bld                 | SALWAGXAG                  | 84,103                | 32,716                                 | 3,726                              | 14,519                                 | 284                                              |
| DAX        | 107         | 390050-Genl Str & Imp-Call Center               | CUST                       | 124,741               | 99,625                                 | 15,454                             | 5766                                   | 1,373                                            |
| DAX        | 108         | 391000-General Office Furn & E                  | SALWAGXAG                  | 656,670               | 255,445                                | 29,095                             | 113,359                                | 2,215                                            |
| DAX        | 109         | 391004-General Info Sys Computer                | SALWAGXAG                  | 11,494,395            | 4,471,330                              | 509,278                            | 1,984,246                              | 38,776                                           |
| DAX        | 110         | 392010-General Transp Eq Crp                    | CUST                       | 52,120                | 41,626                                 | 6,457                              | 2,409                                  | 574                                              |
| DAX        | 111         | 392020-General Transp Eq Crp 2                  | CUST                       | 427,619               | 341,519                                | 52,978                             | 19,766                                 | 4,708                                            |
| DAX        | 112         | 392030-General Transp Eq Trailer                | CUST                       | 79,223                | 63,272                                 | 9,815                              | 3,662                                  | 872                                              |
| DAX        | 113         | 392040-General Transp Eq Crp 4                  | CUST                       | 584,488               | 466,803                                | 72,413                             | 27,018                                 | 6,435                                            |
| DAX        | 114         | 393000-General Stores Equipmen                  | SALWAGXAG                  | 10,217                | 3,974                                  | 453                                | 1,764                                  | 34                                               |
| DAX        | 115         | 394000-General Tools & Shop Equi                | SALWAGXAG                  | 1,001,561             | 389,608                                | 44,376                             | 172,897                                | 3,379                                            |
| DAX        | 116         | 395000-General Laboratory Equi                  | SALWAGXAG                  | 229,125               | 89,130                                 | 10,152                             | 39,553                                 | 773                                              |
| DAX        | 117         | 396000-General Power Operated E                 | SALWAGXAG                  | 108,261               | 42,113                                 | 4,797                              | 18,689                                 | 365                                              |
| DAX        | 118         | 397000-General Communication E                  | SALWAGXAG                  | 1,639,560             | 637,790                                | 72,643                             | 283,033                                | 5,531                                            |
| DAX        | 119         | 397010-General Comm Eq Two Wa                   | SALWAGXAG                  | 1,749,694             | 680,633                                | 77,523                             | 302,045                                | 5,902                                            |
| DAX        | 120         | 397020-General Comm Eq AE                       | SALWAGXAG                  | 2,233                 | 869                                    | 99                                 | 385                                    | 8                                                |
| DAX        | 121         | 397030-General Comm Eq EM                       | SALWAGXAG                  | 607,752               | 236,416                                | 26,927                             | 104,915                                | 2,050                                            |
| DAX        | 122         | 398000-General Miscellaneous E                  | SALWAGXAG                  | 79,414                | 30,892                                 | 3,519                              | 13,709                                 | 268                                              |
| DAX        | 123         | TOTAL GENERAL                                   |                            | 19,756,387            | 8,204,770                              | 976,268                            | 3,250,188                              | 76,331                                           |
| DAX        | 124         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 125         | 40730 - Regulatory Debits                       | TOTPLT                     | (335,708)             | (119,113)                              | (11,317)                           | (64,259)                               | (749)                                            |
| DAX        | 126         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 127         | 40730-Amortization of Regulatory Debits         | TOTPLT                     | 398,167               | 141,274                                | 13,422                             | 76,214                                 | 888                                              |
| DAX        | 128         | 40740-Amortization of Regulatory Credits        | TOTPLT                     | (2,819,048)           | (1,000,227)                            | (95,029)                           | (539,603)                              | (6,289)                                          |
| DAX        | 129         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 130         | TOTAL DEPRECIATION EXPENSE                      |                            | 200,537,258           | 70,088,794                             | 6,883,604                          | 37,537,337                             | 471,202                                          |
| DAX        | 131         | TOTAL AMORTIZATION EXPENSE                      |                            | (2,420,882)           | (858,953)                              | (81,607)                           | (463,389)                              | (5,401)                                          |
| DAX        | 132         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 133         | TOTAL DEPRECIATION & AMORTIZATION EXPENSE       |                            | 198,116,377           | 69,229,841                             | 6,801,997                          | 37,073,948                             | 465,801                                          |
| DAX        | 134         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 135         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 136         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 137         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 138         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 139         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 140         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 141         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 142         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 143         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 144         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 145         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 146         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 147         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 148         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 149         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| DAX        | 150         |                                                 |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. NO. | DESCRIPTION                                     | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | TOTAL LARGE GENERAL SERVICE | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m)      | (n) | (o) | (p) | (q) | (r) |
|------------------|-------------------------------------------------|------------------|-------------------------------|----------------------------|-----------------------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|----------|-----|-----|-----|-----|-----|
|                  | (a)                                             | (b)              | (h)                           | (i)                        | (j)                         | (k)                     | (l)                       | (m)                                  | (n)                            | (o)      | (p) | (q) | (r) | (s) | (t) |
| DAX 101          | DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 102          | GENERAL                                         |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 103          | 389002-General Land Rights                      | SALWAGXAG        | 11,725                        | 13,406                     | 7                           | 46                      | 105                       | 5                                    | 5                              | 9,126    |     |     |     |     |     |
| DAX 104          | 390000-Genl Structures & Improv                 | SALWAGXAG        | 1,196                         | 1,367                      |                             | 84,746                  | 194,245                   | 8,982                                | 916                            | 931      |     |     |     |     |     |
| DAX 105          | 390007-Genl Str & Imp Lease Bld                 | SALWAGXAG        | 431                           | 350                        |                             | 8,642                   | 19,808                    | 916                                  |                                |          |     |     |     |     |     |
| DAX 106          | 390050-Genl Str & Imp-Call Center               | CUST             | 9,335                         | 10,674                     |                             | 1,710                   | 31                        | 0                                    | 0                              | 0        |     |     |     |     |     |
| DAX 107          | 391000-General Office Furn & E                  | SALWAGXAG        | 163,404                       | 186,831                    |                             | 67,474                  | 154,656                   | 7,151                                | 7,266                          | 7,266    |     |     |     |     |     |
| DAX 108          | 391004-General Info Sys Computer                | SALWAGXAG        | 180                           | 146                        |                             | 1,181,067               | 2,707,103                 | 125,179                              | 127,181                        | 127,181  |     |     |     |     |     |
| DAX 109          | 392010-General Transp Eq Grp                    | CUST             | 1,477                         | 1,201                      |                             | 715                     | 13                        | 0                                    | 0                              | 0        |     |     |     |     |     |
| DAX 110          | 392020-General Transp Eq Grp 2                  | CUST             | 274                           | 223                        |                             | 5,863                   | 106                       | 0                                    | 0                              | 0        |     |     |     |     |     |
| DAX 111          | 392030-General Transp Eq Trailer                | CUST             | 2,019                         | 1,642                      |                             | 1,086                   | 20                        | 0                                    | 0                              | 0        |     |     |     |     |     |
| DAX 112          | 392040-General Transp Eq Grp 4                  | CUST             | 145                           | 166                        |                             | 8,014                   | 145                       | 0                                    | 0                              | 0        |     |     |     |     |     |
| DAX 113          | 393000-General Stores Equipmen                  | SALWAGXAG        | 14,238                        | 16,280                     |                             | 1,050                   | 2,406                     | 111                                  | 113                            | 113      |     |     |     |     |     |
| DAX 114          | 394000-General Tools & Shop Equi                | SALWAGXAG        | 3,257                         | 3,724                      |                             | 102,912                 | 235,883                   | 10,907                               | 11,082                         | 11,082   |     |     |     |     |     |
| DAX 115          | 395000-General Laboratory Equi                  | SALWAGXAG        | 1,539                         | 1,760                      |                             | 23,543                  | 53,962                    | 2,495                                | 2,535                          | 2,535    |     |     |     |     |     |
| DAX 116          | 396000-General Power Operated E                 | SALWAGXAG        | 23,308                        | 26,650                     |                             | 11,124                  | 25,497                    | 1,179                                | 1,198                          | 1,198    |     |     |     |     |     |
| DAX 117          | 397000-General Communication E                  | SALWAGXAG        | 24,874                        | 28,440                     |                             | 168,467                 | 386,141                   | 17,856                               | 18,141                         | 18,141   |     |     |     |     |     |
| DAX 118          | 397010-General Comm Eq Two Wa                   | SALWAGXAG        | 32                            | 36                         |                             | 179,784                 | 412,079                   | 19,055                               | 19,360                         | 19,360   |     |     |     |     |     |
| DAX 119          | 397020-General Comm Eq AE                       | SALWAGXAG        | 8,640                         | 9,878                      |                             | 229                     | 526                       | 24                                   | 25                             | 25       |     |     |     |     |     |
| DAX 120          | 397030-General Comm Eq EM                       | SALWAGXAG        | 1,129                         | 1,291                      |                             | 62,447                  | 143,135                   | 6,619                                | 6,725                          | 6,725    |     |     |     |     |     |
| DAX 121          | 398000-General Miscellaneous E                  | SALWAGXAG        | 267,208                       | 304,072                    |                             | 8,160                   | 18,703                    | 865                                  | 879                            | 879      |     |     |     |     |     |
| DAX 122          | TOTAL GENERAL                                   |                  |                               |                            |                             | 1,917,080               | 4,354,562                 | 201,345                              | 204,564                        | 204,564  |     |     |     |     |     |
| DAX 123          | 40730 - Regulatory Debits                       | TOTPLT           | (5,249)                       | (6,052)                    |                             | (37,279)                | (88,088)                  | (2,235)                              | (1,368)                        | (1,368)  |     |     |     |     |     |
| DAX 124          | 40730-Amortization of Regulatory Debits         | TOTPLT           | 6,226                         | 7,178                      |                             | 44,215                  | 104,477                   | 2,651                                | 1,622                          | 1,622    |     |     |     |     |     |
| DAX 125          | 40740-Amortization of Regulatory Credits        | TOTPLT           | (44,078)                      | (50,823)                   |                             | (313,042)               | (739,702)                 | (18,770)                             | (11,485)                       | (11,485) |     |     |     |     |     |
| DAX 126          | TOTAL DEPRECIATION EXPENSE                      |                  | 3,073,005                     | 3,445,971                  |                             | 22,262,442              | 54,289,481                | 1,538,311                            | 947,111                        | 947,111  |     |     |     |     |     |
| DAX 127          | TOTAL AMORTIZATION EXPENSE                      |                  | (37,852)                      | (43,645)                   |                             | (268,828)               | (635,226)                 | (16,119)                             | (9,862)                        | (9,862)  |     |     |     |     |     |
| DAX 128          | TOTAL DEPRECIATION & AMORTIZATION EXPENSE       |                  | 3,035,153                     | 3,402,326                  |                             | 21,993,614              | 53,654,255                | 1,522,192                            | 937,248                        | 937,248  |     |     |     |     |     |
| DAX 129          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 130          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 131          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 132          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 133          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 134          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 135          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 136          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 137          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 138          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 139          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 140          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 141          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 142          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 143          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 144          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 145          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 146          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 147          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 148          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 149          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |
| DAX 150          |                                                 |                  |                               |                            |                             |                         |                           |                                      |                                |          |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. NO.                                | DESCRIPTION                               | ALLOCATION BASIS | GENERAL SERV TRANSMISSION 69 TO 115 KV | GENERAL SERV BACKBONE TRANSMISSION 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)              | (d)                                    | (e)                                       | (f)                             | (g)                               | (h)                          | (i)                            | (j)                 | (k)                           |
| DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 101                                         |                                           |                  | 18                                     | 87                                        | 1                               | 5                                 | 0                            | 7                              | 174                 | 0                             |
| DAX 102                                         |                                           |                  | 33,372                                 | 160,873                                   | 1,919                           | 9,806                             | 273                          | 13,133                         | 320,835             | 0                             |
| DAX 103                                         | GENERAL                                   |                  | 3,403                                  | 16,405                                    | 196                             | 1,000                             | 28                           | 1,339                          | 32,716              | 0                             |
| DAX 104                                         | 389002-General Land Rights                |                  | 6                                      | 25                                        | 6                               | 425                               | 2                            | 349                            | 99,625              | 0                             |
| DAX 105                                         | 390000-Genl Structures & Improv           |                  | 26,570                                 | 128,086                                   | 1,528                           | 7,807                             | 217                          | 10,456                         | 255,445             | 0                             |
| DAX 106                                         | 390007-Genl Str & Imp-Lease Bld           |                  | 465,084                                | 2,242,019                                 | 26,747                          | 136,656                           | 3,805                        | 183,027                        | 4,471,330           | 0                             |
| DAX 107                                         | 390050-Genl Str & Imp-Call Center         |                  | 2                                      | 10                                        | 3                               | 177                               | 1                            | 146                            | 41,626              | 0                             |
| DAX 108                                         | 391000-General Office Furn & E            |                  | 20                                     | 86                                        | 21                              | 1,456                             | 7                            | 1,195                          | 341,519             | 0                             |
| DAX 109                                         | 391004-General Info Sys Computer          |                  | 4                                      | 16                                        | 4                               | 270                               | 1                            | 221                            | 63,272              | 0                             |
| DAX 110                                         | 392010-General Transp Eq Grp              |                  | 27                                     | 117                                       | 29                              | 1,990                             | 9                            | 1,633                          | 466,803             | 0                             |
| DAX 111                                         | 392020-General Transp Eq Grp 2            |                  | 413                                    | 1,993                                     | 24                              | 121                               | 3                            | 163                            | 3,974               | 0                             |
| DAX 112                                         | 392030-General Transp Eq Trailer          |                  | 40,525                                 | 195,358                                   | 2,331                           | 11,908                            | 332                          | 15,948                         | 389,608             | 0                             |
| DAX 113                                         | 392040-General Transp Eq Grp 4            |                  | 9,271                                  | 44,692                                    | 533                             | 2,724                             | 76                           | 3,648                          | 89,130              | 0                             |
| DAX 114                                         | 393000-General Stores Equipmen            |                  | 4,380                                  | 21,117                                    | 252                             | 1,287                             | 36                           | 1,724                          | 42,113              | 0                             |
| DAX 115                                         | 394000-General Tools & Shop Equi          |                  | 66,340                                 | 319,801                                   | 3,815                           | 19,493                            | 543                          | 26,107                         | 637,790             | 0                             |
| DAX 116                                         | 395000-General Laboratory Equi            |                  | 70,796                                 | 341,283                                   | 4,072                           | 20,802                            | 579                          | 27,861                         | 680,633             | 0                             |
| DAX 117                                         | 396000-General Power Operated E           |                  | 90                                     | 436                                       | 5                               | 27                                | 1                            | 36                             | 869                 | 0                             |
| DAX 118                                         | 397000-General Communication E            |                  | 24,591                                 | 118,544                                   | 1,414                           | 7,226                             | 201                          | 9,677                          | 236,416             | 0                             |
| DAX 119                                         | 397010-General Comm Eq Two Wa             |                  | 3,213                                  | 15,490                                    | 185                             | 944                               | 26                           | 1,265                          | 30,892              | 0                             |
| DAX 120                                         | 397020-General Comm Eq AE                 |                  | 748,125                                | 3,606,437                                 | 43,085                          | 224,123                           | 6,139                        | 297,933                        | 8,204,770           | 0                             |
| DAX 121                                         | 397030-General Comm Eq EM                 |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 122                                         | 398000-General Miscellaneous E            |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 123                                         | TOTAL GENERAL                             |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 124                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 125                                         | 40730 - Regulatory Debits                 |                  | (15,377)                               | (72,711)                                  | (840)                           | (4,409)                           | (106)                        | (5,946)                        | (119,113)           | 0                             |
| DAX 126                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 127                                         | 40730-Amortization of Regulatory Debits   |                  | 18,238                                 | 86,239                                    | 997                             | 5,229                             | 126                          | 7,052                          | 141,274             | 0                             |
| DAX 128                                         | 40740-Amortization of Regulatory Credits  |                  | (129,123)                              | (610,579)                                 | (7,056)                         | (37,022)                          | (893)                        | (49,930)                       | (1,000,227)         | 0                             |
| DAX 129                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 130                                         | TOTAL DEPRECIATION EXPENSE                |                  | 9,428,471                              | 44,861,010                                | 495,536                         | 2,577,469                         | 63,002                       | 3,382,969                      | 70,088,794          | 0                             |
| DAX 131                                         | TOTAL AMORTIZATION EXPENSE                |                  | (110,885)                              | (524,340)                                 | (6,059)                         | (31,793)                          | (767)                        | (42,878)                       | (858,953)           | 0                             |
| DAX 132                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 133                                         | TOTAL DEPRECIATION & AMORTIZATION EXPENSE |                  | 9,317,585                              | 44,336,670                                | 489,477                         | 2,545,676                         | 62,235                       | 3,340,091                      | 69,229,841          | 0                             |
| DAX 134                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 135                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 136                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 137                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 138                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 139                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 140                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 141                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 142                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 143                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 144                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 145                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 146                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 147                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 148                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 149                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |
| DAX 150                                         |                                           |                  |                                        |                                           |                                 |                                   |                              |                                |                     |                               |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                            | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|---------------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| OTX        | 1           | OTHER OPERATING EXPENSES                                      |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 2           |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 3           | TAXES OTHER THAN INCOME TAXES                                 |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 4           |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 5           | 408100-Tax Other Than Income Tax - Property                   | NETPLT                     | 38,601,442            | 13,282,930                             | 1,255,343                          | 7,385,773                              | 82,154                                           |
| OTX        | 6           | 408101-Tax Other Than Income Tax - Payroll                    | SALWAGES                   | 5,048,809             | 1,963,992                              | 223,696                            | 871,562                                | 17,032                                           |
| OTX        | 7           | 408102FE-Taxes Other Than Income - Franchise Fees             | INCITYREV                  | 10,338,739            | 6,174,445                              | 458,059                            | 2,634,507                              | 37,984                                           |
| OTX        | 8           | 408102GRT-Taxes Other Than Income - Gross Receipts Tax        | INCITYREV                  | 7,470,794             | 4,461,667                              | 330,994                            | 1,903,700                              | 27,447                                           |
| OTX        | 9           | 408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes | NETPLT                     | 46,144                | 15,878                                 | 1,501                              | 8,829                                  | 98                                               |
| OTX        | 10          | 40832-Sales and Use Tax                                       | NETPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| OTX        | 11          | 40833-Other Taxes                                             | TOTPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| OTX        | 12          | TXGMT-Texas Gross Margin Tax                                  | NETPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| OTX        | 13          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 14          | Payroll Tax Adjustment                                        |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 15          |                                                               | SALWAGES                   | (252,285)             | (98,139)                               | (11,178)                           | (43,551)                               | (851)                                            |
| OTX        | 16          | TOTAL TAXES OTHER THAN INCOME                                 |                            | 61,253,643            | 25,800,773                             | 2,258,414                          | 12,760,820                             | 163,865                                          |
| OTX        | 17          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 18          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 19          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 20          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 21          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 22          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 23          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 24          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 25          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 26          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 27          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 28          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 29          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 30          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 31          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 32          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 33          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 34          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 35          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 36          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 37          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 38          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 39          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 40          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 41          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 42          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 43          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 44          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 45          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 46          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 47          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 48          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 49          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |
| OTX        | 50          |                                                               |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                                   | (a) | ALLOCATION BASIS | (b) | TOTAL LARGE MUNICIPAL SERVICE | (c) | TOTAL LARGE SCHOOL SERVICE | (d) | PRIMARY GENERAL SERVICE | (e) | TOTAL LG GEN SERVICE TRANSMISSION | (f) | MUNI & STATE STREET LIGHTING SERVICE | (g) | GUARD & FLOOD LIGHTING SERVICE | (h) |
|--------------|---------------------------------------------------------------|-----|------------------|-----|-------------------------------|-----|----------------------------|-----|-------------------------|-----|-----------------------------------|-----|--------------------------------------|-----|--------------------------------|-----|
| OTX 1        | OTHER OPERATING EXPENSES                                      |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 2        |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 3        | TAXES OTHER THAN INCOME TAXES                                 |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 4        |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 5        | 408100-Tax Other Than Income Tax - Property                   |     |                  |     | 606,759                       |     | 692,458                    |     | 4,416,263               |     | 10,498,042                        |     | 277,445                              |     | 104,276                        |     |
| OTX 6        | 408101-Tax Other Than Income Tax - Payroll                    |     |                  |     | 71,774                        |     | 82,064                     |     | 518,773                 |     | 1,189,070                         |     | 54,984                               |     | 55,863                         |     |
| OTX 7        | 408102FF-Taxes Other Than Income - Franchise Fees             |     |                  |     | 164,937                       |     | 309,653                    |     | 170,679                 |     | 161,292                           |     | 136,549                              |     | 90,633                         |     |
| OTX 8        | 408102GRT-Taxes Other Than Income - Gross Receipts Tax        |     |                  |     | 119,184                       |     | 223,756                    |     | 123,333                 |     | 116,550                           |     | 98,671                               |     | 65,492                         |     |
| OTX 9        | 408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes |     |                  |     | 725                           |     | 828                        |     | 5,279                   |     | 12,549                            |     | 332                                  |     | 125                            |     |
| OTX 10       | 40832-Sales and Use Tax                                       |     |                  |     | 0                             |     | 0                          |     | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |
| OTX 11       | 40833-Other Taxes                                             |     |                  |     | 0                             |     | 0                          |     | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |
| OTX 12       | TXGMT-Texas Gross Margin Tax                                  |     |                  |     | 0                             |     | 0                          |     | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |
| OTX 13       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 14       | Payroll Tax Adjustment                                        |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 15       |                                                               |     |                  |     | (3,586)                       |     | (4,101)                    |     | (25,923)                |     | (59,417)                          |     | (2,748)                              |     | (2,791)                        |     |
| OTX 16       | TOTAL TAXES OTHER THAN INCOME                                 |     |                  |     | 959,792                       |     | 1,304,658                  |     | 5,208,405               |     | 11,918,087                        |     | 565,233                              |     | 313,597                        |     |
| OTX 17       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 18       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 19       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 20       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 21       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 22       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 23       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 24       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 25       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 26       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 27       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 28       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 29       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 30       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 31       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 32       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 33       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 34       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 35       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 36       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 37       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 38       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 39       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 40       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 41       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 42       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 43       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 44       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 45       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 46       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 47       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 48       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 49       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| OTX 50       |                                                               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. NO. |  | DESCRIPTION | (a) | (b) | LARGE |  |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  | LARGE |  |
|------------------|--|-------------|-----|-----|-------|--|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|--|-------|-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SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                                       | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|--------------------------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX        | 1           | DEVELOPMENT OF PRESENT INCOME TAX EXPENSE                                |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 2           | OPERATING REVENUES                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 3           | SALES OF ELECTRICITY REVENUE                                             | SCH REV, LN 5              | 622,155,175           | 239,341,579                            | 23,225,518                         | 121,366,823                            | 1,276,911                                        |
| ITX        | 4           | OTHER OPERATING REVENUE                                                  | SCH REV, LN 27             | 132,119,236           | 44,774,166                             | 3,690,575                          | 25,665,456                             | 233,697                                          |
| ITX        | 5           | TOTAL OPERATING REVENUES                                                 | SCH REV, LN 29             | 754,274,411           | 284,115,745                            | 26,916,093                         | 147,032,279                            | 1,510,608                                        |
| ITX        | 6           | Less:                                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 7           | O&M EXPENSE INCL COST OF SALES                                           | SCH O&M, LN 241            | 348,543,143           | 121,889,712                            | 11,659,622                         | 63,064,941                             | 817,892                                          |
| ITX        | 8           | DEPRECIATION EXPENSE                                                     | SCH DAX, LN 130            | 200,537,258           | 70,088,794                             | 6,883,604                          | 37,537,337                             | 471,202                                          |
| ITX        | 9           | AMORTIZATION EXPENSE                                                     | SCH DAX, LN 131            | (2,420,882)           | (858,953)                              | (81,607)                           | (463,389)                              | (5,401)                                          |
| ITX        | 10          | TAXES OTHER THAN INCOME TAXES                                            | SCH OTX, LN 16             | 61,253,643            | 25,800,773                             | 2,258,414                          | 12,760,820                             | 163,865                                          |
| ITX        | 11          | NET OPERATING INCOME BEFORE TAXES                                        |                            | 146,361,249           | 67,195,419                             | 6,196,060                          | 34,132,570                             | 63,049                                           |
| ITX        | 12          | Less:                                                                    |                            |                       |                                        | 0                                  |                                        |                                                  |
| ITX        | 13          | Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%) |                            | 63,672,652            | 21,442,551                             | 2,042,783                          | 12,073,838                             | 135,499                                          |
| ITX        | 14          |                                                                          |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 15          | SUBTOTAL NOI BEFORE SCHEDULE M ITEMS                                     |                            | 82,688,597            | 45,752,868                             | 4,153,277                          | 22,058,732                             | (72,450)                                         |
| ITX        | 16          |                                                                          |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 17          | SCHEDULE M ITEMS                                                         |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 18          | Sched M: Plant Temporary                                                 |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 19          | 303003-Ing Misc Comput Softwar                                           | SALWAGXAG                  | 60,236                | 23,432                                 | 2,669                              | 10,398                                 | 203                                              |
| ITX        | 20          | 303004-Ing Misc Comput Softwar                                           | SALWAGXAG                  | 1,887,595             | 734,276                                | 83,633                             | 325,850                                | 6,368                                            |
| ITX        | 21          | 303004R-Ing Misc Comput Softwar-Retail Allocated                         | CUST                       | (356,825)             | (284,979)                              | (44,208)                           | (16,494)                               | (3,928)                                          |
| ITX        | 22          | 303005-Ing Misc Comput Soft 15y                                          | SALWAGXAG                  | 1,067,686             | 415,331                                | 47,306                             | 184,312                                | 3,602                                            |
| ITX        | 23          | 303010-Ing Misc Comput Softwar                                           | SALWAGXAG                  | 135,681               | 52,780                                 | 6,012                              | 23,422                                 | 458                                              |
| ITX        | 24          | 303010R-Ing Misc Comput Softwar-Retail Allocated                         | CUST                       | (6,825)               | (5,451)                                | (846)                              | (316)                                  | (75)                                             |
| ITX        | 25          | 303014-Ing CRS Comput Softwar                                            | CUST                       | (198,523)             | (158,551)                              | (24,595)                           | (9,177)                                | (2,186)                                          |
| ITX        | 26          | TOTAL INTANGIBLE                                                         |                            | 2,589,024             | 776,837                                | 69,970                             | 517,996                                | 4,441                                            |
| ITX        | 27          |                                                                          |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 28          | 310001-Steam Prod Land Own in Fe                                         | DPROD                      | (343)                 | (113)                                  | (9)                                | (67)                                   | (1)                                              |
| ITX        | 29          | 310002-Steam Prod Land Rights                                            | DPROD                      | (27,125)              | (8,922)                                | (733)                              | (5,267)                                | (46)                                             |
| ITX        | 30          | 310003-Steam Prod Water Rights                                           | DPROD                      | 503,487               | 165,607                                | 13,610                             | 97,773                                 | 863                                              |
| ITX        | 31          | 310004-Steam Prod Land Rights-NM                                         | DPROD                      | (1,805)               | (594)                                  | (49)                               | (351)                                  | (3)                                              |
| ITX        | 32          | 311000E-Steam Prod Str & Improv                                          | DPROD                      | 2,448,073             | 805,221                                | 66,173                             | 475,395                                | 4,197                                            |
| ITX        | 33          | 312000E-Steam Prod Boiler Plant E                                        | DPROD                      | 5,020,963             | 1,651,497                              | 135,720                            | 975,029                                | 8,607                                            |
| ITX        | 34          | 314000-Steam Prod Turbogen Unit                                          | DPROD                      | 2,923,771             | 961,688                                | 79,031                             | 567,772                                | 5,012                                            |
| ITX        | 35          | 315000E-Steam Prod Ace Elec Eq                                           | DPROD                      | 771,042               | 253,612                                | 20,842                             | 149,730                                | 1,322                                            |
| ITX        | 36          | 316000E-Steam Prod Misc Pwr Plt E                                        | DPROD                      | 715,644               | 235,390                                | 19,344                             | 138,972                                | 1,227                                            |
| ITX        | 37          | 317000-Steam Prod ARC                                                    | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 38          | Total Steam Production                                                   |                            | 12,353,706            | 4,063,387                              | 333,929                            | 2,398,986                              | 21,177                                           |
| ITX        | 39          |                                                                          |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 40          | 340001-Other Prod Land Own in Fee                                        | DPROD                      | (314)                 | (103)                                  | (8)                                | (61)                                   | (1)                                              |
| ITX        | 41          | 340002-Other Prod Land Rights                                            | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 42          | 340145-Other Prod Wind Land Own                                          | ENERGY1                    | (72)                  | (14)                                   | (2)                                | (12)                                   | (0)                                              |
| ITX        | 43          | 341000E-Other Prod Str & Impr                                            | DPROD                      | (1,946,256)           | (640,163)                              | (52,609)                           | (377,946)                              | (3,336)                                          |
| ITX        | 44          | 341045-Other Prod Str & Imp-Wind                                         | ENERGY1                    | (7,089,614)           | (1,424,345)                            | (155,794)                          | (1,156,440)                            | (11,031)                                         |
| ITX        | 45          | 342000E-Other Prod Fuel Hldr                                             | DPROD                      | 42,417                | 13,952                                 | 1,147                              | 8,237                                  | 73                                               |
| ITX        | 46          | 343000-Other Prod Prime Mover                                            | DPROD                      | 1,299,603             | 427,466                                | 35,129                             | 252,372                                | 2,228                                            |
| ITX        | 47          | 344000E-Other Prod Generator                                             | DPROD                      | (2,024,935)           | (666,042)                              | (54,735)                           | (393,225)                              | (3,471)                                          |
| ITX        | 48          | 344045-Other Prod Generator-Wind                                         | ENERGY1                    | (119,051,870)         | (23,918,227)                           | (2,616,156)                        | (1,941,9438)                           | (185,235)                                        |
| ITX        | 49          | 345000E-Other Prod Access Elect Equip                                    | DPROD                      | (249,087)             | (81,930)                               | (6,733)                            | (48,371)                               | (427)                                            |
| ITX        | 50          | 345045-Other Prod Ace El Eq-Wind                                         | ENERGY1                    | (3,051,947)           | (613,154)                              | (67,066)                           | (497,826)                              | (4,749)                                          |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                                              | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL SERVICE | TOTAL LARGE  | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|--------------------------------------------------------------------------|------------------|-----------------------|----------------------------|--------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
|              | (a)                                                                      | (b)              | (h)                   | (i)                        | (j)          | (k)                     | (l)                       | (m)                                  | (n)                            | (o) | (p) | (q) | (r) | (s) | (t) |
| 1            | DEVELOPMENT OF PRESENT INCOME TAX EXPENSE                                |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 2        | OPERATING REVENUES                                                       |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 3        | SALES OF ELECTRICITY REVENUE                                             | SCH REV, LN 5    | 8,467,997             | 9,075,876                  | 68,281,614   | 142,119,112             | 4,759,790                 | 4,239,954                            |                                |     |     |     |     |     |     |
| ITX 4        | OTHER OPERATING REVENUE                                                  | SCH REV, LN 27   | 2,028,193             | 2,160,583                  | 13,548,416   | 39,566,789              | 251,296                   | 200,066                              |                                |     |     |     |     |     |     |
| ITX 5        | TOTAL OPERATING REVENUES                                                 | SCH REV, LN 29   | 10,496,190            | 11,236,459                 | 81,830,030   | 181,685,901             | 5,011,086                 | 4,440,020                            |                                |     |     |     |     |     |     |
| ITX 6        | Less:                                                                    |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 7        | O&M EXPENSE INCL COST OF SALES                                           | SCH O&M, LN 241  | 5,160,310             | 5,491,746                  | 37,743,050   | 99,087,748              | 1,929,621                 | 1,698,500                            |                                |     |     |     |     |     |     |
| ITX 8        | DEPRECIATION EXPENSE                                                     | SCH DAX, LN 130  | 3,073,005             | 3,445,971                  | 22,262,442   | 54,289,481              | 1,538,311                 | 947,111                              |                                |     |     |     |     |     |     |
| ITX 9        | AMORTIZATION EXPENSE                                                     | SCH DAX, LN 131  | (37,852)              | (43,645)                   | (268,828)    | (635,226)               | (16,119)                  | (9,862)                              |                                |     |     |     |     |     |     |
| ITX 10       | TAXES OTHER THAN INCOME TAXES                                            | SCH OTX, LN 16   | 959,792               | 1,304,658                  | 5,208,405    | 11,918,087              | 565,233                   | 313,597                              |                                |     |     |     |     |     |     |
| ITX 11       | NET OPERATING INCOME BEFORE TAXES                                        |                  | 1,340,935             | 1,037,729                  | 16,884,961   | 17,025,811              | 994,040                   | 1,490,675                            |                                |     |     |     |     |     |     |
| ITX 12       | Less:                                                                    |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 13       | Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%) |                  | 996,830               | 1,121,051                  | 7,377,347    | 17,834,944              | 470,959                   | 176,849                              |                                |     |     |     |     |     |     |
| ITX 14       |                                                                          |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 15       | SUBTOTAL, NOI BEFORE SCHEDULE M ITEMS                                    |                  | 344,105               | (83,322)                   | 9,507,615    | (809,133)               | 523,081                   | 1,313,825                            |                                |     |     |     |     |     |     |
| ITX 16       |                                                                          |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 17       | SCHEDULE M ITEMS                                                         |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 18       | Sched M: Plant Temporary                                                 |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 19       | 303003-Ing Misc Computar Softwar                                         | SALWAGXAG        | 856                   | 979                        | 6,189        | 14,186                  | 656                       | 666                                  |                                |     |     |     |     |     |     |
| ITX 20       | 303004-Ing Misc Computar Softwar                                         | SALWAGXAG        | 26,834                | 30,681                     | 193,953      | 444,557                 | 20,557                    | 20,885                               |                                |     |     |     |     |     |     |
| ITX 21       | 303004R-Ing Misc Computar Softwar-Retail Allocated                       | CUST             | (1,233)               | (1,002)                    | (4,892)      | (88)                    | 0                         | 0                                    |                                |     |     |     |     |     |     |
| ITX 22       | 303005-Ing Misc Computar Soft 15y                                        | SALWAGXAG        | 15,178                | 17,354                     | 109,706      | 251,456                 | 11,628                    | 11,813                               |                                |     |     |     |     |     |     |
| ITX 23       | 303010-Ing Misc Computar Softwar                                         | SALWAGXAG        | 1,929                 | 2,205                      | 13,941       | 31,955                  | 1,478                     | 1,501                                |                                |     |     |     |     |     |     |
| ITX 24       | 303010R-Ing Misc Computar Softwar-Retail Allocated                       | CUST             | (24)                  | (19)                       | (94)         | (2)                     | 0                         | 0                                    |                                |     |     |     |     |     |     |
| ITX 25       | 303014-Ing CRS Computar Softwar                                          | CUST             | (686)                 | (558)                      | (2,722)      | (49)                    | 0                         | 0                                    |                                |     |     |     |     |     |     |
| ITX 26       | TOTAL INTANGIBLE                                                         |                  | 42,855                | 49,641                     | 316,083      | 742,015                 | 34,318                    | 34,867                               |                                |     |     |     |     |     |     |
| ITX 27       |                                                                          |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 28       | 310001-Steam Prod Land Own in Fe                                         | DPROD            | (5)                   | (6)                        | (36)         | (106)                   | (0)                       | (0)                                  |                                |     |     |     |     |     |     |
| ITX 29       | 310002-Steam Prod Land Rights                                            | DPROD            | (419)                 | (436)                      | (2,861)      | (8,370)                 | (37)                      | (34)                                 |                                |     |     |     |     |     |     |
| ITX 30       | 310003-Steam Prod Water Rights                                           | DPROD            | 7,770                 | 8,094                      | 53,102       | 155,366                 | 678                       | 624                                  |                                |     |     |     |     |     |     |
| ITX 31       | 310004-Steam Prod Land Rights-NM                                         | DPROD            | (28)                  | (29)                       | (190)        | (557)                   | (2)                       | (2)                                  |                                |     |     |     |     |     |     |
| ITX 32       | 311000E-Steam Prod Str & Improv                                          | DPROD            | 37,781                | 39,353                     | 258,193      | 755,427                 | 3,299                     | 3,035                                |                                |     |     |     |     |     |     |
| ITX 33       | 312000E-Steam Prod Boiler-Plant E                                        | DPROD            | 77,487                | 80,713                     | 529,550      | 1,549,369               | 6,765                     | 6,224                                |                                |     |     |     |     |     |     |
| ITX 34       | 314000-Steam Prod Turbogen Unit                                          | DPROD            | 45,122                | 47,000                     | 308,364      | 902,217                 | 3,940                     | 3,624                                |                                |     |     |     |     |     |     |
| ITX 35       | 315000E-Steam Prod Ace Elec Eq                                           | DPROD            | 11,899                | 12,395                     | 81,320       | 237,928                 | 1,039                     | 956                                  |                                |     |     |     |     |     |     |
| ITX 36       | 316000E-Steam Prod Misc Pwr PLE                                          | DPROD            | 11,044                | 11,504                     | 75,477       | 220,833                 | 964                       | 887                                  |                                |     |     |     |     |     |     |
| ITX 37       | 317000-Steam Prod ARC                                                    | DPROD            | 0                     | 0                          | 0            | 0                       | 0                         | 0                                    |                                |     |     |     |     |     |     |
| ITX 38       | Total Steam Production                                                   |                  | 190,652               | 198,589                    | 1,302,920    | 3,812,108               | 16,646                    | 15,314                               |                                |     |     |     |     |     |     |
| ITX 39       |                                                                          |                  |                       |                            |              |                         |                           |                                      |                                |     |     |     |     |     |     |
| ITX 40       | 340001-Other Prod Land Own in Fee                                        | DPROD            | (5)                   | (5)                        | (33)         | (97)                    | (0)                       | (0)                                  |                                |     |     |     |     |     |     |
| ITX 41       | 340002-Other Prod Land Rights                                            | DPROD            | 0                     | 0                          | 0            | 0                       | 0                         | 0                                    |                                |     |     |     |     |     |     |
| ITX 42       | 340145-Other Prod Wind Land Own                                          | ENERGY1          | (1)                   | (1)                        | (10)         | (32)                    | (0)                       | (0)                                  |                                |     |     |     |     |     |     |
| ITX 43       | 341000E-Other Prod Str & Impr                                            | DPROD            | (30,036)              | (31,287)                   | (205,268)    | (600,576)               | (2,622)                   | (2,413)                              |                                |     |     |     |     |     |     |
| ITX 44       | 341045-Other Prod Str & Imp-Wind                                         | ENERGY1          | (104,513)             | (83,711)                   | (1,019,050)  | (3,108,101)             | (13,869)                  | (12,760)                             |                                |     |     |     |     |     |     |
| ITX 45       | 342000E-Other Prod Fuel Hldr                                             | DPROD            | 655                   | 682                        | 4,474        | 13,089                  | 57                        | 53                                   |                                |     |     |     |     |     |     |
| ITX 46       | 343000-Other Prod Prime Mover                                            | DPROD            | 20,056                | 20,891                     | 137,066      | 401,032                 | 1,751                     | 1,611                                |                                |     |     |     |     |     |     |
| ITX 47       | 344000E-Other Prod Generator                                             | DPROD            | (31,250)              | (32,551)                   | (213,566)    | (624,855)               | (2,728)                   | (2,510)                              |                                |     |     |     |     |     |     |
| ITX 48       | 344045-Other Prod Generator-Wind                                         | ENERGY1          | (1,755,021)           | (1,405,717)                | (17,112,337) | (52,192,588)            | (232,890)                 | (214,263)                            |                                |     |     |     |     |     |     |
| ITX 49       | 345000E-Other Prod Access Elect Equip                                    | DPROD            | (3,844)               | (4,004)                    | (26,271)     | (76,863)                | (336)                     | (309)                                |                                |     |     |     |     |     |     |
| ITX 50       | 345045-Other Prod Ace El Eq-Wind                                         | ENERGY1          | (44,991)              | (36,036)                   | (438,682)    | (1,337,980)             | (5,970)                   | (5,493)                              |                                |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | NO. | DESCRIPTION                                                              | (a) | (b)             | (c)         | (d)          | (e)       | (f)         | (g) | (h)      | (i)         | (j)          | (k) | (l) | (m) | (n) | (o) | (p) |
|--------------------|-----|--------------------------------------------------------------------------|-----|-----------------|-------------|--------------|-----------|-------------|-----|----------|-------------|--------------|-----|-----|-----|-----|-----|-----|
| ITX                | 1   | DEVELOPMENT OF PRESENT INCOME TAX EXPENSE                                |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 2   | OPERATING REVENUES                                                       |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 3   | SALES OF ELECTRICITY REVENUE                                             |     | SCH REV, LN 5   | 25,904,908  | 116,214,204  | 1,271,656 | 7,196,341   |     | 119,124  | 8,956,752   | 239,341,579  |     |     |     |     |     | 0   |
| ITX                | 4   | OTHER OPERATING REVENUES                                                 |     | SCH REV, LN 27  | 71,491,591  | 32,417,197   | 343,341   | 1,684,852   |     | 37,912   | 2,122,671   | 44,774,166   |     |     |     |     |     | 0   |
| ITX                | 5   | TOTAL OPERATING REVENUES                                                 |     | SCH REV, LN 29  | 33,054,499  | 148,631,402  | 1,614,997 | 8,881,193   |     | 157,036  | 11,079,423  | 284,115,745  |     |     |     |     |     | 0   |
| ITX                | 6   | Less:                                                                    |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 7   | O&M EXPENSE INCL COST OF SALES                                           |     | SCH O&M, LN 241 | 17,294,455  | 81,793,293   | 847,878   | 4,312,431   |     | 99,504   | 5,392,242   | 121,889,712  |     |     |     |     |     | 0   |
| ITX                | 8   | DEPRECIATION EXPENSE                                                     |     | SCH DAX, LN 130 | 9,428,471   | 44,861,010   | 495,536   | 2,577,469   |     | 63,002   | 3,382,969   | 70,088,794   |     |     |     |     |     | 0   |
| ITX                | 9   | AMORTIZATION EXPENSE                                                     |     | SCH DAX, LN 131 | (110,885)   | (524,340)    | (6,059)   | (31,793)    |     | (767)    | (42,878)    | (858,953)    |     |     |     |     |     | 0   |
| ITX                | 10  | TAXES OTHER THAN INCOME TAXES                                            |     | SCH OTX, LN 16  | 2,038,323   | 9,879,764    | 142,938   | 816,854     |     | 19,484   | 1,285,174   | 25,800,773   |     |     |     |     |     | 0   |
| ITX                | 11  | NET OPERATING INCOME BEFORE TAXES                                        |     |                 | 4,404,136   | 12,621,676   | 134,704   | 1,206,231   |     | (24,186) | 1,061,915   | 67,135,419   |     |     |     |     |     | 0   |
| ITX                | 12  | Less:                                                                    |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 13  | Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%) |     |                 | 3,125,560   | 14,709,384   | 159,056   | 837,774     |     | 19,957   | 1,101,094   | 21,442,551   |     |     |     |     |     | 0   |
| ITX                | 14  |                                                                          |     |                 | 1,278,576   | (2,087,709)  | (24,352)  | 368,457     |     | (44,143) | (39,179)    | 45,752,868   |     |     |     |     |     | 0   |
| ITX                | 15  | SUBTOTAL NOI BEFORE SCHEDULE M ITEMS                                     |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 16  |                                                                          |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 17  | SCHEDULE M ITEMS                                                         |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 18  | Sched M: Plant Temporary                                                 |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 19  | 303003-Ing Misc Computr Softwar                                          |     | SALWAGXAG       | 2,437       | 11,749       | 140       | 716         |     | 20       | 959         | 23,432       |     |     |     |     |     | 0   |
| ITX                | 20  | 303004-Ing Misc Computr Softwar                                          |     | SALWAGXAG       | 76,376      | 368,181      | 4,392     | 22,442      |     | 625      | 30,056      | 734,276      |     |     |     |     |     | 0   |
| ITX                | 21  | 303004R-Ing Misc Computr Softwar-Retail Allocated                        |     | CUST            | (17)        | (72)         | (18)      | (1,215)     |     | (6)      | (997)       | (284,979)    |     |     |     |     |     | 0   |
| ITX                | 22  | 303005-Ing Misc Computr Soft 15y                                         |     | SALWAGXAG       | 43,201      | 208,256      | 2,484     | 12,694      |     | 353      | 17,001      | 415,331      |     |     |     |     |     | 0   |
| ITX                | 23  | 303010-Ing Misc Computr Softwar                                          |     | SALWAGXAG       | 5,490       | 26,465       | 316       | 1,613       |     | 45       | 2,160       | 52,780       |     |     |     |     |     | 0   |
| ITX                | 24  | 303010R-Ing Misc Computr Softwar-Retail Allocated                        |     | CUST            | (0)         | (1)          | (0)       | (23)        |     | (0)      | (19)        | (5,451)      |     |     |     |     |     | 0   |
| ITX                | 25  | 303014-Ing CRS Computr Softwar                                           |     | CUST            | (9)         | (40)         | (10)      | (676)       |     | (3)      | (555)       | (158,551)    |     |     |     |     |     | 0   |
| ITX                | 26  | TOTAL INTANGIBLE                                                         |     |                 | 127,477     | 614,538      | 7,305     | 35,551      |     | 1,034    | 48,606      | 776,837      |     |     |     |     |     | 0   |
| ITX                | 27  |                                                                          |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 28  | 310001-Steam Prod Land Own in Fe                                         |     | DPROD           | (18)        | (88)         | (1)       | (4)         |     | (0)      | (5)         | (113)        |     |     |     |     |     | 0   |
| ITX                | 29  | 310002-Steam Prod Land Rights                                            |     | DPROD           | (1,412)     | (6,959)      | (71)      | (348)       |     | (8)      | (428)       | (8,922)      |     |     |     |     |     | 0   |
| ITX                | 30  | 310003-Steam Prod Water Rights                                           |     | DPROD           | 26,204      | 129,162      | 1,315     | 6,455       |     | 143      | 7,951       | 165,607      |     |     |     |     |     | 0   |
| ITX                | 31  | 310004-Steam Prod Land Rights-NM                                         |     | DPROD           | (94)        | (463)        | (5)       | (23)        |     | (1)      | (29)        | (594)        |     |     |     |     |     | 0   |
| ITX                | 32  | 311000E-Steam Prod Str & Improv                                          |     | DPROD           | 127,410     | 628,017      | 6,396     | 31,385      |     | 694      | 38,659      | 805,221      |     |     |     |     |     | 0   |
| ITX                | 33  | 312000E-Steam Prod Boiler Plant E                                        |     | DPROD           | 261,316     | 1,288,053    | 13,118    | 64,369      |     | 1,423    | 79,290      | 1,651,497    |     |     |     |     |     | 0   |
| ITX                | 34  | 314000E-Steam Prod Turbogren Unit                                        |     | DPROD           | 152,168     | 750,050      | 7,639     | 37,483      |     | 829      | 46,171      | 961,688      |     |     |     |     |     | 0   |
| ITX                | 35  | 315000E-Steam Prod Acc Elec Eq                                           |     | DPROD           | 40,129      | 197,799      | 2,014     | 9,885       |     | 219      | 12,176      | 253,612      |     |     |     |     |     | 0   |
| ITX                | 36  | 316000E-Steam Prod Misc Pwr Pft E                                        |     | DPROD           | 37,246      | 183,588      | 1,870     | 9,175       |     | 203      | 11,301      | 235,390      |     |     |     |     |     | 0   |
| ITX                | 37  | 317000E-Steam Prod ARC                                                   |     | DPROD           | 0           | 0            | 0         | 0           |     | 0        | 0           | 0            |     |     |     |     |     | 0   |
| ITX                | 38  | Total Steam Production                                                   |     |                 | 642,948     | 3,169,160    | 32,276    | 158,376     |     | 3,502    | 195,087     | 4,063,387    |     |     |     |     |     | 0   |
| ITX                | 39  |                                                                          |     |                 |             |              |           |             |     |          |             |              |     |     |     |     |     |     |
| ITX                | 40  | 340001-Other Prod Land Own in Fee                                        |     | DPROD           | (16)        | (81)         | (1)       | (4)         |     | (0)      | (5)         | (103)        |     |     |     |     |     | 0   |
| ITX                | 41  | 340002-Other Prod Land Rights                                            |     | DPROD           | 0           | 0            | 0         | 0           |     | 0        | 0           | 0            |     |     |     |     |     | 0   |
| ITX                | 42  | 340145-Other Prod Wind Land Own                                          |     | ENERGY1         | (5)         | (26)         | (0)       | (1)         |     | (0)      | (1)         | (14)         |     |     |     |     |     | 0   |
| ITX                | 43  | 341000E-Other Prod Str & Impr                                            |     | DPROD           | (101,293)   | (499,283)    | (5,085)   | (24,951)    |     | (552)    | (30,735)    | (640,163)    |     |     |     |     |     | 0   |
| ITX                | 44  | 341045-Other Prod Str & Imp-Wind                                         |     | ENERGY1         | (535,684)   | (2,572,418)  | (16,195)  | (88,318)    |     | (1,425)  | (82,286)    | (1,424,345)  |     |     |     |     |     | 0   |
| ITX                | 45  | 342000E-Other Prod Fuel Hldr                                             |     | DPROD           | 2,208       | 10,881       | 111       | 544         |     | 12       | 670         | 13,952       |     |     |     |     |     | 0   |
| ITX                | 46  | 343000E-Other Prod Prime Mover                                           |     | DPROD           | 67,638      | 333,394      | 3,395     | 16,661      |     | 368      | 20,523      | 427,466      |     |     |     |     |     | 0   |
| ITX                | 47  | 344000E-Other Prod Generator                                             |     | DPROD           | (105,388)   | (519,467)    | (5,290)   | (25,960)    |     | (574)    | (31,977)    | (666,042)    |     |     |     |     |     | 0   |
| ITX                | 48  | 344045-Other Prod Generator-Wind                                         |     | ENERGY1         | (8,995,431) | (43,197,156) | (271,949) | (1,483,072) |     | (23,936) | (1,381,781) | (23,918,227) |     |     |     |     |     | 0   |
| ITX                | 49  | 345000E-Other Prod Access Elect Equip                                    |     | DPROD           | (12,964)    | (63,900)     | (651)     | (3,193)     |     | (71)     | (3,934)     | (81,930)     |     |     |     |     |     | 0   |
| ITX                | 50  | 345045-Other Prod Acc El Eq-Wind                                         |     | ENERGY1         | (230,602)   | (1,107,378)  | (6,972)   | (38,019)    |     | (614)    | (35,423)    | (613,154)    |     |     |     |     |     | 0   |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                          | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|---------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX        | 51          | 346045-Other Prod Misc P Eq-Wind            | ENERGY1                    | (2,495)               | (501)                                  | (55)                               | (407)                                  | (4)                                              |
| ITX        | 52          | 346000E-Other Prod Misc Pwr P               | DPROD                      | (11,792)              | (3,879)                                | (319)                              | (2,290)                                | (20)                                             |
| ITX        | 53          | 347000-Other Prod ARC                       | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 54          | Total Other Production Equipment            |                            | (132,086,361)         | (26,906,942)                           | (2,917,201)                        | (21,635,406)                           | (205,973)                                        |
| ITX        | 55          |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 56          | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 57          | SCHEDULE M ITEMS CONTINUED                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 58          | 105000-Held for Future Us                   | DTRAN                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 59          | 350001-Tran Land Owned in Fe                | DTRAN                      | (601)                 | (201)                                  | (16)                               | (117)                                  | (1)                                              |
| ITX        | 60          | 350002E-Transmission Land Right             | DTRAN                      | (2,930,634)           | (979,272)                              | (79,280)                           | (569,468)                              | (4,998)                                          |
| ITX        | 61          | 350002ERT-Transmission Land Right Radial TX | DTRANRADNET                | (214,376)             | (84,337)                               | (9,732)                            | (66,402)                               | (489)                                            |
| ITX        | 62          | 350011-Tran Fee Land - Prod                 | DPRODIT                    | (6)                   | (2)                                    | (0)                                | (1)                                    | (0)                                              |
| ITX        | 63          | 350045-Tran Land Fee-Wind                   | ENERGY1                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 64          | 352000-Transmission Str & Improv            | DTRAN                      | (1,297,655)           | (433,612)                              | (35,104)                           | (252,155)                              | (2,213)                                          |
| ITX        | 65          | 352010-Tran Str & Impr-Prod                 | DPRODIT                    | 19,506                | 6,416                                  | 527                                | 3,788                                  | 33                                               |
| ITX        | 66          | 352045-Tran Str & Impr-Wind                 | ENERGY1                    | (57,056)              | (11,463)                               | (1,254)                            | (9,307)                                | (89)                                             |
| ITX        | 67          | 353000E-Transmission Station                | DTRAN                      | (12,639,062)          | (4,223,346)                            | (341,912)                          | (2,453,969)                            | (21,556)                                         |
| ITX        | 68          | 353010-Tran Station Equip Pro               | DPRODIT                    | 986,081               | 324,342                                | 26,654                             | 191,489                                | 1,690                                            |
| ITX        | 69          | 353045-Tran Station Equip-Wind              | ENERGY1                    | (861,577)             | (173,096)                              | (18,933)                           | (140,538)                              | (1,341)                                          |
| ITX        | 70          | 354000E-Tran Towers & Fixture               | DTRAN                      | (1,078,375)           | (360,339)                              | (29,172)                           | (209,545)                              | (1,839)                                          |
| ITX        | 71          | 354000ERT-Tran Towers & Fixture Radial TX   | DTRANRADNET                | (78,883)              | (31,033)                               | (3,581)                            | (24,434)                               | (180)                                            |
| ITX        | 72          | 355000E                                     | DTRAN                      | (9,097,810)           | (3,040,035)                            | (246,114)                          | (1,767,848)                            | (15,516)                                         |
| ITX        | 73          | 355000ERT-Tran Poles & Fixtures Radial TX   | DTRANRADNET                | (665,504)             | (261,815)                              | (30,213)                           | (206,139)                              | (1,519)                                          |
| ITX        | 74          | 355010-Tran Poles & Fixtures-Prod           | DPRODIT                    | 410,120               | 134,897                                | 11,086                             | 79,642                                 | 703                                              |
| ITX        | 75          | 355045-Tran Poles & Fixtures-Wind           | ENERGY1                    | (1,397,689)           | (280,804)                              | (30,714)                           | (227,987)                              | (2,175)                                          |
| ITX        | 76          | 356000E-Tran OH Conductor & D               | DTRAN                      | (3,267,528)           | (1,091,845)                            | (88,393)                           | (634,932)                              | (5,573)                                          |
| ITX        | 77          | 356000ERT-Tran OH Conductor & D Radial TX   | DTRANRADNET                | (239,019)             | (94,032)                               | (10,851)                           | (74,036)                               | (546)                                            |
| ITX        | 78          | 356010-Tran OH Cond & Device-Prod           | DPRODIT                    | (1,147,129)           | (377,314)                              | (31,008)                           | (222,763)                              | (1,966)                                          |
| ITX        | 79          | 356045-Tran OH Cond & Device-Wind           | ENERGY1                    | (45,004)              | (9,042)                                | (989)                              | (7,341)                                | (70)                                             |
| ITX        | 80          | 357000E-Tran Underground Cond               | DTRAN                      | (1,939)               | (648)                                  | (52)                               | (377)                                  | (3)                                              |
| ITX        | 81          | 358000-Tran UG Conductor & Devic            | DTRAN                      | (3,452)               | (1,154)                                | (93)                               | (671)                                  | (6)                                              |
| ITX        | 82          | 359000-Transmission Road & Trai             | DTRAN                      | (3,650)               | (1,220)                                | (99)                               | (709)                                  | (6)                                              |
| ITX        | 83          | TOTAL TRANSMISSION                          |                            | (33,611,241)          | (10,988,954)                           | (919,245)                          | (6,595,822)                            | (57,659)                                         |
| ITX        | 84          | DISTRIBUTION                                |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 85          | 360001E-Dist Land Owned in Fee              | DDISPSUB                   | (867)                 | (419)                                  | (39)                               | (221)                                  | (2)                                              |
| ITX        | 86          | 360005-Dist Land Rights-TX                  | DDISPSUB                   | (53,375)              | (25,833)                               | (2,400)                            | (13,598)                               | (131)                                            |
| ITX        | 87          | 361000E-Str & Improv                        | DDISPSUB                   | (501,554)             | (242,751)                              | (22,556)                           | (127,778)                              | (1,228)                                          |
| ITX        | 88          | 362000E-Other Eq                            | DDISPSUB                   | (541,887)             | (262,272)                              | (24,370)                           | (138,054)                              | (1,327)                                          |
| ITX        | 89          | 364000-Dist Poles, Towers & Fict            | PLT_364                    | (3,291,907)           | (1,681,131)                            | (156,210)                          | (797,318)                              | (8,505)                                          |
| ITX        | 90          | 365000-Dist OH Conductor & Devic            | PLT_365                    | (1,269,626)           | (648,381)                              | (60,247)                           | (307,511)                              | (3,280)                                          |
| ITX        | 91          | 366000E-Dist Underground Cond               | PLT_366                    | (149,736)             | (75,933)                               | (7,056)                            | (36,519)                               | (384)                                            |
| ITX        | 92          | 367000E-Dist UG Conductor & D               | PLT_367                    | (332,290)             | (168,509)                              | (15,658)                           | (81,041)                               | (852)                                            |
| ITX        | 93          | 368000E-Dist Line Transformer               | PLT_368                    | (335,243)             | (242,215)                              | (22,692)                           | (46,841)                               | (1,235)                                          |
| ITX        | 94          | 369000E-Distribution Services               | CSERVICE                   | 41,539                | 28,987                                 | 4,755                              | 6,668                                  | 481                                              |
| ITX        | 95          | 369010-Distribution Services O              | CSERVICE                   | (178,050)             | (124,247)                              | (20,381)                           | (28,580)                               | (2,064)                                          |
| ITX        | 96          | 369020-Distribution Services U              | CSERVICE                   | (475,549)             | (331,849)                              | (54,434)                           | (76,333)                               | (5,312)                                          |
| ITX        | 97          | 370000E-Distribution Meter                  | CNEMTERS                   | (264,614)             | (151,331)                              | (35,798)                           | (38,907)                               | (3,620)                                          |
| ITX        | 98          | 371000E-Dist Inst on Cust Premis            | CUSTPREM                   | 73,074                | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 99          | 373000-Dist Street Light & Sg Sy            | CLIGHT                     | (133,347)             | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 100         | TOTAL DISTRIBUTION                          |                            | (7,413,432)           | (3,927,884)                            | (417,087)                          | (1,686,032)                            | (27,659)                                         |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                 | ALLOCATION<br>BASIS | TOTAL<br>LARGE<br>MUNICIPAL | TOTAL<br>LARGE<br>SCHOOL | PRIMARY<br>GENERAL | TOTAL<br>LG GEN<br>TRANSMISSION | MUNI & STATE<br>STREET<br>LIGHTING | GUARD<br>& FLOOD<br>LIGHTING |
|------------|-------------|---------------------------------------------|---------------------|-----------------------------|--------------------------|--------------------|---------------------------------|------------------------------------|------------------------------|
|            |             | (a)                                         | (b)                 | (c)                         | (d)                      | (e)                | (f)                             | (g)                                | (h)                          |
| ITX        | 51          | 346045-Other Prod Misc P Eq-Wind            | ENERGY1             | (37)                        | (29)                     | (359)              | (1,094)                         | (5)                                | (4)                          |
| ITX        | 52          | 346000E-Other Prod Misc Pwr P               | DPROD               | (182)                       | (190)                    | (1,244)            | (3,639)                         | (16)                               | (15)                         |
| ITX        | 53          | 347000-Other Prod ARC                       | DPROD               | 0                           | 0                        | 0                  | 0                               | 0                                  | 0                            |
| ITX        | 54          | Total Other Production Equipment            |                     | (1,949,168)                 | (1,571,958)              | (18,875,279)       | (57,531,703)                    | (256,628)                          | (236,103)                    |
| ITX        | 55          |                                             |                     |                             |                          |                    |                                 |                                    |                              |
| ITX        | 56          | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |                     |                             |                          |                    |                                 |                                    |                              |
| ITX        | 57          | SCHEDULE M ITEMS CONTINUED                  |                     |                             |                          |                    |                                 |                                    |                              |
| ITX        | 58          | 105000-Held for Future Use                  | DTRAN               | 0                           | 0                        | 0                  | 0                               | 0                                  | 0                            |
| ITX        | 59          | 350001-Trans Land Owned in Fe               | DTRAN               | (9)                         | (10)                     | (61)               | (184)                           | (1)                                | (1)                          |
| ITX        | 60          | 350002E-Transmission Land Right             | DTRAN               | (44,936)                    | (47,222)                 | (299,826)          | (898,124)                       | (3,910)                            | (3,597)                      |
| ITX        | 61          | 350002ERT-Transmission Land Right Radial TX | DTRANRADNET         | (3,352)                     | (3,649)                  | (36,858)           | (9,275)                         | (163)                              | (116)                        |
| ITX        | 62          | 350011-Trans Fee Land - Prod                | DPRODIT             | (0)                         | (0)                      | (1)                | (2)                             | (0)                                | (0)                          |
| ITX        | 63          | 350045-Trans Land Fee-Wind                  | ENERGY1             | 0                           | 0                        | 0                  | 0                               | 0                                  | 0                            |
| ITX        | 64          | 352000-Transmission Str & Improv            | DTRAN               | (19,897)                    | (20,909)                 | (132,760)          | (397,680)                       | (1,731)                            | (1,593)                      |
| ITX        | 65          | 352010-Trans Str & Impr-Prod                | DPRODIT             | 301                         | 314                      | 2,057              | 6,019                           | 26                                 | 24                           |
| ITX        | 66          | 352045-Trans Str & Impr-Wind                | ENERGY1             | (841)                       | (674)                    | (8,201)            | (25,013)                        | (112)                              | (103)                        |
| ITX        | 67          | 353000E-Transmission Station                | DTRAN               | (193,799)                   | (203,655)                | (1,293,071)        | (3,873,375)                     | (16,864)                           | (15,515)                     |
| ITX        | 68          | 353010-Trans Station Equip Pro              | DPRODIT             | 15,218                      | 15,851                   | 104,000            | 304,285                         | 1,329                              | 1,222                        |
| ITX        | 69          | 353045-Trans Station Equip-Wind             | ENERGY1             | (12,701)                    | (10,173)                 | (123,842)          | (377,717)                       | (1,685)                            | (1,551)                      |
| ITX        | 70          | 354000E-Trans Towers & Fixture              | DTRAN               | (16,535)                    | (17,376)                 | (110,326)          | (330,479)                       | (1,439)                            | (1,324)                      |
| ITX        | 71          | 354000ERT-Trans Towers & Fixture Radial TX  | DTRANRADNET         | (1,233)                     | (1,343)                  | (13,563)           | (3,413)                         | (60)                               | (43)                         |
| ITX        | 72          | 355000E                                     | DTRAN               | (139,500)                   | (146,594)                | (930,775)          | (2,788,121)                     | (12,139)                           | (11,168)                     |
| ITX        | 73          | 355000ERT-Trans Poles & Fixtures Radial TX  | DTRANRADNET         | (10,406)                    | (11,329)                 | (114,423)          | (28,794)                        | (506)                              | (360)                        |
| ITX        | 74          | 355010-Trans Poles & Fixtures-Prod          | DPRODIT             | 6,329                       | 6,593                    | 43,255             | 126,555                         | 553                                | 508                          |
| ITX        | 75          | 355045-Trans Poles & Fixtures-Wind          | ENERGY1             | (20,604)                    | (16,503)                 | (200,902)          | (612,750)                       | (2,734)                            | (2,515)                      |
| ITX        | 76          | 356000E-Trans OH Conductor & D              | DTRAN               | (50,102)                    | (52,650)                 | (334,293)          | (1,001,369)                     | (4,360)                            | (4,011)                      |
| ITX        | 77          | 356000ERT-Trans OH Conductor & D Radial TX  | DTRANRADNET         | (3,738)                     | (4,069)                  | (41,096)           | (103,342)                       | (182)                              | (129)                        |
| ITX        | 78          | 356010-Trans OH Cond & Device-Prod          | DPRODIT             | (17,703)                    | (18,440)                 | (120,985)          | (353,981)                       | (1,546)                            | (1,422)                      |
| ITX        | 79          | 356045-Trans OH Cond & Device-Wind          | ENERGY1             | (663)                       | (531)                    | (6,469)            | (19,730)                        | (88)                               | (81)                         |
| ITX        | 80          | 357000E-Trans Underground Cond              | DTRAN               | (30)                        | (31)                     | (198)              | (594)                           | (3)                                | (2)                          |
| ITX        | 81          | 358000-Trans UG Conductor & Device          | DTRAN               | (53)                        | (56)                     | (353)              | (1,058)                         | (5)                                | (4)                          |
| ITX        | 82          | 359000-Transmission Road & Trai             | DTRAN               | (56)                        | (59)                     | (373)              | (1,119)                         | (5)                                | (4)                          |
| ITX        | 83          | TOTAL TRANSMISSION                          |                     | (514,311)                   | (532,516)                | (3,619,064)        | (10,296,262)                    | (45,623)                           | (41,784)                     |
| ITX        | 84          | DISTRIBUTION                                |                     |                             |                          |                    |                                 |                                    |                              |
| ITX        | 85          | 360001E-Dist Land Owned in Fee              | DDISPSUB            | (19)                        | (31)                     | (129)              | 0                               | (3)                                | (3)                          |
| ITX        | 86          | 360005-Dist Land Rights-TX                  | DDISPSUB            | (1,156)                     | (1,925)                  | (7,935)            | 0                               | (208)                              | (188)                        |
| ITX        | 87          | 361000E-Str & Improv                        | DDISPSUB            | (10,862)                    | (18,090)                 | (74,565)           | 0                               | (1,959)                            | (1,765)                      |
| ITX        | 88          | 362000E-Other Eq                            | DDISPSUB            | (11,735)                    | (19,545)                 | (80,561)           | 0                               | (2,116)                            | (1,907)                      |
| ITX        | 89          | 364000-Dist Poles, Towers & Fixt            | PLT_364             | (68,263)                    | (115,750)                | (438,942)          | 0                               | (13,565)                           | (12,222)                     |
| ITX        | 90          | 365000-Dist OH Conductor & Device           | PLT_365             | (26,328)                    | (44,643)                 | (169,292)          | 0                               | (5,232)                            | (4,714)                      |
| ITX        | 91          | 366000E-Dist Underground Cond               | PLT_366             | (3,123)                     | (5,283)                  | (20,273)           | 0                               | (613)                              | (552)                        |
| ITX        | 92          | 367000E-Dist UG Conductor & D               | PLT_367             | (6,931)                     | (11,724)                 | (44,989)           | 0                               | (1,360)                            | (1,225)                      |
| ITX        | 93          | 368000E-Dist Line Transformer               | PLT_368             | (4,435)                     | (9,307)                  | (2,771)            | 0                               | (1,971)                            | (1,776)                      |
| ITX        | 94          | 369000E-Distribution Services               | CSERVICE            | 353                         | 295                      | 0                  | 0                               | 0                                  | 0                            |
| ITX        | 95          | 369010-Distribution Services O              | CSERVICE            | (1,513)                     | (1,266)                  | 0                  | 0                               | 0                                  | 0                            |
| ITX        | 96          | 369020-Distribution Services U              | CSERVICE            | (4,042)                     | (3,380)                  | 0                  | 0                               | 0                                  | 0                            |
| ITX        | 97          | 370000E-Distribution Meter                  | CMETERS             | (3,599)                     | (4,217)                  | (24,606)           | (2,534)                         | 0                                  | 0                            |
| ITX        | 98          | 371000E-Dist Inst on Cust Premis            | CUSTPREM            | 0                           | 0                        | 0                  | 0                               | 0                                  | 0                            |
| ITX        | 99          | 373000-Dist Street Light & Sg Sy            | CLIGHT              | 0                           | 0                        | 0                  | 0                               | (133,347)                          | 73,074                       |
| ITX        | 100         | TOTAL DISTRIBUTION                          |                     | (141,653)                   | (234,868)                | (864,062)          | (2,534)                         | (160,373)                          | 48,722                       |

Attachment RML-RD-4 COST OF SERVICE



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                 | (a)         | (b)         | (c)         | (d)          | (e)       | (f)         | (g)      | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|--------------|---------------------------------------------|-------------|-------------|-------------|--------------|-----------|-------------|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| ITX 51       | 346045-Other Prod Misc P Eq-Wind            |             | ENERGY1     | (188)       | (905)        | (6)       | (31)        | (1)      |     |     |     |     |     |     |     |     |     |
| ITX 52       | 346000E-Other Prod Misc Pwr P               |             | DPROD       | (614)       | (3,025)      | (31)      | (151)       | (3)      |     |     |     |     |     |     |     |     |     |
| ITX 53       | 347000-Other Prod ARC                       |             | DPROD       |             | 0            | 0         | 0           | 0        |     |     |     |     |     |     |     |     |     |
| ITX 54       | Total Other Production Equipment            | (9,912,340) |             |             | (47,619,363) | (302,672) | (1,646,496) | (26,795) |     |     |     |     |     |     |     |     |     |
| ITX 55       |                                             |             |             |             |              |           |             |          |     |     |     |     |     |     |     |     |     |
| ITX 56       | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |             |             |             |              |           |             |          |     |     |     |     |     |     |     |     |     |
| ITX 57       | SCHEDULE M ITEMS CONTINUED                  |             |             |             |              |           |             |          |     |     |     |     |     |     |     |     |     |
| ITX 58       | 105000-Field for Future Use                 |             | DTRAN       | 0           | 0            | 0         | 0           | 0        |     |     |     |     |     |     |     |     |     |
| ITX 59       | 350001-Trans Land Owned in Fe               |             | DTRAN       | (33)        | (151)        | (2)       | (8)         | (0)      |     |     |     |     |     |     |     |     |     |
| ITX 60       | 350002E-Transmission Land Right             |             | DTRAN       | (162,482)   | (735,642)    | (7,654)   | (37,282)    | (836)    |     |     |     |     |     |     |     |     |     |
| ITX 61       | 350002ERT-Transmission Land Right Radial TX |             | DTRANRADNET | (3,899)     | (5,377)      | (343)     | (3,009)     | (419)    |     |     |     |     |     |     |     |     |     |
| ITX 62       | 350011-Trans Fee Land - Prod                |             | DPRODIT     | (0)         | (2)          | (0)       | (0)         | (0)      |     |     |     |     |     |     |     |     |     |
| ITX 63       | 350045-Trans Land Fee-Wind                  |             | ENERGY1     | 0           | 0            | 0         | 0           | 0        |     |     |     |     |     |     |     |     |     |
| ITX 64       | 352000-Transmission Str & Improv            |             | DTRAN       | (71,945)    | (325,735)    | (3,389)   | (16,508)    | (370)    |     |     |     |     |     |     |     |     |     |
| ITX 65       | 352010-Trans Str & Impr-Prod                |             | DPRODIT     | 1,015       | 5,004        | 51        | 250         | 6        |     |     |     |     |     |     |     |     |     |
| ITX 66       | 352045-Trans Str & Impr-Wind                |             | ENERGY1     | (4,311)     | (20,702)     | (130)     | (711)       | (11)     |     |     |     |     |     |     |     |     |     |
| ITX 67       | 353000E-Transmission Station                |             | DTRAN       | (700,741)   | (3,172,634)  | (33,009)  | (160,789)   | (3,604)  |     |     |     |     |     |     |     |     |     |
| ITX 68       | 353010-Trans Station Equip Pro              |             | DPRODIT     | 51,321      | 252,964      | 2,576     | 12,642      | 280      |     |     |     |     |     |     |     |     |     |
| ITX 69       | 353045-Trans Station Equip-Wind             |             | ENERGY1     | (65,100)    | (312,617)    | (1,968)   | (10,733)    | (173)    |     |     |     |     |     |     |     |     |     |
| ITX 70       | 354000E-Trans Towers & Fixture              |             | DTRAN       | (59,788)    | (270,692)    | (2,816)   | (13,719)    | (307)    |     |     |     |     |     |     |     |     |     |
| ITX 71       | 354000ERT-Trans Towers & Fixture Radial TX  |             | DTRANRADNET | (1,435)     | (1,978)      | (126)     | (1,107)     | (154)    |     |     |     |     |     |     |     |     |     |
| ITX 72       | 355000E                                     |             | DTRAN       | (504,405)   | (2,283,716)  | (23,761)  | (115,739)   | (2,594)  |     |     |     |     |     |     |     |     |     |
| ITX 73       | 355000ERT-Trans Poles & Fixtures Radial TX  |             | DTRANRADNET | (12,104)    | (16,691)     | (1,065)   | (9,342)     | (1,301)  |     |     |     |     |     |     |     |     |     |
| ITX 74       | 355010-Trans Poles & Fixtures-Prod          |             | DPRODIT     | 21,345      | 105,210      | 1,072     | 5,258       | 116      |     |     |     |     |     |     |     |     |     |
| ITX 75       | 355045-Trans Poles & Fixtures-Wind          |             | ENERGY1     | (105,608)   | (507,142)    | (3,193)   | (17,412)    | (281)    |     |     |     |     |     |     |     |     |     |
| ITX 76       | 356000E-Trans OH Conductor & D              |             | DTRAN       | (181,160)   | (820,209)    | (8,534)   | (41,568)    | (932)    |     |     |     |     |     |     |     |     |     |
| ITX 77       | 356000ERT-Trans OH Conductor & D Radial TX  |             | DTRANRADNET | (4,347)     | (5,995)      | (382)     | (3,355)     | (467)    |     |     |     |     |     |     |     |     |     |
| ITX 78       | 356010-Trans OH Cond & Device-Prod          |             | DPRODIT     | (59,702)    | (294,279)    | (2,997)   | (14,706)    | (325)    |     |     |     |     |     |     |     |     |     |
| ITX 79       | 356045-Trans OH Cond & Device-Wind          |             | ENERGY1     | (3,400)     | (16,329)     | (103)     | (561)       | (9)      |     |     |     |     |     |     |     |     |     |
| ITX 80       | 357000E-Trans Underground Cond              |             | DTRAN       | (107)       | (487)        | (5)       | (25)        | (1)      |     |     |     |     |     |     |     |     |     |
| ITX 81       | 358000-Trans UG Conductor & Device          |             | DTRAN       | (191)       | (867)        | (9)       | (44)        | (1)      |     |     |     |     |     |     |     |     |     |
| ITX 82       | 359000-Transmission Road & Trai             |             | DTRAN       | (202)       | (916)        | (10)      | (46)        | (1)      |     |     |     |     |     |     |     |     |     |
| ITX 83       | TOTAL TRANSMISSION                          |             |             | (1,867,281) | (8,428,981)  | (85,797)  | (428,514)   | (11,386) |     |     |     |     |     |     |     |     |     |
| ITX 84       | DISTRIBUTION                                |             |             |             |              |           |             |          |     |     |     |     |     |     |     |     |     |
| ITX 85       | 360001E-Dist Land Owned in Fee              |             | DDISPSUB    | 0           | 0            | (3)       | (16)        | (0)      |     |     |     |     |     |     |     |     |     |
| ITX 86       | 360005-Dist Land Rights-TX                  |             | DDISPSUB    | 0           | 0            | (193)     | (963)       | (28)     |     |     |     |     |     |     |     |     |     |
| ITX 87       | 361000E-Str & Improv                        |             | DDISPSUB    | 0           | 0            | (1,816)   | (9,045)     | (265)    |     |     |     |     |     |     |     |     |     |
| ITX 88       | 362000E-Other Eq                            |             | DDISPSUB    | 0           | 0            | (1,963)   | (9,773)     | (287)    |     |     |     |     |     |     |     |     |     |
| ITX 89       | 364000-Dist Poles, Towers & Fixt            |             | PLT_364     | 0           | 0            | (10,693)  | (57,570)    | (1,563)  |     |     |     |     |     |     |     |     |     |
| ITX 90       | 365000-Dist OH Conductor & Devic            |             | PLT_365     | 0           | 0            | (4,124)   | (22,204)    | (603)    |     |     |     |     |     |     |     |     |     |
| ITX 91       | 366000E-Dist Underground Cond               |             | PLT_366     | 0           | 0            | (494)     | (2,630)     | (72)     |     |     |     |     |     |     |     |     |     |
| ITX 92       | 367000E-Dist UG Conductor & D               |             | PLT_367     | 0           | 0            | (1,096)   | (5,835)     | (160)    |     |     |     |     |     |     |     |     |     |
| ITX 93       | 368000E-Dist Line Transformer               |             | PLT_368     | 0           | 0            | (68)      | (4,368)     | (10)     |     |     |     |     |     |     |     |     |     |
| ITX 94       | 369000E-Distribution Services               |             | CSERVICE    | 0           | 0            | 0         | 353         | 0        |     |     |     |     |     |     |     |     |     |
| ITX 95       | 369010-Distribution Services O              |             | CSERVICE    | 0           | 0            | 0         | (1,513)     | 0        |     |     |     |     |     |     |     |     |     |
| ITX 96       | 369020-Distribution Services U              |             | CSERVICE    | 0           | 0            | 0         | (4,042)     | 0        |     |     |     |     |     |     |     |     |     |
| ITX 97       | 370000E-Distribution Meter                  |             | CNMTETRS    | (450)       | (2,085)      | (886)     | (2,713)     | (421)    |     |     |     |     |     |     |     |     |     |
| ITX 98       | 371000E-Dist Inst on Cust Premis            |             | CUSTPREM    | 0           | 0            | 0         | 0           | 0        |     |     |     |     |     |     |     |     |     |
| ITX 99       | 373000-Dist Street Light & Sg Sy            |             | CLIGHT      | 0           | 0            | 0         | 0           | 0        |     |     |     |     |     |     |     |     |     |
| ITX 100      | TOTAL DISTRIBUTION                          |             |             | (450)       | (2,085)      | (21,336)  | (120,317)   | (3,410)  |     |     |     |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION<br>(a)                                                | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|--------------------|-------------------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX 101            | GENERAL                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX 102            | ITX 103 389001-General Land Owned in Fe                           | SALWAGXAG                  | (161)                 | (63)                                   | (7)                                | (28)                                   | (1)                                              |
| ITX 104            | ITX 105 390002-General Land Rights                                | SALWAGXAG                  | 674                   | 262                                    | 30                                 | 116                                    | 2                                                |
| ITX 106            | ITX 106 390003-General Structures & Improv                        | SALWAGXAG                  | 644,505               | 250,713                                | 28,556                             | 111,259                                | 2,174                                            |
| ITX 107            | ITX 107 390007-General Str & Imp Lease Bld                        | SALWAGXAG                  | (326,254)             | (126,913)                              | (14,455)                           | (563,320)                              | (1,101)                                          |
| ITX 108            | ITX 108 390050-General Str & Imp-Call Center                      | SALWAGXAG                  | 70,328                | 27,358                                 | 3,116                              | 12,141                                 | 237                                              |
| ITX 109            | ITX 109 391000-General Office Furn & E                            | SALWAGXAG                  | (549,313)             | (213,683)                              | (24,338)                           | (94,826)                               | (1,853)                                          |
| ITX 110            | ITX 110 391005-General Info Sys Computer                          | SALWAGXAG                  | 2,301,990             | 895,476                                | 101,993                            | 397,386                                | 7,766                                            |
| ITX 111            | ITX 111 391005-General Off Eq-Comp 3 Yr Life                      | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 112            | ITX 112 391050-General Off Furn & Eq-Call Center                  | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 113            | ITX 113 392010-General Transp Eq Grp                              | SALWAGXAG                  | 44,890                | 17,462                                 | 1,989                              | 7,749                                  | 151                                              |
| ITX 114            | ITX 114 392020-General Transp Eq Grp 2                            | SALWAGXAG                  | 563,210               | 219,089                                | 24,954                             | 97,225                                 | 1,900                                            |
| ITX 115            | ITX 115 392030-General Transp Eq Trailer                          | SALWAGXAG                  | 108,725               | 42,294                                 | 4,817                              | 18,769                                 | 367                                              |
| ITX 116            | ITX 116 392040-General Transp Eq Grp 4                            | SALWAGXAG                  | 715,803               | 278,448                                | 31,715                             | 123,567                                | 2,415                                            |
| ITX 117            | ITX 117 393000-General Stores Equipment                           | SALWAGXAG                  | 33                    | 13                                     | 1                                  | 6                                      | 0                                                |
| ITX 118            | ITX 118 394000-General Tools & Shop Equi                          | SALWAGXAG                  | (6,251)               | (2,432)                                | (277)                              | (1,079)                                | (21)                                             |
| ITX 119            | ITX 119 395000-General Laboratory Equi                            | SALWAGXAG                  | 841                   | 327                                    | 37                                 | 145                                    | 3                                                |
| ITX 120            | ITX 120 395050-General Lab Equipment-Call Center                  | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 121            | ITX 121 396000-General Power Operated E                           | SALWAGXAG                  | 160,696               | 62,511                                 | 7,120                              | 27,741                                 | 542                                              |
| ITX 122            | ITX 122 397000-General Communication E                            | SALWAGXAG                  | 4,915                 | 1,912                                  | 218                                | 849                                    | 17                                               |
| ITX 123            | ITX 123 397010-General Comm Eq Two Wa                             | SALWAGXAG                  | 3,748                 | 1,458                                  | 166                                | 647                                    | 13                                               |
| ITX 124            | ITX 124 397020-General Comm Eq AE                                 | SALWAGXAG                  | 5                     | 2                                      | 0                                  | 1                                      | 0                                                |
| ITX 125            | ITX 125 397030-General Comm Eq EM                                 | SALWAGXAG                  | 1,361                 | 529                                    | 60                                 | 235                                    | 5                                                |
| ITX 126            | ITX 126 397050-General Equipment-Call Center                      | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 127            | ITX 127 398000-General Miscellaneous E                            | SALWAGXAG                  | 211                   | 82                                     | 9                                  | 36                                     | 1                                                |
| ITX 128            | ITX 128 398050-General Misc. Equipment-Call Center                | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 129            | ITX 129 TOTAL GENERAL                                             |                            | 3,739,958             | 1,454,847                              | 165,705                            | 645,619                                | 12,617                                           |
| ITX 130            | ITX 130 Total Sched M: Plant Temporary                            |                            | (154,428,347)         | (35,528,709)                           | (3,683,930)                        | (26,354,660)                           | (253,057)                                        |
| ITX 131            | ITX 131 Sched M: Non-Plant Temporary                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX 132            | ITX 132 SchM-102 - Fuel Tax Credit - Inc Addback                  | TOTPLT                     | (174)                 | (62)                                   | (6)                                | (33)                                   | (0)                                              |
| ITX 133            | ITX 133 SchM-103 - Environmental Remediation                      | PRODPLT                    | 1,444,700             | 400,703                                | 36,109                             | 262,467                                | 2,384                                            |
| ITX 134            | ITX 134 SchM-107 - Pension Expense                                | SALWAGES                   | 195,714               | 76,133                                 | 8,671                              | 33,785                                 | 660                                              |
| ITX 135            | ITX 135 SchM-108 - Accrued Vacation Paid                          | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 136            | ITX 136 SchM-109 - Employee Incentive                             | SALWAGES                   | 37,421                | 14,557                                 | 1,658                              | 6,460                                  | 126                                              |
| ITX 137            | ITX 137 SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SALWAGES                   | 62,126                | 24,167                                 | 2,753                              | 10,725                                 | 210                                              |
| ITX 138            | ITX 138 SchM-112 - Post Employment Benefits FAS 112               | SALWAGES                   | (68,982)              | (26,834)                               | (3,056)                            | (11,908)                               | (233)                                            |
| ITX 139            | ITX 139 SchM-114 - Severance Accrual                              | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 140            | ITX 140 SchM-116 - Bad Debt                                       | OX 904                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 141            | ITX 141 SchM-118 - Inventory Reserve                              | TOTPLT                     | 8,750                 | 3,105                                  | 295                                | 1,675                                  | 20                                               |
| ITX 142            | ITX 142 SchM-126 - Book Unamortized Cost of Reacquired Debt       | TOTPLT                     | 433,715               | 153,887                                | 14,620                             | 83,019                                 | 968                                              |
| ITX 143            | ITX 143 SchM-127 - Litigation Reserve                             | RATEBASE                   | (407,235)             | (137,141)                              | (13,065)                           | (77,221)                               | (867)                                            |
| ITX 144            | ITX 144 SchM-128 - Book Unamort. Cost Of Reacquired Debt          | TOTPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 145            | ITX 145 SchM-130 - Deferred Compensation Plan Reserve             | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 146            | ITX 146 SchM-134 - Non-Qualified Pension Plans - 190              | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 147            | ITX 147 SchM-136 - Performance Share Plan                         | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX 148            | ITX 148 SchM-138 - Rate Case Expense                              | CLAIMREV                   | 5,880,972             | 2,072,720                              | 202,090                            | 1,093,283                              | 14,040                                           |
| ITX 149            | ITX 149 SchM-192 - Texas Margin Tax                               | TOTPLT                     | (261,091)             | (92,638)                               | (8,801)                            | (49,976)                               | (582)                                            |
| ITX 150            | ITX 150 SchM-207 - Mark to Market Adjust                          | TOTPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                               | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | TOTAL LARGE  | PRIMARY GENERAL | LG GEN SERVICE | MUNI & STATE STREET LIGHTING | GUARD & FLOOD LIGHTING | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|--------------|-----------------------------------------------------------|------------------|-----------------------|--------------------|--------------|-----------------|----------------|------------------------------|------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| NO.          |                                                           |                  | (b)                   | (c)                | (d)          | (e)             | (f)            | (g)                          | (h)                    | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
| ITX 101      | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED               |                  |                       |                    |              |                 |                |                              |                        |     |     |     |     |     |     |     |     |
| ITX 102      | GENERAL                                                   |                  |                       |                    |              |                 |                |                              |                        |     |     |     |     |     |     |     |     |
| ITX 103      | 389001-General Land Owned in Fe                           | SALWAGXAG        | (2)                   | (3)                | (17)         | (38)            | (2)            | (7)                          | (2)                    |     |     |     |     |     |     |     |     |
| ITX 104      | 389002-General Land Rights                                | SALWAGXAG        | 10                    | 11                 | 69           | 159             | 7              | 7                            |                        |     |     |     |     |     |     |     |     |
| ITX 105      | 390000-Genl Structures & Improv                           | SALWAGXAG        | 9,162                 | 10,476             | 66,224       | 151,791         | 7,019          | 7,131                        |                        |     |     |     |     |     |     |     |     |
| ITX 106      | 390007-Genl Str & Imp Lease Bld                           | SALWAGXAG        | (4,638)               | (5,303)            | (33,523)     | (76,838)        | (3,553)        | (3,610)                      |                        |     |     |     |     |     |     |     |     |
| ITX 107      | 390050-Genl Str & Imp-Call Center                         | SALWAGXAG        | 1,000                 | 1,143              | 7,226        | 16,563          | 766            | 778                          |                        |     |     |     |     |     |     |     |     |
| ITX 108      | 391000-General Office Furn & E                            | SALWAGXAG        | (7,809)               | (8,929)            | (56,443)     | (129,371)       | (5,982)        | (6,078)                      |                        |     |     |     |     |     |     |     |     |
| ITX 109      | 391004-General Info Sys Computer                          | SALWAGXAG        | 32,725                | 37,417             | 236,533      | 542,153         | 25,070         | 25,471                       |                        |     |     |     |     |     |     |     |     |
| ITX 110      | 391005-Genl Off Eq-Comp 3 Yr Life                         | SALWAGXAG        | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 111      | 391050-Genl Off Furn & Eq-Call Center                     | SALWAGXAG        | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 112      | 392010-General Transp Eq Grp                              | SALWAGXAG        | 638                   | 730                | 4,613        | 10,572          | 489            | 497                          |                        |     |     |     |     |     |     |     |     |
| ITX 113      | 392020-General Transp Eq Grp 2                            | SALWAGXAG        | 8,007                 | 9,154              | 57,871       | 132,644         | 6,134          | 6,232                        |                        |     |     |     |     |     |     |     |     |
| ITX 114      | 392030-General Transp Eq Trailer                          | SALWAGXAG        | 1,546                 | 1,767              | 11,172       | 25,606          | 1,184          | 1,203                        |                        |     |     |     |     |     |     |     |     |
| ITX 115      | 392040-General Transp Eq Grp 4                            | SALWAGXAG        | 10,176                | 11,635             | 73,550       | 168,582         | 7,795          | 7,920                        |                        |     |     |     |     |     |     |     |     |
| ITX 116      | 393000-General Stores Equipment                           | SALWAGXAG        | 0                     | 1                  | 3            | 8               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 117      | 394000-General Tools & Shop Equi                          | SALWAGXAG        | (89)                  | (102)              | (642)        | (1,472)         | (68)           | (69)                         |                        |     |     |     |     |     |     |     |     |
| ITX 118      | 395000-General Laboratory Equi                            | SALWAGXAG        | 12                    | 14                 | 86           | 198             | 9              | 9                            |                        |     |     |     |     |     |     |     |     |
| ITX 119      | 395050-Genl Lab Equipment-Call Center                     | SALWAGXAG        | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 120      | 396000-General Power Operated E                           | SALWAGXAG        | 2,284                 | 2,612              | 16,512       | 37,846          | 1,750          | 1,778                        |                        |     |     |     |     |     |     |     |     |
| ITX 121      | 397000-General Communication E                            | SALWAGXAG        | 70                    | 80                 | 505          | 1,158           | 54             | 54                           |                        |     |     |     |     |     |     |     |     |
| ITX 122      | 397010-General Comm Eq Two Wa                             | SALWAGXAG        | 53                    | 61                 | 385          | 883             | 41             | 41                           |                        |     |     |     |     |     |     |     |     |
| ITX 123      | 397020-General Comm Eq AE                                 | SALWAGXAG        | 0                     | 0                  | 0            | 1               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 124      | 397030-General Comm Eq EM                                 | SALWAGXAG        | 19                    | 22                 | 140          | 321             | 15             | 15                           |                        |     |     |     |     |     |     |     |     |
| ITX 125      | 397050-Genl Comm Equipment-Call Center                    | SALWAGXAG        | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 126      | 398000-General Miscellaneous E                            | SALWAGXAG        | 3                     | 3                  | 22           | 50              | 2              | 2                            |                        |     |     |     |     |     |     |     |     |
| ITX 127      | 398050-Genl Misc. Equipment-Call Center                   | SALWAGXAG        | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 128      | TOTAL GENERAL                                             |                  | 53,167                | 60,790             | 384,287      | 880,816         | 40,730         | 41,381                       |                        |     |     |     |     |     |     |     |     |
| ITX 129      | Total Sched M: Plant Temporary                            |                  | (2,318,459)           | (2,030,323)        | (21,355,116) | (62,395,560)    | (370,931)      | (137,603)                    |                        |     |     |     |     |     |     |     |     |
| ITX 130      |                                                           |                  |                       |                    |              |                 |                |                              |                        |     |     |     |     |     |     |     |     |
| ITX 131      | Sched M: Non-Plant Temporary                              |                  |                       |                    |              |                 |                |                              |                        |     |     |     |     |     |     |     |     |
| ITX 132      | SchM-102 - Fuel Tax Credit - Inc Addback                  | TOTPLT           | (3)                   | (3)                | (19)         | (46)            | (1)            | (1)                          |                        |     |     |     |     |     |     |     |     |
| ITX 133      | SchM-103 - Environmental Remediation                      | PRODPLT          | 21,894                | 20,741             | 174,638      | 521,346         | 2,301          | 2,117                        |                        |     |     |     |     |     |     |     |     |
| ITX 134      | SchM-107 - Pension Expense                                | SALWAGES         | 2,782                 | 3,181              | 20,110       | 46,093          | 2,131          | 2,165                        |                        |     |     |     |     |     |     |     |     |
| ITX 135      | SchM-108 - Accrued Vacation Paid                          | SALWAGES         | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 136      | SchM-109 - Employee Incentive                             | SALWAGES         | 532                   | 608                | 3,845        | 8,813           | 408            | 414                          |                        |     |     |     |     |     |     |     |     |
| ITX 137      | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SALWAGES         | 883                   | 1,010              | 6,384        | 14,632          | 677            | 687                          |                        |     |     |     |     |     |     |     |     |
| ITX 138      | SchM-112 - Post Employment Benefits FAS 112               | SALWAGES         | (981)                 | (1,121)            | (7,088)      | (16,246)        | (751)          | (763)                        |                        |     |     |     |     |     |     |     |     |
| ITX 139      | SchM-114 - Severance Accrual                              | SALWAGES         | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 140      | SchM-116 - Bad Debt                                       | OX 904           | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 141      | SchM-118 - Inventory Reserve                              | TOTPLT           | 137                   | 158                | 972          | 2,296           | 58             | 36                           |                        |     |     |     |     |     |     |     |     |
| ITX 142      | SchM-126 - Book Unamortized Cost of Reacquired Debt       | TOTPLT           | 6,781                 | 7,819              | 48,162       | 113,804         | 2,888          | 1,767                        |                        |     |     |     |     |     |     |     |     |
| ITX 143      | SchM-127 - Litigation Reserve                             | RATEBASE         | (6,375)               | (7,170)            | (47,184)     | (114,068)       | (3,012)        | (1,131)                      |                        |     |     |     |     |     |     |     |     |
| ITX 144      | SchM-128 - Book Unamort. Cost Of Reacquired Debt          | TOTPLT           | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 145      | SchM-130 - Deferred Compensation Plan Reserve             | SALWAGES         | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 146      | SchM-134 - Non-Qualified Pension Plans - 190              | SALWAGES         | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 147      | SchM-136 - Performance Share Plan                         | SALWAGES         | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |
| ITX 148      | SchM-138 - Rate Case Expense                              | CLAIMREV         | 89,673                | 101,132            | 652,344      | 1,582,344       | 45,666         | 27,064                       |                        |     |     |     |     |     |     |     |     |
| ITX 149      | SchM-192 - Texas Margin Tax                               | TOTPLT           | (4,082)               | (4,707)            | (28,993)     | (68,509)        | (1,738)        | (1,064)                      |                        |     |     |     |     |     |     |     |     |
| ITX 150      | SchM-207 - Mark to Market Adjust                          | TOTPLT           | 0                     | 0                  | 0            | 0               | 0              | 0                            |                        |     |     |     |     |     |     |     |     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. NO. | DESCRIPTION                                               | ALLOCATION BASIS | GENERAL SERV TRANSMISSION 69 TO 115KV | LARGE GENERAL SERV BACKBONE TRANS 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)              | (d)                                   | (e)                                      | (f)                             | (g)                               | (h)                          | (i)                            | (j)                 | (k)                           |
| ITX 101          | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED               |                  |                                       |                                          |                                 |                                   |                              |                                |                     |                               |
| ITX 102          | GENERAL                                                   |                  |                                       |                                          |                                 |                                   |                              |                                |                     |                               |
| ITX 103          | 389001-General Land Owned in Fe                           | SALWAGXAG        | (7)                                   | (31)                                     | (0)                             | (2)                               | (0)                          | (3)                            | (63)                | 0                             |
| ITX 104          | 389002-General Land Rights                                | SALWAGXAG        | 27                                    | 131                                      | 2                               | 8                                 | 0                            | 11                             | 262                 | 0                             |
| ITX 105          | 390000-Genl Structures & Improv                           | SALWAGXAG        | 26,078                                | 125,713                                  | 1,500                           | 7,662                             | 213                          | 10,263                         | 250,713             | 0                             |
| ITX 106          | 390007-Genl Str & Imp Lease Bld                           | SALWAGXAG        | (13,201)                              | (63,637)                                 | (759)                           | (3,879)                           | (108)                        | (5,195)                        | (126,913)           | 0                             |
| ITX 107          | 390050-Genl Str & Imp-Call Center                         | SALWAGXAG        | 2,846                                 | 13,718                                   | 164                             | 836                               | 23                           | 1,120                          | 27,358              | 0                             |
| ITX 108          | 391000-General Office Furn & E                            | SALWAGXAG        | (22,226)                              | (107,145)                                | (1,278)                         | (6,531)                           | (182)                        | (8,747)                        | (213,683)           | 0                             |
| ITX 109          | 391004-General Info Sys Computer                          | SALWAGXAG        | 93,143                                | 449,011                                  | 5,357                           | 27,368                            | 762                          | 36,655                         | 895,476             | 0                             |
| ITX 110          | 391005-Genl Off Eq-Comp 3 Yr Life                         | SALWAGXAG        | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 111          | 391050-Genl Off Furn & Eq-Call Center                     | SALWAGXAG        | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 112          | 392010-General Transp Eq Grp                              | SALWAGXAG        | 1,816                                 | 8,756                                    | 104                             | 534                               | 15                           | 715                            | 17,462              | 0                             |
| ITX 113          | 392020-General Transp Eq Grp 2                            | SALWAGXAG        | 22,788                                | 109,856                                  | 1,311                           | 6,696                             | 186                          | 8,968                          | 219,089             | 0                             |
| ITX 114          | 392030-General Transp Eq Trailer                          | SALWAGXAG        | 4,399                                 | 21,207                                   | 253                             | 1,293                             | 36                           | 1,731                          | 42,294              | 0                             |
| ITX 115          | 392040-General Transp Eq Grp 4                            | SALWAGXAG        | 28,963                                | 139,620                                  | 1,666                           | 8,510                             | 237                          | 11,398                         | 278,448             | 0                             |
| ITX 116          | 393000-General Stores Equipment                           | SALWAGXAG        | 1                                     | 6                                        | 0                               | 0                                 | 0                            | 1                              | 13                  | 0                             |
| ITX 117          | 394000-General Tools & Shop Equip                         | SALWAGXAG        | (253)                                 | (1,219)                                  | (15)                            | (74)                              | (2)                          | (100)                          | (2,432)             | 0                             |
| ITX 118          | 395000-General Laboratory Equip                           | SALWAGXAG        | 34                                    | 164                                      | 2                               | 10                                | 0                            | 13                             | 327                 | 0                             |
| ITX 119          | 395050-Genl Lab Equipment-Call Center                     | SALWAGXAG        | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 120          | 396000-General Power Operated E                           | SALWAGXAG        | 6,502                                 | 31,344                                   | 374                             | 1,911                             | 53                           | 2,559                          | 62,511              | 0                             |
| ITX 121          | 397000-General Communication E                            | SALWAGXAG        | 199                                   | 959                                      | 11                              | 58                                | 2                            | 78                             | 1,912               | 0                             |
| ITX 122          | 397010-General Comm Eq Two Wa                             | SALWAGXAG        | 152                                   | 731                                      | 9                               | 45                                | 1                            | 60                             | 1,458               | 0                             |
| ITX 123          | 397020-General Comm Eq AE                                 | SALWAGXAG        | 0                                     | 1                                        | 0                               | 0                                 | 0                            | 0                              | 2                   | 0                             |
| ITX 124          | 397030-General Comm Eq EM                                 | SALWAGXAG        | 55                                    | 265                                      | 3                               | 16                                | 0                            | 22                             | 529                 | 0                             |
| ITX 125          | 397050-Genl Comm Equipment-Call Center                    | SALWAGXAG        | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 126          | 398000-General Miscellaneous E                            | SALWAGXAG        | 9                                     | 41                                       | 0                               | 3                                 | 0                            | 3                              | 82                  | 0                             |
| ITX 127          | 398050-Genl Misc. Equipment-Call Center                   | SALWAGXAG        | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 128          | TOTAL GENERAL                                             |                  | 151,326                               | 729,491                                  | 8,703                           | 44,464                            | 1,238                        | 59,552                         | 1,454,847           | 0                             |
| ITX 129          | Total Sched M: Plant Temporary                            |                  | (10,858,320)                          | (51,537,241)                             | (361,522)                       | (1,956,937)                       | (35,816)                     | (1,994,507)                    | (35,528,709)        | 0                             |
| ITX 130          |                                                           |                  |                                       |                                          |                                 |                                   |                              |                                |                     |                               |
| ITX 131          | Sched M: Non-Plant Temporary                              |                  |                                       |                                          |                                 |                                   |                              |                                |                     |                               |
| ITX 132          | SchM-102 - Fuel Tax Credit - Inc Adback                   | TOTPLT           | (8)                                   | (38)                                     | (0)                             | (2)                               | (0)                          | (3)                            | (62)                | 0                             |
| ITX 133          | SchM-103 - Environmental Remediation                      | PRODPLT          | 88,872                                | 432,474                                  | 3,583                           | 18,310                            | 362                          | 20,379                         | 400,703             | 0                             |
| ITX 134          | SchM-107 - Pension Expense                                | SALWAGES         | 7,919                                 | 38,175                                   | 455                             | 2,327                             | 65                           | 3,116                          | 76,133              | 0                             |
| ITX 135          | SchM-108 - Accrued Vacation Paid                          | SALWAGES         | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 136          | SchM-109 - Employee Incentive                             | SALWAGES         | 1,514                                 | 7,299                                    | 87                              | 445                               | 12                           | 596                            | 14,557              | 0                             |
| ITX 137          | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SALWAGES         | 2,514                                 | 12,118                                   | 145                             | 739                               | 21                           | 989                            | 24,167              | 0                             |
| ITX 138          | SchM-112 - Post Employment Benefits FAS 112               | SALWAGES         | (2,791)                               | (13,455)                                 | (161)                           | (820)                             | (23)                         | (1,098)                        | (26,834)            | 0                             |
| ITX 139          | SchM-114 - Severance Accrual                              | SALWAGES         | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 140          | SchM-116 - Bad Debt                                       | OX 904           | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 141          | SchM-118 - Inventory Reserve                              | TOTPLT           | 401                                   | 1,895                                    | 22                              | 115                               | 3                            | 155                            | 3,105               | 0                             |
| ITX 142          | SchM-126 - Book Unamortized Cost of Reacquired Debt       | TOTPLT           | 19,866                                | 93,939                                   | 1,086                           | 5,696                             | 137                          | 7,682                          | 153,887             | 0                             |
| ITX 143          | SchM-127 - Litigation Reserve                             | RATEBASE         | (19,990)                              | (94,078)                                 | (1,017)                         | (5,358)                           | (128)                        | (7,042)                        | (137,141)           | 0                             |
| ITX 144          | SchM-128 - Book Unamort. Cost Of Reacquired Debt          | TOTPLT           | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 145          | SchM-130 - Deferred Compensation Plan Reserve             | SALWAGES         | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 146          | SchM-134 - Non-Qualified Pension Plans - 190              | SALWAGES         | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 147          | SchM-136 - Performance Share Plan                         | SALWAGES         | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| ITX 148          | SchM-138 - Rate Case Expense                              | CLAIMREV         | 274,165                               | 1,308,179                                | 14,304                          | 75,369                            | 1,801                        | 99,331                         | 2,072,720           | 0                             |
| ITX 149          | SchM-192 - Texas Margin Tax                               | TOTPLT           | (11,959)                              | (56,550)                                 | (653)                           | (3,429)                           | (83)                         | (4,624)                        | (92,638)            | 0                             |
| ITX 150          | SchM-207 - Mark to Market Adjust                          | TOTPLT           | 0                                     | 0                                        | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |

2021 TX Rate Case

Attachment RML-RD-4 COST OF SERVICE

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                               | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|--------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX        | 151         | SchM-226 - Performance Recognition Award         | SALWAGES                   | 12,560                | 4,886                                  | 557                                | 2,168                                  | 42                                               |
| ITX        | 152         | SchM-300 - Reg A/L - Emergency Spec Response     | TOTPLT                     | (572,673)             | (203,190)                              | (19,305)                           | (109,617)                              | (1,278)                                          |
| ITX        | 153         | SchM-301 - Cares Act Payroll Deferral            | SALWAGES                   | 1,826,315             | 710,438                                | 80,918                             | 315,272                                | 6,161                                            |
| ITX        | 154         | Total Sched M: Non-Plant Temporary               |                            | 8,592,118             | 3,000,730                              | 303,438                            | 1,560,098                              | 21,651                                           |
| ITX        | 155         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 156         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 157         | Sched M: Plant Permanent                         |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 158         | 303003-Ing Misc Comput Softwar                   | SALWAGXAG                  | 4,959                 | 1,929                                  | 220                                | 856                                    | 17                                               |
| ITX        | 159         | 303004-Ing Misc Comput Softwar                   | SALWAGXAG                  | (677,637)             | (263,601)                              | (30,024)                           | (116,979)                              | (2,286)                                          |
| ITX        | 160         | 303004R-Ing Misc Comput Softwar-Retail Allocated | CUST                       | (787)                 | (629)                                  | (98)                               | (36)                                   | (9)                                              |
| ITX        | 161         | 303005-Ing Misc Comput Soft 15y                  | SALWAGXAG                  | 89,054                | 34,642                                 | 3,946                              | 15,373                                 | 300                                              |
| ITX        | 162         | 303010-Ing Misc Comput Softwar                   | SALWAGXAG                  | 11,269                | 4,384                                  | 499                                | 1,945                                  | 38                                               |
| ITX        | 163         | 303010R-Ing Misc Comput Softwar-Retail Allocated | CUST                       | (676)                 | (540)                                  | (84)                               | (31)                                   | (7)                                              |
| ITX        | 164         | 303014-Ing CRS Comput Softwar                    | CUST                       | (7,229)               | (5,773)                                | (896)                              | (334)                                  | (80)                                             |
| ITX        | 165         | TOTAL INTANGIBLE                                 |                            | (581,046)             | (229,588)                              | (26,436)                           | (99,206)                               | (2,026)                                          |
| ITX        | 166         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 167         | 310001-Steam Prod Land Own in Fe                 | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 168         | 310002-Steam Prod Land Rights                    | DPROD                      | 2                     | 1                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 169         | 310003-Steam Prod Water Rights                   | DPROD                      | 254                   | 84                                     | 7                                  | 49                                     | 0                                                |
| ITX        | 170         | 310004-Steam Prod Land Rights-NM                 | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 171         | 311000E-Steam Prod Str & Improv                  | DPROD                      | 70,142                | 23,071                                 | 1,896                              | 13,621                                 | 120                                              |
| ITX        | 172         | 312000E-Steam Prod Boiler Plant E                | DPROD                      | 488,769               | 160,766                                | 13,212                             | 94,915                                 | 838                                              |
| ITX        | 173         | 314000-Steam Prod Turbogen Unit                  | DPROD                      | 188,660               | 62,054                                 | 5,100                              | 36,636                                 | 323                                              |
| ITX        | 174         | 315000E-Steam Prod Acc Elec Eq                   | DPROD                      | 9,888                 | 3,252                                  | 267                                | 1,920                                  | 17                                               |
| ITX        | 175         | 316000E-Steam Prod Misc Pwr Plt E                | DPROD                      | 7,781                 | 2,559                                  | 210                                | 1,511                                  | 13                                               |
| ITX        | 176         | Total Steam Production                           |                            | 765,497               | 251,788                                | 20,692                             | 148,653                                | 1,312                                            |
| ITX        | 177         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 178         | 340002-Other Prod Land Rights                    | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 179         | 341000E-Other Prod Str & Impr                    | ENERGY1                    | (141,515)             | (46,547)                               | (3,825)                            | (27,481)                               | (243)                                            |
| ITX        | 180         | 341045-Other Prod Str & Imp-Wind                 | ENERGY1                    | 35,224                | 7,077                                  | 774                                | 5,746                                  | 55                                               |
| ITX        | 181         | 342000E-Other Prod Fuel Hldr                     | DPROD                      | (1,179)               | (388)                                  | (32)                               | (229)                                  | (2)                                              |
| ITX        | 182         | 343000-Other Prod Prime Mover                    | DPROD                      | (2,513)               | (826)                                  | (68)                               | (488)                                  | (4)                                              |
| ITX        | 183         | 344000E-Other Prod Generator                     | DPROD                      | (20,628)              | (6,785)                                | (558)                              | (4,006)                                | (35)                                             |
| ITX        | 184         | 344045-Other Prod Generator-Wind                 | ENERGY1                    | (12,464,900)          | (2,504,272)                            | (273,915)                          | (2,033,243)                            | (19,394)                                         |
| ITX        | 185         | 345000E-Other Prod Access Elect Equip            | DPROD                      | (3,216)               | (1,058)                                | (87)                               | (624)                                  | (6)                                              |
| ITX        | 186         | 345045-Other Prod Acc El Eq-Wind                 | ENERGY1                    | 15,163                | 3,046                                  | 333                                | 2,473                                  | 24                                               |
| ITX        | 187         | 346045-Other Prod Misc P Eq-Wind                 | ENERGY1                    | 12                    | 2                                      | 0                                  | 2                                      | 0                                                |
| ITX        | 188         | 346000E-Other Prod Misc Pwr P                    | DPROD                      | (663)                 | (218)                                  | (18)                               | (129)                                  | (1)                                              |
| ITX        | 189         | Total Other Production Equipment                 |                            | (12,584,213)          | (2,549,969)                            | (277,395)                          | (2,057,978)                            | (19,607)                                         |
| ITX        | 190         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 191         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 192         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 193         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 194         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 195         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 196         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 197         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 198         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 199         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 200         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                 | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>LARGE<br>MUNICIPAL<br>(h) | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE<br>(i) | PRIMARY<br>GENERAL<br>SERVICE<br>(j) | TOTAL<br>LG GEN<br>TRANSMISSION<br>SERVICE<br>(k) | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE<br>(l) | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE<br>(m) | (n) | (o) | (p) | (q) | (r) |
|------------|-------------|----------------------------------------------------|----------------------------|------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|-----|-----|-----|-----|-----|
| ITX        | 151         | SchM-226 - Performance Recognition Award           | SALWAGES                   | 179                                | 204                                        | 1,291                                | 2,958                                             | 137                                                  | 139                                            |     |     |     |     |     |
| ITX        | 152         | SchM-300 - Reg A/L - Emergency Spec Response       | TOTPLT                     | (8,954)                            | (10,324)                                   | (63,593)                             | (150,266)                                         | (3,813)                                              | (2,333)                                        |     |     |     |     |     |
| ITX        | 153         | SchM-301 - Cares Act Payroll Deferral              | SALWAGES                   | 25,963                             | 29,685                                     | 187,657                              | 430,125                                           | 19,889                                               | 20,207                                         |     |     |     |     |     |
| ITX        | 154         | Total Sched M: Non-Plant Temporary                 |                            | 128,429                            | 141,212                                    | 949,141                              | 2,373,277                                         | 64,838                                               | 49,305                                         |     |     |     |     |     |
| ITX        | 155         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 156         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED        |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 157         | Sched M: Plant Permanent                           |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 158         | 303003-Intg Misc Computr Softwar                   | SALWAGXAG                  | 71                                 | 81                                         | 510                                  | 1,168                                             | 54                                                   | 55                                             |     |     |     |     |     |
| ITX        | 159         | 303004-Intg Misc Computr Softwar                   | SALWAGXAG                  | (9,633)                            | (11,014)                                   | (69,628)                             | (159,594)                                         | (7,380)                                              | (7,498)                                        |     |     |     |     |     |
| ITX        | 160         | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST                       | (3)                                | (2)                                        | (11)                                 | (0)                                               | 0                                                    | 0                                              |     |     |     |     |     |
| ITX        | 161         | 303005-Intg Misc Computr Soft 15y                  | SALWAGXAG                  | 1,266                              | 1,448                                      | 9,150                                | 20,974                                            | 970                                                  | 985                                            |     |     |     |     |     |
| ITX        | 162         | 303010-Intg Misc Computr Softwar                   | SALWAGXAG                  | 160                                | 183                                        | 1,158                                | 2,654                                             | 123                                                  | 125                                            |     |     |     |     |     |
| ITX        | 163         | 303010R-Intg Misc Computr Softwar-Retail Allocated | CUST                       | (2)                                | (2)                                        | (9)                                  | (0)                                               | 0                                                    | 0                                              |     |     |     |     |     |
| ITX        | 164         | 303014-Intg CRS Computr Softwar                    | CUST                       | (25)                               | (20)                                       | (99)                                 | (2)                                               | 0                                                    | 0                                              |     |     |     |     |     |
| ITX        | 165         | TOTAL INTANGIBLE                                   |                            | (8,167)                            | (9,328)                                    | (58,930)                             | (134,800)                                         | (6,233)                                              | (6,333)                                        |     |     |     |     |     |
| ITX        | 166         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 167         | 310001-1-Steam Prod Land Own in Fe                 | DPROD                      | 0                                  | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              |     |     |     |     |     |
| ITX        | 168         | 310002-1-Steam Prod Land Rights                    | DPROD                      | 0                                  | 0                                          | 0                                    | 1                                                 | 0                                                    | 0                                              |     |     |     |     |     |
| ITX        | 169         | 310003-1-Steam Prod Land Rights                    | DPROD                      | 4                                  | 4                                          | 27                                   | 78                                                | 0                                                    | 0                                              |     |     |     |     |     |
| ITX        | 170         | 310004-1-Steam Prod Land Rights-NM                 | DPROD                      | 0                                  | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              |     |     |     |     |     |
| ITX        | 171         | 311000E-1-Steam Prod Str & Improv                  | DPROD                      | 1,082                              | 1,128                                      | 7,398                                | 21,645                                            | 95                                                   | 87                                             |     |     |     |     |     |
| ITX        | 172         | 312000E-1-Steam Prod Boiler Plant E                | DPROD                      | 7,543                              | 7,857                                      | 51,549                               | 150,825                                           | 659                                                  | 606                                            |     |     |     |     |     |
| ITX        | 173         | 314000-1-Steam Prod Turbogen Unit                  | DPROD                      | 2,912                              | 3,033                                      | 19,898                               | 58,217                                            | 254                                                  | 234                                            |     |     |     |     |     |
| ITX        | 174         | 315000E-1-Steam Prod Ace Elec Eq                   | DPROD                      | 153                                | 159                                        | 1,043                                | 3,051                                             | 13                                                   | 12                                             |     |     |     |     |     |
| ITX        | 175         | 316000E-1-Steam Prod Misc Pwr Plt E                | DPROD                      | 120                                | 125                                        | 821                                  | 2,401                                             | 10                                                   | 10                                             |     |     |     |     |     |
| ITX        | 176         | Total Steam Production                             |                            | 11,814                             | 12,306                                     | 80,735                               | 236,217                                           | 1,031                                                | 949                                            |     |     |     |     |     |
| ITX        | 177         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 178         | 340002-Other Prod Land Rights                      | DPROD                      | 0                                  | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              |     |     |     |     |     |
| ITX        | 179         | 341000E-Other Prod Str & Impr                      | ENERGY1                    | (2,184)                            | (2,275)                                    | (14,925)                             | (43,669)                                          | (191)                                                | (175)                                          |     |     |     |     |     |
| ITX        | 180         | 341045-Other Prod Str & Imp-Wind                   | ENERGY1                    | 519                                | 416                                        | 5,063                                | 15,442                                            | 69                                                   | 63                                             |     |     |     |     |     |
| ITX        | 181         | 342000E-Other Prod Fuel Hldr                       | DPROD                      | (18)                               | (19)                                       | (124)                                | (364)                                             | (2)                                                  | (1)                                            |     |     |     |     |     |
| ITX        | 182         | 343000-Other Prod Prime Mover                      | DPROD                      | (39)                               | (40)                                       | (265)                                | (775)                                             | (3)                                                  | (3)                                            |     |     |     |     |     |
| ITX        | 183         | 344000E-Other Prod Generator                       | DPROD                      | (318)                              | (332)                                      | (2,176)                              | (6,365)                                           | (28)                                                 | (26)                                           |     |     |     |     |     |
| ITX        | 184         | 344045-Other Prod Generator-Wind                   | ENERGY1                    | (183,753)                          | (147,181)                                  | (1,791,686)                          | (5,464,638)                                       | (24,384)                                             | (22,434)                                       |     |     |     |     |     |
| ITX        | 185         | 345000E-Other Prod Access Elect Equip              | DPROD                      | (50)                               | (52)                                       | (339)                                | (992)                                             | (4)                                                  | (4)                                            |     |     |     |     |     |
| ITX        | 186         | 345045-Other Prod Acc El Eq-Wind                   | ENERGY1                    | 224                                | 179                                        | 2,180                                | 6,648                                             | 30                                                   | 27                                             |     |     |     |     |     |
| ITX        | 187         | 346045-Other Prod Misc P Eq-Wind                   | ENERGY1                    | 0                                  | 0                                          | 2                                    | 5                                                 | 0                                                    | 0                                              |     |     |     |     |     |
| ITX        | 188         | 346000E-Other Prod Misc Pwr P                      | DPROD                      | (10)                               | (11)                                       | (70)                                 | (204)                                             | (1)                                                  | (1)                                            |     |     |     |     |     |
| ITX        | 189         | Total Other Production Equipment                   |                            | (185,629)                          | (149,314)                                  | (1,802,341)                          | (5,494,913)                                       | (24,514)                                             | (22,553)                                       |     |     |     |     |     |
| ITX        | 190         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 191         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 192         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 193         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 194         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 195         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 196         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 197         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 198         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 199         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |
| ITX        | 200         |                                                    |                            |                                    |                                            |                                      |                                                   |                                                      |                                                |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION                                      | (a) | ALLOCATION<br>BASIS | (b) | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | (c) | LARGE<br>GENERAL SERV<br>BACKBONE | (d) | LARGE<br>MUNICIPAL<br>PRIMARY SERVICE | (e) | LARGE<br>MUNICIPAL<br>SECONDARY SERVICE | (f) | LARGE<br>SCHOOL<br>PRIMARY SERVICE | (g) | LARGE<br>SCHOOL<br>SECONDARY SERVICE | (h) | RESIDENTIAL<br>SERVICE | (i) | RESIDENTIAL<br>SPACE HTG<br>SERVICE | (j) |
|--------------------|--------------------------------------------------|-----|---------------------|-----|---------------------------------------------|-----|-----------------------------------|-----|---------------------------------------|-----|-----------------------------------------|-----|------------------------------------|-----|--------------------------------------|-----|------------------------|-----|-------------------------------------|-----|
| ITX 151            | SchM-226 - Performance Recognition Award         |     | SALWAGES            |     | 508                                         |     | 2,450                             |     | 29                                    |     | 149                                     |     | 4                                  |     | 200                                  |     | 4,886                  |     | 0                                   |     |
| ITX 152            | SchM-300 - Reg A/L - Emergency Spec Response     |     | TOTPL T             |     | (26,231)                                    |     | (124,036)                         |     | (1,433)                               |     | (7,521)                                 |     | (181)                              |     | (10,143)                             |     | (203,190)              |     | 0                                   |     |
| ITX 153            | SchM-301 - Cares Act Payroll Deferral            |     | SALWAGES            |     | 73,896                                      |     | 356,229                           |     | 4,250                                 |     | 21,713                                  |     | 604                                |     | 29,081                               |     | 710,438                |     | 0                                   |     |
| ITX 154            | Total Sched M: Non-Plant Temporary               |     |                     |     | 408,675                                     |     | 1,964,601                         |     | 20,696                                |     | 107,732                                 |     | 2,595                              |     | 138,617                              |     | 3,000,730              |     | 0                                   |     |
| ITX 155            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 156            | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED      |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 157            | Sched M: Plant Permanent                         |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 158            | 303003-Ing Misc Comput Softwar                   |     | SALWAGXAG           |     | 201                                         |     | 967                               |     | 12                                    |     | 59                                      |     | 2                                  |     | 79                                   |     | 1,929                  |     | 0                                   |     |
| ITX 159            | 303004-Ing Misc Comput Softwar                   |     | SALWAGXAG           |     | (27,418)                                    |     | (132,175)                         |     | (1,577)                               |     | (8,056)                                 |     | (224)                              |     | (10,790)                             |     | (263,601)              |     | 0                                   |     |
| ITX 160            | 303004R-Ing Misc Comput Softwar-Retail Allocated |     | CUST                |     | (0)                                         |     | (0)                               |     | (0)                                   |     | (3)                                     |     | (0)                                |     | (2)                                  |     | (629)                  |     | 0                                   |     |
| ITX 161            | 303005-Ing Misc Comput Soft 15y                  |     | SALWAGXAG           |     | 3,603                                       |     | 17,370                            |     | 207                                   |     | 1,059                                   |     | 29                                 |     | 1,418                                |     | 34,642                 |     | 0                                   |     |
| ITX 162            | 303010-Ing Misc Comput Softwar                   |     | SALWAGXAG           |     | 456                                         |     | 2,198                             |     | 26                                    |     | 134                                     |     | 4                                  |     | 179                                  |     | 4,384                  |     | 0                                   |     |
| ITX 163            | 303010R-Ing Misc Comput Softwar-Retail Allocated |     | CUST                |     | (0)                                         |     | (0)                               |     | (0)                                   |     | (2)                                     |     | (0)                                |     | (2)                                  |     | (540)                  |     | 0                                   |     |
| ITX 164            | 303014-Ing CRS Comput Softwar                    |     | CUST                |     | (0)                                         |     | (1)                               |     | (0)                                   |     | (25)                                    |     | (0)                                |     | (20)                                 |     | (5,773)                |     | 0                                   |     |
| ITX 165            | TOTAL INTANGIBLE                                 |     |                     |     | (23,159)                                    |     | (111,641)                         |     | (1,332)                               |     | (6,834)                                 |     | (190)                              |     | (9,138)                              |     | (229,588)              |     | 0                                   |     |
| ITX 166            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 167            | 310001-Steam Prod Land Own in Fe                 |     | DPROD               |     | 0                                           |     | 0                                 |     | 0                                     |     | 0                                       |     | 0                                  |     | 0                                    |     | 0                      |     | 0                                   |     |
| ITX 168            | 310002-Steam Prod Land Rights                    |     | DPROD               |     | 0                                           |     | 1                                 |     | 0                                     |     | 0                                       |     | 0                                  |     | 0                                    |     | 1                      |     | 0                                   |     |
| ITX 169            | 310003-Steam Prod Water Rights                   |     | DPROD               |     | 13                                          |     | 65                                |     | 1                                     |     | 3                                       |     | 0                                  |     | 4                                    |     | 84                     |     | 0                                   |     |
| ITX 170            | 310004-Steam Prod Land Rights-NM                 |     | DPROD               |     | 0                                           |     | 0                                 |     | 0                                     |     | 0                                       |     | 0                                  |     | 0                                    |     | 0                      |     | 0                                   |     |
| ITX 171            | 311000E-Steam Prod Str & Improv                  |     | DPROD               |     | 3,651                                       |     | 17,994                            |     | 183                                   |     | 899                                     |     | 20                                 |     | 1,108                                |     | 23,071                 |     | 0                                   |     |
| ITX 172            | 312000E-Steam Prod Boiler Plant E                |     | DPROD               |     | 25,438                                      |     | 125,387                           |     | 1,277                                 |     | 6,266                                   |     | 139                                |     | 7,719                                |     | 160,766                |     | 0                                   |     |
| ITX 173            | 314000-Steam Prod Turbogen Unit                  |     | DPROD               |     | 9,819                                       |     | 48,398                            |     | 493                                   |     | 2,419                                   |     | 53                                 |     | 2,979                                |     | 62,054                 |     | 0                                   |     |
| ITX 174            | 315000E-Steam Prod Acc Elec Eq                   |     | DPROD               |     | 515                                         |     | 2,537                             |     | 26                                    |     | 127                                     |     | 3                                  |     | 156                                  |     | 3,252                  |     | 0                                   |     |
| ITX 175            | 316000E-Steam Prod Misc Pwr Pft E                |     | DPROD               |     | 405                                         |     | 1,996                             |     | 20                                    |     | 100                                     |     | 2                                  |     | 123                                  |     | 2,559                  |     | 0                                   |     |
| ITX 176            | Total Steam Production                           |     |                     |     | 39,840                                      |     | 196,377                           |     | 2,000                                 |     | 9,814                                   |     | 217                                |     | 12,089                               |     | 251,788                |     | 0                                   |     |
| ITX 177            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 178            | 340002-Other Prod Land Rights                    |     | DPROD               |     | 0                                           |     | 0                                 |     | 0                                     |     | 0                                       |     | 0                                  |     | 0                                    |     | 0                      |     | 0                                   |     |
| ITX 179            | 341000E-Other Prod Str & Impr                    |     | DPROD               |     | (7,365)                                     |     | (36,304)                          |     | (370)                                 |     | (1,814)                                 |     | (40)                               |     | (2,235)                              |     | (46,547)               |     | 0                                   |     |
| ITX 180            | 341045-Other Prod Str & Imp-Wind                 |     | ENERGY1             |     | 2,661                                       |     | 12,781                            |     | 80                                    |     | 439                                     |     | 7                                  |     | 409                                  |     | 7,077                  |     | 0                                   |     |
| ITX 181            | 342000E-Other Prod Fuel Hldr                     |     | DPROD               |     | (61)                                        |     | (302)                             |     | (3)                                   |     | (15)                                    |     | (0)                                |     | (19)                                 |     | (388)                  |     | 0                                   |     |
| ITX 182            | 343000-Other Prod Prime Mover                    |     | DPROD               |     | (131)                                       |     | (645)                             |     | (7)                                   |     | (32)                                    |     | (1)                                |     | (40)                                 |     | (826)                  |     | 0                                   |     |
| ITX 183            | 344000E-Other Prod Generator                     |     | DPROD               |     | (1,074)                                     |     | (5,292)                           |     | (54)                                  |     | (264)                                   |     | (6)                                |     | (326)                                |     | (6,785)                |     | 0                                   |     |
| ITX 184            | 344045-Other Prod Generator-Wind                 |     | ENERGY1             |     | (941,834)                                   |     | (4,522,804)                       |     | (28,473)                              |     | (155,280)                               |     | (2,506)                            |     | (144,674)                            |     | (2,504,272)            |     | 0                                   |     |
| ITX 185            | 345000E-Other Prod Access Elect Equip            |     | DPROD               |     | (167)                                       |     | (825)                             |     | (8)                                   |     | (41)                                    |     | (1)                                |     | (51)                                 |     | (1,058)                |     | 0                                   |     |
| ITX 186            | 345045-Other Prod Acc El Eq-Wind                 |     | ENERGY1             |     | 1,146                                       |     | 5,502                             |     | 35                                    |     | 189                                     |     | 3                                  |     | 176                                  |     | 3,046                  |     | 0                                   |     |
| ITX 187            | 346045-Other Prod Misc P Eq-Wind                 |     | ENERGY1             |     | 1                                           |     | 4                                 |     | 0                                     |     | 0                                       |     | 0                                  |     | 0                                    |     | 2                      |     | 0                                   |     |
| ITX 188            | 346000E-Other Prod Misc Pwr P                    |     | DPROD               |     | (34)                                        |     | (170)                             |     | (2)                                   |     | (8)                                     |     | (0)                                |     | (10)                                 |     | (218)                  |     | 0                                   |     |
| ITX 189            | Total Other Production Equipment                 |     |                     |     | (946,859)                                   |     | (4,548,054)                       |     | (28,802)                              |     | (156,828)                               |     | (2,544)                            |     | (146,769)                            |     | (2,549,969)            |     | 0                                   |     |
| ITX 190            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 191            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 192            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 193            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 194            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 195            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 196            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 197            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 198            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 199            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |
| ITX 200            |                                                  |     |                     |     |                                             |     |                                   |     |                                       |     |                                         |     |                                    |     |                                      |     |                        |     |                                     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                          | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|---------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX        | 201         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 202         | Sched M: Plant Permanent Continued          |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 203         |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 204         | TRANSMISSION                                |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 205         | 350001-Trans Land Owned in Fe               | DTRAN                      | (0)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| ITX        | 206         | 350002E-Transmission Land Right             | DTRAN                      | 440                   | 147                                    | 12                                 | 85                                     | 1                                                |
| ITX        | 207         | 350002ERT-Transmission Land Right Radial TX | DTRANRADNET                |                       |                                        |                                    |                                        |                                                  |
| ITX        | 208         | 352000-Transmission Str & Improv            | DTRAN                      | 32                    | 13                                     | 1                                  | 10                                     | 0                                                |
| ITX        | 209         | 352010-Trans Str & Impr-Prod                | DPRODTI                    | (112,263)             | (37,513)                               | (3,037)                            | (21,815)                               | (191)                                            |
| ITX        | 210         | 352045-Trans Str & Impr-Wind                | ENERGY1                    | (109)                 | (36)                                   | (3)                                | (21)                                   | (0)                                              |
| ITX        | 211         | 353000E-Transmission Station                | DTRAN                      | (31,451)              | (6,319)                                | (691)                              | (5,130)                                | (49)                                             |
| ITX        | 212         | 353010-Trans Station Equip Pro              | DPRODTI                    | (1,093,968)           | (365,550)                              | (29,594)                           | (212,575)                              | (1,866)                                          |
| ITX        | 213         | 353045-Trans Station Equip-Wind             | ENERGY1                    | 42,789                | 14,074                                 | 1,157                              | 8,309                                  | 73                                               |
| ITX        | 214         | 354000E-Trans Towers & Fixture              | DTRAN                      | (397,176)             | (79,795)                               | (8,728)                            | (64,786)                               | (618)                                            |
| ITX        | 215         | 354000ERT-Trans Towers & Fixture Radial TX  | DTRANRADNET                | 2,045,252             | 683,421                                | 55,328                             | 397,425                                | 3,488                                            |
| ITX        | 216         | 355010-Trans Poles & Fixtures-Prod          | DTRAN                      | 149,610               | 58,858                                 | 6,792                              | 46,341                                 | 342                                              |
| ITX        | 217         | 355000E                                     | DPRODTI                    | (6,447)               | (2,121)                                | (174)                              | (12,52)                                | (11)                                             |
| ITX        | 218         | 355000ERT-Trans Poles & Fixtures Radial TX  | DTRANRADNET                | (2,278,217)           | (761,267)                              | (61,630)                           | (442,694)                              | (3,885)                                          |
| ITX        | 219         | 355045-Trans Poles & Fixtures-Wind          | ENERGY1                    | (166,651)             | (65,562)                               | (7,566)                            | (51,620)                               | (380)                                            |
| ITX        | 220         | 356010-Trans OH Cond & Device-Prod          | DTRAN                      | (91,131)              | (18,309)                               | (2,003)                            | (14,865)                               | (142)                                            |
| ITX        | 221         | 356000ERT-Trans OH Conductor & D            | DTRAN                      | 2,457                 | 808                                    | 66                                 | 477                                    | 4                                                |
| ITX        | 222         | 356000ERT-Trans OH Conductor & D Radial TX  | DTRANRADNET                | (810,664)             | (270,683)                              | (21,914)                           | (157,408)                              | (1,382)                                          |
| ITX        | 223         | 356045-Trans OH Cond & Device-Wind          | ENERGY1                    | (59,256)              | (23,312)                               | (2,690)                            | (18,354)                               | (135)                                            |
| ITX        | 224         | 357000E-Trans Underground Cond              | DTRAN                      | (63,380)              | (12,733)                               | (1,393)                            | (10,338)                               | (99)                                             |
| ITX        | 225         | 358000-Trans UG Conductor & Devic           | DTRAN                      | (481)                 | (161)                                  | (13)                               | (93)                                   | (1)                                              |
| ITX        | 226         | 359000-Transmission Road & Trai             | DTRAN                      | (856)                 | (286)                                  | (23)                               | (166)                                  | (1)                                              |
| ITX        | 227         | TOTAL TRANSMISSION                          |                            | (905)                 | (302)                                  | (24)                               | (176)                                  | (2)                                              |
| ITX        | 228         |                                             |                            | (2,871,774)           | (886,626)                              | (76,127)                           | (548,646)                              | (4,854)                                          |
| ITX        | 229         | 360001E-Dist Land Owned in Fee              | DDISPSUB                   | (0)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| ITX        | 230         | 360005-Dist Land Rights-TX                  | DDISPSUB                   | 14                    | 7                                      | 1                                  | 3                                      | 0                                                |
| ITX        | 231         | 361000E-Str & Improv                        | DDISPSUB                   | (124,741)             | (60,374)                               | (5,610)                            | (31,780)                               | (305)                                            |
| ITX        | 232         | 362000E-Other Eq                            | DDISPSUB                   | (105,032)             | (50,835)                               | (4,724)                            | (26,758)                               | (257)                                            |
| ITX        | 233         | 364000-Dist Poles, Towers & Fixt            | PLT_364                    | 38,057                | 19,435                                 | 1,806                              | 9,218                                  | 98                                               |
| ITX        | 234         | 365000-Dist OH Conductor & Devic            | PLT_365                    | 8,354                 | 4,266                                  | 396                                | 2,023                                  | 22                                               |
| ITX        | 235         | 366000E-Dist Underground Cond               | PLT_366                    | 7,111                 | 3,606                                  | 335                                | 1,734                                  | 18                                               |
| ITX        | 236         | 367000E-Dist UG Conductor & D               | PLT_367                    | 36,945                | 18,735                                 | 1,741                              | 9,010                                  | 95                                               |
| ITX        | 237         | 368000E-Dist Line Transformer               | PLT_368                    | 25,729                | 18,743                                 | 1,742                              | 3,595                                  | 95                                               |
| ITX        | 238         | 369000E-Distribution Services               | CSERVICE                   | 100                   | 69                                     | 11                                 | 16                                     | 1                                                |
| ITX        | 239         | 369010-Distribution Services O              | CSERVICE                   | 1,091                 | 761                                    | 125                                | 175                                    | 13                                               |
| ITX        | 240         | 369020-Distribution Services U              | CSERVICE                   | 847                   | 591                                    | 97                                 | 136                                    | 10                                               |
| ITX        | 241         | 370000E-Distribution Meter                  | CMEIERS                    | 2,861                 | 1,636                                  | 387                                | 421                                    | 39                                               |
| ITX        | 242         | 371000E-Dist Inst on Cust Premis            | CUSTPREM                   | 322                   | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 243         | 373000-Dist Street Light & Sg Sy            | CLIGHT                     | (13,575)              | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 244         | TOTAL DISTRIBUTION                          |                            | (121,917)             | (43,359)                               | (3,693)                            | (32,206)                               | (172)                                            |
| ITX        | 245         |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 246         |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 247         |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 248         |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 249         |                                             |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 250         |                                             |                            |                       |                                        |                                    |                                        |                                                  |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
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| SCH LINE NO. | DESCRIPTION                                 | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | PRIMARY GENERAL SERVICE | TOTAL LG GEN SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|--------------|---------------------------------------------|------------------|-------------------------------|----------------------------|-------------------------|----------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
|              |                                             |                  | (b)                           | (i)                        | (j)                     | (k)                  | (l)                                  | (m)                            | (n) | (o) | (p) | (q) | (r) |     |     |     |
| ITX 201      | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 202      | Sched M: Plant Permanent Continued          |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 203      | TRANSMISSION                                |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 204      | 350001E-Tran Land Owned in Fee              |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 205      | 350002E-Transmission Land Right             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 206      | 350002E-Transmission Land Right Radial TX   |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 207      | 352000E-Transmission Str & Improv           |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 208      | 352000E-Transmission Str & Improv           |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 209      | 352010E-Tran Str & Impr-Prod                |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 210      | 352045E-Tran Str & Impr-Wind                |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 211      | 353000E-Transmission Station                |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 212      | 353010E-Tran Station Equip Pro              |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 213      | 353045E-Tran Station Equip-Wind             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 214      | 354000E-Tran Towers & Fixture               |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 215      | 354000E-Tran Towers & Fixture Radial TX     |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 216      | 355010E-Tran Poles & Fixtures-Prod          |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 217      | 355000E                                     |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 218      | 355000E-Tran Poles & Fixtures Radial TX     |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 219      | 355045E-Tran Poles & Fixtures-Wind          |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 220      | 356010E-Tran OH Cond & Device-Prod          |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 221      | 356000E-Tran OH Conductor & D               |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 222      | 356000E-Tran OH Conductor & D Radial TX     |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 223      | 356045E-Tran OH Cond & Device-Wind          |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 224      | 357000E-Tran Underground Cond               |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 225      | 358000E-Tran UG Conductor & Device          |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 226      | 359000E-Transmission Road & Trai            |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 227      | TOTAL TRANSMISSION                          |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 228      |                                             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 229      | 360001E-Dist Land Owned in Fee              |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 230      | 360005E-Dist Land Rights-TX                 |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 231      | 361000E-Str & Improv                        |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 232      | 362000E-Other Eq                            |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 233      | 364000E-Dist Poles, Towers & Fixt           |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 234      | 365000E-Dist OH Conductor & Device          |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 235      | 366000E-Dist Underground Cond               |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 236      | 367000E-Dist UG Conductor & D               |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 237      | 368000E-Dist Line Transformer               |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 238      | 369000E-Distribution Services               |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 239      | 369001E-Distribution Services O             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 240      | 369020E-Distribution Services U             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 241      | 370000E-Distribution Meter                  |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 242      | 371000E-Dist Inst on Cust Premis            |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 243      | 373000E-Dist Street Light & Sg Sy           |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 244      | TOTAL DISTRIBUTION                          |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 245      |                                             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 246      |                                             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 247      |                                             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 248      |                                             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 249      |                                             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 250      |                                             |                  |                               |                            |                         |                      |                                      |                                |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                 | (a) | (b)                 | (c)                                         | (d)                                             | (e)                                             | (f)                                   | (g)                                     | (h)                                | (i)                                  | (j)                                  | (k)                                  | (l)                                  | (m)                                  | (n)                                  | (o)                                  | (p)                                  |
|------------|-------------|---------------------------------------------|-----|---------------------|---------------------------------------------|-------------------------------------------------|-------------------------------------------------|---------------------------------------|-----------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
|            |             |                                             |     | ALLOCATION<br>BASIS | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>GENERAL SERV<br>TRANSMISSION<br>115KV+ | LARGE<br>GENERAL SERV<br>TRANSMISSION<br>115KV+ | LARGE<br>MUNICIPAL<br>PRIMARY SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>PRIMARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE |
| ITX        | 201         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 202         | Sched M: Plant Permanent Continued          |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 203         |                                             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 204         | TRANSMISSION                                |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 205         | 350001E-Trans Land Owned in Fe              |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 206         | 350002E-Transmission Land Right             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 207         | 350002ERT-Transmission Land Right Radial TX |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 208         | 352000E-Transmission Str & Improv           |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 209         | 352010E-Trans Str & Impr-Prod               |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 210         | 352045E-Trans Str & Impr-Wind               |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 211         | 353000E-Transmission Station                |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 212         | 353010E-Trans Station Equip Pro             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 213         | 353045E-Trans Station Equip-Wind            |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 214         | 354000E-Trans Towers & Fixture              |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 215         | 354000ERT-Trans Towers & Fixture Radial TX  |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 216         | 355010E-Trans Poles & Fixtures-Prod         |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 217         | 355000E                                     |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 218         | 355000ERT-Trans Poles & Fixtures Radial TX  |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 219         | 355045E-Trans Poles & Fixtures-Wind         |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 220         | 356010E-Trans OH Cond & Device-Prod         |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 221         | 356000E-Trans OH Conductor & D              |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 222         | 356000ERT-Trans OH Conductor & D Radial TX  |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 223         | 356045E-Trans OH Cond & Device-Wind         |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 224         | 357000E-Trans Underground Cond              |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 225         | 358000E-Trans UG Conductor & Device         |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 226         | 359000E-Transmission Road & Trai            |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 227         | TOTAL TRANSMISSION                          |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 228         |                                             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 229         | 360001E-Dist Land Owned in Fee              |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 230         | 360005E-Dist Land Rights-TX                 |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 231         | 361000E-Str & Improv                        |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 232         | 362000E-Other Eq                            |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 233         | 364000E-Dist Poles, Towers & Fixt           |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 234         | 365000E-Dist OH Conductor & Device          |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 235         | 366000E-Dist Underground Cond               |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 236         | 367000E-Dist UG Conductor & D               |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 237         | 368000E-Dist Line Transformer               |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 238         | 369000E-Distribution Services               |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 239         | 369010E-Distribution Services O             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 240         | 369020E-Distribution Services U             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 241         | 370000E-Distribution Meter                  |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 242         | 371000E-Dist Inst on Cust Premis            |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 243         | 373000E-Dist Street Light & Sg Sy           |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 244         | TOTAL DISTRIBUTION                          |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 245         |                                             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 246         |                                             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 247         |                                             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 248         |                                             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 249         |                                             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |
| ITX        | 250         |                                             |     |                     |                                             |                                                 |                                                 |                                       |                                         |                                    |                                      |                                      |                                      |                                      |                                      |                                      |                                      |                                      |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                               | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|--------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX        | 251         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 252         | Sched M: Plant Permanent Continued               |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 253         | GENERAL                                          |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 254         | 389001-General Land Owned in Fe                  | SALWAGXAG                  | (0)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| ITX        | 255         | 389002-General Land Rights                       | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 256         | 390000-General Structures & Improv               | SALWAGXAG                  | 13,716                | 5,336                                  | 608                                | 2,368                                  | 46                                               |
| ITX        | 257         | 390007-Genl Str & Imp Lease Bld                  | SALWAGXAG                  | 2,265                 | 881                                    | 100                                | 391                                    | 8                                                |
| ITX        | 258         | 390050-Genl Str & Imp-Call Center                | SALWAGXAG                  | 7,650                 | 2,976                                  | 339                                | 1,321                                  | 26                                               |
| ITX        | 259         | 391000-General Office Furn & E                   | SALWAGXAG                  | 985                   | 383                                    | 44                                 | 170                                    | 3                                                |
| ITX        | 260         | 391004-General Info Sys Computer                 | SALWAGXAG                  | 28,794                | 11,201                                 | 1,276                              | 4,971                                  | 97                                               |
| ITX        | 261         | 391005-Genl Off Eq-Comp 3 Yr Life                | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 262         | 392000-General Transportation E                  | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 263         | 392010-General Transp Eq Grp                     | SALWAGXAG                  | 13                    | 5                                      | 1                                  | 2                                      | 0                                                |
| ITX        | 264         | 392020-General Transp Eq Grp 2                   | SALWAGXAG                  | 164                   | 64                                     | 7                                  | 28                                     | 1                                                |
| ITX        | 265         | 392030-General Transp Eq Trailer                 | SALWAGXAG                  | 32                    | 12                                     | 1                                  | 5                                      | 0                                                |
| ITX        | 266         | 392040-General Transp Eq Grp 4                   | SALWAGXAG                  | 209                   | 81                                     | 9                                  | 36                                     | 1                                                |
| ITX        | 267         | 393000-General Stores Equipmen                   | SALWAGXAG                  | (1)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| ITX        | 268         | 394000-General Tools & Shop Equi                 | SALWAGXAG                  | 462                   | 180                                    | 20                                 | 80                                     | 2                                                |
| ITX        | 269         | 395000-General Laboratory Equi                   | SALWAGXAG                  | (27)                  | (10)                                   | (1)                                | (5)                                    | (0)                                              |
| ITX        | 270         | 396000-General Power Operated E                  | SALWAGXAG                  | 47                    | 18                                     | 2                                  | 8                                      | 0                                                |
| ITX        | 271         | 397000-General Communication E                   | SALWAGXAG                  | (155)                 | (60)                                   | (7)                                | (27)                                   | (1)                                              |
| ITX        | 272         | 397010-General Comm Eq Two Wa                    | SALWAGXAG                  | (118)                 | (46)                                   | (5)                                | (20)                                   | (0)                                              |
| ITX        | 273         | 397020-General Comm Eq AE                        | SALWAGXAG                  | (0)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| ITX        | 274         | 397030-General Comm Eq EM                        | SALWAGXAG                  | (43)                  | (17)                                   | (2)                                | (7)                                    | (0)                                              |
| ITX        | 275         | 398000-General Miscellaneous E                   | SALWAGXAG                  | (7)                   | (3)                                    | (0)                                | (1)                                    | (0)                                              |
| ITX        | 276         | TOTAL GENERAL                                    |                            | 53,987                | 21,001                                 | 2,392                              | 9,320                                  | 182                                              |
| ITX        | 277         | Total Sched M: Plant Permanent                   |                            | (15,339,466)          | (3,436,752)                            | (360,567)                          | (2,580,064)                            | (25,165)                                         |
| ITX        | 278         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 279         | Sched M: Non-Plant Permanent                     |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 280         | SchM-218-Deferred revenue (ITC Grant Accounting) | TOTPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 281         | SchM-124 - Meals and Entertainment               | SALWAGES                   | 674,089               | 262,221                                | 29,867                             | 116,366                                | 2,274                                            |
| ITX        | 282         | Total Sched M: Non-Plant Permanent               |                            | 674,089               | 262,221                                | 29,867                             | 116,366                                | 2,274                                            |
| ITX        | 283         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 284         | Schedule M NOL                                   | TOTPLT                     | (47,891,812)          | (16,992,496)                           | (1,614,409)                        | (9,167,130)                            | (106,846)                                        |
| ITX        | 285         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 286         | SUBTOTAL SCHEDULE M ITEMS                        |                            | (208,393,417)         | (52,695,005)                           | (5,325,601)                        | (36,425,389)                           | (361,144)                                        |
| ITX        | 287         |                                                  |                            | (0)                   |                                        |                                    |                                        |                                                  |
| ITX        | 288         | TAXABLE INCOME                                   |                            | (125,704,820)         | (6,942,138)                            | (1,172,324)                        | (14,366,657)                           | (433,594)                                        |
| ITX        | 289         | State Income Tax @ 2.08%                         |                            | (2,609,381)           | (144,105)                              | (24,335)                           | (298,223)                              | (9,001)                                          |
| ITX        | 290         | Federal Income Tax @ 21%                         |                            | (25,850,042)          | (1,427,587)                            | (241,078)                          | (2,954,371)                            | (89,165)                                         |
| ITX        | 291         | Total Current Federal Income Tax Expense         |                            | (25,850,042)          | (1,427,587)                            | (241,078)                          | (2,954,371)                            | (89,165)                                         |
| ITX        | 292         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 293         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 294         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 295         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 296         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 297         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 298         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 299         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 300         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                      | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | PRIMARY GENERAL | TOTAL LG GEN SERVICE TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (n) (o) (p) (q) (r) |
|--------------|--------------------------------------------------|------------------|-----------------------|--------------------|-----------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------|
|              | (a)                                              | (b)              | (h)                   | (i)                | (j)             | (k)                               | (l)                                  | (m)                            |                     |
| ITX 251      | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED      |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 252      | Sched M: Plant Permanent Continued               |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 253      | GENERAL                                          |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 254      | 389001-General Land Owned in Fe                  | SALWAGXAG        | (0)                   | (0)                | (0)             | (0)                               | (0)                                  | (0)                            | (0)                 |
| ITX 255      | 389002-General Land Rights                       | SALWAGXAG        | 0                     | 0                  | 0               | 0                                 | 0                                    | 0                              | 0                   |
| ITX 256      | 390000-Genl Structures & Improv                  | SALWAGXAG        | 195                   | 223                | 1,409           | 3,230                             | 149                                  | 152                            | 152                 |
| ITX 257      | 390007-Genl Str & Imp Lease Bld                  | SALWAGXAG        | 32                    | 37                 | 233             | 533                               | 25                                   | 25                             | 25                  |
| ITX 258      | 390050-Genl Str & Imp-Call Center                | SALWAGXAG        | 109                   | 124                | 786             | 1,802                             | 83                                   | 85                             | 85                  |
| ITX 259      | 391000-General Office Furn & E                   | SALWAGXAG        | 14                    | 16                 | 101             | 232                               | 11                                   | 11                             | 11                  |
| ITX 260      | 391004-General Info Sys Computer                 | SALWAGXAG        | 409                   | 468                | 2,959           | 6,781                             | 314                                  | 319                            | 319                 |
| ITX 261      | 391005-Genl Off Eq-Comp 3 Yr Life                | SALWAGXAG        | 0                     | 0                  | 0               | 0                                 | 0                                    | 0                              | 0                   |
| ITX 262      | 392000-General Transportation E                  | SALWAGXAG        | 0                     | 0                  | 0               | 0                                 | 0                                    | 0                              | 0                   |
| ITX 263      | 392010-General Transp Eq Grp                     | SALWAGXAG        | 0                     | 0                  | 1               | 3                                 | 0                                    | 0                              | 0                   |
| ITX 264      | 392020-General Transp Eq Grp 2                   | SALWAGXAG        | 2                     | 3                  | 17              | 39                                | 2                                    | 2                              | 2                   |
| ITX 265      | 392030-General Transp Eq Trailer                 | SALWAGXAG        | 0                     | 1                  | 3               | 7                                 | 0                                    | 0                              | 0                   |
| ITX 266      | 392040-General Transp Eq Grp 4                   | SALWAGXAG        | 3                     | 3                  | 21              | 49                                | 2                                    | 2                              | 2                   |
| ITX 267      | 393000-General Stores Equipmen                   | SALWAGXAG        | (0)                   | (0)                | (0)             | (0)                               | (0)                                  | (0)                            | (0)                 |
| ITX 268      | 394000-General Tools & Shop Equi                 | SALWAGXAG        | 7                     | 8                  | 47              | 109                               | 5                                    | 5                              | 5                   |
| ITX 269      | 395000-General Laboratory Equi                   | SALWAGXAG        | (0)                   | (0)                | (3)             | (6)                               | (0)                                  | (0)                            | (0)                 |
| ITX 270      | 396000-General Power Operated E                  | SALWAGXAG        | 1                     | 1                  | 5               | 11                                | 1                                    | 1                              | 1                   |
| ITX 271      | 397000-General Communication E                   | SALWAGXAG        | (2)                   | (3)                | (16)            | (37)                              | (2)                                  | (2)                            | (2)                 |
| ITX 272      | 397010-General Comm Eq Two Wa                    | SALWAGXAG        | (2)                   | (2)                | (12)            | (28)                              | (1)                                  | (1)                            | (1)                 |
| ITX 273      | 397020-General Comm Eq AE                        | SALWAGXAG        | (0)                   | (0)                | (0)             | (0)                               | (0)                                  | (0)                            | (0)                 |
| ITX 274      | 397030-General Comm Eq EM                        | SALWAGXAG        | (1)                   | (1)                | (4)             | (10)                              | (0)                                  | (0)                            | (0)                 |
| ITX 275      | 398000-General Miscellaneous E                   | SALWAGXAG        | (0)                   | (0)                | (1)             | (2)                               | (0)                                  | (0)                            | (0)                 |
| ITX 276      | TOTAL GENERAL                                    |                  | 767                   | 878                | 5,547           | 12,715                            | 588                                  | 597                            | 597                 |
| ITX 277      | Total Sched M: Plant Permanent                   |                  | (227,621)             | (193,618)          | (2,119,665)     | (6,317,625)                       | (47,227)                             | (31,161)                       | (31,161)            |
| ITX 278      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 279      | Sched M: Non-Plant Permanent                     |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 280      | SchM-218-Deferred revenue (ITC Grant Accounting) |                  | 0                     | 0                  | 0               | 0                                 | 0                                    | 0                              | 0                   |
| ITX 281      | SchM-124 - Meals and Entertainment               | SALWAGES         | 9,583                 | 10,957             | 69,264          | 158,758                           | 7,341                                | 7,459                          | 7,459               |
| ITX 282      | Total Sched M: Non-Plant Permanent               |                  | 9,583                 | 10,957             | 69,264          | 158,758                           | 7,341                                | 7,459                          | 7,459               |
| ITX 283      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 284      | Schedule M NOL                                   | TOTPLT           | (748,819)             | (863,420)          | (5,318,162)     | (12,566,540)                      | (318,883)                            | (195,108)                      | (195,108)           |
| ITX 285      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 286      | SUBTOTAL SCHEDULE M ITEMS                        |                  | (3,156,887)           | (2,935,192)        | (27,774,539)    | (78,747,690)                      | (664,862)                            | (307,108)                      | (307,108)           |
| ITX 287      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 288      | TAXABLE INCOME                                   |                  | (2,812,782)           | (3,018,514)        | (18,266,924)    | (79,556,823)                      | (141,781)                            | 1,006,717                      | 1,006,717           |
| ITX 289      | State Income Tax @ 2.08%                         |                  | (38,388)              | (62,658)           | (379,185)       | (1,651,441)                       | (2,943)                              | 20,897                         | 20,897              |
| ITX 290      | Federal Income Tax @ 21%                         |                  | (578,423)             | (620,730)          | (3,756,425)     | (16,360,130)                      | (29,156)                             | 207,022                        | 207,022             |
| ITX 291      | Total Current Federal Income Tax Expense         |                  | (578,423)             | (620,730)          | (3,756,425)     | (16,360,130)                      | (29,156)                             | 207,022                        | 207,022             |
| ITX 292      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 293      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 294      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 295      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 296      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 297      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 298      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 299      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |
| ITX 300      |                                                  |                  |                       |                    |                 |                                   |                                      |                                |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION                                      | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) |
|--------------------|--------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| ITX 251            | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 252            | Sched M: Plant Permanent Continued               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 253            | GENERAL                                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 254            | 389001-General Land Owned in Fe                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 255            | 389002-General Land Rights                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 256            | 390000-Genl Structures & Improv                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 257            | 390007-Genl Str & Imp Lease Bld                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 258            | 390050-Genl Str & Imp-Call Center                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 259            | 391000-General Office Furn & E                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 260            | 391004-General Info Sys Computer                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 261            | 391005-Genl Off/Eq-Comp 3 Yr Life                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 262            | 392000-General Transportation E                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 263            | 392010-General Transp Eq Grp                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 264            | 392020-General Transp Eq Grp 2                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 265            | 392030-General Transp Eq Trailer                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 266            | 392040-General Stores Eq Grp 4                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 267            | 393000-General Stores Equipment                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 268            | 394000-General Tools & Shop Equi                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 269            | 395000-General Laboratory Equi                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 270            | 396000-General Power Operated E                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 271            | 397000-General Communication E                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 272            | 397010-General Comm Eq Two Wa                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 273            | 397020-General Comm Eq AE                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 274            | 397030-General Comm Eq EM                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 275            | 398000-General Miscellaneous E                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 276            | TOTAL GENERAL                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 277            | Total Sched M: Plant Permanent                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 278            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 279            | Sched M: Non-Plant Permanent                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 280            | SchM-218-Deferred revenue (ITC Grant Accounting) |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 281            | SchM-124 - Meals and Entertainment               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 282            | Total Sched M: Non-Plant Permanent               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 283            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 284            | Schedule M NOL                                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 285            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 286            | SUBTOTAL SCHEDULE M ITEMS                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 287            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 288            | TAXABLE INCOME                                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 289            | State Income Tax @ 2.08%                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 290            | Federal Income Tax @ 21%                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 291            | Total Current Federal Income Tax Expense         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 292            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 293            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 294            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 295            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 296            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 297            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 298            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 299            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| ITX 300            |                                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                               | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|--------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX        | 301         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 302         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 303         | DEFERRED INCOME TAX EXPENSE                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 304         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 305         | <u>Deferred Income Tax Plant Related</u>         |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 306         | INTANGIBLE                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 307         | 303003-Ing Misc Comput Softwar                   | SALWAGXAG                  | (33,226)              | (12,925)                               | (1,472)                            | (5,736)                                | (112)                                            |
| ITX        | 308         | 303004-Ing Misc Comput Softwar                   | SALWAGXAG                  | (1,011,811)           | (393,595)                              | (44,830)                           | (174,666)                              | (3,413)                                          |
| ITX        | 309         | 303004R-Ing Misc Comput Softwar-Retail Allocated | CUST                       | 4,368                 | 3,489                                  | 541                                | 202                                    | 48                                               |
| ITX        | 310         | 303005-Ing Misc Comput Soft 15y                  | SALWAGXAG                  | (598,226)             | (232,711)                              | (26,505)                           | (103,270)                              | (2,018)                                          |
| ITX        | 311         | 303010-Ing Misc Comput Softwar                   | SALWAGXAG                  | (73,086)              | (28,430)                               | (3,238)                            | (12,617)                               | (247)                                            |
| ITX        | 312         | 303010R-Ing Misc Comput Softwar-Retail Allocated | CUST                       | 1,513                 | 1,208                                  | 187                                | 70                                     | 17                                               |
| ITX        | 313         | 303014-Ing CRS Comput Softwar                    | CUST                       | 44,184                | 35,287                                 | 5,474                              | 2,042                                  | 486                                              |
| ITX        | 314         | TOTAL INTANGIBLE                                 |                            | (1,666,284)           | (627,677)                              | (69,843)                           | (293,974)                              | (5,239)                                          |
| ITX        | 315         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 316         | 310001-Steam Prod Land Own in Fe                 | DPROD                      | 77                    | 25                                     | 2                                  | 15                                     | 0                                                |
| ITX        | 317         | 310002-Steam Prod Land Rights                    | DPROD                      | 5,754                 | 1,893                                  | 156                                | 1,117                                  | 10                                               |
| ITX        | 318         | 310003-Steam Prod Water Rights                   | DPROD                      | (112,249)             | (36,921)                               | (3,034)                            | (21,798)                               | (192)                                            |
| ITX        | 319         | 310004-Steam Prod Land Rights-NM                 | DPROD                      | 383                   | 126                                    | 10                                 | 74                                     | 1                                                |
| ITX        | 320         | 311000E-Steam Prod Str & Improv                  | DPROD                      | (925,089)             | (304,281)                              | (25,006)                           | (179,645)                              | (1,586)                                          |
| ITX        | 321         | 312000E-Steam Prod Boiler Plant E                | DPROD                      | (2,611,455)           | (858,961)                              | (70,589)                           | (507,123)                              | (4,477)                                          |
| ITX        | 322         | 314000-Steam Prod Turbogren Unit                 | DPROD                      | (1,335,315)           | (439,212)                              | (36,094)                           | (259,307)                              | (2,289)                                          |
| ITX        | 323         | 315000E-Steam Prod Acc Elec Eq                   | DPROD                      | (253,291)             | (83,312)                               | (6,847)                            | (49,187)                               | (434)                                            |
| ITX        | 324         | 316000E-Steam Prod Misc Pwr Plt E                | DPROD                      | (184,493)             | (60,684)                               | (4,987)                            | (35,827)                               | (316)                                            |
| ITX        | 325         | Total Steam Production                           |                            | (5,415,678)           | (1,781,327)                            | (146,389)                          | (1,051,679)                            | (9,284)                                          |
| ITX        | 326         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 327         | 340001-Other Prod Land Own in Fee                | DPROD                      | 70                    | 23                                     | 2                                  | 14                                     | 0                                                |
| ITX        | 328         | 340145-Other Prod Wind Land Own                  | ENERGY1                    | 16                    | 3                                      | 0                                  | 3                                      | 0                                                |
| ITX        | 329         | 341000E-Other Prod Str & Impr                    | DPROD                      | 436,486               | 143,569                                | 11,799                             | 84,762                                 | 748                                              |
| ITX        | 330         | 341045-Other Prod Str & Imp-Wind                 | ENERGY1                    | 1,577,833             | 316,996                                | 34,673                             | 257,372                                | 2,455                                            |
| ITX        | 331         | 342000E-Other Prod Fuel Hldr                     | DPROD                      | (10,985)              | (3,613)                                | (297)                              | (2,133)                                | (19)                                             |
| ITX        | 332         | 343000-Other Prod Prime Mover                    | DPROD                      | (590,013)             | (194,067)                              | (15,948)                           | (114,576)                              | (1,011)                                          |
| ITX        | 333         | 344000E-Other Prod Generator                     | DPROD                      | 269,266               | 88,567                                 | 7,278                              | 52,289                                 | 462                                              |
| ITX        | 334         | 344045-Other Prod Generator-Wind                 | ENERGY1                    | 26,495,818            | 5,323,167                              | 582,244                            | 4,321,930                              | 41,225                                           |
| ITX        | 335         | 345000E-Other Prod Access Elect Equip            | DPROD                      | 26,263                | 8,638                                  | 710                                | 5,100                                  | 45                                               |
| ITX        | 336         | 345045-Other Prod Acc El Eq-Wind                 | ENERGY1                    | 679,228               | 136,461                                | 14,926                             | 110,794                                | 1,057                                            |
| ITX        | 337         | 346045-Other Prod Misc P Eq-Wind                 | ENERGY1                    | 555                   | 112                                    | 12                                 | 91                                     | 1                                                |
| ITX        | 338         | 346000E-Other Prod Misc Pwr P                    | DPROD                      | 6,556                 | 2,156                                  | 177                                | 1273                                   | 11                                               |
| ITX        | 339         | Total Other Production Equipment                 |                            | 28,891,094            | 5,822,012                              | 635,576                            | 4,716,919                              | 44,974                                           |
| ITX        | 340         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 341         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 342         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 343         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 344         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 345         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 346         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 347         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 348         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 349         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 350         |                                                  |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                        | (a)      | ALLOCATION BASIS | (b)      | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | TOTAL LARGE | PRIMARY GENERAL SERVICE | TOTAL LG GEN SERVICE TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|----------------------------------------------------|----------|------------------|----------|-----------------------|--------------------|-------------|-------------------------|-----------------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
| ITX 301      | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED        |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 302      | DEFERRED INCOME TAX EXPENSE                        |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 303      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 304      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 305      | <u>Deferred Income Tax Plant Related</u>           |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 306      | INTANGIBLE                                         |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 307      | 303003-Intg Misc Computr Softwar                   | (472)    | SALWAGXAG        | (540)    | (3,414)               | (7,825)            | (362)       | (368)                   |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 308      | 303004-Intg Misc Computr Softwar                   | (14,384) | SALWAGXAG        | (16,446) | (103,965)             | (238,297)          | (11,019)    | (11,195)                |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 309      | 303004R-Intg Misc Computr Softwar-Retail Allocated | 15       | CUST             | 12       | 60                    | 1                  | 0           | 0                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 310      | 303005-Intg Misc Computr Soft 15y                  | (8,504)  | SALWAGXAG        | (9,724)  | (61,469)              | (140,891)          | (6,515)     | (6,619)                 |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 311      | 303010-Intg Misc Computr Softwar                   | (1,039)  | SALWAGXAG        | (1,188)  | (7,510)               | (17,213)           | (796)       | (809)                   |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 312      | 303010R-Intg Misc Computr Softwar-Retail Allocated | 5        | CUST             | 4        | 21                    | 0                  | 0           | 0                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 313      | 303014-Intg CRS Computr Softwar                    | 153      | CUST             | 124      | 606                   | 11                 | 0           | 0                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 314      | TOTAL INTANGIBLE                                   | (24,227) |                  | (27,757) | (175,671)             | (404,214)          | (18,692)    | (18,991)                |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 315      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 316      | 310001-Steam Prod Land Own in Fee                  | 1        | DPROD            | 1        | 8                     | 24                 | 0           | 0                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 317      | 310002-Steam Prod Land Rights                      | 89       | DPROD            | 93       | 607                   | 1,776              | 8           | 7                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 318      | 310003-Steam Prod Water Rights                     | (1,732)  | DPROD            | (1,804)  | (11,839)              | (34,638)           | (151)       | (139)                   |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 319      | 310004-Steam Prod Land Rights-NM                   | 6        | DPROD            | 6        | 40                    | 118                | 1           | 0                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 320      | 311000E-Steam Prod Str & Improv                    | (14,277) | DPROD            | (14,871) | (97,567)              | (285,464)          | (1,246)     | (1,147)                 |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 321      | 312000E-Steam Prod Boiler Plant E                  | (40,302) | DPROD            | (41,980) | (275,425)             | (805,843)          | (3,519)     | (3,237)                 |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 322      | 314000-Steam Prod Turbogen Unit                    | (20,608) | DPROD            | (21,466) | (140,833)             | (412,052)          | (1,799)     | (1,655)                 |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 323      | 315000E-Steam Prod Ace Elec Eq                     | (3,909)  | DPROD            | (4,072)  | (26,714)              | (78,160)           | (341)       | (314)                   |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 324      | 316000E-Steam Prod Misc Pwr Plt E                  | (2,847)  | DPROD            | (2,966)  | (19,458)              | (56,931)           | (249)       | (229)                   |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 325      | Total Steam Production                             | (83,579) |                  | (87,058) | (571,180)             | (1,671,170)        | (7,297)     | (6,714)                 |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 326      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 327      | 340001-Other Prod Land Own in Fee                  | 1        | DPROD            | 1        | 7                     | 22                 | 0           | 0                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 328      | 340145-Other Prod Wind Land Own                    | 0        | ENERGY1          | 0        | 2                     | 7                  | 0           | 0                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 329      | 341000E-Other Prod Str & Impr                      | 6,736    | DPROD            | 7,017    | 46,035                | 134,691            | 588         | 541                     |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 330      | 341045-Other Prod Str & Imp-Wind                   | 23,260   | ENERGY1          | 18,630   | 226,795               | 691,725            | 3,087       | 2,840                   |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 331      | 342000E-Other Prod Fuel Hldr                       | (170)    | DPROD            | (177)    | (1,159)               | (3,390)            | (15)        | (14)                    |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 332      | 343000-Other Prod Prime Mover                      | (9,106)  | DPROD            | (9,485)  | (62,227)              | (182,066)          | (795)       | (731)                   |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 333      | 344000E-Other Prod Generator                       | 4,156    | DPROD            | 4,329    | 28,399                | 83,090             | 363         | 334                     |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 334      | 344045-Other Prod Generator-Wind                   | 390,592  | ENERGY1          | 312,852  | 3,808,469             | 11,615,822         | 51,831      | 47,686                  |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 335      | 345000E-Other Prod Access Elect Equip              | 405      | DPROD            | 422      | 2,770                 | 8,104              | 35          | 33                      |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 336      | 345045-Other Prod Ace El Eq-Wind                   | 10,013   | ENERGY1          | 8,020    | 97,631                | 297,775            | 1,329       | 1,222                   |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 337      | 346045-Other Prod Misc P Eq-Wind                   | 8        | ENERGY1          | 7        | 80                    | 243                | 1           | 1                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 338      | 346000E-Other Prod Misc Pwr P                      | 101      | DPROD            | 105      | 691                   | 2,023              | 9           | 8                       |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 339      | Total Other Production Equipment                   | 425,997  |                  | 341,722  | 4,147,495             | 12,648,047         | 56,433      | 51,920                  |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 340      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 341      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 342      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 343      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 344      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 345      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 346      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 347      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 348      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 349      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |
| ITX 350      |                                                    |          |                  |          |                       |                    |             |                         |                                   |                                      |                                |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION                                       | (a)      | (b)       | (c)         | (d)      | (e)      | (f)     | (g)      | (h)         | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|--------------------|---------------------------------------------------|----------|-----------|-------------|----------|----------|---------|----------|-------------|-----|-----|-----|-----|-----|-----|-----|-----|
| ITX 301            | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED       |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 302            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 303            | DEFERRED INCOME TAX EXPENSE                       |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 304            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 305            | <u>Deferred Income Tax Plant Related</u>          |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 306            | INTANGIBLE                                        |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 307            | 303003-Ing Misc Computr Softwar                   |          | (1,344)   | (6,481)     | (77)     | (395)    | (11)    | (529)    | (12,925)    |     |     |     |     |     |     |     |     |
| ITX 308            | 303004-Ing Misc Computr Softwar                   | (40,940) | (197,357) | (2,354)     | (335)    | (12,029) | (335)   | (16,111) | (393,595)   |     |     |     |     |     |     |     |     |
| ITX 309            | 303004R-Ing Misc Computr Softwar-Retail Allocated |          | 0         | 1           | 0        | 15       | 0       | 12       | (3,489)     |     |     |     |     |     |     |     |     |
| ITX 310            | 303005-Ing Misc Computr Soft 15y                  | (24,205) | (116,686) | (1,392)     | (198)    | (7,112)  | (198)   | (9,526)  | (232,711)   |     |     |     |     |     |     |     |     |
| ITX 311            | 303010-Ing Misc Computr Softwar                   | (2,957)  | (14,256)  | (170)       | (869)    | (24)     | (24)    | (1,164)  | (28,430)    |     |     |     |     |     |     |     |     |
| ITX 312            | 303010R-Ing Misc Computr Softwar-Retail Allocated |          | 0         | 0           | 0        | 5        | 0       | 4        | 1,208       |     |     |     |     |     |     |     |     |
| ITX 313            | 303014-Ing CRS Computr Softwar                    |          | 2         | 9           | 2        | 150      | 1       | 123      | 35,287      |     |     |     |     |     |     |     |     |
| ITX 314            | TOTAL INTANGIBLE                                  |          | (69,444)  | (334,769)   | (3,991)  | (20,235) | (567)   | (27,190) | (627,677)   |     |     |     |     |     |     |     |     |
| ITX 315            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 316            | 310001-Steam Prod Land Own in Fe                  |          | 4         | 20          | 0        | 1        | 0       | 1        | 25          |     |     |     |     |     |     |     |     |
| ITX 317            | 310002-Steam Prod Land Rights                     |          | 299       | 1,476       | 15       | 74       | 2       | 91       | 1,893       |     |     |     |     |     |     |     |     |
| ITX 318            | 310003-Steam Prod Water Rights                    |          | (5,842)   | (28,796)    | (293)    | (1,439)  | (32)    | (1,773)  | (36,921)    |     |     |     |     |     |     |     |     |
| ITX 319            | 310004-Steam Prod Land Rights-NM                  |          | 20        | 98          | 1        | 5        | 0       | 6        | 126         |     |     |     |     |     |     |     |     |
| ITX 320            | 311000E-Steam Prod Str & Improv                   |          | (48,146)  | (237,318)   | (2,417)  | (11,860) | (262)   | (14,609) | (304,281)   |     |     |     |     |     |     |     |     |
| ITX 321            | 312000E-Steam Prod Boiler Plant E                 |          | (135,913) | (669,930)   | (6,823)  | (33,479) | (740)   | (41,239) | (858,961)   |     |     |     |     |     |     |     |     |
| ITX 322            | 314000E-Steam Prod Turbogren Unit                 |          | (69,496)  | (342,555)   | (3,489)  | (17,119) | (379)   | (21,087) | (439,212)   |     |     |     |     |     |     |     |     |
| ITX 323            | 315000E-Steam Prod Acc Elec Eq                    |          | (13,182)  | (64,978)    | (662)    | (3,247)  | (72)    | (4,000)  | (83,312)    |     |     |     |     |     |     |     |     |
| ITX 324            | 316000E-Steam Prod Misc Pwr Plt E                 |          | (9,602)   | (47,329)    | (482)    | (2,365)  | (52)    | (2,913)  | (60,684)    |     |     |     |     |     |     |     |     |
| ITX 325            | Total Steam Production                            |          | (281,859) | (1,389,312) | (14,149) | (69,430) | (1,535) | (85,523) | (1,781,327) |     |     |     |     |     |     |     |     |
| ITX 326            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 327            | 340001-Other Prod Land Own in Fee                 |          | 4         | 18          | 0        | 1        | 0       | 1        | 23          |     |     |     |     |     |     |     |     |
| ITX 328            | 340145-Other Prod Wind Land Own                   |          | 1         | 6           | 0        | 0        | 0       | 0        | 3           |     |     |     |     |     |     |     |     |
| ITX 329            | 341000E-Other Prod Str & Impr                     |          | 22,717    | 111,974     | 1,140    | 5,596    | 124     | 6,893    | 143,569     |     |     |     |     |     |     |     |     |
| ITX 330            | 341045-Other Prod Str & Imp-Wind                  |          | 119,219   | 572,506     | 3,604    | 19,656   | 317     | 18,313   | 316,996     |     |     |     |     |     |     |     |     |
| ITX 331            | 342000E-Other Prod Fuel Hldr                      |          | (572)     | (2,818)     | (29)     | (141)    | (3)     | (173)    | (3,613)     |     |     |     |     |     |     |     |     |
| ITX 332            | 343000E-Other Prod Prime Mover                    |          | (30,707)  | (151,359)   | (1,541)  | (7,564)  | (167)   | (9,317)  | (194,067)   |     |     |     |     |     |     |     |     |
| ITX 333            | 344000E-Other Prod Generator                      |          | 14,014    | 69,076      | 703      | 3,452    | 76      | 4,252    | 88,567      |     |     |     |     |     |     |     |     |
| ITX 334            | 344045-Other Prod Generator-Wind                  |          | 2,001,996 | 9,613,826   | 60,524   | 330,068  | 5,327   | 307,525  | 5,323,167   |     |     |     |     |     |     |     |     |
| ITX 335            | 345000E-Other Prod Access Elect Equip             |          | 1,367     | 6,737       | 69       | 337      | 7       | 415      | 8,638       |     |     |     |     |     |     |     |     |
| ITX 336            | 345045-Other Prod Acc El Eq-Wind                  |          | 51,322    | 246,453     | 1,552    | 8,461    | 137     | 7,883    | 136,461     |     |     |     |     |     |     |     |     |
| ITX 337            | 346045-Other Prod Misc P Eq-Wind                  |          | 42        | 201         | 1        | 7        | 0       | 6        | 112         |     |     |     |     |     |     |     |     |
| ITX 338            | 346000E-Other Prod Misc Pwr P                     |          | 341       | 1,682       | 17       | 84       | 2       | 104      | 2,156       |     |     |     |     |     |     |     |     |
| ITX 339            | Total Other Production Equipment                  |          | 2,179,743 | 10,468,303  | 66,041   | 359,957  | 5,820   | 335,902  | 5,822,012   |     |     |     |     |     |     |     |     |
| ITX 340            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 341            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 342            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 343            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 344            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 345            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 346            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 347            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 348            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 349            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |
| ITX 350            |                                                   |          |           |             |          |          |         |          |             |     |     |     |     |     |     |     |     |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                 | (a) | ALLOCATION<br>BASIS | (b) | TOTAL<br>TEXAS | (c)       | TOTAL<br>RESIDENTIAL<br>SERVICE | (d) | SMALL<br>GENERAL<br>SERVICE | (e) | SECONDARY<br>GENERAL<br>SERVICE | (f)       | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE | (g)    |
|------------|-------------|---------------------------------------------|-----|---------------------|-----|----------------|-----------|---------------------------------|-----|-----------------------------|-----|---------------------------------|-----------|-------------------------------------------|--------|
| ITX        | 351         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |     |                     |     |                |           |                                 |     |                             |     |                                 |           |                                           |        |
| ITX        | 352         | Deferred Income Tax Plant Related Continued |     |                     |     |                |           |                                 |     |                             |     |                                 |           |                                           |        |
| ITX        | 353         |                                             |     |                     |     |                |           |                                 |     |                             |     |                                 |           |                                           |        |
| ITX        | 354         | TRANSMISSION                                |     |                     |     |                |           |                                 |     |                             |     |                                 |           |                                           |        |
| ITX        | 355         | 350001-Trans Land Owned in Fee              |     |                     |     | 134            | 45        |                                 |     |                             |     |                                 | 26        |                                           | 0      |
| ITX        | 356         | 350002E-Transmission Land Right             |     |                     |     | 646,791        | 216,125   |                                 |     |                             |     |                                 | 125,682   |                                           | 1,103  |
| ITX        | 357         | 350002ERT-Transmission Land Right Radial TX |     |                     |     | 47,313         | 18,613    |                                 |     |                             |     |                                 | 14,655    |                                           | 108    |
| ITX        | 358         | 350045-Trans Land Fee-Wind                  |     |                     |     | 0              | 0         |                                 |     |                             |     |                                 | 0         |                                           | 0      |
| ITX        | 359         | 350011-Trans Fee Land - Prod                |     |                     |     | 1              | 0         |                                 |     |                             |     |                                 | 0         |                                           | 0      |
| ITX        | 360         | 352000-Transmission Str & Improv            |     |                     |     | 272,901        | 91,190    |                                 |     |                             |     |                                 | 53,029    |                                           | 465    |
| ITX        | 361         | 352010-Trans Str & Impr-Prod                |     |                     |     | (5,576)        | (1,834)   |                                 |     |                             |     |                                 | (1,083)   |                                           | (10)   |
| ITX        | 362         | 352045-Trans Str & Impr-Wind                |     |                     |     | 12,698         | 2,551     |                                 |     |                             |     |                                 | 2,071     |                                           | 20     |
| ITX        | 363         | 353000E-Transmission Station                |     |                     |     | 2,657,959      | 888,157   |                                 |     |                             |     |                                 | 516,483   |                                           | 4,533  |
| ITX        | 364         | 353010-Trans Station Equip Pro              |     |                     |     | (267,834)      | (88,096)  |                                 |     |                             |     |                                 | (52,011)  |                                           | (459)  |
| ITX        | 365         | 353045-Trans Station Equip-Wind             |     |                     |     | 191,754        | 38,525    |                                 |     |                             |     |                                 | 31,278    |                                           | 298    |
| ITX        | 366         | 354000E-Trans Towers & Fixture              |     |                     |     | 239,978        | 80,189    |                                 |     |                             |     |                                 | 46,632    |                                           | 409    |
| ITX        | 367         | 354000ERT-Trans Towers & Fixture Radial TX  |     |                     |     | 17,554         | 6,906     |                                 |     |                             |     |                                 | 5,437     |                                           | 40     |
| ITX        | 368         | 355010-Trans Poles & Fixtures-Prod          |     |                     |     | (91,279)       | (30,023)  |                                 |     |                             |     |                                 | (17,726)  |                                           | (156)  |
| ITX        | 369         | 355000E                                     |     |                     |     | 1,664,488      | 556,189   |                                 |     |                             |     |                                 | 323,436   |                                           | 2,839  |
| ITX        | 370         | 355000ERT-Trans Poles & Fixtures Radial TX  |     |                     |     | 121,757        | 47,900    |                                 |     |                             |     |                                 | 37,714    |                                           | 278    |
| ITX        | 371         | 355045-Trans Poles & Fixtures-Wind          |     |                     |     | 311,072        | 62,496    |                                 |     |                             |     |                                 | 50,741    |                                           | 484    |
| ITX        | 372         | 356010-Trans OH Cond & Device-Prod          |     |                     |     | 255,305        | 83,975    |                                 |     |                             |     |                                 | 49,578    |                                           | 438    |
| ITX        | 373         | 356000E-Trans OH Conductor & D              |     |                     |     | 599,626        | 200,365   |                                 |     |                             |     |                                 | 116,517   |                                           | 1,023  |
| ITX        | 374         | 356000ERT-Trans OH Conductor & D Radial TX  |     |                     |     | 43,863         | 17,256    |                                 |     |                             |     |                                 | 13,586    |                                           | 100    |
| ITX        | 375         | 356045-Trans OH Cond & Device-Wind          |     |                     |     | 10,016         | 2,012     |                                 |     |                             |     |                                 | 1,634     |                                           | 16     |
| ITX        | 376         | 357000E-Trans Underground Cond              |     |                     |     | 356            | 119       |                                 |     |                             |     |                                 | 69        |                                           | 1      |
| ITX        | 377         | 358000-Trans UG Conductor & Devic           |     |                     |     | 634            | 212       |                                 |     |                             |     |                                 | 123       |                                           | 1      |
| ITX        | 378         | 359000-Transmission Road & Trai             |     |                     |     | 670            | 224       |                                 |     |                             |     |                                 | 130       |                                           | 1      |
| ITX        | 379         | TOTAL TRANSMISSION                          |     |                     |     | 6,730,181      | 2,193,096 |                                 |     |                             |     |                                 | 1,318,004 |                                           | 11,532 |
| ITX        | 380         |                                             |     |                     |     |                |           |                                 |     |                             |     |                                 |           |                                           |        |
| ITX        | 381         | DISTRIBUTION                                |     |                     |     |                |           |                                 |     |                             |     |                                 |           |                                           |        |
| ITX        | 382         | 360001E-Dist Land Owned in Fee              |     |                     |     | 193            | 93        |                                 |     |                             |     |                                 | 49        |                                           | 0      |
| ITX        | 383         | 360005-Dist Land Rights-TX                  |     |                     |     | 9,961          | 4,821     |                                 |     |                             |     |                                 | 2,538     |                                           | 24     |
| ITX        | 384         | 361000E-Str & Improv                        |     |                     |     | 116,658        | 56,462    |                                 |     |                             |     |                                 | 29,720    |                                           | 286    |
| ITX        | 385         | 362000E-Other Eq                            |     |                     |     | (97,021)       | (46,958)  |                                 |     |                             |     |                                 | (24,718)  |                                           | (238)  |
| ITX        | 386         | 364000-Dist Poles, Towers & Fxit            |     |                     |     | 590,556        | 301,589   |                                 |     |                             |     |                                 | 143,036   |                                           | 1,526  |
| ITX        | 387         | 365000-Dist OH Conductor & Devic            |     |                     |     | 192,679        | 98,399    |                                 |     |                             |     |                                 | 46,668    |                                           | 498    |
| ITX        | 388         | 366000E-Dist Underground Cond               |     |                     |     | 23,280         | 11,806    |                                 |     |                             |     |                                 | 5,678     |                                           | 60     |
| ITX        | 389         | 367000E-Dist UG Conductor & D               |     |                     |     | 35,439         | 17,971    |                                 |     |                             |     |                                 | 8,643     |                                           | 91     |
| ITX        | 390         | 368000E-Dist Line Transformer               |     |                     |     | (130,379)      | (94,977)  |                                 |     |                             |     |                                 | (18,217)  |                                           | (480)  |
| ITX        | 391         | 369000E-Distribution Services               |     |                     |     | (11,279)       | (7,871)   |                                 |     |                             |     |                                 | (1,811)   |                                           | (131)  |
| ITX        | 392         | 369010-Distribution Services O              |     |                     |     | 26,873         | 18,753    |                                 |     |                             |     |                                 | 4,314     |                                           | 311    |
| ITX        | 393         | 369020-Distribution Services U              |     |                     |     | 101,394        | 70,755    |                                 |     |                             |     |                                 | 11,606    |                                           | 1,175  |
| ITX        | 394         | 370000E-Distribution Meter                  |     |                     |     | 18,206         | 10,412    |                                 |     |                             |     |                                 | 2,677     |                                           | 249    |
| ITX        | 395         | 371000E-Dist Inst on Cust Premis            |     |                     |     | (22,592)       | 0         |                                 |     |                             |     |                                 | 0         |                                           | 0      |
| ITX        | 396         | 373000-Dist Street Light & Sg Sy            |     |                     |     | 20,390         | 0         |                                 |     |                             |     |                                 | 0         |                                           | 0      |
| ITX        | 397         | TOTAL DISTRIBUTION                          |     |                     |     | 874,358        | 441,255   |                                 |     |                             |     |                                 | 214,853   |                                           | 3,372  |
| ITX        | 398         |                                             |     |                     |     |                |           |                                 |     |                             |     |                                 |           |                                           |        |
| ITX        | 399         |                                             |     |                     |     |                |           |                                 |     |                             |     |                                 |           |                                           |        |
| ITX        | 400         |                                             |     |                     |     |                |           |                                 |     |                             |     |                                 |           |                                           |        |

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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
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| SCH LINE NO. | DESCRIPTION                                 | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | PRIMARY GENERAL | TOTAL LG GEN SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|--------------|---------------------------------------------|------------------|-----------------------|--------------------|-----------------|----------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| NO.          | (a)                                         | (b)              | (b)                   | (i)                | (j)             | (k)                  | (l)                                  | (m)                            | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) |
| ITX 351      | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |                  |                       |                    |                 |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 352      | Deferred Income Tax Plant Related Continued |                  |                       |                    |                 |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 353      | TRANSMISSION                                |                  |                       |                    |                 |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 354      | 350001E-Tran Land Owned in Fee              |                  | 2                     | 2                  | 14              | 41                   | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 355      | 350002E-Transmission Land Right             |                  | 9,917                 | 10,422             | 66,172          | 198,216              | 863                                  | 794                            |     |     |     |     |     |     |     |     |
| ITX 356      | 350002E-Transmission Land Right Radial TX   |                  | 740                   | 805                | 8,135           | 2,047                | 36                                   | 26                             |     |     |     |     |     |     |     |     |
| ITX 357      | 350002E-Transmission Land Right Radial TX   |                  | 0                     | 0                  | 0               | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 358      | 350045-Transmission Land Fee-Wind           |                  | 0                     | 0                  | 0               | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 359      | 350011-Transmission Land Fee-Wind           |                  | 0                     | 0                  | 0               | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 360      | 352000-Transmission Str & Improv            |                  | 4,184                 | 4,397              | 27,920          | 83,633               | 364                                  | 335                            |     |     |     |     |     |     |     |     |
| ITX 361      | 352010-Transmission Str & Improv            |                  | (86)                  | (90)               | (588)           | (1,721)              | (8)                                  | (7)                            |     |     |     |     |     |     |     |     |
| ITX 362      | 352045-Transmission Str & Improv            |                  | 187                   | 150                | 1,825           | 5,567                | 25                                   | 23                             |     |     |     |     |     |     |     |     |
| ITX 363      | 353000E-Transmission Station                |                  | 40,755                | 42,828             | 271,929         | 814,560              | 3,546                                | 3,263                          |     |     |     |     |     |     |     |     |
| ITX 364      | 353010-Transmission Station Equip Pro       |                  | (4,133)               | (4,305)            | (28,248)        | (82,648)             | (361)                                | (332)                          |     |     |     |     |     |     |     |     |
| ITX 365      | 353045-Transmission Station Equip-Wind      |                  | 2,827                 | 2,264              | 27,562          | 84,065               | 375                                  | 345                            |     |     |     |     |     |     |     |     |
| ITX 366      | 354000E-Tran Towers & Fixture               |                  | 3,680                 | 3,867              | 24,552          | 73,544               | 320                                  | 295                            |     |     |     |     |     |     |     |     |
| ITX 367      | 354000E-Tran Towers & Fixture Radial TX     |                  | 274                   | 299                | 3,018           | 760                  | 13                                   | 9                              |     |     |     |     |     |     |     |     |
| ITX 368      | 355010-Transmission Poles & Fixtures-Prod   |                  | (1,409)               | (1,467)            | (9,627)         | (28,167)             | (123)                                | (113)                          |     |     |     |     |     |     |     |     |
| ITX 369      | 355000E                                     |                  | 25,522                | 26,820             | 170,290         | 510,100              | 2,221                                | 2,043                          |     |     |     |     |     |     |     |     |
| ITX 370      | 355000E-Tran Poles & Fixtures Radial TX     |                  | 1,904                 | 2,073              | 20,934          | 52,668               | 93                                   | 66                             |     |     |     |     |     |     |     |     |
| ITX 371      | 355045-Transmission Poles & Fixtures-Wind   |                  | 4,586                 | 3,673              | 44,713          | 136,375              | 609                                  | 560                            |     |     |     |     |     |     |     |     |
| ITX 372      | 356010-Transmission OH Cond & Device-Prod   |                  | 3,940                 | 4,104              | 26,927          | 78,782               | 344                                  | 316                            |     |     |     |     |     |     |     |     |
| ITX 373      | 356000E-Tran OH Conductor & D               |                  | 9,194                 | 9,662              | 61,346          | 183,762              | 800                                  | 736                            |     |     |     |     |     |     |     |     |
| ITX 374      | 356000E-Tran OH Conductor & D Radial TX     |                  | 686                   | 747                | 7,541           | 1,898                | 33                                   | 24                             |     |     |     |     |     |     |     |     |
| ITX 375      | 356045-Transmission OH Cond & Device-Wind   |                  | 148                   | 118                | 1,440           | 4,391                | 20                                   | 18                             |     |     |     |     |     |     |     |     |
| ITX 376      | 357000E-Tran Underground Cond               |                  | 5                     | 6                  | 36              | 109                  | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 377      | 358000E-Tran UG Conductor & Device          |                  | 10                    | 10                 | 65              | 194                  | 1                                    | 1                              |     |     |     |     |     |     |     |     |
| ITX 378      | 359000-Transmission Road & Trai             |                  | 10                    | 11                 | 69              | 205                  | 1                                    | 1                              |     |     |     |     |     |     |     |     |
| ITX 379      | TOTAL TRANSMISSION                          |                  | 102,944               | 106,396            | 726,024         | 2,070,982            | 9,173                                | 8,403                          |     |     |     |     |     |     |     |     |
| ITX 380      | DISTRIBUTION                                |                  |                       |                    |                 |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 381      | 360001E-Dist Land Owned in Fee              |                  | 4                     | 7                  | 29              | 0                    | 1                                    | 1                              |     |     |     |     |     |     |     |     |
| ITX 382      | 360005-Dist Land Rights-TX                  |                  | 216                   | 359                | 1,481           | 0                    | 39                                   | 35                             |     |     |     |     |     |     |     |     |
| ITX 383      | 361000E-Str & Improv                        |                  | 2,526                 | 4,208              | 17,343          | 0                    | 456                                  | 410                            |     |     |     |     |     |     |     |     |
| ITX 384      | 362000E-Other Eq                            |                  | (2,101)               | (3,499)            | (14,424)        | 0                    | (379)                                | (341)                          |     |     |     |     |     |     |     |     |
| ITX 385      | 364000-Dist Poles, Towers & Fixt            |                  | 12,246                | 20,765             | 78,745          | 0                    | 2,433                                | 2,193                          |     |     |     |     |     |     |     |     |
| ITX 386      | 365000-Dist OH Conductor & Device           |                  | 3,995                 | 6,775              | 25,692          | 0                    | 794                                  | 715                            |     |     |     |     |     |     |     |     |
| ITX 387      | 366000E-Dist Underground Cond               |                  | 486                   | 821                | 3,152           | 0                    | 95                                   | 86                             |     |     |     |     |     |     |     |     |
| ITX 388      | 367000E-Dist UG Conductor & D               |                  | 739                   | 1,250              | 4,798           | 0                    | 145                                  | 131                            |     |     |     |     |     |     |     |     |
| ITX 389      | 368000E-Dist Line Transformer               |                  | (1,725)               | (3,620)            | (1,078)         | 0                    | (766)                                | (691)                          |     |     |     |     |     |     |     |     |
| ITX 390      | 369000E-Distribution Services               |                  | (96)                  | (80)               | 0               | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 391      | 369010-Distribution Services O              |                  | 228                   | 191                | 0               | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 392      | 369020-Distribution Services U              |                  | 862                   | 721                | 0               | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 393      | 370000E-Distribution Meter                  |                  | 248                   | 290                | 1,693           | 174                  | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 394      | 371000E-Dist Inst on Cust Premis            |                  | 0                     | 0                  | 0               | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 395      | 373000-Dist Street Light & Sg Sy            |                  | 0                     | 0                  | 0               | 0                    | 0                                    | 0                              |     |     |     |     |     |     |     |     |
| ITX 396      | TOTAL DISTRIBUTION                          |                  | 17,629                | 28,189             | 117,431         | 174                  | 20,390                               | (22,592)                       |     |     |     |     |     |     |     |     |
| ITX 397      |                                             |                  |                       |                    |                 |                      | 23,207                               | (20,053)                       |     |     |     |     |     |     |     |     |
| ITX 398      |                                             |                  |                       |                    |                 |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 399      |                                             |                  |                       |                    |                 |                      |                                      |                                |     |     |     |     |     |     |     |     |
| ITX 400      |                                             |                  |                       |                    |                 |                      |                                      |                                |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE                                 | NO. | DESCRIPTION                                 | ALLOCATION<br>BASIS | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>GENERAL SERV<br>TRANSMISSION<br>115KV+ | LARGE<br>MUNICIPAL<br>PRIMARY<br>SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY<br>SERVICE | LARGE<br>SCHOOL<br>PRIMARY<br>SERVICE | LARGE<br>SCHOOL<br>SECONDARY<br>SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |
|---------------------------------------------|-----|---------------------------------------------|---------------------|---------------------------------------------|-------------------------------------------------|------------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------------------|------------------------|-------------------------------------|
| DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |     |                                             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| Deferred Income Tax Plant Related Continued |     |                                             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 351 | TRANSMISSION                                |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 352 | 350001E-Trans Land Owned in Fee             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 353 | 350002E-Transmission Land Right             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 354 | 350002ERT-Transmission Land Right Radial TX |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 355 | 350045-Trans Land Fee-Wind                  |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 356 | 350011-Trans Fee Land - Prod                |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 357 | 352000-Transmission Str & Improv            |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 358 | 352010-Trans Str & Impr-Prod                |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 359 | 352045-Trans Str & Impr-Wind                |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 360 | 353000E-Transmission Station                |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 361 | 353010-Trans Station Equip Pro              |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 362 | 353045-Trans Station Equip-Wind             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 363 | 354000E-Trans Towers & Fixture              |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 364 | 354000ERT-Trans Towers & Fixture Radial TX  |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 365 | 355010-Trans Poles & Fixtures-Prod          |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 366 | 355000E                                     |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 367 | 355000ERT-Trans Poles & Fixtures Radial TX  |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 368 | 355045-Trans Poles & Fixtures-Wind          |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 369 | 356010-Trans OH Cond & Device-Prod          |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 370 | 356000E-Trans OH Conductor & D              |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 371 | 356000ERT-Trans OH Conductor & D Radial TX  |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 372 | 356045-Trans OH Cond & Device-Wind          |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 373 | 357000E-Trans Underground Cond              |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 374 | 358000-Trans UG Conductor & Devic           |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 375 | 359000-Transmission Road & Trai             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 376 | TOTAL TRANSMISSION                          |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 377 | DISTRIBUTION                                |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 378 | 360001E-Dist Land Owned in Fee              |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 379 | 360005-Dist Land Rights-TX                  |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 380 | 361000E-Str & Improv                        |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 381 | 362000E-Other Eq                            |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 382 | 364000-Dist Poles, Towers & Fixt            |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 383 | 365000-Dist OH Conductor & Devic            |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 384 | 366000E-Dist Underground Cond               |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 385 | 367000E-Dist UG Conductor & D               |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 386 | 368000E-Dist Line Transformer               |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 387 | 369000E-Distribution Services               |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 388 | 369010-Distribution Services O              |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 389 | 369020-Distribution Services U              |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 390 | 370000E-Distribution Meter                  |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 391 | 371000E-Dist Inst on Cust Premis            |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 392 | 373000-Dist Street Light & Sg Sy            |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 393 | TOTAL DISTRIBUTION                          |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 394 |                                             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 395 |                                             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 396 |                                             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 397 |                                             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 398 |                                             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 399 |                                             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |
| ITX                                         | 400 |                                             |                     |                                             |                                                 |                                          |                                            |                                       |                                         |                        |                                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                           | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|----------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX        | 401         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED  |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 402         | Deferred Income Tax Plant Related Confined   |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 403         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 404         | GENERAL                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 405         | 389001-General Land Owned in Fe              | SALWAGXAG                  | 36<br>(233)           | 14<br>(91)                             | 2<br>(10)                          | 6<br>(40)                              | 0<br>(1)                                         |
| ITX        | 406         | 389002-General Land Rights                   | SALWAGXAG                  | (202,921)             | (78,936)                               | (8,991)                            | (35,030)                               | (685)                                            |
| ITX        | 407         | 390000-General Structures & Improv           | SALWAGXAG                  | 85,571                | 33,287                                 | 3,791                              | 14,772                                 | 289                                              |
| ITX        | 408         | 390007-General Str & Imp Lease Bld           | CUST                       | (24,618)              | (19,661)                               | (3,050)                            | (1,138)                                | (271)                                            |
| ITX        | 409         | 390050-General Str & Imp-Call Center         | CUST                       | 98,247                | 38,218                                 | 4,353                              | 16,960                                 | 331                                              |
| ITX        | 410         | 391000-General Office Furn & E               | SALWAGXAG                  | (1,098,108)           | (427,165)                              | (48,653)                           | (189,563)                              | (3,704)                                          |
| ITX        | 411         | 391004-General Info Sys Computer             | SALWAGXAG                  | (0)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| ITX        | 412         | 391005-General Off Eq-Comp 3 Yr Life         | CUST                       | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 413         | 391050-General Off Furn & Eq-Call Center     | SALWAGXAG                  | (0)                   | (0)                                    | (0)                                | (0)                                    | (0)                                              |
| ITX        | 414         | 392000-General Transportation E              | SALWAGXAG                  | (23,612)              | (9,185)                                | (1,046)                            | (4,076)                                | (80)                                             |
| ITX        | 415         | 392010-General Transp Eq Grp                 | SALWAGXAG                  | (296,248)             | (115,241)                              | (13,126)                           | (51,140)                               | (999)                                            |
| ITX        | 416         | 392020-General Transp Eq Grp 2               | SALWAGXAG                  | (57,190)              | (22,247)                               | (2,534)                            | (9,872)                                | (193)                                            |
| ITX        | 417         | 392030-General Transp Eq Trailer             | SALWAGXAG                  | (376,512)             | (146,464)                              | (16,682)                           | (64,996)                               | (1,270)                                          |
| ITX        | 418         | 392040-General Transp Eq Grp 4               | SALWAGXAG                  | (765)                 | (297)                                  | (34)                               | (132)                                  | (3)                                              |
| ITX        | 419         | 393000-General Stores Equipment              | SALWAGXAG                  | (87,740)              | (34,131)                               | (3,887)                            | (15,146)                               | (296)                                            |
| ITX        | 420         | 394000-General Tools & Shop Equi             | CUST                       | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 421         | 394050-General Tool, Shop & Eq-Call Center   | SALWAGXAG                  | (19,394)              | (7,544)                                | (859)                              | (3,348)                                | (65)                                             |
| ITX        | 422         | 395000-General Laboratory Equi               | CUST                       | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 423         | 395050-Genl Lab Equipment-Call Center        | SALWAGXAG                  | (84,526)              | (32,881)                               | (3,745)                            | (14,592)                               | (285)                                            |
| ITX        | 424         | 396000-General Power Operated E              | SALWAGXAG                  | (113,328)             | (44,085)                               | (5,021)                            | (19,563)                               | (382)                                            |
| ITX        | 425         | 397000-General Communication E               | SALWAGXAG                  | (86,409)              | (33,613)                               | (3,828)                            | (14,917)                               | (291)                                            |
| ITX        | 426         | 397010-General Comm Eq Two Wa                | SALWAGXAG                  | (108)                 | (42)                                   | (5)                                | (19)                                   | (0)                                              |
| ITX        | 427         | 397020-General Comm Eq AE                    | SALWAGXAG                  | (31,383)              | (12,208)                               | (1,390)                            | (5,418)                                | (106)                                            |
| ITX        | 428         | 397030-General Comm Eq EM                    | CUST                       | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 429         | 397050-Genl Comm Equipment-Call Center       | SALWAGXAG                  | (4,874)               | (1,896)                                | (216)                              | (841)                                  | (16)                                             |
| ITX        | 430         | 398000-General Miscellaneous E               | CUST                       | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 431         | 398050-Genl Misc. Equipment-Call Center      | CUST                       | 127,455               | 45,222                                 | 4,296                              | 24,397                                 | 284                                              |
| ITX        | 432         | SchM-300 - Reg A/L - Emergency Spec Response | TOTPLT                     | (2,196,660)           | (868,946)                              | (100,637)                          | (373,697)                              | (7,744)                                          |
| ITX        | 433         | TOTAL GENERAL                                |                            | 27,217,010            | 5,178,414                              | 550,637                            | 4,530,425                              | 37,611                                           |
| ITX        | 434         | Total Deferred Income Tax Plant Related      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 435         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 436         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 437         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 438         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 439         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 440         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 441         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 442         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 443         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 444         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 445         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 446         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 447         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 448         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 449         |                                              |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 450         |                                              |                            |                       |                                        |                                    |                                        |                                                  |

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| SCH LINE NO. | DESCRIPTION                                  | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | TOTAL LARGE | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (n) | (o) | (p) | (q) | (r) |
|--------------|----------------------------------------------|------------------|-------------------------------|----------------------------|-------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|
|              | (a)                                          | (b)              | (h)                           | (i)                        | (j)         | (k)                     | (l)                       | (m)                                  | (n)                            | (o) | (p) | (q) | (r) | (s) |
| ITX 401      | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED  |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 402      | Deferred Income Tax Plant Related Continued  |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 403      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 404      | GENERAL                                      |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 405      | 389001-General Land Owned in Fe              | SALWAGXAG        | 1                             | 1                          | 4           | 8                       |                           |                                      |                                |     |     |     |     |     |
| ITX 406      | 389002-General Land Rights                   | SALWAGXAG        | (3)                           | (4)                        | (24)        | (55)                    |                           |                                      |                                |     |     |     |     |     |
| ITX 407      | 390000-Genl Structures & Improv              | SALWAGXAG        | (2,885)                       | (3,298)                    | (20,850)    | (47,791)                |                           |                                      |                                |     |     |     |     |     |
| ITX 408      | 390007-Genl Str & Imp Lease Bld              | SALWAGXAG        | 1,216                         | 1,391                      | 8,793       | 20,153                  |                           |                                      |                                |     |     |     |     |     |
| ITX 409      | 390050-Genl Str & Imp-Call Center            | CUST             | (85)                          | (69)                       | (338)       | (6)                     |                           |                                      |                                |     |     |     |     |     |
| ITX 410      | 391000-General Office Furn & E               | SALWAGXAG        | 1,397                         | 1,597                      | 10,095      | 23,139                  |                           |                                      |                                |     |     |     |     |     |
| ITX 411      | 391004-General Info Sys Computer             | SALWAGXAG        | (15,611)                      | (17,849)                   | (112,832)   | (258,621)               |                           |                                      |                                |     |     |     |     |     |
| ITX 412      | 391005-Genl Off Eq-Comp 3 Yr Life            | CUST             | (0)                           | (0)                        | (0)         | (0)                     |                           |                                      |                                |     |     |     |     |     |
| ITX 413      | 391050-Genl Off Furn & Eq-Call Center        | SALWAGXAG        | 0                             | 0                          | 0           | 0                       |                           |                                      |                                |     |     |     |     |     |
| ITX 414      | 392000-General Transportation E              | SALWAGXAG        | (0)                           | (0)                        | (0)         | (0)                     |                           |                                      |                                |     |     |     |     |     |
| ITX 415      | 392010-General Transp Eq Grp                 | SALWAGXAG        | (336)                         | (384)                      | (2,426)     | (5,561)                 |                           |                                      |                                |     |     |     |     |     |
| ITX 416      | 392020-General Transp Eq Grp 2               | SALWAGXAG        | (4,211)                       | (4,815)                    | (30,440)    | (69,771)                |                           |                                      |                                |     |     |     |     |     |
| ITX 417      | 392030-General Transp Eq Trailer             | SALWAGXAG        | (813)                         | (930)                      | (5,876)     | (13,469)                |                           |                                      |                                |     |     |     |     |     |
| ITX 418      | 392040-General Transp Eq Grp 4               | SALWAGXAG        | (5,352)                       | (6,120)                    | (38,687)    | (88,674)                |                           |                                      |                                |     |     |     |     |     |
| ITX 419      | 393000-General Stores Equipment              | SALWAGXAG        | (11)                          | (12)                       | (79)        | (180)                   |                           |                                      |                                |     |     |     |     |     |
| ITX 420      | 394000-General Tools & Shop Equi             | SALWAGXAG        | (1,247)                       | (1,426)                    | (9,015)     | (20,664)                |                           |                                      |                                |     |     |     |     |     |
| ITX 421      | 394050-Genl Tool, Shop & Eq-Call Center      | CUST             | 0                             | 0                          | 0           | 0                       |                           |                                      |                                |     |     |     |     |     |
| ITX 422      | 395000-General Laboratory Equi               | SALWAGXAG        | (276)                         | (315)                      | (1,993)     | (4,568)                 |                           |                                      |                                |     |     |     |     |     |
| ITX 423      | 395050-Genl Lab Equipment-Call Center        | CUST             | 0                             | 0                          | 0           | 0                       |                           |                                      |                                |     |     |     |     |     |
| ITX 424      | 396000-General Power Operated E              | SALWAGXAG        | (1,202)                       | (1,374)                    | (8,685)     | (19,907)                |                           |                                      |                                |     |     |     |     |     |
| ITX 425      | 397000-General Communication E               | SALWAGXAG        | (1,611)                       | (1,842)                    | (11,645)    | (26,690)                |                           |                                      |                                |     |     |     |     |     |
| ITX 426      | 397010-General Comm Eq Two Wa                | SALWAGXAG        | (1,228)                       | (1,405)                    | (8,879)     | (20,351)                |                           |                                      |                                |     |     |     |     |     |
| ITX 427      | 397020-General Comm Eq AE                    | SALWAGXAG        | (2)                           | (2)                        | (11)        | (25)                    |                           |                                      |                                |     |     |     |     |     |
| ITX 428      | 397030-General Comm Eq EM                    | CUST             | (446)                         | (510)                      | (3,225)     | (7,391)                 |                           |                                      |                                |     |     |     |     |     |
| ITX 429      | 397050-Genl Comm Equipment-Call Center       | CUST             | 0                             | 0                          | 0           | 0                       |                           |                                      |                                |     |     |     |     |     |
| ITX 430      | 398000-General Miscellaneous E               | SALWAGXAG        | (69)                          | (79)                       | (501)       | (1,148)                 |                           |                                      |                                |     |     |     |     |     |
| ITX 431      | 398050-Genl Misc. Equipment-Call Center      | CUST             | 0                             | 0                          | 0           | 0                       |                           |                                      |                                |     |     |     |     |     |
| ITX 432      | SchM-300 - Reg A/L - Emergency Spec Response | CUST             | 1,993                         | 2,298                      | 14,153      | 33,444                  |                           |                                      |                                |     |     |     |     |     |
| ITX 433      | TOTAL GENERAL                                | TOTPLT           | (30,782)                      | (35,148)                   | (222,461)   | (508,129)               |                           |                                      |                                |     |     |     |     |     |
| ITX 434      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 435      | Total Deferred Income Tax Plant Related      |                  | 407,983                       | 326,343                    | 4,021,637   | 12,135,690              |                           |                                      |                                |     |     |     |     |     |
| ITX 436      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 437      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 438      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 439      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 440      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 441      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 442      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 443      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 444      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 445      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 446      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 447      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 448      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 449      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |
| ITX 450      |                                              |                  |                               |                            |             |                         |                           |                                      |                                |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE<br>NO. | DESCRIPTION | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
|--------------------|-------------|---------------------------------------------|-------------|--------------|--------------|----------|--------------|-------------|--------------|--------------|----------|--------------|-------------|--------------|--------------|----------|--------------|-------------|--------------|
|                    |             | ALLOCATION                                  |             | GENERAL SERV |              | LARGE    |              | LARGE       |              | LARGE        |          | LARGE        |             | LARGE        |              | LARGE    |              |             |              |
| NO.                |             | BASIS                                       | 69 TO 115KV | TRANSMISSION | GENERAL SERV | BACKBONE | TRANSMISSION | 69 TO 115KV | TRANSMISSION | GENERAL SERV | BACKBONE | TRANSMISSION | 69 TO 115KV | TRANSMISSION | GENERAL SERV | BACKBONE | TRANSMISSION | 69 TO 115KV | TRANSMISSION |
|                    |             |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 401         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 402         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 403         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 404         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 405         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 406         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 407         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 408         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 409         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 410         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 411         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 412         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 413         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 414         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 415         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 416         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 417         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 418         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 419         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 420         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 421         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 422         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 423         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 424         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 425         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 426         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 427         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 428         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 429         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 430         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 431         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 432         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 433         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 434         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |
| ITX                | 435         |                                             |             |              |              |          |              |             |              |              |          |              |             |              |              |          |              |             |              |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                        | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-----------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX        | 451         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED               |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 452         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 453         | Deferred Income Tax Non-Plant                             |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 454         | SchM-102 - Fuel Tax Credit - Inc Addback                  | SALWAGXAG                  | 143                   | 56                                     | 6                                  | 25                                     | 0                                                |
| ITX        | 455         | SchM-103 - Environmental Remediation                      | PRODLT                     | (320,576)             | (88,915)                               | (8,013)                            | (58,241)                               | (529)                                            |
| ITX        | 456         | SchM-107 - Pension Expense                                | SALWAGES                   | (2,336,036)           | (908,720)                              | (103,502)                          | (403,264)                              | (7,880)                                          |
| ITX        | 457         | SchM-108 - Accrued Vacation Paid                          | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 458         | SchM-109 - Employee Incentive                             | SALWAGES                   | 55,042                | 21,412                                 | 2,439                              | 9,502                                  | 186                                              |
| ITX        | 459         | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | SALWAGES                   | 272,808               | 106,123                                | 12,087                             | 47,094                                 | 920                                              |
| ITX        | 460         | SchM-112 - Post Employment Benefits FAS 112               | SALWAGES                   | 31,477                | 12,245                                 | 1,395                              | 5,434                                  | 106                                              |
| ITX        | 461         | SchM-114 - Severance Accrual                              | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 462         | SchM-116 - Bad Debt                                       | OX 904                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 463         | SchM-118 - Inventory Reserve                              | TOTPLT                     | 4,644                 | 1,648                                  | 157                                | 889                                    | 0                                                |
| ITX        | 464         | SchM-126 - Book Unamortized Cost of Reacquired Debt       | TOTPLT                     | (543,586)             | (192,870)                              | (18,324)                           | (104,050)                              | (1,213)                                          |
| ITX        | 465         | SchM-127 - Litigation Reserve                             | TOTPLT                     | 89,977                | 31,925                                 | 3,033                              | 17,223                                 | 201                                              |
| ITX        | 466         | SchM-128 - Book Unamort. Cost Of Reacquired Debt          | TOTPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 467         | SchM-130 - Deferred Compensation Plan Reserve             | SALWAGES                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 468         | SchM-137 - R&E Credit                                     | TOTPLT                     | (1,090,251)           | (386,832)                              | (36,752)                           | (208,688)                              | (2,432)                                          |
| ITX        | 469         | SchM-138 - Rate Case Expense                              | TOTPLT                     | (1,743,118)           | (618,476)                              | (58,760)                           | (333,656)                              | (3,889)                                          |
| ITX        | 470         | SchM-192 - Texas Margin Tax                               | NETPLT                     | 205,388               | 70,675                                 | 6,679                              | 39,298                                 | 437                                              |
| ITX        | 471         | SchM-226 - Performance Recognition Award                  | SALWAGES                   | (2,222)               | (864)                                  | (98)                               | (384)                                  | (7)                                              |
| ITX        | 472         | SchM-257 - Texas R&E Credit                               | SALWAGES                   | (209,956)             | (81,673)                               | (9,302)                            | (36,244)                               | (708)                                            |
| ITX        | 473         | TXGMIT-Texas Gross Margin Tax                             | SALWAGES                   | 1,364,092             | 530,633                                | 60,438                             | 235,479                                | 4,602                                            |
| ITX        | 474         | SchM-301 - Cares Act Payroll Deferral                     | SALWAGES                   | (406,468)             | (158,117)                              | (18,009)                           | (70,168)                               | (1,371)                                          |
| ITX        | 475         | SchM NOL - NOL Excess ADIT                                | TOTPLT                     | 302,018               | 107,159                                | 10,181                             | 57,810                                 | 674                                              |
| ITX        | 476         | Total Deferred Income Tax Non-Plant                       |                            | (4,326,623)           | (1,554,593)                            | (156,345)                          | (801,940)                              | (10,894)                                         |
| ITX        | 477         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 478         | TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL                 |                            | 22,890,387            | 3,623,821                              | 394,292                            | 3,728,485                              | 26,717                                           |
| ITX        | 479         | Schedule M NOL                                            | TOTPLT                     | 10,842,650            | 3,847,081                              | 365,500                            | 2,075,427                              | 24,190                                           |
| ITX        | 480         | TOTAL DEFERRED INCOME TAX EXPENSE                         |                            | 33,733,037            | 7,470,902                              | 759,792                            | 5,803,912                              | 50,907                                           |
| ITX        | 481         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 482         | 367000E-Dist UG Conductor & D                             | TOTPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 483         | ITC Amortization                                          | TOTPLT                     | (28,075)              | (9,961)                                | (946)                              | (5,374)                                | (63)                                             |
| ITX        | 484         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 485         | TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC               |                            | 5,245,539             | 5,889,249                              | 493,433                            | 2,545,944                              | (47,321)                                         |
| ITX        | 486         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 487         | Amortization of Excess DFTT - Depreciation                | TOTPLT                     | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ITX        | 488         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 489         | TOTAL OPERATING DEDUCTIONS                                |                            | 613,158,701           | 222,809,575                            | 21,213,466                         | 115,445,653                            | 1,400,237                                        |
| ITX        | 490         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 491         | TOTAL NET OPERATING INCOME                                |                            | 141,115,710           | 61,306,169                             | 5,702,627                          | 31,586,626                             | 110,370                                          |
| ITX        | 492         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 493         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 494         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 495         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 496         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 497         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 498         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 499         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 500         |                                                           |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                               | (a)       | ALLOCATION BASIS | (b)       | TOTAL LARGE MUNICIPAL | (c)       | TOTAL LARGE SCHOOL | (d)        | PRIMARY GENERAL | (e)      | TOTAL LG GEN SERVICE TRANSMISSION | (f)         | MUNI & STATE STREET LIGHTING SERVICE | (g)       | GUARD & FLOOD LIGHTING SERVICE | (h)       |
|--------------|-----------------------------------------------------------|-----------|------------------|-----------|-----------------------|-----------|--------------------|------------|-----------------|----------|-----------------------------------|-------------|--------------------------------------|-----------|--------------------------------|-----------|
| NO.          |                                                           |           |                  |           | (b)                   |           | (c)                |            | (d)             |          | (e)                               |             | (f)                                  |           | (g)                            | (h)       |
| ITX 451      | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED               |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 452      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 453      | Deferred Income Tax Non-Plant                             |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 454      | SchM-102 - Fuel Tax Credit - Inc Addrack                  | 2         |                  | 2         |                       | 2         |                    | 2          |                 | 15       |                                   | 34          |                                      | 2         |                                | 2         |
| ITX 455      | SchM-103 - Environmental Remediation                      | (4,858)   |                  | (4,858)   |                       | (4,858)   |                    | (4,858)    |                 | (38,752) |                                   | (115,685)   |                                      | (511)     |                                | (470)     |
| ITX 456      | SchM-107 - Pension Expense                                | (33,209)  |                  | (33,209)  |                       | (37,970)  |                    | (240,031)  |                 |          |                                   | (550,172)   |                                      | (25,441)  |                                | (25,847)  |
| ITX 457      | SchM-108 - Accrued Vacation Paid                          | 0         |                  | 0         |                       | 0         |                    | 0          |                 | 0        |                                   | 0           |                                      | 0         |                                | 0         |
| ITX 458      | SchM-109 - Employee Incentive                             | 782       |                  | 782       |                       | 895       |                    | 5,656      |                 |          |                                   | 12,963      |                                      | 599       |                                | 609       |
| ITX 459      | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | 3,878     |                  | 3,878     |                       | 4,434     |                    | 28,031     |                 |          |                                   | 64,250      |                                      | 2,971     |                                | 3,019     |
| ITX 460      | SchM-112 - Post Employment Benefits FAS 112               | 447       |                  | 447       |                       | 512       |                    | 3,234      |                 |          |                                   | 7,413       |                                      | 343       |                                | 348       |
| ITX 461      | SchM-114 - Severance Accrual                              | 0         |                  | 0         |                       | 0         |                    | 0          |                 | 0        |                                   | 0           |                                      | 0         |                                | 0         |
| ITX 462      | SchM-116 - Bad Debt                                       | 0         |                  | 0         |                       | 0         |                    | 0          |                 | 0        |                                   | 0           |                                      | 0         |                                | 0         |
| ITX 463      | SchM-118 - Inventory Reserve                              | 73        |                  | 73        |                       | 84        |                    | 516        |                 |          |                                   | 1,219       |                                      | 31        |                                | 19        |
| ITX 464      | SchM-126 - Book Unamortized Cost of Reacquired Debt       | (8,499)   |                  | (8,499)   |                       | (9,800)   |                    | (60,363)   |                 |          |                                   | (142,634)   |                                      | (3,619)   |                                | (2,215)   |
| ITX 465      | SchM-127 - Litigation Reserve                             | 1,407     |                  | 1,407     |                       | 1,622     |                    | 9,992      |                 |          |                                   | 23,610      |                                      | 599       |                                | 367       |
| ITX 466      | SchM-128 - Book Unamort. Cost Of Reacquired Debt          | 0         |                  | 0         |                       | 0         |                    | 0          |                 | 0        |                                   | 0           |                                      | 0         |                                | 0         |
| ITX 467      | SchM-130 - Deferred Compensation Plan Reserve             | 0         |                  | 0         |                       | 0         |                    | 0          |                 | 0        |                                   | 0           |                                      | 0         |                                | 0         |
| ITX 468      | SchM-137 - R&E Credit                                     | (17,047)  |                  | (17,047)  |                       | (19,656)  |                    | (121,067)  |                 |          |                                   | (286,076)   |                                      | (7,259)   |                                | (4,442)   |
| ITX 469      | SchM-138 - Rate Case Expense                              | (27,255)  |                  | (27,255)  |                       | (31,426)  |                    | (193,565)  |                 |          |                                   | (457,384)   |                                      | (11,606)  |                                | (7,101)   |
| ITX 470      | SchM-192 - Texas Margin Tax                               | 3,228     |                  | 3,228     |                       | 3,684     |                    | 23,498     |                 |          |                                   | 55,857      |                                      | 1,476     |                                | 555       |
| ITX 471      | SchM-226 - Performance Recognition Award                  | (32)      |                  | (32)      |                       | (36)      |                    | (228)      |                 |          |                                   | (523)       |                                      | (24)      |                                | (25)      |
| ITX 472      | SchM-257 - Texas R&E Credit                               | (2,985)   |                  | (2,985)   |                       | (3,413)   |                    | (21,573)   |                 |          |                                   | (49,448)    |                                      | (2,287)   |                                | (2,323)   |
| ITX 473      | TXGMT-Texas Gross Margin Tax                              | 19,392    |                  | 19,392    |                       | 22,172    |                    | 140,163    |                 |          |                                   | 321,264     |                                      | 14,856    |                                | 15,093    |
| ITX 474      | SchM-301 - Cares Act Payroll Deferral                     | (5,778)   |                  | (5,778)   |                       | (6,607)   |                    | (41,765)   |                 |          |                                   | (95,729)    |                                      | (4,427)   |                                | (4,497)   |
| ITX 475      | SchM NOL - NOL Excess ADIT                                | 4,722     |                  | 4,722     |                       | 5,445     |                    | 33,538     |                 |          |                                   | 79,248      |                                      | 2,011     |                                | 1,230     |
| ITX 476      | Total Deferred Income Tax Non-Plant                       | (65,730)  |                  | (65,730)  |                       | (74,659)  |                    | (472,704)  |                 |          |                                   | (1,131,793) |                                      | (32,286)  |                                | (25,678)  |
| ITX 477      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 478      | TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL                 | 342,253   |                  | 342,253   |                       | 251,683   |                    | 3,548,933  |                 |          |                                   | 11,003,897  |                                      | 6,344     |                                | (36,038)  |
| ITX 479      | Schedule M NOL                                            | 169,532   |                  | 169,532   |                       | 195,477   |                    | 1,204,026  |                 |          |                                   | 2,845,050   |                                      | 72,195    |                                | 44,172    |
| ITX 480      | TOTAL DEFERRED INCOME TAX EXPENSE                         | 511,785   |                  | 511,785   |                       | 447,161   |                    | 4,752,959  |                 |          |                                   | 13,848,947  |                                      | 78,539    |                                | 8,135     |
| ITX 481      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 482      | 367000E-Dist U/G Conductor & D                            | 0         |                  | 0         |                       | 0         |                    | 0          |                 | 0        |                                   | 0           |                                      | 0         |                                | 0         |
| ITX 483      | ITC Amortization                                          | (439)     |                  | (439)     |                       | (506)     |                    | (3,118)    |                 |          |                                   | (7,367)     |                                      | (187)     |                                | (114)     |
| ITX 484      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 485      | TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC               | (125,465) |                  | (125,465) |                       | (236,733) |                    | 614,231    |                 |          |                                   | (4,169,991) |                                      | 46,253    |                                | 235,940   |
| ITX 486      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 487      | Amortization of Excess DFIT - Depreciation                | 0         |                  | 0         |                       | 0         |                    | 0          |                 | 0        |                                   | 0           |                                      | 0         |                                | 0         |
| ITX 488      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 489      | TOTAL OPERATING DEDUCTIONS                                | 9,029,790 |                  | 9,029,790 |                       | 9,961,997 |                    | 65,559,300 |                 |          |                                   | 160,490,099 |                                      | 4,063,299 |                                | 3,185,285 |
| ITX 490      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 491      | TOTAL NET OPERATING INCOME                                | 1,466,400 |                  | 1,466,400 |                       | 1,274,462 |                    | 16,270,730 |                 |          |                                   | 21,195,802  |                                      | 947,787   |                                | 1,254,735 |
| ITX 492      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 493      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 494      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 495      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 496      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 497      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 498      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 499      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |
| ITX 500      |                                                           |           |                  |           |                       |           |                    |            |                 |          |                                   |             |                                      |           |                                |           |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                               | (a) | (b) | (c)        | (d) | (e)         | (f)       | (g)       | (h)      | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) |
|------------|-------------|-----------------------------------------------------------|-----|-----|------------|-----|-------------|-----------|-----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| ITX        | 451         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED               |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 452         | Deferred Income Tax Non-Plant                             |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 453         | SchM-102 - Fuel Tax Credit - Inc Addback                  |     |     | 6          |     | 28          | 0         | 2         | 0        |     |     |     |     |     |     |     |     |     |     |
| ITX        | 454         | SchM-103 - Environmental Remediation                      |     |     | (19,720)   |     | (95,965)    | (795)     | (4,063)   | (80)     |     |     |     |     |     |     |     |     |     |     |
| ITX        | 455         | SchM-107 - Pension Expense                                |     |     | (94,520)   |     | (455,651)   | (5,436)   | (27,773)  | (773)    |     |     |     |     |     |     |     |     |     |     |
| ITX        | 456         | SchM-108 - Accrued Vacation Paid                          |     |     | 0          |     | 0           | 0         | 0         | 0        |     |     |     |     |     |     |     |     |     |     |
| ITX        | 457         | SchM-109 - Employee Incentive                             |     |     | 2,227      |     | 10,736      | 128       | 654       | 18       |     |     |     |     |     |     |     |     |     |     |
| ITX        | 458         | SchM-111 - Post Employment Benefits - FAS 106(Short Term) |     |     | 11,038     |     | 53,212      | 635       | 3,243     | 90       |     |     |     |     |     |     |     |     |     |     |
| ITX        | 459         | SchM-112 - Post Employment Benefits FAS 112               |     |     | 1,274      |     | 6,140       | 73        | 374       | 10       |     |     |     |     |     |     |     |     |     |     |
| ITX        | 460         | SchM-114 - Severance Accrual                              |     |     | 0          |     | 0           | 0         | 0         | 0        |     |     |     |     |     |     |     |     |     |     |
| ITX        | 461         | SchM-116 - Bad Debt                                       |     |     | 0          |     | 0           | 0         | 0         | 0        |     |     |     |     |     |     |     |     |     |     |
| ITX        | 462         | SchM-118 - Inventory Reserve                              |     |     | 213        |     | 1,006       | 12        | 61        | 1        |     |     |     |     |     |     |     |     |     |     |
| ITX        | 463         | SchM-126 - Book Unamortized Cost of Reacquired Debt       |     |     | (24,898)   |     | (117,736)   | (1,361)   | (7,139)   | (172)    |     |     |     |     |     |     |     |     |     |     |
| ITX        | 464         | SchM-127 - Litigation Reserve                             |     |     | 4,121      |     | 19,488      | 225       | 1,182     | 29       |     |     |     |     |     |     |     |     |     |     |
| ITX        | 465         | SchM-128 - Book Unamort. Cost Of Reacquired Debt          |     |     | 0          |     | 0           | 0         | 0         | 0        |     |     |     |     |     |     |     |     |     |     |
| ITX        | 466         | SchM-130 - Deferred Compensation Plan Reserve             |     |     | 0          |     | 0           | 0         | 0         | 0        |     |     |     |     |     |     |     |     |     |     |
| ITX        | 467         | SchM-137 - R&E Credit                                     |     |     | (49,938)   |     | (236,138)   | (2,729)   | (14,318)  | (345)    |     |     |     |     |     |     |     |     |     |     |
| ITX        | 468         | SchM-138 - Rate Case Expense                              |     |     | (79,841)   |     | (377,543)   | (4,363)   | (22,892)  | (552)    |     |     |     |     |     |     |     |     |     |     |
| ITX        | 469         | SchM-192 - Texas Margin Tax                               |     |     | 9,801      |     | 46,056      | 516       | 2,713     | 65       |     |     |     |     |     |     |     |     |     |     |
| ITX        | 470         | SchM-226 - Performance Recognition Award                  |     |     | (90)       |     | (433)       | (5)       | (26)      | (1)      |     |     |     |     |     |     |     |     |     |     |
| ITX        | 471         | SchM-257 - Texas R&E Credit                               |     |     | (8,495)    |     | (40,953)    | (489)     | (2,496)   | (69)     |     |     |     |     |     |     |     |     |     |     |
| ITX        | 472         | TXGMT-Texas Gross Margin Tax                              |     |     | 55,194     |     | 266,070     | 3,174     | 16,218    | 451      |     |     |     |     |     |     |     |     |     |     |
| ITX        | 473         | SchM-301 - Cares Act Payroll Deferral                     |     |     | (16,446)   |     | (79,283)    | (946)     | (4,832)   | (135)    |     |     |     |     |     |     |     |     |     |     |
| ITX        | 474         | SchM - NOL - NOL Excess ADIT                              |     |     | 13,834     |     | 65,414      | 756       | 3,966     | 96       |     |     |     |     |     |     |     |     |     |     |
| ITX        | 475         | SchM - NOL - NOL Excess ADIT                              |     |     | (196,242)  |     | (935,551)   | (10,604)  | (55,127)  | (1,367)  |     |     |     |     |     |     |     |     |     |     |
| ITX        | 476         | Total Deferred Income Tax Non-Plant                       |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 477         | TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL                 |     |     | 1,920,519  |     | 9,083,378   | 52,316    | 289,937   | 4,331    |     |     |     |     |     |     |     |     |     |     |
| ITX        | 478         | Schedule M NOL                                            |     |     | 496,634    |     | 2,348,416   | 27,138    | 142,394   | 3,436    |     |     |     |     |     |     |     |     |     |     |
| ITX        | 479         | TOTAL DEFERRED INCOME TAX EXPENSE                         |     |     | 2,417,153  |     | 11,431,794  | 79,453    | 432,331   | 7,766    |     |     |     |     |     |     |     |     |     |     |
| ITX        | 480         | TOTAL DEFERRED INCOME TAX EXPENSE                         |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 481         | 367000E-Dist UG Conductor & D                             |     |     | 0          |     | 0           | 0         | 0         | 0        |     |     |     |     |     |     |     |     |     |     |
| ITX        | 482         | ITC Amortization                                          |     |     | (1,286)    |     | (6,081)     | (70)      | (369)     | (9)      |     |     |     |     |     |     |     |     |     |     |
| ITX        | 483         | TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC               |     |     | (399,096)  |     | (3,770,895) | (38,172)  | (87,293)  | (13,928) |     |     |     |     |     |     |     |     |     |     |
| ITX        | 484         | Amortization of Excess DFIT - Depreciation                |     |     | 0          |     | 0           | 0         | 0         | 0        |     |     |     |     |     |     |     |     |     |     |
| ITX        | 485         | TOTAL OPERATING DEDUCTIONS                                |     |     | 28,251,268 |     | 132,238,831 | 1,442,121 | 7,587,668 | 167,294  |     |     |     |     |     |     |     |     |     |     |
| ITX        | 486         | TOTAL NET OPERATING INCOME                                |     |     | 4,803,231  |     | 16,392,571  | 172,876   | 1,293,524 | (10,258) |     |     |     |     |     |     |     |     |     |     |
| ITX        | 487         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 488         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 489         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 490         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 491         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 492         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 493         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 494         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 495         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 496         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 497         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 498         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 499         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |
| ITX        | 500         |                                                           |     |     |            |     |             |           |           |          |     |     |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|----------------------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ITX        | 501         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED                          |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 502         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 503         | PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)                        |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 504         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 505         | Rate Base times Pretax Claimed ROR                                   |                            | 252,023,690           | 84,872,086                             | 8,085,572                          | 47,789,643                             | 536,321                                          |
| ITX        | 506         | Less: Net Operating Income                                           |                            | 141,115,710           | 61,306,169                             | 5,702,627                          | 31,586,626                             | 110,370                                          |
| ITX        | 507         | Earnings Deficiency/Excess                                           |                            | 110,907,980           | 23,565,917                             | 2,382,945                          | 16,203,017                             | 425,951                                          |
| ITX        | 508         | Tax Gross-up Factor                                                  |                            | 1.2926557             |                                        |                                    |                                        |                                                  |
| ITX        | 509         | Revenue Deficiency/Excess (Gross)                                    |                            | 143,365,836           | 30,462,618                             | 3,080,327                          | 20,944,922                             | 550,608                                          |
| ITX        | 510         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 511         | Incremental Federal, State, & Deferred Income Taxes & ITC            |                            | 32,457,856            | 6,896,701                              | 697,382                            | 4,741,906                              | 124,657                                          |
| ITX        | 512         | Federal, State, & Deferred Income Taxes & ITC (Present Rates)        |                            | 5,245,539             | 5,889,249                              | 493,433                            | 2,545,944                              | (47,321)                                         |
| ITX        | 513         | Total Federal, State, & Deferred Income Taxes & ITC (Proposed Rates) |                            | 37,703,395            | 12,785,950                             | 1,190,816                          | 7,287,850                              | 77,336                                           |
| ITX        | 514         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 515         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 516         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 517         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 518         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 519         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 520         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 521         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 522         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 523         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 524         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 525         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 526         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 527         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 528         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 529         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 530         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 531         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 532         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 533         | TAX RATES                                                            |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 534         | STATE TAX RATE                                                       |                            | 2.08%                 |                                        |                                    |                                        |                                                  |
| ITX        | 535         | FEDERAL TAX RATE - CURRENT                                           |                            | 21.00%                |                                        |                                    |                                        |                                                  |
| ITX        | 536         | TAX GROSS-UP FACTOR                                                  |                            | 1.29265573            |                                        |                                    |                                        |                                                  |
| ITX        | 537         | EFFECTIVE TAX RATE - CITY                                            |                            | 1.26582278            |                                        |                                    |                                        |                                                  |
| ITX        | 538         | COMPOSITE COST OF DEBT                                               |                            | 1.91%                 |                                        |                                    |                                        |                                                  |
| ITX        | 539         | EFFECTIVE TAX RATE                                                   |                            | 0.22639882            |                                        |                                    |                                        |                                                  |
| ITX        | 540         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 541         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 542         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 543         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 544         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 545         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 546         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 547         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 548         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 549         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| ITX        | 550         |                                                                      |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                                          | (a) | ALLOCATION BASIS | (b)   | TOTAL LARGE MUNICIPAL SERVICE | (h) | 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) | (n) | (o) | (p) | (q) | (r) |
|--------------|----------------------------------------------------------------------|-----|------------------|-------|-------------------------------|-----|----------------------------|-----|-------------------------|-----|-----------------------------------|-----|--------------------------------------|-----|--------------------------------|-----|-----|-----|-----|-----|-----|
| ITX 501      | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED                          |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 502      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 503      | PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)                        |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 504      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 505      | Rate Base times Pretax Claimed ROR                                   |     |                  | 7.56% | 3,945,569                     |     | 4,437,248                  |     | 29,200,388              |     | 70,592,762                        |     | 1,864,111                            |     | 699,990                        |     |     |     |     |     |     |
| ITX 506      | Less: Net Operating Income                                           |     |                  |       | 1,466,400                     |     | 1,274,462                  |     | 16,270,730              |     | 21,195,802                        |     | 947,787                              |     | 1,254,735                      |     |     |     |     |     |     |
| ITX 507      | Earnings Deficiency/Excess                                           |     |                  |       | 2,479,169                     |     | 3,162,786                  |     | 12,929,658              |     | 49,396,960                        |     | 916,324                              |     | (554,745)                      |     |     |     |     |     |     |
| ITX 508      | Tax Gross-up Factor                                                  |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 509      | Revenue Deficiency/Excess (Gross)                                    |     |                  |       | 3,204,712                     |     | 4,088,394                  |     | 16,713,596              |     | 63,853,263                        |     | 1,184,491                            |     | (717,095)                      |     |     |     |     |     |     |
| ITX 510      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 511      | Incremental Federal, State, & Deferred Income Taxes & ITC            |     |                  |       | 725,543                       |     | 925,607                    |     | 3,783,938               |     | 14,456,303                        |     | 268,167                              |     | (162,349)                      |     |     |     |     |     |     |
| ITX 512      | Federal, State, & Deferred Income Taxes & ITC (Present Rates)        |     |                  |       | (125,465)                     |     | (236,733)                  |     | 614,231                 |     | (4,169,991)                       |     | 46,253                               |     | 235,940                        |     |     |     |     |     |     |
| ITX 513      | Total Federal, State, & Deferred Income Taxes & ITC (Proposed Rates) |     |                  |       | 600,078                       |     | 688,874                    |     | 4,398,170               |     | 10,286,312                        |     | 314,420                              |     | 73,590                         |     |     |     |     |     |     |
| ITX 514      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 515      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 516      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 517      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 518      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 519      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 520      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 521      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 522      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 523      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 524      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 525      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 526      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 527      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 528      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 529      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 530      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 531      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 532      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 533      | TAX RATES                                                            |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 534      | STATE TAX RATE                                                       |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 535      | FEDERAL TAX RATE - CURRENT                                           |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 536      | TAX GROSS-UP FACTOR                                                  |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 537      | EFFECTIVE TAX RATE - CITT                                            |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 538      | COMPOSITE COST OF DEBT                                               |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 539      | EFFECTIVE TAX RATE                                                   |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 540      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 541      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 542      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 543      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 544      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 545      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 546      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 547      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 548      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 549      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| ITX 550      |                                                                      |     |                  |       |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                                          | (a) | ALLOCATION<br>BASIS | (b)   | LARGE<br>GENERAL SERV<br>TRANSMISSION<br>69 TO 115 KV | (c)         | LARGE<br>GENERAL SERV<br>BACKBONE<br>TRANSMISSION | (d)      | LARGE<br>MUNICIPAL<br>PRIMARY<br>SERVICE | (e)       | LARGE<br>MUNICIPAL<br>SECONDARY<br>SERVICE | (f)      | LARGE<br>SCHOOL<br>PRIMARY<br>SERVICE | (g)        | LARGE<br>SCHOOL<br>SECONDARY<br>SERVICE | (h) | RESIDENTIAL<br>SERVICE | (i) | RESIDENTIAL<br>SPACE HTG<br>SERVICE | (j) |
|------------|-------------|----------------------------------------------------------------------|-----|---------------------|-------|-------------------------------------------------------|-------------|---------------------------------------------------|----------|------------------------------------------|-----------|--------------------------------------------|----------|---------------------------------------|------------|-----------------------------------------|-----|------------------------|-----|-------------------------------------|-----|
| ITX        | 501         | DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED                          |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 502         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 503         | PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)                        |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 504         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 505         | Rate Base times Pretax Claimed ROR                                   |     |                     | 7.56% | 12,371,325                                            | 58,221,436  | 16,392,571                                        | 629,563  | 172,876                                  | 3,316,006 | 1,293,524                                  | 78,991   | (10,258)                              | 4,358,258  | 84,872,086                              | 0   |                        |     |                                     |     |
| ITX        | 506         | Less: Net Operating Income                                           |     |                     |       | 4,803,231                                             | 16,392,571  | 41,828,866                                        | 172,876  | 456,687                                  | 1,293,524 | 89,249                                     | 89,249   | 1,284,720                             | 61,306,169 | 0                                       |     |                        |     |                                     |     |
| ITX        | 507         | Earnings Deficiency/Excess                                           |     |                     |       | 7,568,094                                             | 41,828,866  |                                                   | 456,687  |                                          | 2,022,482 |                                            |          | 3,073,537                             | 23,565,917 | 0                                       |     |                        |     |                                     |     |
| ITX        | 508         | Tax Gross-up Factor                                                  |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 509         | Revenue Deficiency/Excess (Gross)                                    |     |                     |       | 9,782,940                                             | 54,070,323  |                                                   | 590,340  |                                          | 2,614,372 |                                            | 115,368  |                                       | 3,973,026  | 30,462,618                              | 0   |                        |     |                                     |     |
| ITX        | 510         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 511         | Incremental Federal, State, & Deferred Income Taxes & ITC            |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 512         | Federal, State, & Deferred Income Taxes & ITC (Present Rates)        |     |                     |       | 2,214,846                                             | 12,241,457  |                                                   | 133,652  |                                          | 591,891   |                                            | 26,119   |                                       | 899,488    | 6,896,701                               | 0   |                        |     |                                     |     |
| ITX        | 513         | Total Federal, State, & Deferred Income Taxes & ITC (Proposed Rates) |     |                     |       | (399,096)                                             | (3,770,895) |                                                   | (38,172) |                                          | (87,293)  |                                            | (13,928) |                                       | (222,805)  | 5,889,249                               | 0   |                        |     |                                     |     |
| ITX        | 514         |                                                                      |     |                     |       | 1,815,750                                             | 8,470,562   |                                                   | 95,480   |                                          | 504,598   |                                            | 12,191   |                                       | 676,683    | 12,785,950                              | 0   |                        |     |                                     |     |
| ITX        | 515         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 516         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 517         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 518         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 519         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 520         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 521         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 522         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 523         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 524         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 525         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 526         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 527         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 528         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 529         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 530         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 531         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 532         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 533         | TAX RATES                                                            |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 534         | STATE TAX RATE                                                       |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 535         | FEDERAL TAX RATE - CURRENT                                           |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 536         | TAX GROSS-UP FACTOR                                                  |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 537         | EFFECTIVE TAX RATE - CITTX                                           |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 538         | COMPOSITE COST OF DEBT                                               |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 539         | EFFECTIVE TAX RATE                                                   |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 540         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 541         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 542         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 543         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 544         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 545         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 546         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 547         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 548         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 549         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |
| ITX        | 550         |                                                                      |     |                     |       |                                                       |             |                                                   |          |                                          |           |                                            |          |                                       |            |                                         |     |                        |     |                                     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                    | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| S&W        | 1           | DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR     |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 2           |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 3           | COST OF SALES S&W EXPENSE                             |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 4           | 50100-Steam Genr Fuel                                 | ENERGY1                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| S&W        | 5           | TOTAL COST OF SALES                                   |                            | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| S&W        | 6           |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 7           | STEAM PRODUCTION OPERATIONS S&W EXPENSE               |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 8           | 50000-Stm Prod Op & Supr                              | OX_PROD                    | 2,064,275             | 678,982                                | 55,799                             | 400,865                                | 3,539                                            |
| S&W        | 9           | 50170-Stm Gen Fuel                                    | ENEFUEL                    | 840,683               | 168,898                                | 18,474                             | 137,130                                | 1,308                                            |
| S&W        | 10          | 50180-Fuel Procurement-Labor                          | ENEFUEL                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| S&W        | 11          | 50200-Steam Expenses Major                            | DPROD                      | 4,159,774             | 1,368,235                              | 112,441                            | 807,793                                | 7,131                                            |
| S&W        | 12          | 50500-Stm Gen Elec Exp Major                          | DPROD                      | 3,407,215             | 1,120,703                              | 92,099                             | 661,652                                | 5,841                                            |
| S&W        | 13          | 50600-Misc Steam Pwr Exp                              | DPROD                      | 4,498,969             | 1,479,803                              | 121,610                            | 873,662                                | 7,712                                            |
| S&W        | 14          | 50700-Stm Pow Gen Rents                               | DPROD                      | 27                    | 9                                      | 1                                  | 5                                      | 0                                                |
| S&W        | 15          | TOTAL STEAM PRODUCTION OPERATIONS                     |                            | 14,970,942            | 4,816,629                              | 400,424                            | 2,881,107                              | 25,531                                           |
| S&W        | 16          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 17          | STEAM PRODUCTION MAINTENANCE S&W EXPENSE              |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 18          | 51000-Stm Maint Super&Eng                             | MX_PROD                    | 261,042               | 65,384                                 | 6,247                              | 45,721                                 | 422                                              |
| S&W        | 19          | 51100-Stm Maint of Structures                         | DPROD                      | 638,857               | 210,133                                | 17,269                             | 124,061                                | 1,095                                            |
| S&W        | 20          | 51200-Stm Maint of Boiler Plt                         | ENERGY1                    | 3,280,674             | 659,107                                | 72,093                             | 535,135                                | 5,104                                            |
| S&W        | 21          | 51300-Stm Maint of Elec Plant                         | ENERGY1                    | 1,924,740             | 386,692                                | 42,296                             | 313,959                                | 2,995                                            |
| S&W        | 22          | 51400-Stm Maint of Misc Stm Plt                       | DPROD                      | 3,199,870             | 1,052,503                              | 86,495                             | 621,388                                | 5,485                                            |
| S&W        | 23          | TOTAL STEAM PRODUCTION MAINTENANCE                    |                            | 9,305,183             | 2,373,818                              | 224,399                            | 1,640,264                              | 15,102                                           |
| S&W        | 24          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 25          | COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE   |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 26          | 54600-Oth Oper Super&Eng                              | OX_PROD                    | 203,284               | 66,864                                 | 5,495                              | 39,476                                 | 348                                              |
| S&W        | 27          | 54600W-Oth Oper Super&Eng                             | ENERGY1                    | 86,959                | 17,471                                 | 1,911                              | 14,185                                 | 135                                              |
| S&W        | 28          | 54800-Oth Oper Gen Exp                                | DPROD                      | 198,242               | 65,206                                 | 5,359                              | 38,497                                 | 340                                              |
| S&W        | 29          | 54900-Oth Oper Misc Gen Exp                           | DPROD                      | 130,144               | 42,807                                 | 3,518                              | 25,273                                 | 223                                              |
| S&W        | 30          | 55000-Oth Oper Rents                                  | DPROD                      | 6                     | 2                                      | 0                                  | 1                                      | 0                                                |
| S&W        | 31          | TOTAL COMBUSTION TURBINE PRODUCTION OPERATION         |                            | 618,635               | 192,350                                | 16,282                             | 117,432                                | 1,047                                            |
| S&W        | 32          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 33          | COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 34          | 55100-Oth Mice Supervision&Eng                        | MX_PROD                    | 226,743               | 56,793                                 | 5,427                              | 39,714                                 | 367                                              |
| S&W        | 35          | 55200-Oth Maint of Structures                         | DPROD                      | 49,890                | 16,410                                 | 1,349                              | 9,688                                  | 86                                               |
| S&W        | 36          | 55300-Oth Mtc of Gen & Ele Plant                      | DPROD                      | 406,740               | 133,785                                | 10,994                             | 78,986                                 | 697                                              |
| S&W        | 37          | 55300W-Oth Mtc of Gen & Ele Plant                     | ENERGY1                    | 12,982                | 2,608                                  | 285                                | 2,118                                  | 20                                               |
| S&W        | 38          | 55400-Oth Mice Misc Gen Plt Mjr                       | DPROD                      | 7,403                 | 2,435                                  | 200                                | 1,438                                  | 13                                               |
| S&W        | 39          | TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE       |                            | 703,758               | 212,031                                | 18,255                             | 131,943                                | 1,182                                            |
| S&W        | 40          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 41          | SYSTEM CONTROL AND DISPATCH S&W EXPENSE               |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 42          | 55600-Load Dispatch                                   | DPRODLD                    | 612,184               | 201,360                                | 16,548                             | 118,881                                | 1,049                                            |
| S&W        | 43          | 55700-Purchased Power Other                           | MX_PROD                    | 1,061,004             | 265,753                                | 25,392                             | 185,834                                | 1,716                                            |
| S&W        | 44          | TOTAL SYSTEM CONTROL AND DISPATCH                     |                            | 1,673,188             | 467,112                                | 41,940                             | 304,715                                | 2,765                                            |
| S&W        | 45          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 46          | TOTAL PRODUCTION S&W EXPENSE                          |                            | 27,271,707            | 8,061,941                              | 701,301                            | 5,075,460                              | 45,627                                           |
| S&W        | 47          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 48          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 49          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 50          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                           | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (n) (o) (p) (q) (r) |
|--------------|-------------------------------------------------------|------------------|-----------------------|--------------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|---------------------|
|              | (a)                                                   | (b)              | (h)                   | (i)                | (j)                     | (k)                       | (l)                                  | (m)                            |                     |
| S&W 1        | DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR     |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 2        |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 3        | COST OF SALES S&W EXPENSE                             |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 4        | 50100-Stream Genr Fuel                                | ENERGY1          | 0                     | 0                  | 0                       | 0                         | 0                                    | 0                              | 0                   |
| S&W 5        | TOTAL COST OF SALES                                   |                  | 0                     | 0                  | 0                       | 0                         | 0                                    | 0                              | 0                   |
| S&W 6        |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 7        | STEAM PRODUCTION OPERATIONS S&W EXPENSE               |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 8        | 50000-Stm Prod Op & Supr                              | OX_PROD          | 31,857                | 33,184             | 217,715                 | 636,994                   | 2,781                                | 2,559                          |                     |
| S&W 9        | 50170-Stm Gen Fuel                                    | ENEFUEL          | 12,393                | 9,926              | 120,839                 | 368,557                   | 1,645                                | 1,513                          |                     |
| S&W 10       | 50180-Fuel Procurement-Labor                          | ENEFUEL          | 0                     | 0                  | 0                       | 0                         | 0                                    | 0                              |                     |
| S&W 11       | 50200-Steam Expenses Major                            | DPROD            | 64,197                | 66,869             | 438,723                 | 1,283,623                 | 5,605                                | 5,157                          |                     |
| S&W 12       | 50500-Stm Gen Elec Exp Major                          | DPROD            | 52,583                | 54,772             | 359,352                 | 1,051,399                 | 4,591                                | 4,224                          |                     |
| S&W 13       | 50600-Misc Steam Pwr Exp                              | DPROD            | 69,432                | 72,322             | 474,497                 | 1,388,292                 | 6,062                                | 5,577                          |                     |
| S&W 14       | 50700-Stm Pow Gen Rents                               | DPROD            | 0                     | 0                  | 3                       | 8                         | 0                                    | 0                              |                     |
| S&W 15       | TOTAL STEAM PRODUCTION OPERATIONS                     |                  | 230,462               | 237,074            | 1,611,127               | 4,728,874                 | 20,684                               | 19,030                         |                     |
| S&W 16       |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 17       | STEAM PRODUCTION MAINTENANCE S&W EXPENSE              |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 18       | 51000-Stm Maint Super&Eng                             | MX_PROD          | 3,918                 | 3,514              | 33,654                  | 101,320                   | 449                                  | 413                            |                     |
| S&W 19       | 51100-Stm Maint of Structures                         | DPROD            | 9,859                 | 10,270             | 67,379                  | 197,139                   | 861                                  | 792                            |                     |
| S&W 20       | 51200-Stm Maint of Boiler Plt                         | ENERGY1          | 48,363                | 38,737             | 471,559                 | 1,438,254                 | 6,418                                | 5,904                          |                     |
| S&W 21       | 51300-Stm Maint of Elec Plant                         | ENERGY1          | 28,374                | 22,727             | 276,659                 | 843,810                   | 3,765                                | 3,464                          |                     |
| S&W 22       | 51400-Stm Maint of Misc Stm Plt                       | DPROD            | 49,383                | 51,439             | 337,484                 | 987,416                   | 4,312                                | 3,967                          |                     |
| S&W 23       | TOTAL STEAM PRODUCTION MAINTENANCE                    |                  | 139,897               | 126,686            | 1,186,735               | 3,567,939                 | 15,804                               | 14,540                         |                     |
| S&W 24       |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 25       | COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE   |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 26       | 54600-Oth Oper Super&Eng                              | OX_PROD          | 3,137                 | 3,268              | 21,440                  | 62,729                    | 274                                  | 252                            |                     |
| S&W 27       | 54600W-Oth Oper Super&Eng                             | ENERGY1          | 1,282                 | 1,027              | 12,499                  | 38,123                    | 170                                  | 157                            |                     |
| S&W 28       | 54800-Oth Oper Gen Exp                                | DPROD            | 3,059                 | 3,187              | 20,908                  | 61,174                    | 267                                  | 246                            |                     |
| S&W 29       | 54900-Oth Oper Misc Gen Exp                           | DPROD            | 2,008                 | 2,092              | 13,726                  | 40,160                    | 175                                  | 161                            |                     |
| S&W 30       | 55000-Oth Oper Rents                                  | DPROD            | 0                     | 0                  | 1                       | 2                         | 0                                    | 0                              |                     |
| S&W 31       | TOTAL COMBUSTION TURBINE PRODUCTION OPERATION         |                  | 9,487                 | 9,574              | 68,574                  | 202,188                   | 887                                  | 816                            |                     |
| S&W 32       |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 33       | COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 34       | 55100-Oth Mice Supervision&Eng                        | MX_PROD          | 3,403                 | 3,052              | 29,232                  | 88,007                    | 390                                  | 359                            |                     |
| S&W 35       | 55200-Oth Maint of Structures                         | DPROD            | 770                   | 802                | 5,262                   | 15,395                    | 67                                   | 62                             |                     |
| S&W 36       | 55300-Oth Mtc of Gen & Ele Plant                      | DPROD            | 6,277                 | 6,538              | 42,898                  | 125,512                   | 548                                  | 504                            |                     |
| S&W 37       | 55300W-Oth Mtc of Gen & Ele Plant                     | ENERGY1          | 191                   | 153                | 1,866                   | 5,691                     | 25                                   | 23                             |                     |
| S&W 38       | 55400-Oth Mtc Misc Gen Plt Mjr                        | DPROD            | 114                   | 119                | 781                     | 2,284                     | 10                                   | 9                              |                     |
| S&W 39       | TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE       |                  | 10,756                | 10,665             | 80,038                  | 236,890                   | 1,041                                | 958                            |                     |
| S&W 40       |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 41       | SYSTEM CONTROL AND DISPATCH S&W EXPENSE               |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 42       | 55600-Load Dispatch                                   | DPRODLD          | 9,448                 | 9,841              | 64,566                  | 188,908                   | 825                                  | 759                            |                     |
| S&W 43       | 55700-Purchased Power Other                           | MX_PROD          | 15,925                | 14,281             | 136,785                 | 411,813                   | 1,825                                | 1,679                          |                     |
| S&W 44       | TOTAL SYSTEM CONTROL AND DISPATCH                     |                  | 25,373                | 24,122             | 201,351                 | 600,721                   | 2,650                                | 2,438                          |                     |
| S&W 45       |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 46       | TOTAL PRODUCTION S&W EXPENSE                          |                  | 415,974               | 408,120            | 3,147,825               | 9,336,611                 | 41,066                               | 37,782                         |                     |
| S&W 47       |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 48       |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 49       |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |
| S&W 50       |                                                       |                  |                       |                    |                         |                           |                                      |                                |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                           | (a)                 | (b)                                    | (c)                             | (d)                               | (e)                                   | (f)                                     | (g)                                | (h)                                  | (i)                    | (j)                                 | (k) | (l) | (m) | (n) | (o) | (p) |
|------------|-------------|-------------------------------------------------------|---------------------|----------------------------------------|---------------------------------|-----------------------------------|---------------------------------------|-----------------------------------------|------------------------------------|--------------------------------------|------------------------|-------------------------------------|-----|-----|-----|-----|-----|-----|
|            |             |                                                       | ALLOCATION<br>BASIS | GENERAL<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>GENERAL SERV<br>115KV+ | LARGE<br>GENERAL SERV<br>BACKBONE | LARGE<br>MUNICIPAL<br>PRIMARY SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>PRIMARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |     |     |     |     |     |     |
| S&W        | 1           | DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR     |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 2           |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 3           | COST OF SALES S&W EXPENSE                             |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 4           | 50100-Steam Genr Fuel                                 | ENERGY1             | 0                                      | 0                               | 0                                 | 0                                     | 0                                       | 0                                  | 0                                    | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 5           | TOTAL COST OF SALES                                   |                     | 0                                      | 0                               | 0                                 | 0                                     | 0                                       | 0                                  | 0                                    | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 6           |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 7           | STEAM PRODUCTION OPERATIONS S&W EXPENSE               |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 8           | 50000-Stm Prod Op & Supr                              | OX_PROD             | 107,435                                | 529,559                         | 5393                              | 26,464                                | 585                                     | 32,599                             | 678,982                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 9           | 50170-Stm Gen Fuel                                    | ENEFUEL             | 63,521                                 | 305,036                         | 1,920                             | 10,473                                | 169                                     | 9,757                              | 168,898                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 10          | 50180-Fuel Procurement-Labor                          | ENEFUEL             | 0                                      | 0                               | 0                                 | 0                                     | 0                                       | 0                                  | 0                                    | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 11          | 50200-Steam Expenses Major                            | DPROD               | 216,495                                | 1,067,128                       | 10,868                            | 53,329                                | 1,179                                   | 65,690                             | 1,368,235                            | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 12          | 50500-Stm Gen Elec Exp Major                          | DPROD               | 177,328                                | 874,070                         | 8,902                             | 43,681                                | 966                                     | 53,806                             | 1,120,703                            | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 13          | 50600-Misc Steam Pwr Exp                              | DPROD               | 234,149                                | 1,154,144                       | 11,754                            | 57,677                                | 1,275                                   | 71,047                             | 1,479,803                            | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 14          | 50700-Stm Pow Gen Rents                               | DPROD               | 1                                      | 7                               | 0                                 | 0                                     | 0                                       | 0                                  | 9                                    | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 15          | TOTAL STEAM PRODUCTION OPERATIONS                     |                     | 798,930                                | 3,929,944                       | 38,838                            | 191,624                               | 4,175                                   | 232,899                            | 4,816,629                            | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 16          |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 17          | STEAM PRODUCTION MAINTENANCE S&W EXPENSE              |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 18          | 51000-Stm Maint Super&Eng                             | MX_PROD             | 17,347                                 | 83,972                          | 629                               | 3,289                                 | 61                                      | 3,453                              | 65,384                               | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 19          | 51100-Stm Maint of Structures                         | DPROD               | 33,249                                 | 163,889                         | 1,669                             | 8,190                                 | 181                                     | 10,089                             | 210,133                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 20          | 51200-Stm Maint of Boiler Plt                         | ENERGY1             | 247,884                                | 1,190,370                       | 7,494                             | 40,869                                | 660                                     | 38,077                             | 659,107                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 21          | 51300-Stm Maint of Elec Plant                         | ENERGY1             | 145,431                                | 698,379                         | 4,397                             | 23,977                                | 387                                     | 22,340                             | 386,692                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 22          | 51400-Stm Maint of Misc Stm Plt                       | DPROD               | 166,537                                | 820,879                         | 8,360                             | 41,023                                | 907                                     | 50,532                             | 1,052,503                            | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 23          | TOTAL STEAM PRODUCTION MAINTENANCE                    |                     | 610,449                                | 2,957,490                       | 22,549                            | 117,347                               | 2,196                                   | 124,490                            | 2,373,818                            | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 24          |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 25          | COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE   |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 26          | 54600-Oth Oper Super&Eng                              | OX_PROD             | 10,580                                 | 52,149                          | 531                               | 2,606                                 | 58                                      | 3,210                              | 66,864                               | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 27          | 54600W-Oth Oper Super&Eng                             | ENERGY1             | 6,571                                  | 31,553                          | 199                               | 1,083                                 | 17                                      | 1,009                              | 17,471                               | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 28          | 54800-Oth Oper Gen Exp                                | DPROD               | 10,318                                 | 50,856                          | 518                               | 2,541                                 | 56                                      | 3,131                              | 65,206                               | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 29          | 54900-Oth Oper Misc Gen Exp                           | DPROD               | 6,773                                  | 33,387                          | 340                               | 1,668                                 | 37                                      | 2,055                              | 42,807                               | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 30          | 55000-Oth Oper Rents                                  | DPROD               | 0                                      | 1                               | 0                                 | 0                                     | 0                                       | 0                                  | 2                                    | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 31          | TOTAL COMBUSTION TURBINE PRODUCTION OPERATION         |                     | 34,242                                 | 167,946                         | 1,588                             | 7,899                                 | 168                                     | 9,405                              | 192,350                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 32          |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 33          | COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 34          | 55100-Oth Misc Supervision&Eng                        | MX_PROD             | 15,068                                 | 72,939                          | 547                               | 2,856                                 | 53                                      | 2,999                              | 56,793                               | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 35          | 55200-Oth Maint of Structures                         | DPROD               | 2,597                                  | 12,799                          | 130                               | 640                                   | 14                                      | 788                                | 16,410                               | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 36          | 55300-Oth Misc of Gen & Ele Plant                     | DPROD               | 21,169                                 | 104,343                         | 1,063                             | 5,214                                 | 115                                     | 6,423                              | 133,785                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 37          | 55300W-Oth Misc of Gen & Ele Plant                    | ENERGY1             | 981                                    | 4,711                           | 30                                | 162                                   | 3                                       | 151                                | 2,608                                | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 38          | 55400-Oth Misc Gen Plt Mjr                            | DPROD               | 385                                    | 1,899                           | 19                                | 95                                    | 2                                       | 117                                | 2,435                                | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 39          | TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE       |                     | 40,200                                 | 196,690                         | 1,789                             | 8,967                                 | 187                                     | 10,478                             | 212,031                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 40          |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 41          | SYSTEM CONTROL AND DISPATCH S&W EXPENSE               |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 42          | 55600-Load Dispatch                                   | DPRODLD             | 31,861                                 | 157,047                         | 1,599                             | 7,848                                 | 174                                     | 9,667                              | 201,360                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 43          | 55700-Purchased Power Other                           | MX_PROD             | 70,508                                 | 341,305                         | 2,559                             | 13,366                                | 247                                     | 14,034                             | 265,753                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 44          | TOTAL SYSTEM CONTROL AND DISPATCH                     |                     | 102,369                                | 498,352                         | 4,158                             | 21,215                                | 421                                     | 23,701                             | 467,112                              | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 45          |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 46          | TOTAL PRODUCTION S&W EXPENSE                          |                     | 1,586,190                              | 7,750,422                       | 68,922                            | 347,053                               | 7,146                                   | 400,974                            | 8,061,941                            | 0                      | 0                                   | 0   | 0   | 0   | 0   | 0   | 0   |
| S&W        | 47          |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 48          |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 49          |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |
| S&W        | 50          |                                                       |                     |                                        |                                 |                                   |                                       |                                         |                                    |                                      |                        |                                     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>LINE | NO. | DESCRIPTION                                       | ALLOCATION<br>BASIS | TOTAL<br>TEXAS | TOTAL<br>RESIDENTIAL<br>SERVICE | SMALL<br>GENERAL<br>SERVICE | SECONDARY<br>GENERAL<br>SERVICE | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE |
|-------------|-----|---------------------------------------------------|---------------------|----------------|---------------------------------|-----------------------------|---------------------------------|-------------------------------------------|
|             |     | (a)                                               | (b)                 | (c)            | (d)                             | (e)                         | (f)                             | (g)                                       |
| S&W         | 51  | DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR |                     |                |                                 |                             |                                 |                                           |
| S&W         | 52  | TRANSMISSION SALARIES & WAGES EXPENSE             |                     |                |                                 |                             |                                 |                                           |
| S&W         | 53  | Operation                                         |                     |                |                                 |                             |                                 |                                           |
| S&W         | 54  | 56000-Trans Oper Super & Eng                      | SALWAGTO            | 3,201,929      | 1,068,270                       | 87,145                      | 625,794                         | 5,473                                     |
| S&W         | 55  | 56110-Load Disp-Reliability                       | DTRANLD             | (77,314)       | (25,835)                        | (2,092)                     | (15,023)                        | (132)                                     |
| S&W         | 56  | 56111-Load Disp-Reliability                       | DTRANLD             | 77,614         | 25,935                          | 2,100                       | 15,082                          | 132                                       |
| S&W         | 57  | 56120-Load Disp-Monitor/Operate                   | DTRANLD             | 1,040,418      | 347,656                         | 28,145                      | 202,170                         | 1,774                                     |
| S&W         | 58  | 56150-Rel/Plan/Standards Dev                      | DTRAN               | 7,195          | 2,404                           | 195                         | 1,398                           | 12                                        |
| S&W         | 59  | 56160-Trans Service Studies                       | DTRAN               | 17,540         | 5,861                           | 474                         | 3,408                           | 30                                        |
| S&W         | 60  | 56170-Gen Interconn Studies                       | DTRAN               | 71,095         | 23,756                          | 1,923                       | 13,815                          | 121                                       |
| S&W         | 61  | 56200-Trans Oper Station Exp                      | PLT_353             | 654,252        | 218,526                         | 17,698                      | 127,129                         | 1,116                                     |
| S&W         | 62  | 56300-Trans Oper OH Lines                         | OHTRAN              | 39,461         | 13,222                          | 1,110                       | 7,955                           | 68                                        |
| S&W         | 63  | 56400-Trans Oper UG Lines                         | UGTRAN              | 0              | 0                               | 0                           | 0                               | 0                                         |
| S&W         | 64  | 56600-Trans Oper Misc Exp                         | TRANPLT             | 713,038        | 236,963                         | 19,678                      | 141,223                         | 1,225                                     |
| S&W         | 65  | 56700-Trans Rents                                 | TRANPLT             | 10             | 3                               | 0                           | 2                               | 0                                         |
| S&W         | 66  | Total Transmission Operations                     |                     | 5,745,236      | 1,916,761                       | 156,378                     | 1,122,952                       | 9,821                                     |
| S&W         | 67  | Maintenance                                       |                     |                |                                 |                             |                                 |                                           |
| S&W         | 68  | 56800-Trans Mtee Super & Eng                      | SALWAGTMM           | 0              | 0                               | 0                           | 0                               | 0                                         |
| S&W         | 69  | 57000-Trans Mnt of Station Equip                  | PLT_353             | 245,621        | 82,039                          | 6,644                       | 47,727                          | 419                                       |
| S&W         | 70  | 57100-Trans Mnt of Overhead Lines                 | OHTRAN              | 98,461         | 32,991                          | 2,770                       | 19,849                          | 170                                       |
| S&W         | 71  | Total Transmission Maintenance                    |                     | 344,081        | 115,030                         | 9,414                       | 67,576                          | 589                                       |
| S&W         | 72  |                                                   |                     |                |                                 |                             |                                 |                                           |
| S&W         | 73  | TOTAL TRANSMISSION EXPENSE                        |                     | 6,089,318      | 2,031,791                       | 165,792                     | 1,190,528                       | 10,411                                    |
| S&W         | 74  |                                                   |                     |                |                                 |                             |                                 |                                           |
| S&W         | 75  | REGIONAL MARKET EXPENSE                           |                     |                |                                 |                             |                                 |                                           |
| S&W         | 76  | 57510-Operations Supervision                      | ENERGY1             | 84,335         | 16,943                          | 1,853                       | 13,757                          | 131                                       |
| S&W         | 77  | 57520-DA & RT Mkt Admin                           | ENERGY1             | 183,224        | 36,811                          | 4,026                       | 29,887                          | 285                                       |
| S&W         | 78  | 57550-Ancillary Serv Mkt Admin                    | ENERGY1             | 9,184          | 1,845                           | 202                         | 1,498                           | 14                                        |
| S&W         | 79  | 57560-Mkt Monitoring/Compliance                   | ENERGY1             | 15,915         | 3,197                           | 350                         | 2,596                           | 25                                        |
| S&W         | 80  | 57580-Regional Market Rents                       | ENERGY1             | 189            | 38                              | 4                           | 31                              | 0                                         |
| S&W         | 81  | TOTAL REGIONAL MARKET EXPENSE                     |                     | 292,847        | 58,835                          | 6,435                       | 47,768                          | 456                                       |
| S&W         | 82  |                                                   |                     |                |                                 |                             |                                 |                                           |
| S&W         | 83  | DISTRIBUTION SALARIES & WAGES EXPENSE             |                     |                |                                 |                             |                                 |                                           |
| S&W         | 84  | Distribution Operations:                          |                     |                |                                 |                             |                                 |                                           |
| S&W         | 85  | 58000-Dist Oper Sup & Eng                         | SALWAGDO            | 2,245,732      | 1,084,126                       | 163,382                     | 400,771                         | 13,782                                    |
| S&W         | 86  | 58100-Dist Load Dispatching                       | DDISTLD             | 69,518         | 33,646                          | 3,126                       | 17,711                          | 170                                       |
| S&W         | 87  | 58200-Dist Op Station Exp                         | PLT_362             | 42,2874        | 204,670                         | 19,018                      | 107,733                         | 1,035                                     |
| S&W         | 88  | 58300-Dist Oper Overhead Lines                    | OHDIST              | 944,297        | 482,239                         | 44,810                      | 228,714                         | 2,440                                     |
| S&W         | 89  | 58400-Dist Op UG Elec lines                       | UGDIST              | 68,216         | 34,593                          | 3,214                       | 16,637                          | 175                                       |
| S&W         | 90  | 58500-Dist Oper Streetlight                       | PLT_373             | 274,262        | 0                               | 0                           | 0                               | 0                                         |
| S&W         | 91  | 58600-Dist Oper Meter Exp                         | CMETERS             | 1,815,735      | 1,038,409                       | 245,639                     | 266,975                         | 24,842                                    |
| S&W         | 92  | 58700-Dist Oper Cust Install                      | PLT_371             | 334,521        | 0                               | 0                           | 0                               | 0                                         |
| S&W         | 93  | 58800-Dist Oper Misc Exp                          | DISTPLT             | 1,855,114      | 998,923                         | 105,030                     | 394,531                         | 6,838                                     |
| S&W         | 94  | 58900-Dist Rents                                  | DISTPLT             | 14             | 7                               | 1                           | 3                               | 0                                         |
| S&W         | 95  | Total Distribution Operation                      |                     | 8,030,282      | 3,876,613                       | 584,220                     | 1,433,075                       | 49,283                                    |
| S&W         | 96  |                                                   |                     |                |                                 |                             |                                 |                                           |
| S&W         | 97  |                                                   |                     |                |                                 |                             |                                 |                                           |
| S&W         | 98  |                                                   |                     |                |                                 |                             |                                 |                                           |
| S&W         | 99  |                                                   |                     |                |                                 |                             |                                 |                                           |
| S&W         | 100 |                                                   |                     |                |                                 |                             |                                 |                                           |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                       | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | TOTAL PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION SERVICE | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|---------------------------------------------------|------------------|-------------------------------|----------------------------|-------------------------------|-----------------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 51           | DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 52           | TRANSMISSION SALARIES & WAGES EXPENSE             |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 53           | Operation                                         |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 54           | 56000-Trans Oper Super & Eng                      | SALWAGTO         | 49,088                        | 51,472                     | 331,394                       | 975,106                           | 4,267                                | 3,920                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 55           | 56110-Load Disp-Reliability                       | DTRANLND         | (1,185)                       | (1,246)                    | (7,910)                       | (23,694)                          | (103)                                | (95)                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 56           | 56111-Load Disp-Reliability                       | DTRANLND         | 1,190                         | 1,251                      | 7,940                         | 23,786                            | 104                                  | 95                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 57           | 56120-Load Disp-Monitor/Operate                   | DTRANLND         | 15,953                        | 16,764                     | 106,443                       | 318,847                           | 1,388                                | 1,277                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 58           | 56150-Rel/Plan/Standards Dev                      | DTRAN            | 110                           | 116                        | 736                           | 2,205                             | 10                                   | 9                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 59           | 56160-Trans Service Studies                       | DTRAN            | 269                           | 283                        | 1,794                         | 5,375                             | 23                                   | 22                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 60           | 56170-Gen Interconn Studies                       | DTRAN            | 1,090                         | 1,146                      | 7,274                         | 21,788                            | 95                                   | 87                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 61           | 56200-Trans Oper Station Exp                      | PLT_353          | 10,034                        | 10,541                     | 66,991                        | 200,540                           | 873                                  | 803                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 62           | 56300-Trans Oper OH Lines                         | OHTRAN           | 605                           | 632                        | 4,255                         | 11,516                            | 52                                   | 47                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 63           | 56400-Trans Oper UG Lines                         | UGTRAN           | 0                             | 0                          | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 64           | 56600-Trans Oper Misc Exp                         | TRANPLT          | 10,925                        | 11,395                     | 75,796                        | 214,017                           | 948                                  | 868                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 65           | 56700-Trans Rents                                 | TRANPLT          | 0                             | 0                          | 1                             | 3                                 | 0                                    | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 66           | Total Transmission Operations                     |                  | 88,079                        | 92,353                     | 594,714                       | 1,749,488                         | 7,656                                | 7,033                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 67           | Maintenance                                       |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 68           | 56800-Trans Mice Super & Eng                      | SALWAGTM         | 0                             | 0                          | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 69           | 57000-Trans Mnt of Station Equip                  | PLT_353          | 3,767                         | 3,957                      | 25,150                        | 75,287                            | 328                                  | 302                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 70           | 57100-Trans Mnt of Overhead Lines                 | OHTRAN           | 1,509                         | 1,577                      | 10,616                        | 28,733                            | 129                                  | 117                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 71           | Total Transmission Maintenance                    |                  | 5,276                         | 5,534                      | 35,766                        | 104,020                           | 457                                  | 419                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 72           |                                                   |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 73           |                                                   |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 74           | TOTAL TRANSMISSION EXPENSE                        |                  | 93,356                        | 97,888                     | 630,479                       | 1,853,509                         | 8,113                                | 7,452                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 75           |                                                   |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 76           | REGIONAL MARKET EXPENSE                           |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 77           | 57510-Operations Supervision                      | ENERGY1          | 1,243                         | 996                        | 12,122                        | 36,973                            | 165                                  | 152                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 78           | 57520-DA & RT Mkt Admin                           | ENERGY1          | 2,701                         | 2,163                      | 26,336                        | 80,326                            | 358                                  | 330                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 79           | 57550-Ancillary Serv Mkt Admin                    | ENERGY1          | 135                           | 108                        | 1,320                         | 4,026                             | 18                                   | 17                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 80           | 57560-Mkt Monitoring/Compliance                   | ENERGY1          | 235                           | 188                        | 2,288                         | 6,977                             | 31                                   | 29                             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 81           | 57580-Regional Market Rents                       | ENERGY1          | 3                             | 2                          | 27                            | 83                                | 0                                    | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 82           | TOTAL REGIONAL MARKET EXPENSE                     |                  | 4,317                         | 3,458                      | 42,093                        | 128,385                           | 573                                  | 527                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 83           |                                                   |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 84           | DISTRIBUTION SALARIES & WAGES EXPENSE             |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 85           | Distribution Operations:                          |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 86           | 58000-Dist Oper Sup & Eng                         | SALWAGDO         | 34,906                        | 53,991                     | 220,680                       | 7,041                             | 126,784                              | 140,270                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 87           | 58100-Dist Load Dispatching                       | DDISTLD          | 1,506                         | 2,507                      | 10,335                        | 0                                 | 271                                  | 245                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 88           | 58200-Dist Op Station Exp                         | PLT_362          | 9,158                         | 15,253                     | 62,867                        | 0                                 | 1,651                                | 1,488                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 89           | 58300-Dist Oper Overhead Lines                    | OHDIST           | 19,581                        | 33,204                     | 125,912                       | 0                                 | 3,891                                | 3,506                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 90           | 58400-Dist Op UG Elec lines                       | UGDIST           | 1,423                         | 2,407                      | 9,236                         | 0                                 | 279                                  | 252                            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 91           | 58500-Dist Oper Streetlight                       | PLT_373          | 0                             | 0                          | 0                             | 0                                 | 274,262                              | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 92           | 58600-Dist Oper Meter Exp                         | CMETERS          | 24,696                        | 28,939                     | 168,844                       | 17,391                            | 0                                    | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 93           | 58700-Dist Oper Cust Install                      | PLT_371          | 0                             | 0                          | 0                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 94           | 58800-Dist Oper Misc Exp                          | DISTPLT          | 33,547                        | 56,758                     | 191,232                       | 745                               | 46,214                               | 21,295                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 95           | 58900-Dist Rents                                  | DISTPLT          | 0                             | 0                          | 1                             | 0                                 | 0                                    | 0                              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 96           | Total Distribution Operation                      |                  | 124,817                       | 193,059                    | 789,108                       | 25,178                            | 453,353                              | 501,576                        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 97           |                                                   |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 98           |                                                   |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 99           |                                                   |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 100          |                                                   |                  |                               |                            |                               |                                   |                                      |                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. NO.                                | DESCRIPTION                                       | ALLOCATION BASIS | GENERAL SERV TRANSMISSION 69 TO 115 KV | LARGE GENERAL SERV TRANSMISSION 115KV+ | GENERAL SERV BACKBONE | 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) (d) (e) (f) (g) (h) (i) (j) (k) (l) |                                                   |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 51                                          | DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 52                                          | TRANSMISSION SALARIES & WAGES EXPENSE             |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 53                                          | Operation                                         |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 54                                          | 56000-Trans Oper Super & Eng                      | SALWAGTO         | 176,510                                | 798,596                                |                       | 8,327                           | 40,762                            | 967                          | 50,505                         | 1,068,270           | 0                             |
| S&W 55                                          | 56110-Load Disp-Reliability                       | DTRANLD          | (4,286)                                | (19,407)                               |                       | (202)                           | (984)                             | (22)                         | (1,224)                        | (25,835)            | 0                             |
| S&W 56                                          | 56111-Load Disp-Reliability                       | DTRANLD          | 4,303                                  | 19,482                                 |                       | 203                             | 987                               | 22                           | 1,228                          | 25,935              | 0                             |
| S&W 57                                          | 56120-Load Disp-Monitor/Operate                   | DTRANLD          | 57,683                                 | 261,164                                |                       | 2,717                           | 13,236                            | 297                          | 16,468                         | 347,656             | 0                             |
| S&W 58                                          | 56150-Rel/Plan/Standards Dev                      | DTRAN            | 399                                    | 1,806                                  |                       | 19                              | 92                                | 2                            | 114                            | 2,404               | 0                             |
| S&W 59                                          | 56160-Trans Service Studies                       | DTRAN            | 972                                    | 4,403                                  |                       | 46                              | 223                               | 5                            | 278                            | 5,861               | 0                             |
| S&W 60                                          | 56170-Cen Interconn Studies                       | DTRAN            | 3,942                                  | 17,846                                 |                       | 186                             | 904                               | 20                           | 1,125                          | 23,756              | 0                             |
| S&W 61                                          | 56200-Trans Oper Station Exp                      | PLT 353          | 36,213                                 | 164,327                                |                       | 1,709                           | 8,325                             | 187                          | 10,355                         | 218,526             | 0                             |
| S&W 62                                          | 56300-Trans Oper OH Lines                         | OHTRAN           | 2,102                                  | 9,413                                  |                       | 101                             | 504                               | 15                           | 617                            | 13,222              | 0                             |
| S&W 63                                          | 56400-Trans Oper UG Lines                         | UGTRAN           | 0                                      | 0                                      |                       | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| S&W 64                                          | 56600-Trans Oper Misc Exp                         | TRANPLT          | 38,849                                 | 175,168                                |                       | 1,835                           | 9,090                             | 243                          | 11,151                         | 236,963             | 0                             |
| S&W 65                                          | 56700-Trans Rents                                 | TRANPLT          | 1                                      | 2                                      |                       | 0                               | 0                                 | 0                            | 0                              | 3                   | 0                             |
| S&W 66                                          | Total Transmission Operations                     |                  | 316,688                                | 1,432,801                              |                       | 14,940                          | 73,139                            | 1,736                        | 90,617                         | 1,916,761           | 0                             |
| S&W 67                                          | Maintenance                                       |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 68                                          | 56800-Trans Mctce Super & Eng                     | SALWAGTM         | 0                                      | 0                                      |                       | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| S&W 69                                          | 57000-Trans Mnt of Station Equip                  | PLT 353          | 13,595                                 | 61,692                                 |                       | 641                             | 3,125                             | 70                           | 3,887                          | 82,039              | 0                             |
| S&W 70                                          | 57100-Trans Mt of Overhead Lines                  | OHTRAN           | 5,246                                  | 23,487                                 |                       | 252                             | 1,258                             | 38                           | 1,539                          | 32,991              | 0                             |
| S&W 71                                          | Total Transmission Maintenance                    |                  | 18,841                                 | 85,179                                 |                       | 893                             | 4,383                             | 108                          | 5,427                          | 115,030             | 0                             |
| S&W 72                                          |                                                   |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 73                                          |                                                   |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 74                                          | TOTAL TRANSMISSION EXPENSE                        |                  | 335,529                                | 1,517,980                              |                       | 15,833                          | 77,522                            | 1,844                        | 96,044                         | 2,031,791           | 0                             |
| S&W 75                                          |                                                   |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 76                                          | REGIONAL MARKET EXPENSE                           |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 77                                          | 57510-Operations Supervision                      | ENERGY1          | 6,372                                  | 30,600                                 |                       | 193                             | 1,051                             | 17                           | 979                            | 16,943              | 0                             |
| S&W 78                                          | 57520-DA & RT Mkt Admin                           | ENERGY1          | 13,844                                 | 66,481                                 |                       | 419                             | 2,282                             | 37                           | 2,127                          | 36,811              | 0                             |
| S&W 79                                          | 57550-Ancillary Serv Mkt Admin                    | ENERGY1          | 694                                    | 3,332                                  |                       | 21                              | 114                               | 2                            | 107                            | 1,845               | 0                             |
| S&W 80                                          | 57560-Mkt Monitoring/Compliance                   | ENERGY1          | 1,203                                  | 5,775                                  |                       | 36                              | 198                               | 3                            | 185                            | 3,197               | 0                             |
| S&W 81                                          | 57580-Regional Market Rents                       | ENERGY1          | 14                                     | 69                                     |                       | 0                               | 2                                 | 0                            | 2                              | 38                  | 0                             |
| S&W 82                                          | TOTAL REGIONAL MARKET EXPENSE                     |                  | 22,127                                 | 106,257                                |                       | 669                             | 3,648                             | 59                           | 3,399                          | 58,835              | 0                             |
| S&W 83                                          |                                                   |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 84                                          | DISTRIBUTION SALARIES & WAGES EXPENSE             |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 85                                          | Distribution Operations:                          |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 86                                          | 58000-Dist Oper Sup & Eng                         | SALWAGDO         | 1,249                                  | 5,792                                  |                       | 6,173                           | 28,733                            | 1,712                        | 52,278                         | 1,084,126           | 0                             |
| S&W 87                                          | 58100-Dist Load Dispatching                       | DDISTLD          | 0                                      | 0                                      |                       | 252                             | 1,254                             | 37                           | 2,471                          | 33,646              | 0                             |
| S&W 88                                          | 58200-Dist Op Station Exp                         | PLT 362          | 0                                      | 0                                      |                       | 1,531                           | 7,626                             | 224                          | 15,029                         | 204,670             | 0                             |
| S&W 89                                          | 58300-Dist Oper Overhead Lines                    | OHDIST           | 0                                      | 0                                      |                       | 3,067                           | 16,514                            | 448                          | 32,755                         | 482,239             | 0                             |
| S&W 90                                          | 58400-Dist Op UG Elec lines                       | UGDIST           | 0                                      | 0                                      |                       | 225                             | 1,198                             | 33                           | 2,374                          | 34,593              | 0                             |
| S&W 91                                          | 58500-Dist Oper Streetlight                       | PLT 373          | 0                                      | 0                                      |                       | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| S&W 92                                          | 58600-Dist Oper Meter Exp                         | CMETERS          | 3,086                                  | 14,306                                 |                       | 6,081                           | 18,615                            | 2,890                        | 26,049                         | 1,038,409           | 0                             |
| S&W 93                                          | 58700-Dist Oper Cust Install                      | PLT 371          | 0                                      | 0                                      |                       | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |
| S&W 94                                          | 58800-Dist Oper Misc Exp                          | DISTPLT          | 132                                    | 613                                    |                       | 4,743                           | 28,804                            | 779                          | 55,979                         | 998,923             | 0                             |
| S&W 95                                          | 58900-Dist Rents                                  | DISTPLT          | 0                                      | 0                                      |                       | 0                               | 0                                 | 0                            | 0                              | 7                   | 0                             |
| S&W 96                                          | Total Distribution Operation                      |                  | 4,467                                  | 20,711                                 |                       | 22,072                          | 102,745                           | 6,123                        | 186,936                        | 3,876,613           | 0                             |
| S&W 97                                          |                                                   |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 98                                          |                                                   |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 99                                          |                                                   |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |
| S&W 100                                         |                                                   |                  |                                        |                                        |                       |                                 |                                   |                              |                                |                     |                               |

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| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|---------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| S&W        | 101         | DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 102         | Distribution Maintenance                          |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 103         |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 104         | 59000-Dist Mt Super & Eng                         | SALWAGDM                   | 36,417                | 18,349                                 | 1,740                              | 8,706                                  | 98                                               |
| S&W        | 105         | 59100-Dist Mt of Structures                       | SALWAGDM                   | (18,643)              | (9,393)                                | (891)                              | (4,457)                                | (50)                                             |
| S&W        | 106         | 59200-Dist Mt of Station Equip                    | PLT 362                    | 195,939               | 94,834                                 | 8,812                              | 49,918                                 | 480                                              |
| S&W        | 107         | 59300-Dist Mt of Overhead Lines                   | OHDIST                     | 2,610,214             | 1,333,000                              | 123,862                            | 632,209                                | 6,744                                            |
| S&W        | 108         | 59400-Dist Mt of Undergrnd Lines                  | UGDIST                     | 74,333                | 37,695                                 | 3,503                              | 18,129                                 | 191                                              |
| S&W        | 109         | 59500-Dist Mt of Line Transform                   | PLT 368                    | 103                   | 75                                     | 7                                  | 14                                     | 0                                                |
| S&W        | 110         | 59600-Dist Mt of Streelights                      | PLT 373                    | 33,849                | 0                                      | 0                                  | 0                                      | 0                                                |
| S&W        | 111         | 59700-Dist Mt of Meters                           | CMEETERS                   | 33,828                | 19,346                                 | 4,576                              | 4,974                                  | 463                                              |
| S&W        | 112         | 59800-Dist Mtce of Dist Plant                     | DISTPLT                    | 16,139                | 8,690                                  | 914                                | 3,432                                  | 59                                               |
| S&W        | 113         | Total Distribution Maintenance                    |                            | 2,982,178             | 1,502,596                              | 142,523                            | 712,925                                | 7,984                                            |
| S&W        | 114         | TOTAL DISTRIBUTION                                |                            | 11,012,460            | 5,379,209                              | 726,743                            | 2,146,000                              | 57,267                                           |
| S&W        | 115         |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 116         | CUSTOMER ACCOUNTING EXPENSE                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 117         | 90100-Cust Acct Supervise                         | SALWAGCA                   | 12,440                | 9,914                                  | 1,538                              | 574                                    | 137                                              |
| S&W        | 118         | 90200-Cust Acct Meter Read                        | CMEITRDG                   | 1,998,094             | 1,595,783                              | 247,547                            | 92,360                                 | 21,998                                           |
| S&W        | 119         | 90300-Cust Acct Reeds & Coll                      | CUSTREC                    | 2,065,486             | 1,642,579                              | 254,806                            | 95,069                                 | 22,643                                           |
| S&W        | 120         | 90500-Cust Acct Misc                              | CUSTCAM                    | 8,182                 | 6,507                                  | 1,009                              | 377                                    | 90                                               |
| S&W        | 121         | TOTAL CUSTOMER ACCOUNTING EXPENSE                 |                            | 4,084,203             | 3,254,782                              | 504,901                            | 188,380                                | 44,868                                           |
| S&W        | 122         |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 123         | CUSTOMER SERVICE EXPENSES                         |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 124         | 90800-Customer Asst Expense - Major Account Rep   | MAJACCT                    | 645,683               | 0                                      | 0                                  | 12,551                                 | 0                                                |
| S&W        | 125         | 90800-Customer Asst Expense                       | CUSTASST                   | 915,879               | 728,353                                | 112,986                            | 42,156                                 | 10,040                                           |
| S&W        | 126         | 90804EE-Customer Assistance SaversSwitch          | PRODPLT                    | 2,041                 | 566                                    | 51                                 | 371                                    | 3                                                |
| S&W        | 127         | 91000-Misc Cust Serv Expense                      | CUSTCSM                    | 4,376                 | 3,480                                  | 540                                | 201                                    | 48                                               |
| S&W        | 128         | TOTAL CUSTOMER SERVICE EXPENSE                    |                            | 1,567,979             | 732,400                                | 113,577                            | 55,278                                 | 10,092                                           |
| S&W        | 129         |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 130         | SALES EXPENSES                                    |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 131         | 91200-Economic Development                        | OX 902.3                   | 134,448               | 107,105                                | 16,615                             | 6,199                                  | 1,476                                            |
| S&W        | 132         | 916000-Misc Sales Expense                         | CUST                       | 454                   | 363                                    | 56                                 | 21                                     | 5                                                |
| S&W        | 133         | TOTAL SALES EXPENSES                              |                            | 134,902               | 107,468                                | 16,671                             | 6,220                                  | 1,481                                            |
| S&W        | 134         |                                                   |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 135         | ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP     |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 136         | 92000-A&G Salaries                                | SALWAGXAG                  | 19,947,768            | 7,759,700                              | 883,818                            | 3,443,528                              | 67,293                                           |
| S&W        | 137         | 92100-A&G Office & Supplies                       | SALWAGXAG                  | 222,548               | 86,571                                 | 9,860                              | 38,418                                 | 751                                              |
| S&W        | 138         | 92500-A&G Injuries & Damages                      | SALWAGXAG                  | 467,635               | 181,911                                | 20,719                             | 80,727                                 | 1,578                                            |
| S&W        | 139         | 92600-Employee pensions and benefits              | SALWAGXAG                  | 15,760,486            | 6,130,844                              | 698,294                            | 2,720,689                              | 53,167                                           |
| S&W        | 140         | 92603-SPS Deferred Pension Exp                    | SALWAGXAG                  | 407,369               | 158,467                                | 18,049                             | 70,323                                 | 1,374                                            |
| S&W        | 141         | 92800-A&G Regulatory Comm Exp                     | CLAIMREV                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| S&W        | 142         | 92804R-Regulatory Commission Expense Misc         | ENERGY1                    | (10)                  | (2)                                    | (0)                                | (2)                                    | (0)                                              |
| S&W        | 143         | 93020-A&G Misc General Exp                        | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| S&W        | 144         | 93100-A&G Rents                                   | SALWAGXAG                  | 22                    | 9                                      | 1                                  | 4                                      | 0                                                |
| S&W        | 145         | 93500-A&G Maint of Gen PLT                        | SALWAGXAG                  | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| S&W        | 146         | TOTAL ADMINISTRATIVE & GENERAL                    |                            | 36,805,818            | 14,317,500                             | 1,630,742                          | 6,353,687                              | 124,162                                          |
| S&W        | 147         |                                                   |                            |                       |                                        |                                    |                                        |                                                  |

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| SCH LINE NO. | DESCRIPTION                                       | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | TOTAL LARGE GENERAL SERVICE | PRIMARY GENERAL SERVICE | LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|---------------------------------------------------|------------------|-------------------------------|----------------------------|-----------------------------|-------------------------|---------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
|              | (a)                                               | (b)              | (h)                           | (i)                        | (j)                         | (k)                     | (l)                 | (m)                                  | (n)                            | (o) | (p) | (q) | (r) | (s) | (t) |
| S&W 101      | DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 102      |                                                   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 103      | Distribution Maintenance                          |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 104      | 59000-Dist Mtc Super & Eng                        |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 105      | 59100-Dist Mt of Structures                       |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 106      | 59200-Dist Mt of Station Equip                    |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 107      | 59300-Dist Mtc of Overhead Lines                  |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 108      | 59400-Dist Mt of Undergrnd Line                   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 109      | 59500-Dist Mt of Line Transform                   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 110      | 59600-Dist Mtc of Streetlights                    |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 111      | 59700-Dist Mtc of Meters                          |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 112      | 59800-Dist Mtc of Dist Plant                      |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 113      | Total Distribution Maintenance                    |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 114      | TOTAL DISTRIBUTION                                |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 115      |                                                   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 116      | CUSTOMER ACCOUNTING EXPENSE                       |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 117      | 90100-Cust Acct Supervise                         |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 118      | 90200-Cust Acct Meter Read                        |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 119      | 90300-Cust Acct Recrds & Coll                     |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 120      | 90500-Cust Acct Misc                              |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 121      | TOTAL CUSTOMER ACCOUNTING EXPENSE                 |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 122      |                                                   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 123      | CUSTOMER SERVICE EXPENSES                         |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 124      | 90800-Customer Asst Expense - Major Account Rep   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 125      | 90800-Customer Asst Expense                       |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 126      | 90804EE-Customer Assistance SaversSwitch          |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 127      | 910000-Misc Cust Serv Expense                     |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 128      | TOTAL CUSTOMER SERVICE EXPENSE                    |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 129      |                                                   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 130      | SALES EXPENSES                                    |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 131      | 91200-Economic Development                        |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 132      | 916000-Misc Sales Expense                         |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 133      | TOTAL SALES EXPENSES                              |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 134      |                                                   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 135      | ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP     |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 136      | 92000-A&G Salaries                                |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 137      | 92100-A&G Office & Supplies                       |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 138      | 92500-A&G Injuries & Damages                      |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 139      | 92600-Employee pensions and benefits              |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 140      | 92603-SPS Deferred Pension Exp                    |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 141      | 92800-A&G Regulatory Comm Exp                     |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 142      | 92804R-Regulatory Commission Expense Misc         |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 143      | 93020-A&G Misc General Exp                        |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 144      | 93100-A&G Rents                                   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 145      | 93500-A&G Maint of Gen PLT                        |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 146      | TOTAL ADMINISTRATIVE & GENERAL                    |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |
| S&W 147      |                                                   |                  |                               |                            |                             |                         |                     |                                      |                                |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO.                                        | LINE<br>NO. | DESCRIPTION                                     | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
|---------------------------------------------------|-------------|-------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR |             |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 101         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 102         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 103         | Distribution Maintenance                        |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 104         | 59000-Dist Mtc Super & Eng                      |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 105         | 59100-Dist Mt of Structures                     |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 106         | 59200-Dist Mt of Station Equip                  |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 107         | 59300-Dist Mtc of Overhead Lines                |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 108         | 59400-Dist Mt of Undergrnd Line                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 109         | 59500-Dist Mt of Line Transform                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 110         | 59600-Dist Mtc of Streetlights                  |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 111         | 59700-Dist Mtc of Meters                        |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 112         | 59800-Dist Mtee of Dist Plant                   |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 113         | Total Distribution Maintenance                  |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 114         | TOTAL DISTRIBUTION                              |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 115         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| CUSTOMER ACCOUNTING EXPENSE                       |             |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 116         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 117         | 90100-Cust Acct Supervise                       |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 118         | 90200-Cust Acct Meter Read                      |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 119         | 90300-Cust Acct Recrds & Coll                   |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 120         | 90500-Cust Acct Misc                            |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 121         | TOTAL CUSTOMER ACCOUNTING EXPENSE               |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 122         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| CUSTOMER SERVICE EXPENSES                         |             |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 123         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 124         | 90800-Customer Asst Expense - Major Account Rep |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 125         | 90800-Customer Asst Expense                     |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 126         | 90804EE-Customer Assistance SaversSwitch        |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 127         | 910000-Misc Cust Serv Expense                   |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 128         | TOTAL CUSTOMER SERVICE EXPENSE                  |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 129         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| SALES EXPENSES                                    |             |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 130         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 131         | 91200-Economic Development                      |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 132         | 916000-Misc Sales Expense                       |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 133         | TOTAL SALES EXPENSES                            |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 134         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP     |             |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 135         |                                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 136         | 92000-A&G Salaries                              |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 137         | 92100-A&G Office & Supplies                     |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 138         | 92500-A&G Injuries & Damages                    |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 139         | 92600-Employee pensions and benefits            |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 140         | 92603-SPS Deferred Pension Exp                  |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 141         | 92800-A&G Regulatory Comm Exp                   |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 142         | 92804R-Regulatory Commission Expense Misc       |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 143         | 93020-A&G Misc General Exp                      |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 144         | 93100-A&G Rents                                 |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 145         | 93500-A&G Maint of Gen PLT                      |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 146         | TOTAL ADMINISTRATIVE & GENERAL                  |     |     |     |     |     |     |     |     |     |     |     |
| S&W                                               | 147         |                                                 |     |     |     |     |     |     |     |     |     |     |     |

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| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                    | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| S&W        | 148         | TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE     |                            | 87,259,233            | 33,943,926                             | 3,866,162                          | 15,063,322                             | 294,364                                          |
| S&W        | 149         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| S&W        | 150         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 1           | ALLOCATION FACTOR Inputs TABLE                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 2           | DEMAND                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 3           |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 4           | DEMAND-PRODUCTION RELATED                             |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 5           | Demand Production (AED 4-CP)                          | DPROD                      | 100.00%               | 32.89%                                 | 2.70%                              | 19.42%                                 | 0.17%                                            |
| AF         | 6           | Purchased Capacity (AED 4-CP)                         | DPURCH                     | 100.00%               | 32.89%                                 | 2.70%                              | 19.42%                                 | 0.17%                                            |
| AF         | 7           | Transmission Interconnect (AED 4-CP)                  | DPRODTI                    | 100.00%               | 32.89%                                 | 2.70%                              | 19.42%                                 | 0.17%                                            |
| AF         | 8           | Production Load Dispatching (AED 4-CP)                | DPRODLD                    | 100.00%               | 32.89%                                 | 2.70%                              | 19.42%                                 | 0.17%                                            |
| AF         | 9           |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 10          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 11          | DEMAND - TRANSMISSION RELATED                         |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 12          | Demand Transmission System (AED 4-CP)                 | DTRAN                      | 100.00%               | 33.42%                                 | 2.71%                              | 19.43%                                 | 0.17%                                            |
| AF         | 13          | Demand Transmission Radial Lines - Gross Plant        | DTRANRADGRS                | 62,537,607            | 24,162,465                             | 2,791,631                          | 19,532,143                             | 133,572                                          |
| AF         | 14          | Transmission Load Dispatching (AED 4-CP)              | DTRANLND                   | 100.00%               | 33.42%                                 | 2.71%                              | 19.43%                                 | 0.17%                                            |
| AF         | 15          | Demand Transmission Radial Lines - Depreciation Plant | DTRANRADDEP                | 10,786,391            | 3,803,094                              | 442,181                            | 3,502,298                              | 15,436                                           |
| AF         | 16          | Demand Transmission Radial Lines - Net Plant          | DTRANRADNET                | 51,751,216            | 20,359,371                             | 2,349,450                          | 16,029,845                             | 118,136                                          |
| AF         | 17          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 18          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 19          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 20          | DEMAND - DISTRIBUTION RELATED                         |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 21          | Demand Distribution Primary Substation (NCP)          | DDISPSUB                   | 2,021,233             | 978,271                                | 90,901                             | 514,939                                | 4,949                                            |
| AF         | 22          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 23          | Demand Distribution Primary Overhead Lines (NCP)      | DDISTPOL                   | 2,021,233             | 978,271                                | 90,901                             | 514,939                                | 4,949                                            |
| AF         | 24          | Demand Distribution Primary Underground Lines (NCP)   | DDISTPUL                   | 2,021,233             | 978,271                                | 90,901                             | 514,939                                | 4,949                                            |
| AF         | 25          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 26          | Demand Distribution Secondary Overhead Lines (NCP)    | DDISTSOL                   | 1,316,890             | 978,271                                | 90,901                             | 175,079                                | 4,949                                            |
| AF         | 27          | Demand Distribution Secondary Underground Lines (NCP) | DDISTSUL                   | 1,316,890             | 978,271                                | 90,901                             | 175,079                                | 4,949                                            |
| AF         | 28          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 29          | Demand Distribution Line Transformers (NCP)           | DDISTSLT                   | 1,316,890             | 978,271                                | 90,901                             | 175,079                                | 4,949                                            |
| AF         | 30          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 31          | Distribution Load Dispatching (NCP)                   | DDISTLD                    | 2,021,233             | 978,271                                | 90,901                             | 514,939                                | 4,949                                            |
| AF         | 32          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 33          | AED 4-CP Distribution                                 | AED4CPDIST                 | 100.00%               | 48.18%                                 | 3.90%                              | 28.02%                                 | 0.25%                                            |
| AF         | 34          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 35          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 36          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 37          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 38          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 39          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 40          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 41          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 42          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 43          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 44          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 45          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 46          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 47          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 48          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |

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| SCH LINE<br>NO. | DESCRIPTION<br>(a)                                       | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE<br>(h) | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE<br>(i) | PRIMARY<br>GENERAL<br>SERVICE<br>(j) | TOTAL<br>LG GEN<br>SERVICE<br>TRANSMISSION<br>(k) | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE<br>(l) | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE<br>(m) | (n) (o) (p) (q) (r) |
|-----------------|----------------------------------------------------------|----------------------------|-----------------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|---------------------|
| S&W 148         | TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE        |                            | 1,240,472                                     | 1,418,323                                  | 8,966,025                            | 20,550,860                                        | 950,294                                              | 965,486                                        |                     |
| S&W 149         |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| S&W 150         |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 1            | 1 ALLOCATION FACTOR Inputs TABLE                         |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 2            | 2 DEMAND                                                 |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 3            |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 4            | 4 DEMAND - PRODUCTION RELATED                            |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 5            | 5 Demand Production (AED 4-CP)                           | DPROD                      | 1.54%                                         | 1.61%                                      | 10.55%                               | 30.86%                                            | 0.13%                                                | 0.12%                                          |                     |
| AF 6            | 6 Purchased Capacity (AED 4-CP)                          | DPURCH                     | 1.54%                                         | 1.61%                                      | 10.55%                               | 30.86%                                            | 0.13%                                                | 0.12%                                          |                     |
| AF 7            | 7 Transmission Interconnect (AED 4-CP)                   | DPRODITI                   | 1.54%                                         | 1.61%                                      | 10.55%                               | 30.86%                                            | 0.13%                                                | 0.12%                                          |                     |
| AF 8            | 8 Production Load Dispatching (AED 4-CP)                 | DPRODLD                    | 1.54%                                         | 1.61%                                      | 10.55%                               | 30.86%                                            | 0.13%                                                | 0.12%                                          |                     |
| AF 9            |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 10           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 11           | 11 DEMAND - TRANSMISSION RELATED                         |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 12           | 12 Demand Transmission System (AED 4-CP)                 | DTRAN                      | 1.53%                                         | 1.61%                                      | 10.23%                               | 30.65%                                            | 0.13%                                                | 0.12%                                          |                     |
| AF 13           | 13 Demand Transmission Radial Lines - Gross Plant        | DTRANRADGRS                | 966,272                                       | 993,078                                    | 10,809,516                           | 3,067,568                                         | 47,547                                               | 33,816                                         |                     |
| AF 14           | 14 Transmission Load Dispatching (AED 4-CP)              | DTRANLND                   | 1.53%                                         | 1.61%                                      | 10.23%                               | 30.65%                                            | 0.13%                                                | 0.12%                                          |                     |
| AF 15           | 15 Demand Transmission Radial Lines - Depreciation Plant | DTRANRADDEP                | 157,043                                       | 112,132                                    | 1,911,734                            | 828,439                                           | 8,201                                                | 5,832                                          |                     |
| AF 16           | 16 Demand Transmission Radial Lines - Net Plant          | DTRANRADNET                | 809,229                                       | 880,946                                    | 8,897,782                            | 2,239,129                                         | 39,346                                               | 27,983                                         |                     |
| AF 17           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 18           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 19           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 20           | 20 DEMAND - DISTRIBUTION RELATED                         |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 21           | 21 Demand Distribution Primary Substation (NCP)          | DDISPSUB                   | 43,773                                        | 72,904                                     | 300,491                              | 0                                                 | 7,893                                                | 7,112                                          |                     |
| AF 22           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 23           | 23 Demand Distribution Primary Overhead Lines (NCP)      | DDISTPOL                   | 43,773                                        | 72,904                                     | 300,491                              | 0                                                 | 7,893                                                | 7,112                                          |                     |
| AF 24           | 24 Demand Distribution Primary Underground Lines (NCP)   | DDISTPUL                   | 43,773                                        | 72,904                                     | 300,491                              | 0                                                 | 7,893                                                | 7,112                                          |                     |
| AF 25           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 26           | 26 Demand Distribution Secondary Overhead Lines (NCP)    | DDISTSOL                   | 16,768                                        | 35,917                                     | 0                                    | 0                                                 | 7,893                                                | 7,112                                          |                     |
| AF 27           | 27 Demand Distribution Secondary Underground Lines (NCP) | DDISTSUL                   | 16,768                                        | 35,917                                     | 0                                    | 0                                                 | 7,893                                                | 7,112                                          |                     |
| AF 28           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 29           | 29 Demand Distribution Line Transformers (NCP)           | DDISTSLT                   | 16,768                                        | 35,917                                     | 0                                    | 0                                                 | 7,893                                                | 7,112                                          |                     |
| AF 30           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 31           | 31 Distribution Load Dispatching (NCP)                   | DDISTLD                    | 43,773                                        | 72,904                                     | 300,491                              | 0                                                 | 7,893                                                | 7,112                                          |                     |
| AF 32           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 33           | AED 4-CP Distribution                                    | AED4CPDIST                 | 2,21%                                         | 2,32%                                      | 14,75%                               | 0.00%                                             | 0.19%                                                | 0.18%                                          |                     |
| AF 34           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 35           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 36           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 37           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 38           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 39           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 40           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 41           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 42           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 43           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 44           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 45           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 46           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 47           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| AF 48           |                                                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                           | (a) | ALLOCATION<br>BASIS | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>GENERAL SERV<br>TRANSMISSION<br>115KV + | LARGE<br>GENERAL SERV<br>BACKBONE | LARGE<br>MUNICIPAL<br>PRIMARY SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY SERVICE | LARGE<br>SCHOOL<br>PRIMARY SERVICE | LARGE<br>SCHOOL<br>SECONDARY SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |
|------------|-------------|-------------------------------------------------------|-----|---------------------|---------------------------------------------|--------------------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------------|------------------------------------|--------------------------------------|------------------------|-------------------------------------|
| S&W        | 148         | TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE     |     |                     | 3,530,668                                   | 17,020,192                                       | 203,051                           | 1,037,421                             | 28,882                                  | 1,389,441                          | 33,943,926                           | 0                      | 0                                   |
| S&W        | 149         |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| S&W        | 150         |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 1           | ALLOCATION FACTOR Inputs TABLE                        |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 2           | DEMAND                                                |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 3           |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 4           | DEMAND - PRODUCTION RELATED                           |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 5           | Demand Production (AED 4-CP)                          |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 6           | Purchased Capacity (AED 4-CP)                         |     |                     | 5.20%                                       | 25.65%                                           | 0.26%                             | 1.28%                                 | 0.03%                                   | 1.58%                              | 32.89%                               | 0.00%                  | 0.00%                               |
| AF         | 7           | Transmission Interconnect (AED 4-CP)                  |     |                     | 5.20%                                       | 25.65%                                           | 0.26%                             | 1.28%                                 | 0.03%                                   | 1.58%                              | 32.89%                               | 0.00%                  | 0.00%                               |
| AF         | 8           | Production Load Dispatching (AED 4-CP)                |     |                     | 5.20%                                       | 25.65%                                           | 0.26%                             | 1.28%                                 | 0.03%                                   | 1.58%                              | 32.89%                               | 0.00%                  | 0.00%                               |
| AF         | 9           |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 10          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 11          | DEMAND - TRANSMISSION RELATED                         |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 12          | Demand Transmission System (AED 4-CP)                 |     |                     | 5.54%                                       | 25.10%                                           | 0.26%                             | 1.27%                                 | 0.03%                                   | 1.58%                              | 33.42%                               | 0.00%                  | 0.00%                               |
| AF         | 13          | Demand Transmission Radial Lines - Gross Plant        |     |                     | 1,082,720                                   | 1,984,848                                        | 117,885                           | 848,387                               | 111,403                                 | 881,675                            | 24,162,465                           | 0                      | 0                                   |
| AF         | 14          | Transmission Load Dispatching (AED 4-CP)              |     |                     | 5.54%                                       | 25.10%                                           | 0.26%                             | 1.27%                                 | 0.03%                                   | 1.58%                              | 33.42%                               | 0.00%                  | 0.00%                               |
| AF         | 15          | Demand Transmission Radial Lines - Depreciation Plant |     |                     | 141,504                                     | 686,935                                          | 35,080                            | 121,964                               | 10,207                                  | 101,925                            | 3,803,094                            | 0                      | 0                                   |
| AF         | 16          | Demand Transmission Radial Lines - Net Plant          |     |                     | 941,217                                     | 1,297,913                                        | 82,806                            | 726,423                               | 101,196                                 | 779,750                            | 20,359,371                           | 0                      | 0                                   |
| AF         | 17          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 18          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 19          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 20          | DEMAND - DISTRIBUTION RELATED                         |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 21          | Demand Distribution Primary Substation (NCP)          |     |                     | 0                                           | 0                                                | 7,320                             | 36,453                                | 1,070                                   | 71,834                             | 978,271                              | 0                      | 0                                   |
| AF         | 22          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 23          | Demand Distribution Primary Overhead Lines (NCP)      |     |                     | 0                                           | 0                                                | 7,320                             | 36,453                                | 1,070                                   | 71,834                             | 978,271                              | 0                      | 0                                   |
| AF         | 24          | Demand Distribution Primary Underground Lines (NCP)   |     |                     | 0                                           | 0                                                | 7,320                             | 36,453                                | 1,070                                   | 71,834                             | 978,271                              | 0                      | 0                                   |
| AF         | 25          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 26          | Demand Distribution Secondary Overhead Lines (NCP)    |     |                     | 0                                           | 0                                                | 0                                 | 16,768                                | 0                                       | 35,917                             | 978,271                              | 0                      | 0                                   |
| AF         | 27          | Demand Distribution Secondary Underground Lines (NCP) |     |                     | 0                                           | 0                                                | 0                                 | 16,768                                | 0                                       | 35,917                             | 978,271                              | 0                      | 0                                   |
| AF         | 28          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 29          | Demand Distribution Line Transformers (NCP)           |     |                     | 0                                           | 0                                                | 0                                 | 16,768                                | 0                                       | 35,917                             | 978,271                              | 0                      | 0                                   |
| AF         | 30          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 31          | Distribution Load Dispatching (NCP)                   |     |                     | 0                                           | 0                                                | 7,320                             | 36,453                                | 1,070                                   | 71,834                             | 978,271                              | 0                      | 0                                   |
| AF         | 32          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 33          | AED 4-CP Distribution                                 |     |                     | 0.00%                                       | 0.00%                                            | 0.38%                             | 1.83%                                 | 0.04%                                   | 2.28%                              | 48.18%                               | 0.00%                  | 0.00%                               |
| AF         | 34          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 35          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 36          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 37          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 38          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 39          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 40          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 41          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 42          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 43          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 44          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 45          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 46          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 47          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |
| AF         | 48          |                                                       |     |                     |                                             |                                                  |                                   |                                       |                                         |                                    |                                      |                        |                                     |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. NO. | DESCRIPTION<br>(a) | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|---------------------|--------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AF 49               |                    |                            |                       |                                        |                                    |                                        |                                                  |
| AF 50               |                    |                            |                       |                                        |                                    |                                        |                                                  |

| SOUTHWESTERN PUBLIC SERVICE COMPANY<br>TEXAS CLASS COST OF SERVICE STUDY<br>FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020<br>DOCKET No. XXXXX |                    |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |     |                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------|-----------------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|-----|-----------------|
| SCH LINE<br>NO. NO.                                                                                                                             | DESCRIPTION<br>(a) | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE<br>(h) | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE<br>(i) | PRIMARY<br>GENERAL<br>SERVICE<br>(j) | TOTAL<br>LG GEN<br>SERVICE<br>TRANSMISSION<br>(k) | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE<br>(l) | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE<br>(m) | (n) | (o) (p) (q) (r) |

AF 49  
AF 50

| SOUTHWESTERN PUBLIC SERVICE COMPANY<br>TEXAS CLASS COST OF SERVICE STUDY<br>FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020<br>DOCKET No. XXXXX |             |                     |                                             |                                           |                                 |                                   |                              |                                |       |     |                        |                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------|---------------------------------------------|-------------------------------------------|---------------------------------|-----------------------------------|------------------------------|--------------------------------|-------|-----|------------------------|-------------------------------------|
| SCH LINE<br>NO. NO.                                                                                                                             | DESCRIPTION | ALLOCATION<br>BASIS | LARGE                                       |                                           | LARGE                           |                                   | LARGE                        |                                | LARGE |     | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |
|                                                                                                                                                 |             |                     | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | GENERAL SERV<br>BACKBONE<br>TRANSM 115KV+ | MUNICIPAL<br>PRIMARY<br>SERVICE | MUNICIPAL<br>SECONDARY<br>SERVICE | SCHOOL<br>PRIMARY<br>SERVICE | SCHOOL<br>SECONDARY<br>SERVICE |       |     |                        |                                     |
| (a)                                                                                                                                             |             |                     |                                             |                                           |                                 |                                   |                              |                                |       |     |                        |                                     |
| AF 49                                                                                                                                           |             |                     | (s)                                         | (t)                                       | (u)                             | (v)                               | (w)                          | (s)                            | (a)   | (y) |                        |                                     |
| AF 50                                                                                                                                           |             |                     |                                             |                                           |                                 |                                   |                              |                                |       |     |                        |                                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                     | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|--------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AF         | 51          | ALLOCATION FACTOR TABLE CONTINUED                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 52          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 53          | ENERGY - PRODUCTION RELATED                            |                            |                       |                                        | 0.0220                             |                                        |                                                  |
| AF         | 54          | Energy @ Generation with losses (kWh)                  | ENEFUEL                    | 14,412,177,761        | 2,895,491,974                          | 316,706,570                        | 2,350,877,726                          | 22,424,164                                       |
| AF         | 55          | Energy @ Generation with losses( kWh)                  | ENERGY1                    | 14,412,177,761        | 2,895,491,974                          | 316,706,570                        | 2,350,877,726                          | 22,424,164                                       |
| AF         | 56          | Energy @ Meter (kWh Sales)                             | ENERGY2                    | 13,347,604,527        | 2,566,040,589                          | 280,671,444                        | 2,089,581,792                          | 19,872,725                                       |
| AF         | 57          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 58          | Energy Efficiency Tracker (energy, excl. transmission) | ENETRKR                    | 8,093,849,031         | 2,895,491,974                          | 316,706,570                        | 2,350,877,726                          | 22,424,164                                       |
| AF         | 59          | Present In-City Revenues (incl. fuel, EECRF)           | INCTYREV                   | 332,573,379           | 198,617,662                            | 14,734,689                         | 84,746,005                             | 1,221,866                                        |
| AF         | 60          | Energy @ Meter, less REC opt-out                       | ENERGYREC                  | 8,698,247,931         | 2,566,040,589                          | 280,671,444                        | 2,089,581,792                          | 19,872,725                                       |
| AF         | 61          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 62          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 63          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 64          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 65          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 66          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 67          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 68          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 69          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 70          | 369-Service Investment (Replacement Costs)             | CSERVICE                   | 66,920,752            | 46,698,832                             | 7,660,102                          | 10,741,770                             | 775,632                                          |
| AF         | 71          | 370-Meters (New Meter Cost)                            | CMETERS                    | 53,149,537            | 30,395,922                             | 7,190,248                          | 7,814,802                              | 727,168                                          |
| AF         | 72          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 73          | 902-Meter Reading (Customer Count)                     | CMETRDG                    | 258,775               | 206,671                                | 32,060                             | 11,962                                 | 2,849                                            |
| AF         | 74          | 903-Customer Records & Collections (Wgrd Annual Bills) | CUSTREC                    | 3,118,579             | 2,480,052                              | 384,720                            | 143,540                                | 34,188                                           |
| AF         | 75          | 905-Miscellaneous Customer Accounts                    | CUSTCAM                    | 3,118,579             | 2,480,052                              | 384,720                            | 143,540                                | 34,188                                           |
| AF         | 76          | 908-Customer Assistance                                | CUSTASST                   | 3,118,579             | 2,480,052                              | 384,720                            | 143,540                                | 34,188                                           |
| AF         | 77          | 909-Advisement                                         | CUSTADVT                   | 3,118,579             | 2,480,052                              | 384,720                            | 143,540                                | 34,188                                           |
| AF         | 78          | 910-Miscellaneous Customer Service                     | CUSTCSM                    | 3,118,579             | 2,480,052                              | 384,720                            | 143,540                                | 34,188                                           |
| AF         | 79          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 80          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 81          | 371-Installation on Customer Premises                  | CUSTPREM                   | 1                     | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 82          | 373-Street Lighting & Signal Systems                   | CLIGHT                     | 1                     | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 83          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 84          | Customer Deposits (Number of Customers)                | CUSTDEP                    | 254,305               | 206,671                                | 32,060                             | 11,962                                 | 0                                                |
| AF         | 85          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 86          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 87          | Number of Bills (Annual)                               | CUSTBILLS                  | 3,105,296             | 2,480,052                              | 384,720                            | 143,540                                | 34,188                                           |
| AF         | 88          | Number of Bills (Weighted)                             | CUSTWBILLS                 | 3,118,579             | 2,480,052                              | 384,720                            | 143,540                                | 34,188                                           |
| AF         | 89          | Number of Customers                                    | CUST                       | 258,775               | 206,671                                | 32,060                             | 11,962                                 | 2,849                                            |
| AF         | 90          | Transmission Meters (Transmission Customers)           | TRANSMET                   | 62                    | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 91          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 92          | Major Act Representatives Act 908                      | MAJACCT                    | 7,826,452,997         | 0                                      | 32,060                             | 152,130,407                            | 2,849                                            |
| AF         | 93          | Number of Customers (Distribution Only)                | CUSTDIST                   | 258,711               | 206,671                                |                                    | 11,962                                 |                                                  |
| AF         | 94          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 95          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 96          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 97          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 98          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 99          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 100         |                                                        |                            |                       |                                        |                                    |                                        |                                                  |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION (a)                                        | ALLOCATION BASIS (b) | TOTAL LARGE MUNICIPAL SERVICE (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) | (n) (o) (p) (q) (r) |
|--------------|--------------------------------------------------------|----------------------|-----------------------------------|--------------------------------|-----------------------------|---------------------------------------|------------------------------------------|------------------------------------|---------------------|
| 51           | ALLOCATION FACTOR TABLE CONTINUED                      |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 52           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 53           | ENERGY - PRODUCTION RELATED                            |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 54           | Energy @ Generation with losses (kWh)                  | ENEFUEL              | 212,459,259                       | 170,173,196                    | 2,071,584,735               | 6,318,328,729                         | 28,193,153                               | 25,938,254                         |                     |
| 55           | Energy @ Generation with losses (kWh)                  | ENERGY1              | 212,459,259                       | 170,173,196                    | 2,071,584,735               | 6,318,328,729                         | 28,193,153                               | 25,938,254                         |                     |
| 56           | Energy @ Meter (kWh Sales)                             | ENERGY2              | 188,878,831                       | 151,303,340                    | 1,873,215,012               | 6,130,068,502                         | 24,985,313                               | 22,986,979                         |                     |
| 57           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 58           | Energy Efficiency Tracker (energy, excl. transmission) | ENETRKR              | 212,459,259                       | 170,173,196                    | 2,071,584,735               | 0                                     | 28,193,153                               | 25,938,254                         |                     |
| 59           | Present In-City Revenues (incl. fuel, EECRF)           | INCYTRE              | 5,305,636                         | 9,960,834                      | 5,490,349                   | 5,188,398                             | 4,392,472                                | 2,915,468                          |                     |
| 60           | Energy @ Meter, less REC opt-out                       | ENERGYREC            | 188,878,831                       | 151,303,340                    | 1,873,215,012               | 1,480,711,906                         | 24,985,313                               | 22,986,979                         |                     |
| 61           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 62           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 63           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 64           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 65           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 66           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 67           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 68           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 69           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 70           | 369-Service Investment (Replacement Costs)             | CSERVICE             | 568,756                           | 475,660                        | 0                           | -                                     | 0                                        | 0                                  |                     |
| 71           | 370-Meters (New Meter Cost)                            | CMETERS              | 722,885                           | 847,103                        | 4,942,341                   | 509,068                               | 0                                        | 0                                  |                     |
| 72           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 73           | 902-Meter Reading (Customer Count)                     | CMETRDG              | 894                               | 727                            | 3,548                       | 64                                    | 0                                        | 0                                  |                     |
| 74           | 903-Customer Records & Collections (Wgtd Annual Bills) | CUSTREC              | 10,728                            | 8,724                          | 45,098                      | 11,529                                | 0                                        | 0                                  |                     |
| 75           | 905-Miscellaneous Customer Accounts                    | CUSTCAM              | 10,728                            | 8,724                          | 45,098                      | 11,529                                | 0                                        | 0                                  |                     |
| 76           | 908-Customer Assistance                                | CUSTASST             | 10,728                            | 8,724                          | 45,098                      | 11,529                                | 0                                        | 0                                  |                     |
| 77           | 909-Advertisement                                      | CUSTADVT             | 10,728                            | 8,724                          | 45,098                      | 11,529                                | 0                                        | 0                                  |                     |
| 78           | 910-Miscellaneous Customer Service                     | CUSTCSM              | 10,728                            | 8,724                          | 45,098                      | 11,529                                | 0                                        | 0                                  |                     |
| 79           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 80           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 81           | 371-Installation on Customer Premises                  | CUSTPREM             | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 1                                  |                     |
| 82           | 373-Street Lighting & Signal Systems                   | CLIGHT               | 0                                 | 0                              | 0                           | 0                                     | 1                                        | 0                                  |                     |
| 83           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 84           | Customer Deposits (Number of Customers)                | CUSTDEP              | 0                                 | 0                              | 3,548                       | 64                                    | 0                                        | 0                                  |                     |
| 85           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 86           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 87           | Number of Bills (Annual)                               | CUSTBILLS            | 10,728                            | 8,724                          | 42,576                      | 768                                   | 0                                        | 0                                  |                     |
| 88           | Number of Bills (Weighted)                             | CUSTWBILLS           | 10,728                            | 8,724                          | 45,098                      | 11,529                                | 0                                        | 0                                  |                     |
| 89           | Number of Customers                                    | CUST                 | 894                               | 727                            | 3,548                       | 64                                    | 0                                        | 0                                  |                     |
| 90           | Transmission Meters (Transmission Customers)           | TRANSMET             | 0                                 | 0                              | 0                           | 62                                    | 0                                        | 0                                  |                     |
| 91           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 92           | Major Acct Representatives Acct 908                    | MAJACCT              | 0                                 | 0                              | 1,299,893,583               | 6,374,429,007                         | 0                                        | 0                                  |                     |
| 93           | Number of Customers (Distribution Only)                | CUSTDIST             | 894                               | 727                            | 3,548                       | 0                                     | 0                                        | 0                                  |                     |
| 94           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 95           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 96           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 97           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 98           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 99           |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 100          |                                                        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |

Attachment RML-RD-4 COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                            | (a) | ALLOCATION<br>BASIS | (b) | GENERAL SERV<br>TRANSMISSION<br>69 TO 115KV | (c) | LARGE<br>GENERAL SERV<br>BACKBONE<br>TRANSN 115KV + | (d) | LARGE<br>MUNICIPAL<br>PRIMARY<br>SERVICE | (e) | LARGE<br>MUNICIPAL<br>SECONDARY<br>SERVICE | (f) | LARGE<br>SCHOOL<br>PRIMARY<br>SERVICE | (g) | LARGE<br>SCHOOL<br>SECONDARY<br>SERVICE | (h) | RESIDENTIAL<br>SERVICE | (i) | RESIDENTIAL<br>SPACE HTG<br>SERVICE | (j) |
|------------|-------------|--------------------------------------------------------|-----|---------------------|-----|---------------------------------------------|-----|-----------------------------------------------------|-----|------------------------------------------|-----|--------------------------------------------|-----|---------------------------------------|-----|-----------------------------------------|-----|------------------------|-----|-------------------------------------|-----|
| AF         | 51          | ALLOCATION FACTOR TABLE CONTINUED                      |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 52          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 53          | ENERGY - PRODUCTION RELATED                            |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 54          | Energy @ Generation with losses (kWh)                  |     |                     |     | 1,088,968,656                               |     | 5,229,360,073                                       |     | 32,921,541                               |     | 179,537,718                                |     | 2,897,629                             |     | 167,275,567                             |     | 2,895,491,974          |     | 0                                   |     |
| AF         | 55          | Energy @ Generation with losses (kWh)                  |     |                     |     | 1,088,968,656                               |     | 5,229,360,073                                       |     | 32,921,541                               |     | 179,537,718                                |     | 2,897,629                             |     | 167,275,567                             |     | 2,895,491,974          |     | 0                                   |     |
| AF         | 56          | Energy @ Meter (kWh Sales)                             |     |                     |     | 1,051,210,235                               |     | 5,078,858,266                                       |     | 29,769,057                               |     | 159,109,773                                |     | 2,620,159                             |     | 148,683,181                             |     | 2,566,040,589          |     | 0                                   |     |
| AF         | 57          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 58          | Energy Efficiency Tracker (energy, excl. transmission) |     |                     |     | 0                                           |     | 0                                                   |     | 32,921,541                               |     | 179,537,718                                |     | 2,897,629                             |     | 167,275,567                             |     | 2,895,491,974          |     | 0                                   |     |
| AF         | 59          | Present In-City Revenues (incl. fuel, EECRF)           |     |                     |     | 0                                           |     | 5,188,398                                           |     | 648,659                                  |     | 4,656,976                                  |     | 104,465                               |     | 9,856,369                               |     | 198,617,662            |     | 0                                   |     |
| AF         | 60          | Energy @ Meter, less REC opt-out                       |     |                     |     | 215,632,295                                 |     | 1,265,079,610                                       |     | 29,769,057                               |     | 159,109,773                                |     | 2,620,159                             |     | 148,683,181                             |     | 2,566,040,589          |     | 0                                   |     |
| AF         | 61          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 62          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 63          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 64          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 65          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 66          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 67          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 68          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 69          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 70          | 369-Service Investment (Replacement Costs)             |     |                     |     | 0                                           |     | 0                                                   |     | 0                                        |     | 568,756                                    |     | 0                                     |     | 475,660                                 |     | 46,698,832             |     | 0                                   |     |
| AF         | 71          | 370-Meters (New Meter Cost)                            |     |                     |     | 90,319                                      |     | 418,749                                             |     | 178,007                                  |     | 544,878                                    |     | 84,594                                |     | 762,509                                 |     | 30,395,922             |     | 0                                   |     |
| AF         | 72          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 73          | 902-Meter Reading (Customer Count)                     |     |                     |     | 12                                          |     | 52                                                  |     | 13                                       |     | 881                                        |     | 4                                     |     | 723                                     |     | 206,671                |     | 0                                   |     |
| AF         | 74          | 903-Customer Records & Collections (Wgtd Annual Bills) |     |                     |     | 2,162                                       |     | 9,368                                               |     | 156                                      |     | 10,572                                     |     | 48                                    |     | 8,676                                   |     | 2,480,052              |     | 0                                   |     |
| AF         | 75          | 905-Miscellaneous Customer Accounts                    |     |                     |     | 2,162                                       |     | 9,368                                               |     | 156                                      |     | 10,572                                     |     | 48                                    |     | 8,676                                   |     | 2,480,052              |     | 0                                   |     |
| AF         | 76          | 908-Customer Assistance                                |     |                     |     | 2,162                                       |     | 9,368                                               |     | 156                                      |     | 10,572                                     |     | 48                                    |     | 8,676                                   |     | 2,480,052              |     | 0                                   |     |
| AF         | 77          | 909-Advertisement                                      |     |                     |     | 2,162                                       |     | 9,368                                               |     | 156                                      |     | 10,572                                     |     | 48                                    |     | 8,676                                   |     | 2,480,052              |     | 0                                   |     |
| AF         | 78          | 910-Miscellaneous Customer Service                     |     |                     |     | 2,162                                       |     | 9,368                                               |     | 156                                      |     | 10,572                                     |     | 48                                    |     | 8,676                                   |     | 2,480,052              |     | 0                                   |     |
| AF         | 79          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 80          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 81          | 371-Installation on Customer Premises                  |     |                     |     | 0                                           |     | 0                                                   |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| AF         | 82          | 373-Street Lighting & Signal Systems                   |     |                     |     | 0                                           |     | 0                                                   |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| AF         | 83          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 84          | Customer Deposits (Number of Customers)                |     |                     |     | 12                                          |     | 52                                                  |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 206,671                |     | 0                                   |     |
| AF         | 85          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 86          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 87          | Number of Bills (Annual)                               |     |                     |     | 144                                         |     | 624                                                 |     | 156                                      |     | 10,572                                     |     | 48                                    |     | 8,676                                   |     | 2,480,052              |     | 0                                   |     |
| AF         | 88          | Number of Bills (Weighted)                             |     |                     |     | 2,162                                       |     | 9,368                                               |     | 156                                      |     | 10,572                                     |     | 48                                    |     | 8,676                                   |     | 2,480,052              |     | 0                                   |     |
| AF         | 89          | Number of Customers                                    |     |                     |     | 12                                          |     | 52                                                  |     | 13                                       |     | 881                                        |     | 4                                     |     | 723                                     |     | 206,671                |     | 0                                   |     |
| AF         | 90          | Transmission Meters (Transmission Customers)           |     |                     |     | 11                                          |     | 51                                                  |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| AF         | 91          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 92          | Major Act Representatives Act 908                      |     |                     |     | 1,099,511,199                               |     | 5,274,917,808                                       |     | 13                                       |     | 881                                        |     | 4                                     |     | 723                                     |     | 206,671                |     | 0                                   |     |
| AF         | 93          | Number of Customers (Distribution Only)                |     |                     |     | 0                                           |     | 0                                                   |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| AF         | 94          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 95          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 96          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 97          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 98          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 99          |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| AF         | 100         |                                                        |     |                     |     |                                             |     |                                                     |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO.                                     | LINE<br>NO. | DESCRIPTION<br>(a)                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------------------------------------------|-------------|------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| <b>101 ALLOCATION FACTOR TABLE CONTINUED</b>   |             |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| <b>INTERNALLY DEVELOPED ALLOCATION FACTORS</b> |             |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 104         | <b>Plant</b>                                         |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 105         | Intangible Plant In Service                          | INTPLT                     | 148,407,081           | 62,611,954                             | 7,523,761                          | 24,112,873                             | 591,635                                          |
| AF                                             | 106         | Production Plant In Service                          | PRODPLT                    | 2,205,164,781         | 611,625,723                            | 55,116,725                         | 400,625,464                            | 3,639,561                                        |
| AF                                             | 107         | Transmission Plant In Service                        | TRANPLT                    | 1,702,068,976         | 565,647,798                            | 46,972,764                         | 337,108,123                            | 2,924,490                                        |
| AF                                             | 108         | Distribution Plant In Service                        | DISTPLT                    | 1,008,739,475         | 543,175,809                            | 57,111,503                         | 214,530,637                            | 3,718,314                                        |
| AF                                             | 109         | General Plant In Service                             | GENLPLT                    | 330,187,628           | 130,985,575                            | 15,123,398                         | 56,214,933                             | 1,161,257                                        |
| AF                                             | 110         | Intangible and General Plant in Service              | INTGENLPLT                 | 478,594,709           | 193,597,529                            | 22,647,159                         | 80,327,805                             | 1,752,893                                        |
| AF                                             | 111         | Total Transmission and Distribution Plant            | TDPLT                      | 2,710,808,451         | 1,108,823,607                          | 104,084,267                        | 551,638,760                            | 6,642,894                                        |
| AF                                             | 112         | Prod. Trans. and Distr Plant in Service              | PIDPLT                     | 4,915,973,232         | 1,720,449,330                          | 159,200,991                        | 952,264,224                            | 10,282,365                                       |
| AF                                             | 113         | Total Electric Plant In Service                      | TOTPLT                     | 5,394,567,941         | 1,914,046,859                          | 181,848,150                        | 1,032,592,029                          | 12,035,257                                       |
| AF                                             | 114         | Net Electric Plant In Service                        | NETPLT                     | 3,902,652,072         | 1,342,920,120                          | 126,916,680                        | 746,710,536                            | 8,305,870                                        |
| AF                                             | 115         | Rate Base                                            | RATEBASE                   | 3,333,646,694         | 1,122,646,645                          | 106,952,013                        | 632,138,137                            | 7,094,191                                        |
| AF                                             | 116         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 117         | <b>Transmission Plant in Service</b>                 |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 118         | Account 352                                          | PLT_352                    | 60,350,501            | 20,166,134                             | 1,632,605                          | 11,727,055                             | 102,926                                          |
| AF                                             | 119         | Account 353                                          | PLT_353                    | 604,456,778           | 201,893,661                            | 16,351,442                         | 117,453,461                            | 1,031,029                                        |
| AF                                             | 120         | Transmission Overhead Accounts 354-356               | OHTRAN                     | 925,821,370           | 310,208,256                            | 26,041,606                         | 186,637,687                            | 1,602,908                                        |
| AF                                             | 121         | Transmission Underground Accounts 357&358            | UGTRAN                     | 610,216               | 203,904                                | 16,508                             | 118,575                                | 1,041                                            |
| AF                                             | 122         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 123         | <b>Distribution Plant in Service</b>                 |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 124         | Acct 360-Land and Land Rights                        | PLT_360                    | 9,344,655             | 4,522,784                              | 420,256                            | 2,380,690                              | 22,881                                           |
| AF                                             | 125         | Acct 361-Structures & Improvements                   | PLT_361                    | 19,111,088            | 9,249,708                              | 859,481                            | 4,868,833                              | 46,794                                           |
| AF                                             | 126         | Acct 362-Station Equipment                           | PLT_362                    | 196,188,837           | 94,954,801                             | 8,823,182                          | 49,982,019                             | 480,377                                          |
| AF                                             | 127         | Acct 364-Towers and Fixtures                         | PLT_364                    | 246,093,675           | 125,676,632                            | 11,677,849                         | 59,605,275                             | 635,799                                          |
| AF                                             | 128         | Acct 365-Overhead Conductors & Devices               | PLT_365                    | 184,160,367           | 94,048,149                             | 8,738,937                          | 44,604,679                             | 475,791                                          |
| AF                                             | 129         | Acct 366-Underground Conduit                         | PLT_366                    | 20,262,623            | 10,275,455                             | 954,793                            | 4,941,784                              | 51,984                                           |
| AF                                             | 130         | Acct 367 - Underground Conductor                     | PLT_367                    | 38,556,280            | 19,552,421                             | 1,816,807                          | 9,403,364                              | 98,916                                           |
| AF                                             | 131         | Acct 368-Line Transformers                           | PLT_368                    | 159,520,946           | 116,206,379                            | 10,797,875                         | 22,288,580                             | 587,889                                          |
| AF                                             | 132         | Acct 369-Services                                    | PLT_369                    | 63,753,893            | 44,488,926                             | 7,297,607                          | 10,233,442                             | 738,927                                          |
| AF                                             | 133         | Acct 370-Meters                                      | PLT_370                    | 42,316,472            | 24,200,553                             | 5,724,715                          | 6,221,971                              | 578,955                                          |
| AF                                             | 134         | Acct 371-Inst. on Customer Premises                  | PLT_371                    | 8,129,851             | 0                                      | 0                                  | 0                                      | 0                                                |
| AF                                             | 135         | Acct 373-Street Lighting / Signal Systems            | PLT_373                    | 21,300,788            | 0                                      | 0                                  | 0                                      | 0                                                |
| AF                                             | 136         | Distribution Overhead Lines Plant Accts 364 & 365    | OHDIST                     | 430,254,042           | 219,724,781                            | 20,416,786                         | 104,209,954                            | 1,111,590                                        |
| AF                                             | 137         | Distribution Underground Lines Plant Accts 366 & 367 | UGDIST                     | 58,818,903            | 29,827,876                             | 2,771,601                          | 14,345,148                             | 150,900                                          |
| AF                                             | 138         | Accounts 371&373                                     | PLT_3713                   | 29,430,639            | 0                                      | 0                                  | 0                                      | 0                                                |
| AF                                             | 139         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 140         | Accts 360-362-Distribution Substation                | PLT_SUB                    | 224,644,580           | 108,727,294                            | 10,102,920                         | 57,231,542                             | 550,053                                          |
| AF                                             | 141         | Accts 364 thru 367-Distribution Primary              | PLT_DPRI                   | 439,461,225           | 212,697,897                            | 19,763,849                         | 111,959,273                            | 1,076,041                                        |
| AF                                             | 142         | Accts 364 thru 367-Distribution Secondary            | PLT_DSEC                   | 49,611,720            | 36,854,760                             | 3,424,537                          | 6,595,829                              | 186,449                                          |
| AF                                             | 143         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 144         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 145         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 146         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 147         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 148         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 149         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF                                             | 150         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                          | (a) | ALLOCATION BASIS | (b) | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL | TOTAL LARGE SERVICE | PRIMARY GENERAL | LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|------------------------------------------------------|-----|------------------|-----|-----------------------|--------------------|---------------------|-----------------|---------------------|------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
|              |                                                      |     |                  |     | (b)                   | (i)                | (j)                 | (k)             | (l)                 | (m)                          | (n)                            | (o) | (p) | (q) | (r) | (s) | (t) |
| AF 101       | ALLOCATION FACTOR TABLE CONTINUED                    |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 102       | INTERNALLY DEVELOPED ALLOCATION FACTORS              |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 103       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 104       | Plant                                                |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 105       | Intangible Plant In Service                          |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 106       | Production Plant In Service                          |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 107       | Transmission Plant in Service                        |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 108       | Distribution Plant in Service                        |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 109       | General Plant in Service                             |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 110       | Intangible and General Plant in Service              |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 111       | Total Transmission and Distribution Plant            |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 112       | Prod, Trans, and Distr Plant in Service              |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 113       | Total Electric Plant In Service                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 114       | Net Electric Plant In Service                        |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 115       | Rate Base                                            |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 116       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 117       | Transmission Plant in Service                        |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 118       | Account 352                                          |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 119       | Account 353                                          |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 120       | Transmission Overhead Accounts 354-356               |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 121       | Transmission Underground Accounts 357&358            |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 122       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 123       | Distribution Plant in Service                        |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 124       | Acct 360-Land and Land Rights                        |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 125       | Acct 361-Structures & Improvements                   |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 126       | Acct 362-Station Equipment                           |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 127       | Acct 364-Towers and Fixtures                         |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 128       | Acct 365-Overhead Conductors & Devices               |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 129       | Acct 366-Underground Conductor                       |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 130       | Acct 367 - Underground Conductor                     |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 131       | Acct 368-Line Transformers                           |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 132       | Acct 369-Services                                    |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 133       | Acct 370-Meters                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 134       | Acct 371-Inst. on Customer Premises                  |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 135       | Acct 373-Street Lighting / Signal Systems            |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 136       | Distribution Overhead Lines Plant Accts 364 & 365    |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 137       | Distribution Underground Lines Plant Accts 366 & 367 |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 138       | Accounts 371&373                                     |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 139       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 140       | Accts 360-362-Distribution Substation                |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 141       | Accts 364 thru 367-Distribution Primary              |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 142       | Accts 364 thru 367-Distribution Secondary            |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 143       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 144       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 145       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 146       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 147       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 148       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 149       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |
| AF 150       |                                                      |     |                  |     |                       |                    |                     |                 |                     |                              |                                |     |     |     |     |     |     |



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| SCH<br>NO.                              | LINE<br>NO. | DESCRIPTION                                          | (a)       | (b)         | (c)           | (d)        | (e)        | (f)       | (g)        | (h)        | (i)           | (j) | (k) |
|-----------------------------------------|-------------|------------------------------------------------------|-----------|-------------|---------------|------------|------------|-----------|------------|------------|---------------|-----|-----|
| ALLOCATION FACTOR TABLE CONTINUED       |             |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| INTERNALLY DEVELOPED ALLOCATION FACTORS |             |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 101         | Plant                                                |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 102         | Intangible Plant In Service                          | INTPLT    | 5,523,226   | 26,625,393    | 318,211    | 1,663,303  | 45,361    | 2,206,658  | 2,206,658  | 62,611,954    | 0   | 0   |
| AF                                      | 103         | Production Plant In Service                          | PRODPLT   | 135,651,996 | 660,121,344   | 5,469,684  | 27,948,273 | 551,912   | 31,106,273 | 31,106,273 | 611,625,723   | 0   | 0   |
| AF                                      | 104         | Transmission Plant In Service                        | TRANPLT   | 92,734,977  | 418,137,664   | 4,380,752  | 21,698,465 | 581,226   | 26,618,302 | 26,618,302 | 565,647,798   | 0   | 0   |
| AF                                      | 105         | Distribution Plant In Service                        | DISTPLT   | 71,910      | 333,399       | 2,578,981  | 15,662,705 | 423,564   | 30,439,484 | 30,439,484 | 543,175,809   | 0   | 0   |
| AF                                      | 106         | General Plant In Service                             | GENPLT    | 13,109,179  | 63,194,914    | 754,211    | 3,872,932  | 107,330   | 5,176,145  | 5,176,145  | 130,985,575   | 0   | 0   |
| AF                                      | 107         | Intangible and General Plant in Service              | INTGENPLT | 18,632,405  | 89,820,308    | 1,072,422  | 5,536,235  | 152,691   | 7,382,802  | 7,382,802  | 193,597,529   | 0   | 0   |
| AF                                      | 108         | Total Transmission and Distribution Plant            | TDPLT     | 92,806,887  | 418,471,063   | 6,959,732  | 37,361,171 | 1,004,790 | 57,057,786 | 57,057,786 | 1,108,823,607 | 0   | 0   |
| AF                                      | 109         | Prod, Trans, and Distr Plant in Service              | PTDPLT    | 228,458,882 | 1,078,592,407 | 12,429,414 | 65,309,444 | 1,536,702 | 88,164,039 | 88,164,039 | 1,720,449,330 | 0   | 0   |
| AF                                      | 110         | Total Electric Plant In Service                      | TOTPLT    | 247,091,288 | 1,168,412,714 | 13,501,833 | 70,845,679 | 1,709,393 | 95,546,861 | 95,546,861 | 1,914,046,859 | 0   | 0   |
| AF                                      | 111         | Net Electric Plant In Service                        | NETPLT    | 186,232,983 | 875,131,637   | 9,799,150  | 51,544,907 | 1,242,296 | 68,766,024 | 68,766,024 | 1,342,920,120 | 0   | 0   |
| AF                                      | 112         | Rate Base                                            | RATEBASE  | 163,641,868 | 770,124,821   | 8,327,557  | 43,862,512 | 1,044,851 | 57,648,911 | 57,648,911 | 1,122,646,645 | 0   | 0   |
| AF                                      | 113         | Transmission Plant in Service                        |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 114         | Account 352                                          | PLT_352   | 3,345,982   | 15,149,073    | 157,617    | 767,756    | 17,207    | 955,230    | 955,230    | 20,166,134    | 0   | 0   |
| AF                                      | 115         | Account 353                                          | PLT_353   | 33,456,904  | 151,820,060   | 1,578,675  | 7,691,279  | 172,314   | 9,566,774  | 9,566,774  | 201,893,661   | 0   | 0   |
| AF                                      | 116         | Transmission Overhead Accounts 354-356               | OHTRAN    | 49,327,088  | 220,849,014   | 2,367,233  | 11,825,557 | 354,922   | 14,471,796 | 14,471,796 | 310,208,256   | 0   | 0   |
| AF                                      | 117         | Transmission Underground Accounts 357&358            | UGTRAN    | 33,832      | 153,175       | 1,594      | 7,763      | 174       | 9,659      | 9,659      | 203,904       | 0   | 0   |
| AF                                      | 118         | Distribution Plant in Service                        |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 119         | Acct 360-Land and Land Rights                        | PLT_360   | 0           | 0             | 33,843     | 168,530    | 4,946     | 332,105    | 332,105    | 4,522,784     | 0   | 0   |
| AF                                      | 120         | Acct 361-Structures & Improvements                   | PLT_361   | 0           | 0             | 69,213     | 344,667    | 10,116    | 679,200    | 679,200    | 9,249,708     | 0   | 0   |
| AF                                      | 121         | Acct 362-Station Equipment                           | PLT_362   | 0           | 0             | 710,520    | 3,538,248  | 103,845   | 6,972,470  | 6,972,470  | 94,954,801    | 0   | 0   |
| AF                                      | 122         | Acct 364-Towers and Fixtures                         | PLT_364   | 0           | 0             | 799,368    | 4,303,762  | 116,830   | 8,536,351  | 8,536,351  | 125,676,632   | 0   | 0   |
| AF                                      | 123         | Acct 365-Overhead Conductors & Devices               | PLT_365   | 0           | 0             | 598,194    | 3,220,653  | 87,428    | 6,388,045  | 6,388,045  | 94,048,149    | 0   | 0   |
| AF                                      | 124         | Acct 366-Underground Conduit                         | PLT_366   | 0           | 0             | 66,830     | 355,841    | 9,767     | 705,169    | 705,169    | 10,275,455    | 0   | 0   |
| AF                                      | 125         | Acct 367 - Underground Conductor                     | PLT_367   | 0           | 0             | 127,166    | 677,105    | 18,586    | 1,341,815  | 1,341,815  | 19,552,421    | 0   | 0   |
| AF                                      | 126         | Acct 368-Line Transformers                           | PLT_368   | 0           | 0             | 32,121     | 2,078,239  | 4,695     | 4,424,086  | 4,424,086  | 116,206,379   | 0   | 0   |
| AF                                      | 127         | Acct 369-Services                                    | PLT_369   | 0           | 0             | 0          | 541,841    | 0         | 453,150    | 453,150    | 44,488,926    | 0   | 0   |
| AF                                      | 128         | Acct 370-Meters                                      | PLT_370   | 71,910      | 333,399       | 141,725    | 433,820    | 67,352    | 607,093    | 607,093    | 24,200,553    | 0   | 0   |
| AF                                      | 129         | Acct 371-Inst. on Customer Premises                  | PLT_371   | 0           | 0             | 0          | 0          | 0         | 0          | 0          | 0             | 0   | 0   |
| AF                                      | 130         | Acct 373-Street Lighting / Signal Systems            | PLT_373   | 0           | 0             | 0          | 0          | 0         | 0          | 0          | 0             | 0   | 0   |
| AF                                      | 131         | Distribution Overhead Lines Plant Accts 364 & 365    | OHDIST    | 0           | 0             | 1,397,562  | 7,524,414  | 204,258   | 14,924,395 | 14,924,395 | 219,724,781   | 0   | 0   |
| AF                                      | 132         | Distribution Underground Lines Plant Accts 366 & 367 | UGDIST    | 0           | 0             | 193,997    | 1,032,946  | 28,353    | 2,046,984  | 2,046,984  | 29,827,876    | 0   | 0   |
| AF                                      | 133         | Accounts 371&373                                     | PLT_3713  | 0           | 0             | 0          | 0          | 0         | 0          | 0          | 0             | 0   | 0   |
| AF                                      | 134         | Accts 360-362-Distribution Substation                | PLT_SUB   | 0           | 0             | 813,576    | 4,051,445  | 118,906   | 7,983,775  | 7,983,775  | 108,727,294   | 0   | 0   |
| AF                                      | 135         | Accts 364 thru 367-Distribution Primary              | PLT_DPRI  | 0           | 0             | 1,591,558  | 7,925,644  | 232,611   | 15,618,269 | 15,618,269 | 212,697,897   | 0   | 0   |
| AF                                      | 136         | Accts 364 thru 367-Distribution Secondary            | PLT_DSEC  | 0           | 0             | 0          | 631,717    | 0         | 1,353,111  | 1,353,111  | 36,854,760    | 0   | 0   |
| AF                                      | 137         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 138         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 139         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 140         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 141         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 142         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 143         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 144         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 145         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 146         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 147         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 148         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 149         |                                                      |           |             |               |            |            |           |            |            |               |     |     |
| AF                                      | 150         |                                                      |           |             |               |            |            |           |            |            |               |     |     |

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| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                             | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AF         | 151         | ALLOCATION FACTOR TABLE CONTINUED              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 152         | INTERNALLY DEVELOPED ALLOCATION FACTORS        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 153         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 154         | <b>Production Expense</b>                      |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 155         | O&M Expense Production Operation Accts 502-509 | OX_PROD                    | 21,582,420            | 7,098,899                              | 583,387                            | 4,191,124                              | 36,997                                           |
| AF         | 156         | O&M Expense Production Maint Accts 511-514     | MX_PROD                    | 19,430,454            | 4,866,800                              | 465,019                            | 3,403,230                              | 31,423                                           |
| AF         | 157         | Salaries and Wages Production Operation        | SALWAGPO                   | 14,970,942            | 4,816,629                              | 400,424                            | 2,881,107                              | 25,531                                           |
| AF         | 158         | Salaries and Wages Production Maintenance      | SALWAGPM                   | 9,305,183             | 2,373,818                              | 224,399                            | 1,640,264                              | 15,102                                           |
| AF         | 159         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 160         | <b>Transmission Expense</b>                    |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 161         | O&M Accounts 561-567                           | OX_TRAN                    | 9,509,714             | 3,173,947                              | 259,275                            | 1,861,659                              | 16,266                                           |
| AF         | 162         | O&M Accounts 569-573                           | MX_TRAN                    | 1,103,505             | 369,017                                | 30,298                             | 217,443                                | 1,893                                            |
| AF         | 163         | Salaries & Wages Accounts 561-567              | SALWAGTO                   | 2,620,622             | 874,326                                | 71,324                             | 512,181                                | 4,480                                            |
| AF         | 164         | Salaries & Wages Accounts 569-573              | SALWAGTM                   | 344,081               | 115,030                                | 9,414                              | 67,576                                 | 589                                              |
| AF         | 165         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 166         | <b>Distribution Expense</b>                    |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 167         | Acct 580-Supervision                           | OX_580                     | 3,097,138             | 1,495,141                              | 225,323                            | 552,712                                | 19,008                                           |
| AF         | 168         | Acct 581-Load Dispatch                         | OX_581                     | 247,496               | 119,787                                | 11,131                             | 63,053                                 | 606                                              |
| AF         | 169         | Acct 582-Station Equipment                     | OX_582                     | 655,932               | 317,469                                | 29,499                             | 167,108                                | 1,606                                            |
| AF         | 170         | Acct 583-Overhead Lines                        | OX_583                     | (24,332)              | (12,426)                               | (1,155)                            | (5,893)                                | (63)                                             |
| AF         | 171         | Acct 584-Underground Lines                     | OX_584                     | 345,917               | 175,419                                | 16,300                             | 84,365                                 | 887                                              |
| AF         | 172         | Acct 585-Street Lighting                       | OX_585                     | 359,827               | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 173         | Acct 586-Metering                              | OX_586                     | 1,238,797             | 708,461                                | 167,589                            | 182,146                                | 16,949                                           |
| AF         | 174         | Acct 587-Customer Installations                | OX_587                     | 413,211               | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 175         | Acct 588-Miscellaneous                         | OX_588                     | 5,235,992             | 2,819,424                              | 296,445                            | 1,113,549                              | 19,300                                           |
| AF         | 176         | Acct 589-Rents                                 | OX_589                     | 1,602,425             | 862,858                                | 90,724                             | 340,791                                | 5,907                                            |
| AF         | 177         | Acct 590-Supervision                           | MX_590                     | 36,662                | 18,472                                 | 1,752                              | 8,764                                  | 98                                               |
| AF         | 178         | Acct 592-Station Equipment                     | MX_592                     | 450,201               | 217,896                                | 20,247                             | 114,695                                | 1,102                                            |
| AF         | 179         | Acct 593-Overhead Lines                        | MX_593                     | 7,349,517             | 3,753,297                              | 348,756                            | 1,780,095                              | 18,988                                           |
| AF         | 180         | Acct 594-Underground Lines                     | MX_594                     | 72,166                | 36,597                                 | 3,401                              | 17,600                                 | 185                                              |
| AF         | 181         | Acct 595-Transformers                          | MX_595                     | 551                   | 401                                    | 37                                 | 77                                     | 2                                                |
| AF         | 182         | Acct 596-Street Lighting                       | MX_596                     | 155,463               | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 183         | Acct 597-Metering                              | MX_597                     | 34,711                | 19,851                                 | 4,696                              | 5,104                                  | 475                                              |
| AF         | 184         | Acct 598-Miscellaneous                         | MX_598                     | 45,936                | 24,735                                 | 2,601                              | 97,69                                  | 169                                              |
| AF         | 185         | O&M Accounts 581-589                           | OX_DIST                    | 10,075,265            | 4,990,992                              | 610,532                            | 1,945,118                              | 45,192                                           |
| AF         | 186         | O&M Accounts 591-598                           | MX_DIST                    | 8,086,528             | 4,042,120                              | 378,747                            | 1,921,731                              | 20,868                                           |
| AF         | 187         | Salaries & Wages Accounts 581-589              | SALWAGDO                   | 5,784,549             | 2,792,487                              | 420,838                            | 1,032,304                              | 35,501                                           |
| AF         | 188         | Salaries & Wages Accounts 591-598              | SALWAGDM                   | 2,964,405             | 1,493,640                              | 141,674                            | 708,676                                | 7,937                                            |
| AF         | 189         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 190         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 191         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 192         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 193         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 194         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 195         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 196         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 197         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 198         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 199         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 200         |                                                |                            |                       |                                        |                                    |                                        |                                                  |

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| SCH LINE NO. | DESCRIPTION                                    | (a) | ALLOCATION BASIS | (b) | TOTAL LARGE MUNICIPAL SERVICE | (c) | TOTAL LARGE SCHOOL SERVICE | (d) | PRIMARY GENERAL SERVICE | (e) | TOTAL LG GEN TRANSMISSION | (f) | MUNI & STATE STREET LIGHTING SERVICE | (g) | GUARD & FLOOD LIGHTING SERVICE | (h) |
|--------------|------------------------------------------------|-----|------------------|-----|-------------------------------|-----|----------------------------|-----|-------------------------|-----|---------------------------|-----|--------------------------------------|-----|--------------------------------|-----|
|              |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 151       | ALLOCATION FACTOR TABLE CONTINUED              |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 152       | INTERNALLY DEVELOPED ALLOCATION FACTORS        |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 153       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 154       | <b>Production Expense</b>                      |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 155       | O&M Expense Production Operation Accts 502-509 |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 156       | O&M Expense Production Maint Accts 511-514     |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 157       | Salaries and Wages Production Operation        |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 158       | Salaries and Wages Production Maintenance      |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 159       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 160       | <b>Transmission Expense</b>                    |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 161       | O&M Accounts 561-567                           |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 162       | O&M Accounts 569-573                           |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 163       | Salaries & Wages Accounts 561-567              |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 164       | Salaries & Wages Accounts 569-573              |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 165       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 166       | <b>Distribution Expense</b>                    |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 167       | Acct 580-Supervision                           |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 168       | Acct 581-Load Dispatch                         |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 169       | Acct 582-Station Equipment                     |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 170       | Acct 583-Overhead Lines                        |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 171       | Acct 584-Underground Lines                     |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 172       | Acct 585-Street Lighting                       |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 173       | Acct 586-Metering                              |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 174       | Acct 587-Customer Installations                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 175       | Acct 588-Miscellaneous                         |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 176       | Acct 589-Rents                                 |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 177       | Acct 590-Supervision                           |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 178       | Acct 592-Station Equipment                     |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 179       | Acct 593-Overhead Lines                        |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 180       | Acct 594-Underground Lines                     |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 181       | Acct 595-Transformers                          |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 182       | Acct 596-Street Lighting                       |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 183       | Acct 597-Metering                              |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 184       | Acct 598-Miscellaneous                         |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 185       | O&M Accounts 581-589                           |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 186       | O&M Accounts 591-598                           |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 187       | Salaries & Wages Accounts 581-589              |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 188       | Salaries & Wages Accounts 591-598              |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 189       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 190       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 191       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 192       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 193       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 194       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 195       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 196       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 197       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 198       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 199       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |
| AF 200       |                                                |     |                  |     |                               |     |                            |     |                         |     |                           |     |                                      |     |                                |     |

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| SCH<br>LINE<br>NO. | NO. | DESCRIPTION                                    | ALLOCATION FACTOR TABLE CONTINUED       |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
|--------------------|-----|------------------------------------------------|-----------------------------------------|----------------------------------------------|----------------------------------------------------|-------------------------------|---------------------------------|----------------------------|------------------------------|------------------------|-------------------------------------|--|-----|--|-----|--|-----|--|-----|--|--|
|                    |     |                                                | INTERNALLY DEVELOPED ALLOCATION FACTORS |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
|                    |     |                                                | (a)                                     | (b)                                          | (c)                                                | (d)                           | (e)                             | (f)                        | (g)                          |                        | (h)                                 |  | (i) |  | (j) |  | (k) |  | (l) |  |  |
|                    |     |                                                | ALLOCATION<br>BASIS                     | GENERAL SERV<br>TRANSMISSION<br>69 TO 115 KV | LARGE<br>GENERAL SERV<br>BACKBONE<br>TRANSN 115KV+ | LARGE<br>MUNICIPAL<br>PRIMARY | LARGE<br>MUNICIPAL<br>SECONDARY | LARGE<br>SCHOOL<br>PRIMARY | LARGE<br>SCHOOL<br>SECONDARY | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |  |     |  |     |  |     |  |     |  |  |
| AF                 | 151 | ALLOCATION FACTOR TABLE CONTINUED              |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 152 | INTERNALLY DEVELOPED ALLOCATION FACTORS        |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 153 |                                                |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 154 | Production Expense                             |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 155 | O&M Expense Production Operation Accts 502-509 |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 156 | O&M Expense Production Maint Accts 511-514     |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 157 | Salaries and Wages Production Operation        |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 158 | Salaries and Wages Production Maintenance      |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 159 |                                                |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 160 | Transmission Expense                           |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 161 | O&M Accounts 561-567                           |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 162 | O&M Accounts 569-573                           |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 163 | Salaries & Wages Accounts 561-567              |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 164 | Salaries & Wages Accounts 569-573              |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 165 |                                                |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 166 | Distribution Expense                           |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 167 | Acct 580-Supervision                           |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 168 | Acct 581-Load Dispatch                         |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 169 | Acct 582-Station Equipment                     |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 170 | Acct 583-Overhead Lines                        |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 171 | Acct 584-Underground Lines                     |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 172 | Acct 585-Street Lighting                       |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 173 | Acct 586-Metering                              |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 174 | Acct 587-Customer Installations                |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 175 | Acct 588-Miscellaneous                         |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 176 | Acct 589-Rents                                 |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 177 | Acct 590-Supervision                           |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 178 | Acct 592-Station Equipment                     |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 179 | Acct 593-Overhead Lines                        |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 180 | Acct 594-Underground Lines                     |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 181 | Acct 595-Transformers                          |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 182 | Acct 596-Street Lighting                       |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 183 | Acct 597-Metering                              |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 184 | Acct 598-Miscellaneous                         |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 185 | O&M Accounts 581-589                           |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 186 | O&M Accounts 591-598                           |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 187 | Salaries & Wages Accounts 581-589              |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |
| AF                 | 188 | Salaries & Wages Accounts 591-598              |                                         |                                              |                                                    |                               |                                 |                            |                              |                        |                                     |  |     |  |     |  |     |  |     |  |  |

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| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                    | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AF         | 201         | ALLOCATION FACTOR TABLE CONTINUED                     |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 202         | INTERNALLY DEVELOPED ALLOCATION FACTORS               |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 203         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 204         | Customer Accounting Expense                           |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 205         | Account 902                                           | OX_902                     | 3,470,574             | 2,771,782                              | 429,975                            | 160,425                                | 38,210                                           |
| AF         | 206         | Account 903                                           | OX_903                     | 5,066,509             | 4,029,144                              | 625,024                            | 233,198                                | 55,543                                           |
| AF         | 207         | Account 904                                           | OX_904                     | 3,750,384             | 3,512,183                              | 10,821                             | 61,906                                 | 812                                              |
| AF         | 208         | Accounts 902 & 903                                    | OX_902_3                   | 8,537,082             | 6,800,926                              | 1,054,999                          | 393,623                                | 93,752                                           |
| AF         | 209         | O&M Accounts 902-905                                  | OX_CA                      | 12,287,467            | 10,313,109                             | 1,065,820                          | 455,529                                | 94,564                                           |
| AF         | 210         | Salaries & Wages Accounts 902-905                     | SALWAGCA                   | 4,071,763             | 3,244,869                              | 503,363                            | 187,806                                | 44,731                                           |
| AF         | 211         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 212         | Customer Service Expense                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 213         | Account 908                                           | OX_908                     | 1,961,343             | 820,762                                | 115,181                            | 168,560                                | 9,851                                            |
| AF         | 214         | Account 909                                           | OX_909                     | 67,893                | 53,992                                 | 8,376                              | 3,125                                  | 744                                              |
| AF         | 215         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 216         | O&M Accounts 908-910                                  | OX_CS                      | 2,029,236             | 874,754                                | 123,556                            | 171,684                                | 10,596                                           |
| AF         | 217         | Salaries & Wages Accounts 908-910                     | SALWAGCS                   | 1,567,979             | 732,400                                | 113,577                            | 55,278                                 | 10,092                                           |
| AF         | 218         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 219         | Total Customer Operations Expense                     | OMXCUST                    | 14,732,947            | 11,521,124                             | 1,241,073                          | 646,502                                | 108,512                                          |
| AF         | 220         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 221         | Salaries & Wages Excluding Admin & Gen                | SALWAGXAG                  | 50,453,415            | 19,626,426                             | 2,235,420                          | 8,709,634                              | 170,201                                          |
| AF         | 222         | Total Salaries and Wages Expense                      | SALWAGS                    | 87,259,233            | 33,943,926                             | 3,866,162                          | 15,063,322                             | 294,364                                          |
| AF         | 223         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 224         | Total O&M less Fuel and Purchased Power               | OMXPPP                     | 283,152,163           | 103,980,436                            | 10,034,204                         | 51,240,219                             | 710,248                                          |
| AF         | 225         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 226         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 227         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 228         | Electric Plant in Service - Production Demand         | DPROD                      | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 229         | Electric Plant in Service - Transmission Interconnect | DPRODTI                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 230         | Electric Plant in Service - Production Energy         | ENERGY1                    | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 231         | Impact of Production Tax Deduction                    | PRODTAXD                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 232         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 233         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 234         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 235         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 236         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 237         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 238         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 239         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 240         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 241         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 242         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 243         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 244         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 245         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 246         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 247         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 248         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 249         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 250         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                           | (a) | ALLOCATION BASIS | (b) | TOTAL LARGE MUNICIPAL SERVICE | (c) | TOTAL LARGE SCHOOL SERVICE | (d) | PRIMARY GENERAL SERVICE | (e) | TOTAL LG GEN TRANSMISSION SERVICE | (f) | MUNI & STATE STREET LIGHTING SERVICE | (g) | GUARD & FLOOD LIGHTING SERVICE | (h) |
|--------------|-------------------------------------------------------|-----|------------------|-----|-------------------------------|-----|----------------------------|-----|-------------------------|-----|-----------------------------------|-----|--------------------------------------|-----|--------------------------------|-----|
| AF 201       | ALLOCATION FACTOR TABLE CONTINUED                     |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 202       | INTERNALLY DEVELOPED ALLOCATION FACTORS               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 203       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 204       | Customer Accounting Expense                           |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 205       | Account 902                                           |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 206       | Account 903                                           |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 207       | Account 904                                           |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 208       | Accounts 902 & 903                                    |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 209       | O&M Accounts 902-905                                  |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 210       | Salaries & Wages Accounts 902-905                     |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 211       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 212       | Customer Service Expense                              |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 213       | Account 908                                           |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 214       | Account 909                                           |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 215       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 216       | O&M Accounts 908-910                                  |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 217       | Salaries & Wages Accounts 908-910                     |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 218       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 219       | Total Customer Operations Expense                     |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 220       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 221       | Salaries & Wages Excluding Admin & Gen                |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 222       | Total Salaries and Wages Expense                      |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 223       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 224       | Total O&M less Fuel and Purchased Power               |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 225       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 226       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 227       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 228       | Electric Plant in Service - Production Demand         |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 229       | Electric Plant in Service - Transmission Interconnect |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 230       | Electric Plant in Service - Production Energy         |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 231       | Impact of Production Tax Deduction                    |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 232       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 233       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 234       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 235       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 236       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 237       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 238       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 239       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 240       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 241       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 242       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 243       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 244       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 245       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 246       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 247       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 248       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 249       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |
| AF 250       |                                                       |     |                  |     |                               |     |                            |     |                         |     |                                   |     |                                      |     |                                |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                           | (a) | (b)              | (c)                              | (d)                       | (e)                             | (f)                               | (g)                          | (h)                            | (i)                 | (j)                           | (k) | (l) | (m) | (n) |
|--------------|-------------------------------------------------------|-----|------------------|----------------------------------|---------------------------|---------------------------------|-----------------------------------|------------------------------|--------------------------------|---------------------|-------------------------------|-----|-----|-----|-----|
|              |                                                       |     | ALLOCATION BASIS | GENERAL TRANSMISSION 69 TO 115KV | LARGE GENERAL SERV 115KV+ | LARGE MUNICIPAL PRIMARY SERVICE | LARGE MUNICIPAL SECONDARY SERVICE | LARGE SCHOOL PRIMARY SERVICE | LARGE SCHOOL SECONDARY SERVICE | RESIDENTIAL SERVICE | RESIDENTIAL SPACE HTG SERVICE |     |     |     |     |
| 201          | ALLOCATION FACTOR TABLE CONTINUED                     |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 202          | INTERNALLY DEVELOPED ALLOCATION FACTORS               |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 203          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 204          | Customer Accounting Expense                           |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 205          | Account 902                                           |     | OX_902           | 161                              | 697                       | 174                             | 11,816                            | 54                           | 9,697                          | 2,771,782           | 0                             |     |     |     |     |
| 206          | Account 903                                           |     | OX_903           | 3,512                            | 15,219                    | 253                             | 17,175                            | 78                           | 14,095                         | 4,029,144           | 0                             |     |     |     |     |
| 207          | Account 904                                           |     | OX_904           | 18,608                           | 86,961                    | 697                             | 3,801                             | 74                           | 5,520                          | 3,512,183           | 0                             |     |     |     |     |
| 208          | Accounts 902 & 903                                    |     | OX_902_3         | 3,673                            | 15,916                    | 428                             | 28,991                            | 132                          | 23,792                         | 6,800,926           | 0                             |     |     |     |     |
| 209          | O&M Accounts 902-905                                  |     | OX_CA            | 22,281                           | 102,877                   | 1,125                           | 32,792                            | 206                          | 29,312                         | 10,313,109          | 0                             |     |     |     |     |
| 210          | Salaries & Wages Accounts 902-905                     |     | SALWAGCA         | 1,530                            | 6,630                     | 204                             | 13,832                            | 63                           | 11,352                         | 3,244,869           | 0                             |     |     |     |     |
| 211          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 212          | Customer Service Expense                              |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 213          | Account 908                                           |     | OX_908           | 110,920                          | 534,733                   | 1,710                           | 11,236                            | 181                          | 11,716                         | 820,762             | 0                             |     |     |     |     |
| 214          | Account 909                                           |     | OX_909           | 47                               | 204                       | 3                               | 230                               | 1                            | 189                            | 53,992              | 0                             |     |     |     |     |
| 215          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 216          | O&M Accounts 908-910                                  |     | OX_CS            | 110,967                          | 534,937                   | 1,713                           | 11,466                            | 182                          | 11,905                         | 874,754             | 0                             |     |     |     |     |
| 217          | Salaries & Wages Accounts 908-910                     |     | SALWAGCS         | 91,473                           | 438,556                   | 51                              | 3,146                             | 15                           | 2,589                          | 732,400             | 0                             |     |     |     |     |
| 218          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 219          | Total Customer Operations Expense                     |     | OMXCUST          | 133,406                          | 638,499                   | 2,854                           | 45,295                            | 392                          | 42,067                         | 11,521,124          | 0                             |     |     |     |     |
| 220          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 221          | Salaries & Wages Excluding Admin & Gen                |     | SALWAGXAG        | 2,041,437                        | 9,841,101                 | 117,404                         | 599,838                           | 16,700                       | 803,377                        | 19,626,426          | 0                             |     |     |     |     |
| 222          | Total Salaries and Wages Expense                      |     | SALWAGES         | 3,530,668                        | 17,020,192                | 203,051                         | 1,037,421                         | 28,882                       | 1,389,441                      | 33,943,926          | 0                             |     |     |     |     |
| 223          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 224          | Total O&M less Fuel and Purchased Power               |     | OMXFPP           | 13,230,084                       | 62,029,338                | 686,267                         | 3,484,310                         | 83,284                       | 4,477,271                      | 103,980,436         | 0                             |     |     |     |     |
| 225          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 226          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 227          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 228          | Electric Plant in Service - Production Demand         |     | DPROD            | 0                                | 0                         | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |     |     |     |     |
| 229          | Electric Plant in Service - Transmission Interconnect |     | DPRODTI          | 0                                | 0                         | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |     |     |     |     |
| 230          | Electric Plant in Service - Production Energy         |     | ENERGY1          | 0                                | 0                         | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |     |     |     |     |
| 231          | Impact of Production Tax Deduction                    |     | PRODTAXD         | 0                                | 0                         | 0                               | 0                                 | 0                            | 0                              | 0                   | 0                             |     |     |     |     |
| 232          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 233          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 234          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 235          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 236          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 237          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 238          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 239          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 240          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 241          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 242          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 243          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 244          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 245          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 246          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 247          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 248          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 249          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |
| 250          |                                                       |     |                  |                                  |                           |                                 |                                   |                              |                                |                     |                               |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                           | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|--------------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AF         | 251         | <b>REVENUES AND BILLING DETERMINANTS</b>                     |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 252         | AF                                                           |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 253         | Sales of Electricity Revenue - Present                       | SALESREV                   | 622,155,175           | 239,341,579                            | 23,225,518                         | 121,366,823                            | 1,276,911                                        |
| AF         | 254         |                                                              |                            | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 255         | Small General Service Sales Revenue                          | SREVSSTX                   | 23,225,518            | 0                                      | 23,225,518                         | 0                                      | 0                                                |
| AF         | 256         | Secondary General Service Sales Revenue                      | SREVSSTX                   | 121,366,823           | 0                                      | 0                                  | 121,366,823                            | 0                                                |
| AF         | 257         | Small Municipal & School Service Sales Revenue               | SREVSSTX                   | 1,276,911             | 0                                      | 0                                  | 0                                      | 1,276,911                                        |
| AF         | 258         | Primary General Service                                      | SREVSSTX                   | 68,281,614            | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 259         | Large General Service Transmission Sales Revenue             | SREVLSTX                   | 25,904,908            | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 260         | Large General Service Backbone Transmission Sales Rev        | SREVLSTX                   | 116,214,204           | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 261         | Muni & State Street Lighting Service Sales Revenue           | SREVSSTX                   | 4,759,790             | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 262         | Guard & Flood Lighting Service Sales Revenue                 | SREVSSTX                   | 4,239,954             | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 263         | Large Municipal Primary Service Sales Revenue                | SREVLSTX                   | 1,271,656             | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 264         | Large Municipal Secondary Service Sales Revenue              | SREVLSTX                   | 7,196,341             | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 265         | Large School Primary Service Sales Revenue                   | SREVLSTX                   | 119,124               | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 266         | Large School Secondary Service Sales Revenue                 | SREVLSTX                   | 8,956,752             | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 267         | Residential Service Sales Revenue                            | SREVSSTX                   | 239,341,579           | 239,341,579                            | 0                                  | 0                                      | 0                                                |
| AF         | 268         | Residential Space Heating Service Sales Revenue              | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 269         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 270         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 271         | Updated Test Year Sales Revenue                              | CLAIMREV                   | 765,521,011           | 269,804,197                            | 26,305,845                         | 142,311,746                            | 1,827,519                                        |
| AF         | 272         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 273         | Updated Test Year Combined Residential Revenue               | CLAIMREV                   | 269,804,197           | 269,804,197                            |                                    |                                        |                                                  |
| AF         | 274         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 275         | <b>PRESENT REVENUES FROM SALES INPUT</b>                     |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 276         | Total Sales of Electricity Revenues                          |                            | 622,155,175           | 239,341,579                            | 23,225,518                         | 121,366,823                            | 1,276,911                                        |
| AF         | 277         | Sales of Electricity Revenues Excl Cost of Gas (Present)     |                            | 622,155,174           | 239,341,579                            | 23,225,518                         | 121,366,823                            | 1,276,911                                        |
| AF         | 278         | Remove contents of whole line - used to tie to sales revenue | ENERGY1                    | 1                     | 0                                      | 0                                  | 0                                      | 0                                                |
| AF         | 279         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 280         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 281         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 282         | <b>BILLING DETERMINANT INPUTS</b>                            |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 283         | Number of Customer Bills                                     | SCH AF, LN 87              | 3,105,296             | 2,480,052                              | 384,720                            | 143,540                                | 34,188                                           |
| AF         | 284         | Annual kWh Sales @ Meter                                     | SCH AF, LN 56              | 13,148,200,292        | 2,366,636,355                          | 280,671,444                        | 2,089,581,792                          | 19,872,725                                       |
| AF         | 285         | Annual kW - Billed                                           |                            | 20,613,703            | 0                                      | 0                                  | 6,078,843                              | 0                                                |
| AF         | 286         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 287         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 288         | <b>RATE OF RETURN</b>                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 289         | Rate of Return (Equalized)                                   | SCH AF, LN 289             | 7.56%                 | 7.56%                                  | 7.56%                              | 7.56%                                  | 7.56%                                            |
| AF         | 290         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 291         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 292         | <b>PROPOSED REVENUES FROM SALES INPUT</b>                    |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 293         | Annual kWh Sales - Proposed                                  | SCH AF, LN 284             | 13,347,604,527        | 2,566,040,589                          | 280,671,444                        | 2,089,581,792                          | 19,872,725                                       |
| AF         | 294         | Sales of Electricity Revenues Excl Cost of Gas (Proposed)    |                            | 765,520,961           | 269,994,020                            | 26,326,669                         | 142,465,051                            | 1,828,991                                        |
| AF         | 295         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 296         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 297         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 298         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 299         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AF         | 300         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO.                      | DESCRIPTION                                                  | (a) | ALLOCATION BASIS | (b) | TOTAL LARGE MUNICIPAL SERVICE | (h)         | TOTAL SCHOOL SERVICE | (i) | PRIMARY GENERAL SERVICE | (j) | TOTAL LG GEN SERVICE TRANSMISSION | (k) | MUNI & STATE STREET LIGHTING SERVICE | (l) | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|-----------------------------------|--------------------------------------------------------------|-----|------------------|-----|-------------------------------|-------------|----------------------|-----|-------------------------|-----|-----------------------------------|-----|--------------------------------------|-----|--------------------------------|-----|-----|-----|-----|-----|-----|
| REVENUES AND BILLING DETERMINANTS |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 251                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 252                            | Sales of Electricity Revenue - Present                       |     |                  |     |                               | 8,467,997   | 9,075,876            | 0   | 68,281,614              |     | 142,119,112                       |     | 4,759,790                            |     | 4,239,954                      |     |     |     |     |     |     |
| AF 253                            |                                                              |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 254                            | Small General Service Sales Revenue                          |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 255                            | Secondary General Service Sales Revenue                      |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 256                            | Small Municipal & School Service Sales Revenue               |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 257                            | Primary General Service                                      |     |                  |     |                               | 0           | 0                    | 0   | 68,281,614              |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 258                            | Large General Service Transmission Sales Revenue             |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 25,904,908                        |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 259                            | Large General Service Backbone Transmission Sales Rev        |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 260                            | Muni & State Street Lighting Service Sales Revenue           |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 116,214,204                       |     | 4,759,790                            |     | 0                              |     |     |     |     |     |     |
| AF 261                            | Guard & Flood Lighting Service Sales Revenue                 |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 4,239,954                      |     |     |     |     |     |     |
| AF 262                            | Large Municipal Primary Service Sales Revenue                |     |                  |     |                               | 1,271,656   | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 263                            | Large Municipal Secondary Service Sales Revenue              |     |                  |     |                               | 7,196,341   | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 264                            | Large School Primary Service Sales Revenue                   |     |                  |     |                               | 0           | 119,124              | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 265                            | Large School Secondary Service Sales Revenue                 |     |                  |     |                               | 0           | 8,956,752            | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 266                            | Residential Service Sales Revenue                            |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 267                            | Residential Space Heating Service Sales Revenue              |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 268                            |                                                              |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 269                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 270                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 271                            | Updated Test Year Sales Revenue                              |     |                  |     |                               | 11,672,709  | 13,164,270           | 0   | 84,995,210              |     | 205,972,375                       |     | 5,944,281                            |     | 3,522,859                      |     |     |     |     |     |     |
| AF 272                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 273                            | Updated Test Year Combined Residential Revenue               |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 274                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 275                            | PRESENT REVENUES FROM SALES INPUT                            |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 276                            | Total Sales of Electricity Revenues                          |     |                  |     |                               | 8,467,997   | 9,075,876            | 0   | 68,281,614              |     | 142,119,112                       |     | 4,759,790                            |     | 4,239,954                      |     |     |     |     |     |     |
| AF 277                            | Sales of Electricity Revenues Excl Cost of Gas (Present)     |     |                  |     |                               | 8,467,997   | 9,075,876            | 0   | 68,281,614              |     | 142,119,112                       |     | 4,759,790                            |     | 4,239,954                      |     |     |     |     |     |     |
| AF 278                            | Remove contents of whole line - used to tie to sales revenue |     |                  |     |                               | 0           | 0                    | 0   | 0                       |     | 0                                 |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 279                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 280                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 281                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 282                            | BILLING DETERMINANT INPUTS                                   |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 283                            | Number of Customer Bills                                     |     |                  |     |                               | 10,728      | 8,724                | 0   | 42,576                  |     | 768                               |     | -                                    |     | -                              |     |     |     |     |     |     |
| AF 284                            | Annual kWh Sales @ Meter                                     |     |                  |     |                               | 188,878,831 | 151,303,340          | 0   | 1,873,215,012           |     | 6,130,068,502                     |     | 24,985,313                           |     | 22,986,979                     |     |     |     |     |     |     |
| AF 285                            | Annual kW - Billed                                           |     |                  |     |                               | 566,863     | 612,598              | 0   | 3,491,270               |     | 9,864,129                         |     | 0                                    |     | 0                              |     |     |     |     |     |     |
| AF 286                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 287                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 288                            | RATE OF RETURN                                               |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 289                            | Rate of Return (Equalized)                                   |     |                  |     |                               | 7.56%       | 7.56%                | 0   | 7.56%                   |     | 7.56%                             |     | 7.56%                                |     | 7.56%                          |     |     |     |     |     |     |
| AF 290                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 291                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 292                            | PROPOSED REVENUES FROM SALES INPUT                           |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 293                            | Annual kWh Sales - Proposed                                  |     |                  |     |                               | 188,878,831 | 151,303,340          | 0   | 1,873,215,012           |     | 6,130,068,502                     |     | 24,985,313                           |     | 22,986,979                     |     |     |     |     |     |     |
| AF 294                            | Sales of Electricity Revenues Excl Cost of Gas (Proposed)    |     |                  |     |                               | 11,686,568  | 13,175,428           | 0   | 85,130,906              |     | 205,441,215                       |     | 5,953,810                            |     | 3,518,304                      |     |     |     |     |     |     |
| AF 295                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 296                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 297                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 298                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 299                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |
| AF 300                            |                                                              |     |                  |     |                               |             |                      |     |                         |     |                                   |     |                                      |     |                                |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | NO. | DESCRIPTION                                                  | (a) | ALLOCATION BASIS | (b)         | GENERAL SERV TRANSMISSION 69 TO 115 kV | (c)         | LARGE GENERAL SERV BACKBONE TRANS MI 115KV + | (d)       | LARGE MUNICIPAL PRIMARY SERVICE | (e)       | LARGE MUNICIPAL SECONDARY SERVICE | (f) | LARGE SCHOOL PRIMARY SERVICE | (g) | LARGE SCHOOL SECONDARY SERVICE | RESIDENTIAL SERVICE | (a)           | RESIDENTIAL SPACE HTG SERVICE | (y)   |
|--------------|-----|--------------------------------------------------------------|-----|------------------|-------------|----------------------------------------|-------------|----------------------------------------------|-----------|---------------------------------|-----------|-----------------------------------|-----|------------------------------|-----|--------------------------------|---------------------|---------------|-------------------------------|-------|
| AF           | 251 | REVENUES AND BILLING DETERMINANTS                            |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 252 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 253 | Sales of Electricity Revenue - Present                       |     |                  | SALESREV    | 25,904,908                             |             | 116,214,204                                  |           | 1,271,656                       |           | 7,196,341                         |     | 119,124                      |     | 8,956,752                      |                     | 239,341,579   |                               | 0     |
| AF           | 254 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 255 | Small General Service Sales Revenue                          |     |                  | SREVSGSTX   | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 256 | Secondary General Service Sales Revenue                      |     |                  | SREVSGTX    | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 257 | Small Municipal & School Service Sales Revenue               |     |                  | SREVSMTSX   | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 258 | Primary General Service                                      |     |                  | SREVPGTX    | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 259 | Large General Service Transmission Sales Revenue             |     |                  | SREVLGSTX   | 25,904,908                             | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 260 | Large General Service Backbone Transmission Sales Rev        |     |                  | SREVLGSTBTX | 0                                      | 116,214,204 | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 261 | Muni & State Street Lighting Service Sales Revenue           |     |                  | SREVSTLTG   | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 262 | Guard & Flood Lighting Service Sales Revenue                 |     |                  | SREVALTG    | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 263 | Large Municipal Primary Service Sales Revenue                |     |                  | SREVLMPSTX  | 0                                      | 0           | 0                                            | 1,271,656 | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 264 | Large Municipal Secondary Service Sales Revenue              |     |                  | SREVLMSSTX  | 0                                      | 0           | 0                                            | 0         | 0                               | 7,196,341 | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 265 | Large School Primary Service Sales Revenue                   |     |                  | SREVLSPSTX  | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 119,124                      | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 266 | Large School Secondary Service Sales Revenue                 |     |                  | SREVLSSSTX  | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 8,956,752                      | 0                   | 0             | 0                             | 0     |
| AF           | 267 | Residential Service Sales Revenue                            |     |                  | SREVRTX     | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 239,341,579   | 0                             | 0     |
| AF           | 268 | Residential Space Heating Service Sales Revenue              |     |                  | SREVRSTX    | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 269 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 270 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 271 | Updated Test Year Sales Revenue                              |     |                  | CLAIMREV    | 35,687,848                             |             | 170,284,528                                  |           | 1,861,996                       |           | 9,810,713                         |     | 234,492                      |     | 12,929,778                     |                     | 269,804,197   |                               | 0     |
| AF           | 272 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 273 | Updated Test Year Combined Residential Revenue               |     |                  | CLAIMREVR   |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     | 269,804,197   |                               | 0     |
| AF           | 274 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 275 | PRESENT REVENUES FROM SALES INPUT                            |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 276 | Total Sales of Electricity Revenues                          |     |                  |             | 25,904,908                             |             | 116,214,204                                  |           | 1,271,656                       |           | 7,196,341                         |     | 119,124                      |     | 8,956,752                      |                     | 239,341,579   |                               | 0     |
| AF           | 277 | Sales of Electricity Revenues Excl Cost of Gas (Present)     |     |                  |             | 25,904,908                             |             | 116,214,204                                  |           | 1,271,656                       |           | 7,196,341                         |     | 119,124                      |     | 8,956,752                      |                     | 239,341,579   |                               | 0     |
| AF           | 278 | Remove contents of whole line - used to tie to sales revenue |     |                  | ENERGY1     | 0                                      | 0           | 0                                            | 0         | 0                               | 0         | 0                                 | 0   | 0                            | 0   | 0                              | 0                   | 0             | 0                             | 0     |
| AF           | 279 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 280 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 281 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 282 | BILLING DETERMINANT INPUTS                                   |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 283 | Number of Customer Bills                                     |     |                  |             | 144                                    |             | 624                                          |           | 156                             |           | 10,572                            |     | 48                           |     | 8,676                          |                     | 2,480,052     |                               | -     |
| AF           | 284 | Annual kWh Sales @ Meter                                     |     |                  |             | 1,051,210,235                          |             | 5,078,858,266                                |           | 29,769,057                      |           | 159,109,773                       |     | 2,620,159                    |     | 148,683,181                    |                     | 2,566,040,589 |                               | 0     |
| AF           | 285 | Annual kW - Billed                                           |     |                  |             | 1,676,323                              |             | 8,187,806                                    |           | 92,215                          |           | 474,648                           |     | 8,300                        |     | 604,298                        |                     | 0             |                               | 0     |
| AF           | 286 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 287 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 288 | RATE OF RETURN                                               |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 289 | Rate of Return (Equalized)                                   |     |                  |             | 7.56%                                  |             | 7.56%                                        |           | 7.56%                           |           | 7.56%                             |     | 7.56%                        |     | 7.56%                          |                     | 7.56%         |                               | 7.56% |
| AF           | 290 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 291 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 292 | PROPOSED REVENUES FROM SALES INPUT                           |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 293 | Annual kWh Sales - Proposed                                  |     |                  |             | 1,051,210,235                          |             | 5,078,858,266                                |           | 29,769,057                      |           | 159,109,773                       |     | 2,620,159                    |     | 148,683,181                    |                     | 2,566,040,589 |                               | 0     |
| AF           | 294 | Sales of Electricity Revenues Excl Cost of Gas (Proposed)    |     |                  |             | 36,235,650                             |             | 169,205,565                                  |           | 1,857,988                       |           | 9,828,580                         |     | 182,940                      |     | 12,992,488                     |                     | 269,994,020   |                               | 0     |
| AF           | 295 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 296 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 297 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 298 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 299 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |
| AF           | 300 |                                                              |     |                  |             |                                        |             |                                              |           |                                 |           |                                   |     |                              |     |                                |                     |               |                               |       |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                    | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AP         | 1           | Allocation Factors                                    |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 2           | DEMAND                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 3           |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 4           | DEMAND - PRODUCTION RELATED                           |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 5           | Demand Production (AED 4-CP)                          | DPROD                      | 1.00000               | 0.32892                                | 0.02703                            | 0.19419                                | 0.00171                                          |
| AP         | 6           | Purchased Capacity (AED 4-CP)                         | DPURCH                     | 1.00000               | 0.32892                                | 0.02703                            | 0.19419                                | 0.00171                                          |
| AP         | 7           | Transmission Interconnect (AED 4-CP)                  | DPRODTI                    | 1.00000               | 0.32892                                | 0.02703                            | 0.19419                                | 0.00171                                          |
| AP         | 8           | Production Load Dispatching (AED 4-CP)                | DPRODLID                   | 1.00000               | 0.32892                                | 0.02703                            | 0.19419                                | 0.00171                                          |
| AP         | 9           |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 10          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 11          | DEMAND - TRANSMISSION RELATED                         |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 12          | Demand Transmission System (AED 4-CP)                 | DTRAN                      | 1.00000               | 0.33415                                | 0.02705                            | 0.19432                                | 0.00171                                          |
| AP         | 13          | Demand Transmission Radial Lines - Gross Plant        | DTRANRADGRS                | 1.00000               | 0.38637                                | 0.04464                            | 0.31233                                | 0.00214                                          |
| AP         | 14          | Transmission Load Dispatching (AED 4-CP)              | DTRANLID                   | 1.00000               | 0.33415                                | 0.02705                            | 0.19432                                | 0.00171                                          |
| AP         | 15          | Demand Transmission Radial Lines - Depreciation Plant | DTRANRADDEP                | 1.00000               | 0.35258                                | 0.04099                            | 0.32470                                | 0.00143                                          |
| AP         | 16          | Demand Transmission Radial Lines - Net Plant          | DTRANRADNET                | 1.00000               | 0.39341                                | 0.04540                            | 0.30975                                | 0.00228                                          |
| AP         | 17          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 18          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 19          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 20          | DEMAND - DISTRIBUTION RELATED                         |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 21          | Demand Distribution Primary Substation (NCP)          | DDISPSUB                   | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 22          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 23          | Demand Distribution Primary Overhead Lines (NCP)      | DDISTPOL                   | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 24          | Demand Distribution Primary Underground Lines (NCP)   | DDISTPUL                   | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 25          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 26          | Demand Distribution Secondary Overhead Lines (NCP)    | DDISTSOL                   | 1.00000               | 0.74286                                | 0.06903                            | 0.13295                                | 0.00376                                          |
| AP         | 27          | Demand Distribution Secondary Underground Lines (NCP) | DDISTSUL                   | 1.00000               | 0.74286                                | 0.06903                            | 0.13295                                | 0.00376                                          |
| AP         | 28          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 29          | Demand Distribution Line Transformers (NCP)           | DDISTSILT                  | 1.00000               | 0.74286                                | 0.06903                            | 0.13295                                | 0.00376                                          |
| AP         | 30          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 31          | Distribution Load Dispatching (NCP)                   | DDISTLD                    | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 32          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 33          | AED 4-CP Distribution                                 | AED4CPDIST                 | 1.00000               | 0.48180                                | 0.03901                            | 0.28018                                | 0.00246                                          |
| AP         | 34          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 35          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 36          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 37          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 38          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 39          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 40          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 41          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 42          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 43          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 44          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 45          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 46          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 47          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 48          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 49          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 50          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION (a)                                       | ALLOCATION BASIS (b) | TOTAL LARGE MUNICIPAL SERVICE (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) | (n) (o) (p) (q) (r) |
|--------------|-------------------------------------------------------|----------------------|-----------------------------------|--------------------------------|-----------------------------|---------------------------------------|------------------------------------------|------------------------------------|---------------------|
| 1            | Allocation Factors                                    |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 2            | DEMAND                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 3            |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 4            | DEMAND - PRODUCTION RELATED                           |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 5            | Demand Production (AED 4-CP)                          |                      | 0.01543                           | 0.01608                        | 0.10547                     | 0.30858                               | 0.00135                                  | 0.00124                            |                     |
| 6            | Purchased Capacity (AED 4-CP)                         |                      | 0.01543                           | 0.01608                        | 0.10547                     | 0.30858                               | 0.00135                                  | 0.00124                            |                     |
| 7            | Transmission Interconnect (AED 4-CP)                  |                      | 0.01543                           | 0.01608                        | 0.10547                     | 0.30858                               | 0.00135                                  | 0.00124                            |                     |
| 8            | Production Load Dispatching (AED 4-CP)                |                      | 0.01543                           | 0.01608                        | 0.10547                     | 0.30858                               | 0.00135                                  | 0.00124                            |                     |
| 9            |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 10           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 11           | DEMAND - TRANSMISSION RELATED                         |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 12           | Demand Transmission System (AED 4-CP)                 |                      | 0.01533                           | 0.01611                        | 0.10231                     | 0.30646                               | 0.00133                                  | 0.00123                            |                     |
| 13           | Demand Transmission Radial Lines - Gross Plant        | DTRAN                | 0.01545                           | 0.01588                        | 0.17285                     | 0.04905                               | 0.00076                                  | 0.00054                            |                     |
| 14           | Transmission Load Dispatching (AED 4-CP)              | DTRANLND             | 0.01533                           | 0.01611                        | 0.10231                     | 0.30646                               | 0.00133                                  | 0.00123                            |                     |
| 15           | Demand Transmission Radial Lines - Depreciation Plant | DTRANRADDEP          | 0.01456                           | 0.01040                        | 0.17724                     | 0.07680                               | 0.00076                                  | 0.00054                            |                     |
| 16           | Demand Transmission Radial Lines - Net Plant          | DTRANRADNET          | 0.01564                           | 0.01702                        | 0.17193                     | 0.04527                               | 0.00076                                  | 0.00054                            |                     |
| 17           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 18           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 19           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 20           | DEMAND - DISTRIBUTION RELATED                         |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 21           | Demand Distribution Primary Substation (NCP)          | DDISPSUB             | 0.02166                           | 0.03607                        | 0.14867                     | 0.00000                               | 0.00391                                  | 0.00352                            |                     |
| 22           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 23           | Demand Distribution Primary Overhead Lines (NCP)      | DDISTPOL             | 0.02166                           | 0.03607                        | 0.14867                     | 0.00000                               | 0.00391                                  | 0.00352                            |                     |
| 24           | Demand Distribution Primary Underground Lines (NCP)   | DDISTPUL             | 0.02166                           | 0.03607                        | 0.14867                     | 0.00000                               | 0.00391                                  | 0.00352                            |                     |
| 25           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 26           | Demand Distribution Secondary Overhead Lines (NCP)    | DDISTSOL             | 0.01273                           | 0.02727                        | 0.00000                     | 0.00000                               | 0.00599                                  | 0.00540                            |                     |
| 27           | Demand Distribution Secondary Underground Lines (NCP) | DDISTSUL             | 0.01273                           | 0.02727                        | 0.00000                     | 0.00000                               | 0.00599                                  | 0.00540                            |                     |
| 28           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 29           | Demand Distribution Line Transformers (NCP)           | DDISTSLT             | 0.01273                           | 0.02727                        | 0.00000                     | 0.00000                               | 0.00599                                  | 0.00540                            |                     |
| 30           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 31           | Distribution Load Dispatching (NCP)                   | DDISTLD              | 0.02166                           | 0.03607                        | 0.14867                     | 0.00000                               | 0.00391                                  | 0.00352                            |                     |
| 32           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 33           | AED 4-CP Distribution                                 | AED4CPDIST           | 0.02211                           | 0.02323                        | 0.14752                     | 0.00000                               | 0.00192                                  | 0.00177                            |                     |
| 34           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 35           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 36           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 37           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 38           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 39           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 40           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 41           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 42           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 43           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 44           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 45           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 46           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 47           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 48           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 49           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| 50           |                                                       |                      |                                   |                                |                             |                                       |                                          |                                    |                     |

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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | NO. | DESCRIPTION                                           | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|--------------|-----|-------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| AP           | 1   | Allocation Factors                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 2   | DEMAND                                                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 3   |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 4   | DEMAND - PRODUCTION RELATED                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 5   | Demand Production (AED 4-CP)                          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 6   | Purchased Capacity (AED 4-CP)                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 7   | Transmission Interconnect (AED 4-CP)                  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 8   | Production Load Dispatching (AED 4-CP)                |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 9   |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 10  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 11  | DEMAND - TRANSMISSION RELATED                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 12  | Demand Transmission System (AED 4-CP)                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 13  | Demand Transmission Radial Lines - Gross Plant        |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 14  | Transmission Load Dispatching (AED 4-CP)              |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 15  | Demand Transmission Radial Lines - Depreciation Plant |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 16  | Demand Transmission Radial Lines - Net Plant          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 17  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 18  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 19  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 20  | DEMAND - DISTRIBUTION RELATED                         |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 21  | Demand Distribution Primary Substation (NCP)          |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 22  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 23  | Demand Distribution Primary Overhead Lines (NCP)      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 24  | Demand Distribution Primary Underground Lines (NCP)   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 25  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 26  | Demand Distribution Secondary Overhead Lines (NCP)    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 27  | Demand Distribution Secondary Underground Lines (NCP) |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 28  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 29  | Demand Distribution Line Transformers (NCP)           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 30  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 31  | Distribution Load Dispatching (NCP)                   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 32  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 33  | AED 4-CP Distribution                                 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 34  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 35  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 36  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 37  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 38  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 39  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 40  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 41  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 42  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 43  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 44  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 45  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 46  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 47  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 48  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 49  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| AP           | 50  |                                                       |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
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| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                     | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|--------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AP         | 51          | ALLOCATION PROPORTIONS TABLE CONTINUED                 |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 52          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 53          | ENERGY - PRODUCTION RELATED                            |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 54          | Energy @ Generation with losses (kWh)                  | ENEFUEL                    | 1.00000               | 0.20091                                | 0.02197                            | 0.16312                                | 0.00156                                          |
| AP         | 55          | Energy @ Generation with losses( kWh)                  | ENERGY1                    | 1.00000               | 0.20091                                | 0.02197                            | 0.16312                                | 0.00156                                          |
| AP         | 56          | Energy @ Meter (kWh Sales)                             | ENERGY2                    | 1.00000               | 0.19225                                | 0.02103                            | 0.15655                                | 0.00149                                          |
| AP         | 57          |                                                        |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 58          | Energy Efficiency Tracker (energy, excl. transmission) | ENETRKR                    | 1.00000               | 0.35774                                | 0.03913                            | 0.29045                                | 0.00277                                          |
| AP         | 59          | Present In-City Revenues (incl. fuel, EECRF)           | INCTYREV                   | 1.00000               | 0.59721                                | 0.04431                            | 0.25482                                | 0.00367                                          |
| AP         | 60          | Energy @ Meter, less REC opt-out                       | ENERGYREC                  | 1.00000               | 0.29501                                | 0.03227                            | 0.24023                                | 0.00228                                          |
| AP         | 61          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 62          | Secondary Line - 1.128389                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 63          | Sec Line Tranf - 1.125047                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 64          | Primary - 1.105898                                     |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 65          | Subtransmission - 1.035919                             |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 66          | Transmission - 1.029633                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 67          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 68          | CUSTOMER                                               |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 69          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 70          | 369-Service Investment (Replacement Costs)             | CSERVICE                   | 1.00000               | 0.69782                                | 0.11447                            | 0.16051                                | 0.01159                                          |
| AP         | 71          | 370-Meters (New Meter Cost)                            | CMETERS                    | 1.00000               | 0.57189                                | 0.13528                            | 0.14703                                | 0.01368                                          |
| AP         | 72          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 73          | 902-Meter Reading (Customer Count)                     | CMETRDG                    | 1.00000               | 0.79865                                | 0.12389                            | 0.04622                                | 0.01101                                          |
| AP         | 74          | 903-Customer Records & Collections (Wgrd Annual Bills) | CUSTREC                    | 1.00000               | 0.79525                                | 0.12336                            | 0.04603                                | 0.01096                                          |
| AP         | 75          | 905-Miscellaneous Customer Accounts                    | CUSTCAM                    | 1.00000               | 0.79525                                | 0.12336                            | 0.04603                                | 0.01096                                          |
| AP         | 76          | 908-Customer Assistance                                | CUSTASST                   | 1.00000               | 0.79525                                | 0.12336                            | 0.04603                                | 0.01096                                          |
| AP         | 77          | 909-Advertisement                                      | CUSTADVT                   | 1.00000               | 0.79525                                | 0.12336                            | 0.04603                                | 0.01096                                          |
| AP         | 78          | 910-Miscellaneous Customer Service                     | CUSTCSM                    | 1.00000               | 0.79525                                | 0.12336                            | 0.04603                                | 0.01096                                          |
| AP         | 79          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 80          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 81          | 371-Installation on Customer Premises                  | CUSTPREM                   | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 82          | 373-Street Lighting & Signal Systems                   | CLIGHT                     | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 83          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 84          | Customer Deposits (Number of Customers)                | CUSTDEP                    | 1.00000               | 0.81269                                | 0.12607                            | 0.04704                                | 0.00000                                          |
| AP         | 85          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 86          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 87          | Number of Bills (Annual)                               | CUSTBILLS                  | 1.00000               | 0.79865                                | 0.12389                            | 0.04622                                | 0.01101                                          |
| AP         | 88          | Number of Bills (Weighted)                             | CUSTWBILLS                 | 1.00000               | 0.79525                                | 0.12336                            | 0.04603                                | 0.01096                                          |
| AP         | 89          | Number of Customers                                    | CUST                       | 1.00000               | 0.79865                                | 0.12389                            | 0.04622                                | 0.01101                                          |
| AP         | 90          | Transmission Meters (Transmission Customers)           | TRANSMET                   | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 91          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 92          | Major Act Representatives Act 908                      | MAJACCT                    | 1.00000               | 0.00000                                | 0.00000                            | 0.01944                                | 0.00000                                          |
| AP         | 93          | Number of Customers (Distribution Only)                | CUSTDIST                   | 1.00000               | 0.79885                                | 0.12392                            | 0.04624                                | 0.01101                                          |
| AP         | 94          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 95          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 96          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 97          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 98          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 99          |                                                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 100         |                                                        |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                             | ALLOCATION BASIS | MUNICIPAL SERVICE | SCHOOL SERVICE | GENERAL SERVICE | SERVICE TRANSMISSION | LIGHTING SERVICE | LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|---------------------------------------------------------|------------------|-------------------|----------------|-----------------|----------------------|------------------|------------------|-----|-----|-----|-----|-----|-----|
| (a)          |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 51           | ALLOCATION PROPORTIONS TABLE CONTINUED                  |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 52           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 53           | ENERGY - PRODUCTION RELATED                             |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 54           | Energy @ Generation with losses (kWh)                   | ENEFUEL          | 0.01474           | 0.01181        | 0.14374         | 0.43840              | 0.00196          | 0.00180          |     |     |     |     |     |     |
| 55           | Energy @ Generation with losses( kWh)                   | ENERGY1          | 0.01474           | 0.01181        | 0.14374         | 0.43840              | 0.00196          | 0.00180          |     |     |     |     |     |     |
| 56           | Energy @ Meter (kWh Sales)                              | ENERGY2          | 0.01415           | 0.01134        | 0.14034         | 0.45926              | 0.00187          | 0.00172          |     |     |     |     |     |     |
| 57           |                                                         |                  | 0.00000           | 0.00000        | 0.00000         | 0.00000              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 58           | Energy Efficiency Tracker (energy, excl. transmission)  | ENETKR           | 0.02625           | 0.02103        | 0.25595         | 0.00000              | 0.00348          | 0.00320          |     |     |     |     |     |     |
| 59           | Present In-City Revenues (incl. fuel, EECRF)            | INCYTREV         | 0.01595           | 0.02995        | 0.01651         | 0.01560              | 0.01321          | 0.00877          |     |     |     |     |     |     |
| 60           | Energy @ Meter, less REC opt-out                        | ENERGYREC        | 0.02171           | 0.01739        | 0.21536         | 0.17023              | 0.00287          | 0.00264          |     |     |     |     |     |     |
| 61           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 62           | Secondary Line - 1.128389                               |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 63           | Sec Line Tranf - 1.125047                               |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 64           | Primary - 1.105898                                      |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 65           | Subtransmission - 1.035919                              |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 66           | Transmission - 1.029633                                 |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 67           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 68           | CUSTOMER                                                |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 69           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 70           | 369-Service Investment (Replacement Costs)              | CSERVICE         | 0.00850           | 0.00711        | 0.00000         | 0.00000              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 71           | 370-Meters (New Meter Cost)                             | CMETERS          | 0.01360           | 0.01594        | 0.09299         | 0.00958              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 72           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 73           | 902-Meter Reading (Customer Count)                      | CMETRDG          | 0.00345           | 0.00281        | 0.01371         | 0.00025              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 74           | 903-Customer Records & Collections (Wigid Annual Bills) | CUSTREC          | 0.00344           | 0.00280        | 0.01446         | 0.00370              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 75           | 905-Miscellaneous Customer Accounts                     | CUSTCAM          | 0.00344           | 0.00280        | 0.01446         | 0.00370              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 76           | 908-Customer Assistance                                 | CUSTASST         | 0.00344           | 0.00280        | 0.01446         | 0.00370              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 77           | 909-Advertisement                                       | CUSTADVT         | 0.00344           | 0.00280        | 0.01446         | 0.00370              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 78           | 910-Miscellaneous Customer Service                      | CUSTCSM          | 0.00344           | 0.00280        | 0.01446         | 0.00370              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 79           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 80           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 81           | 371-Installation on Customer Premises                   | CUSTPREM         | 0.00000           | 0.00000        | 0.00000         | 0.00000              | 0.00000          | 1.00000          |     |     |     |     |     |     |
| 82           | 373-Street Lighting & Signal Systems                    | CLIGHT           | 0.00000           | 0.00000        | 0.00000         | 0.00000              | 1.00000          | 0.00000          |     |     |     |     |     |     |
| 83           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 84           | Customer Deposits (Number of Customers)                 | CUSTDEP          | 0.00000           | 0.00000        | 0.01395         | 0.00025              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 85           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 86           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 87           | Number of Bills (Annual)                                | CUSTBILLS        | 0.00345           | 0.00281        | 0.01371         | 0.00025              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 88           | Number of Bills (Weighted)                              | CUSTWBILLS       | 0.00344           | 0.00280        | 0.01446         | 0.00370              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 89           | Number of Customers                                     | CUST             | 0.00345           | 0.00281        | 0.01371         | 0.00025              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 90           | Transmission Meters (Transmission Customers)            | TRANSMET         | 0.00000           | 0.00000        | 0.00000         | 1.00000              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 91           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 92           | Major Acct Representatives Acct 908                     | MAJACCT          | 0.00000           | 0.00000        | 0.16609         | 0.81447              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 93           | Number of Customers (Distribution Only)                 | CUSTDIST         | 0.00346           | 0.00281        | 0.01371         | 0.00000              | 0.00000          | 0.00000          |     |     |     |     |     |     |
| 94           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 95           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 96           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 97           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 98           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 99           |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |
| 100          |                                                         |                  |                   |                |                 |                      |                  |                  |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. | NO. | DESCRIPTION                                            | ALLOCATION PROPORTIONS TABLE CONTINUED |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
|-----------------|-----|--------------------------------------------------------|----------------------------------------|------------|----------------------------------------|---------|--------------------------------------------------|---------|---------------------------------|---------|-----------------------------------|---------|------------------------------|--|--------------------------------|--|---------------------|--|
|                 |     |                                                        | ALLOCATION BASIS                       |            | GENERAL SERV TRANSMISSION 69 TO 115 kV |         | LARGE GENERAL SERV BACKBONE TRANSMISSION 115KV + |         | LARGE MUNICIPAL PRIMARY SERVICE |         | LARGE MUNICIPAL SECONDARY SERVICE |         | LARGE SCHOOL PRIMARY SERVICE |  | LARGE SCHOOL SECONDARY SERVICE |  | RESIDENTIAL SERVICE |  |
| (a)             |     |                                                        | (b)                                    |            | (c)                                    |         | (d)                                              |         | (e)                             |         | (f)                               |         | (g)                          |  | (h)                            |  | (i)                 |  |
| AP              | 51  | ALLOCATION PROPORTIONS TABLE CONTINUED                 |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 52  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 53  | ENERGY - PRODUCTION RELATED                            |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 54  | Energy @ Generation with losses (kWh)                  |                                        | ENERGY1    | 0.07556                                | 0.36284 | 0.00228                                          | 0.01246 | 0.00020                         | 0.01161 | 0.20091                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 55  | Energy @ Generation with losses( kWh)                  |                                        | ENERGY2    | 0.07556                                | 0.36284 | 0.00228                                          | 0.01246 | 0.00020                         | 0.01161 | 0.20091                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 56  | Energy @ Meter (kWh Sales)                             |                                        |            | 0.07876                                | 0.38051 | 0.00223                                          | 0.01192 | 0.00000                         | 0.01114 | 0.19225                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 57  |                                                        |                                        |            | 0.00000                                | 0.00000 | 0.00000                                          | 0.00000 | 0.00000                         | 0.00000 | 0.00000                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 58  | Energy Efficiency Tracker (energy, excl. transmission) |                                        | ENETRKR    | 0.00000                                | 0.00000 | 0.00407                                          | 0.02218 | 0.00036                         | 0.02067 | 0.35774                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 59  | Present In-City Revenues (incl. fuel, EECRF)           |                                        | INCITYREV  | 0.00000                                | 0.01560 | 0.00195                                          | 0.01400 | 0.00031                         | 0.02964 | 0.59721                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 60  | Energy @ Meter, less REC opt-out                       |                                        | ENERGYREC  | 0.02479                                | 0.14544 | 0.00342                                          | 0.01829 | 0.00030                         | 0.01709 | 0.29501                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 61  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 62  | Secondary Line - 1.128389                              |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 63  | Sec Line Tranf - 1.125047                              |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 64  | Primary - 1.105898                                     |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 65  | Subtransmission - 1.035919                             |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 66  | Transmission - 1.029633                                |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 67  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 68  | CUSTOMER                                               |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 69  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 70  | 369-Service Investment (Replacement Costs)             |                                        | CSERVICE   | 0.00000                                | 0.00000 | 0.00000                                          | 0.00850 | 0.00000                         | 0.00711 | 0.69782                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 71  | 370-Meters (New Meter Cost)                            |                                        | CMETERS    | 0.00170                                | 0.00788 | 0.00335                                          | 0.01025 | 0.00159                         | 0.01435 | 0.57189                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 72  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 73  | 902-Meter Reading (Customer Count)                     |                                        | CMETRDG    | 0.00005                                | 0.00020 | 0.00005                                          | 0.00340 | 0.00002                         | 0.00279 | 0.79865                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 74  | 903-Customer Records & Collections (Wgtd Annual Bills) |                                        | CUSTREC    | 0.00069                                | 0.00300 | 0.00005                                          | 0.00339 | 0.00002                         | 0.00278 | 0.79525                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 75  | 905-Miscellaneous Customer Accounts                    |                                        | CUSTCAM    | 0.00069                                | 0.00300 | 0.00005                                          | 0.00339 | 0.00002                         | 0.00278 | 0.79525                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 76  | 908-Customer Assistance                                |                                        | CUSTASST   | 0.00069                                | 0.00300 | 0.00005                                          | 0.00339 | 0.00002                         | 0.00278 | 0.79525                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 77  | 909-Advertisement                                      |                                        | CUSTADVT   | 0.00069                                | 0.00300 | 0.00005                                          | 0.00339 | 0.00002                         | 0.00278 | 0.79525                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 78  | 910-Miscellaneous Customer Service                     |                                        | CUSTCSM    | 0.00069                                | 0.00300 | 0.00005                                          | 0.00339 | 0.00002                         | 0.00278 | 0.79525                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 79  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 80  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 81  | 371-Installation on Customer Premises                  |                                        | CUSTPREM   | 0.00000                                | 0.00000 | 0.00000                                          | 0.00000 | 0.00000                         | 0.00000 | 0.00000                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 82  | 373-Street Lighting & Signal Systems                   |                                        | CLIGHT     | 0.00000                                | 0.00000 | 0.00000                                          | 0.00000 | 0.00000                         | 0.00000 | 0.00000                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 83  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 84  | Customer Deposits (Number of Customers)                |                                        | CUSTDEP    | 0.00005                                | 0.00020 | 0.00000                                          | 0.00000 | 0.00000                         | 0.00000 | 0.81269                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 85  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 86  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 87  | Number of Bills (Annual)                               |                                        | CUSTBILLS  | 0.00005                                | 0.00020 | 0.00005                                          | 0.00340 | 0.00002                         | 0.00279 | 0.79865                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 88  | Number of Bills (Weighted)                             |                                        | CUSTWBILLS | 0.00069                                | 0.00300 | 0.00005                                          | 0.00339 | 0.00002                         | 0.00278 | 0.79525                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 89  | Number of Customers                                    |                                        | CUST       | 0.00005                                | 0.00020 | 0.00005                                          | 0.00340 | 0.00002                         | 0.00279 | 0.79865                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 90  | Transmission Meters (Transmission Customers)           |                                        | TRANSMET   | 0.17742                                | 0.82258 | 0.00000                                          | 0.00000 | 0.00000                         | 0.00000 | 0.00000                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 91  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 92  | Major Act Representatives Act 908                      |                                        | MAJACCT    | 0.14049                                | 0.67399 | 0.00000                                          | 0.00000 | 0.00000                         | 0.00000 | 0.00000                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 93  | Number of Customers (Distribution Only)                |                                        | CUSTDIST   | 0.00000                                | 0.00000 | 0.00005                                          | 0.00341 | 0.00002                         | 0.00279 | 0.79885                           | 0.00000 |                              |  |                                |  |                     |  |
| AP              | 94  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 95  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 96  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 97  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 98  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 99  |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |
| AP              | 100 |                                                        |                                        |            |                                        |         |                                                  |         |                                 |         |                                   |         |                              |  |                                |  |                     |  |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                   | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AP         | 101         | ALLOCATION PROPORTIONS TABLE CONTINUED               |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 102         | INTERNALLY DEVELOPED ALLOCATION FACTORS              |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 103         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 104         | Plant                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 105         | Intangible Plant In Service                          | INTPLT                     | 1.00000               | 0.42189                                | 0.05070                            | 0.16248                                | 0.00399                                          |
| AP         | 106         | Production Plant In Service                          | PRODPLT                    | 1.00000               | 0.27736                                | 0.02499                            | 0.18168                                | 0.00165                                          |
| AP         | 107         | Transmission Plant In Service                        | TRANPLT                    | 1.00000               | 0.33233                                | 0.02760                            | 0.19806                                | 0.00172                                          |
| AP         | 108         | Distribution Plant In Service                        | DISTPLT                    | 1.00000               | 0.53847                                | 0.05662                            | 0.21267                                | 0.00369                                          |
| AP         | 109         | General Plant In Service                             | GENLPLT                    | 1.00000               | 0.39670                                | 0.04580                            | 0.17025                                | 0.00352                                          |
| AP         | 110         | Intangible and General Plant In Service              | INTGENLPLT                 | 1.00000               | 0.40451                                | 0.04732                            | 0.16784                                | 0.00366                                          |
| AP         | 111         | Total Transmission and Distribution Plant            | TDPLT                      | 1.00000               | 0.40904                                | 0.03840                            | 0.20350                                | 0.00245                                          |
| AP         | 112         | Prod. Trans. and Distr Plant In Service              | PTDPLT                     | 1.00000               | 0.34997                                | 0.03238                            | 0.19371                                | 0.00209                                          |
| AP         | 113         | Total Electric Plant In Service                      | TOTPLT                     | 1.00000               | 0.35481                                | 0.03371                            | 0.19141                                | 0.00223                                          |
| AP         | 114         | Net Electric Plant In Service                        | NETPLT                     | 1.00000               | 0.34410                                | 0.03252                            | 0.19133                                | 0.00213                                          |
| AP         | 115         | Rate Base                                            | RATEBASE                   | 1.00000               | 0.33676                                | 0.03208                            | 0.18962                                | 0.00213                                          |
| AP         | 116         |                                                      |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 117         | Transmission Plant in Service                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 118         | Account 352                                          | PLT_352                    | 1.00000               | 0.33415                                | 0.02705                            | 0.19432                                | 0.00171                                          |
| AP         | 119         | Account 353                                          | PLT_353                    | 1.00000               | 0.33401                                | 0.02705                            | 0.19431                                | 0.00171                                          |
| AP         | 120         | Transmission Overhead Accounts 354-356               | OHTRAN                     | 1.00000               | 0.33506                                | 0.02813                            | 0.20159                                | 0.00173                                          |
| AP         | 121         | Transmission Underground Accounts 357&358            | UGTRAN                     | 1.00000               | 0.33415                                | 0.02705                            | 0.19432                                | 0.00171                                          |
| AP         | 122         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 123         | Distribution Plant in Service                        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 124         | Acct 360-Land and Land Rights                        | PLT_360                    | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 125         | Acct 361-Structures & Improvements                   | PLT_361                    | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 126         | Acct 362-Station Equipment                           | PLT_362                    | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 127         | Acct 364-Towers and Fixtures                         | PLT_364                    | 1.00000               | 0.51069                                | 0.04745                            | 0.24221                                | 0.00258                                          |
| AP         | 128         | Acct 365-Overhead Conductors & Devices               | PLT_365                    | 1.00000               | 0.51069                                | 0.04745                            | 0.24221                                | 0.00258                                          |
| AP         | 129         | Acct 366-Underground Conduit                         | PLT_366                    | 1.00000               | 0.50711                                | 0.04712                            | 0.24389                                | 0.00257                                          |
| AP         | 130         | Acct 367 - Underground Conductor                     | PLT_367                    | 1.00000               | 0.50711                                | 0.04712                            | 0.24389                                | 0.00257                                          |
| AP         | 131         | Acct 368-Line Transformers                           | PLT_368                    | 1.00000               | 0.72847                                | 0.06769                            | 0.13972                                | 0.00369                                          |
| AP         | 132         | Acct 369-Services                                    | PLT_369                    | 1.00000               | 0.69782                                | 0.11447                            | 0.16051                                | 0.01159                                          |
| AP         | 133         | Acct 370-Meters                                      | PLT_370                    | 1.00000               | 0.57189                                | 0.13528                            | 0.14703                                | 0.01368                                          |
| AP         | 134         | Acct 371-Inst. on Customer Premises                  | PLT_371                    | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 135         | Acct 373-Street Lighting / Signal Systems            | PLT_373                    | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 136         | Distribution Overhead Lines Plant Accts 364 & 365    | OHDIST                     | 1.00000               | 0.51069                                | 0.04745                            | 0.24221                                | 0.00258                                          |
| AP         | 137         | Distribution Underground Lines Plant Accts 366 & 367 | UGDIST                     | 1.00000               | 0.50711                                | 0.04712                            | 0.24389                                | 0.00257                                          |
| AP         | 138         | Accounts 371&373                                     | PLT_3713                   | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 139         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 140         | Accts 360-362-Distribution Substation                | PLT_SUB                    | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 141         | Accts 364 thru 367-Distribution Primary              | PLT_DPRI                   | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 142         | Accts 364 thru 367-Distribution Secondary            | PLT_DSEC                   | 1.00000               | 0.74286                                | 0.06903                            | 0.13295                                | 0.00376                                          |
| AP         | 143         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 144         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 145         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 146         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 147         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 148         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 149         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 150         |                                                      |                            |                       |                                        |                                    |                                        |                                                  |

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DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                          | (a) | ALLOCATION BASIS | (b) | TOTAL LARGE MUNICIPAL | (c) | TOTAL LARGE SCHOOL | (d) | PRIMARY GENERAL SERVICE | (e) | TOTAL LG GEN SERVICE | (f) | MUNI & STATE STREET LIGHTING SERVICE | (g) | GUARD & FLOOD LIGHTING SERVICE | (h) |
|--------------|------------------------------------------------------|-----|------------------|-----|-----------------------|-----|--------------------|-----|-------------------------|-----|----------------------|-----|--------------------------------------|-----|--------------------------------|-----|
| NO.          |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 101       | ALLOCATION PROPORTIONS TABLE CONTINUED               |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 102       | INTERNALLY DEVELOPED ALLOCATION FACTORS              |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 103       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 104       | Plant                                                |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 105       | Intangible Plant In Service                          |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 106       | Production Plant In Service                          |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 107       | Transmission Plant In Service                        |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 108       | Distribution Plant In Service                        |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 109       | General Plant In Service                             |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 110       | Intangible and General Plant in Service              |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 111       | Total Transmission and Distribution Plant            |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 112       | Prod, Trans, and Distr Plant in Service              |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 113       | Total Electric Plant In Service                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 114       | Net Electric Plant In Service                        |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 115       | Rate Base                                            |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 116       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 117       | Transmission Plant in Service                        |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 118       | Account 352                                          |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 119       | Account 353                                          |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 120       | Transmission Overhead Accounts 354-356               |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 121       | Transmission Underground Accounts 357&358            |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 122       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 123       | Distribution Plant in Service                        |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 124       | Acct 360-Land and Land Rights                        |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 125       | Acct 361-Structures & Improvements                   |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 126       | Acct 362-Station Equipment                           |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 127       | Acct 364-Towers and Fixtures                         |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 128       | Acct 365-Overhead Conductors & Devices               |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 129       | Acct 366-Underground Conduit                         |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 130       | Acct 367 - Underground Conductor                     |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 131       | Acct 368-Line Transformers                           |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 132       | Acct 369-Services                                    |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 133       | Acct 370-Meters                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 134       | Acct 371-Inst. on Customer Premises                  |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 135       | Acct 372-Street Lighting / Signal Systems            |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 136       | Distribution Overhead Lines Plant Accts 364 & 365    |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 137       | Distribution Underground Lines Plant Accts 366 & 367 |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 138       | Accounts 371&373                                     |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 139       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 140       | Accts 360-362-Distribution Substation                |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 141       | Accts 364 thru 367-Distribution Primary              |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 142       | Accts 364 thru 367-Distribution Secondary            |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 143       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 144       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 145       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 146       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 147       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 148       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 149       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |
| AP 150       |                                                      |     |                  |     |                       |     |                    |     |                         |     |                      |     |                                      |     |                                |     |

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| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                          | (a) | (b)                 | (c)                                  | (d)                       | (e)                             | (f)                           | (g)                             | (h)                        | (i)                          | (j)                          | (k)                          | (l)                          | (m)                          | (n)                          | (o)                          | (p)                          |
|------------|-------------|------------------------------------------------------|-----|---------------------|--------------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
|            |             |                                                      |     | ALLOCATION<br>BASIS | LARGE<br>TRANSMISSION<br>69 TO 115KV | LARGE<br>SERV<br>BACKBONE | LARGE<br>GENERAL SERV<br>115KV+ | LARGE<br>MUNICIPAL<br>PRIMARY | LARGE<br>MUNICIPAL<br>SECONDARY | LARGE<br>SCHOOL<br>PRIMARY | LARGE<br>SCHOOL<br>SECONDARY | LARGE<br>SCHOOL<br>SECONDARY | LARGE<br>SCHOOL<br>SECONDARY | LARGE<br>SCHOOL<br>SECONDARY | LARGE<br>SCHOOL<br>SECONDARY | LARGE<br>SCHOOL<br>SECONDARY | LARGE<br>SCHOOL<br>SECONDARY | LARGE<br>SCHOOL<br>SECONDARY |
| AP         | 101         | ALLOCATION PROPORTIONS TABLE CONTINUED               |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 102         | INTERNALLY DEVELOPED ALLOCATION FACTORS              |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 103         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 104         | Plant                                                |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 105         | Intangible Plant In Service                          |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 106         | Production Plant In Service                          |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 107         | Transmission Plant In Service                        |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 108         | Distribution Plant In Service                        |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 109         | General Plant In Service                             |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 110         | Intangible and General Plant In Service              |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 111         | Total Transmission and Distribution Plant            |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 112         | Prod, Trans, and Distr Plant In Service              |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 113         | Total Electric Plant In Service                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 114         | Net Electric Plant In Service                        |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 115         | Rate Base                                            |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 116         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 117         | Transmission Plant in Service                        |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 118         | Account 352                                          |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 119         | Account 353                                          |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 120         | Transmission Overhead Accounts 354-356               |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 121         | Transmission Underground Accounts 357&358            |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 122         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 123         | Distribution Plant in Service                        |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 124         | Acct 360-Land and Land Rights                        |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 125         | Acct 361-Structures & Improvements                   |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 126         | Acct 362-Station Equipment                           |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 127         | Acct 364-Towers and Fixtures                         |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 128         | Acct 365-Overhead Conductors & Devices               |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 129         | Acct 366-Underground Conduit                         |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 130         | Acct 367 - Underground Conductor                     |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 131         | Acct 368-Line Transformers                           |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 132         | Acct 369-Services                                    |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 133         | Acct 370-Meters                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 134         | Acct 371-Inst. on Customer Premises                  |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 135         | Acct 373-Street Lighting / Signal Systems            |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 136         | Distribution Overhead Lines Plant Accts 364 & 365    |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 137         | Distribution Underground Lines Plant Accts 366 & 367 |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 138         | Accounts 371&373                                     |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 139         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 140         | Accts 360-362-Distribution Substation                |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 141         | Accts 364 thru 367-Distribution Primary              |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 142         | Accts 364 thru 367-Distribution Secondary            |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 143         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 144         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 145         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 146         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 147         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 148         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 149         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |
| AP         | 150         |                                                      |     |                     |                                      |                           |                                 |                               |                                 |                            |                              |                              |                              |                              |                              |                              |                              |                              |

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| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                             | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AP         | 151         | ALLOCATION PROPORTIONS TABLE CONTINUED         |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 152         | INTERNALLY DEVELOPED ALLOCATION FACTORS        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 153         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 154         | <b>Production Expense</b>                      |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 155         | O&M Expense Production Operation Accts 502-509 | OX_PROD                    | 1.00000               | 0.32892                                | 0.02703                            | 0.19419                                | 0.00171                                          |
| AP         | 156         | O&M Expense Production Maint Accts 511-514     | MX_PROD                    | 1.00000               | 0.25047                                | 0.02393                            | 0.17515                                | 0.00162                                          |
| AP         | 157         | Salaries and Wages Production Operation        | SALWAGPO                   | 1.00000               | 0.32173                                | 0.02675                            | 0.19245                                | 0.00171                                          |
| AP         | 158         | Salaries and Wages Production Maintenance      | SALWAGPM                   | 1.00000               | 0.25511                                | 0.02412                            | 0.17627                                | 0.00162                                          |
| AP         | 159         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 160         | <b>Transmission Expense</b>                    |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 161         | O&M Accounts 561-567                           | OX_TRAN                    | 1.00000               | 0.33376                                | 0.02726                            | 0.19576                                | 0.00171                                          |
| AP         | 162         | O&M Accounts 569-573                           | MX_TRAN                    | 1.00000               | 0.33440                                | 0.02746                            | 0.19705                                | 0.00172                                          |
| AP         | 163         | Salaries & Wages Accounts 561-567              | SALWAGTO                   | 1.00000               | 0.33363                                | 0.02722                            | 0.19544                                | 0.00171                                          |
| AP         | 164         | Salaries & Wages Accounts 569-573              | SALWAGTM                   | 1.00000               | 0.33431                                | 0.02736                            | 0.19640                                | 0.00171                                          |
| AP         | 165         |                                                |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 166         | <b>Distribution Expense</b>                    |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 167         | Acct 580-Supervision                           | OX_580                     | 1.00000               | 0.48275                                | 0.07275                            | 0.17846                                | 0.00614                                          |
| AP         | 168         | Acct 581-Load Dispatch                         | OX_581                     | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 169         | Acct 582-Station Equipment                     | OX_582                     | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 170         | Acct 583-Overhead Lines                        | OX_583                     | 1.00000               | 0.51069                                | 0.04745                            | 0.24221                                | 0.00258                                          |
| AP         | 171         | Acct 584-Underground Lines                     | OX_584                     | 1.00000               | 0.50711                                | 0.04712                            | 0.24389                                | 0.00257                                          |
| AP         | 172         | Acct 585-Street Lighting                       | OX_585                     | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 173         | Acct 586-Metering                              | OX_586                     | 1.00000               | 0.57189                                | 0.13528                            | 0.14703                                | 0.01368                                          |
| AP         | 174         | Acct 587-Customer Installations                | OX_587                     | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 175         | Acct 588-Miscellaneous                         | OX_588                     | 1.00000               | 0.53847                                | 0.05662                            | 0.21267                                | 0.00369                                          |
| AP         | 176         | Acct 589-Rents                                 | OX_589                     | 1.00000               | 0.53847                                | 0.05662                            | 0.21267                                | 0.00369                                          |
| AP         | 177         | Acct 590-Supervision                           | MX_590                     | 1.00000               | 0.50386                                | 0.04779                            | 0.23906                                | 0.00268                                          |
| AP         | 178         | Acct 592-Station Equipment                     | MX_592                     | 1.00000               | 0.48400                                | 0.04497                            | 0.25476                                | 0.00245                                          |
| AP         | 179         | Acct 593-Overhead Lines                        | MX_593                     | 1.00000               | 0.51069                                | 0.04745                            | 0.24221                                | 0.00258                                          |
| AP         | 180         | Acct 594-Underground Lines                     | MX_594                     | 1.00000               | 0.50711                                | 0.04712                            | 0.24389                                | 0.00257                                          |
| AP         | 181         | Acct 595-Transformers                          | MX_595                     | 1.00000               | 0.72847                                | 0.06769                            | 0.13972                                | 0.00369                                          |
| AP         | 182         | Acct 596-Street Lighting                       | MX_596                     | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 183         | Acct 597-Metering                              | MX_597                     | 1.00000               | 0.57189                                | 0.13528                            | 0.14703                                | 0.01368                                          |
| AP         | 184         | Acct 598-Miscellaneous                         | MX_598                     | 1.00000               | 0.53847                                | 0.05662                            | 0.21267                                | 0.00369                                          |
| AP         | 185         | O&M Accounts 581-589                           | OX_DIST                    | 1.00000               | 0.49537                                | 0.06060                            | 0.19306                                | 0.00449                                          |
| AP         | 186         | O&M Accounts 591-598                           | MX_DIST                    | 1.00000               | 0.49986                                | 0.04684                            | 0.23765                                | 0.00258                                          |
| AP         | 187         | Salaries & Wages Accounts 581-589              | SALWAGDO                   | 1.00000               | 0.48275                                | 0.07275                            | 0.17846                                | 0.00614                                          |
| AP         | 188         | Salaries & Wages Accounts 591-598              | SALWAGDM                   | 1.00000               | 0.50386                                | 0.04779                            | 0.23906                                | 0.00268                                          |
| AP         | 189         |                                                |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 190         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 191         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 192         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 193         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 194         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 195         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 196         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 197         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 198         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 199         |                                                |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 200         |                                                |                            |                       |                                        |                                    |                                        |                                                  |

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| SCH LINE NO. | DESCRIPTION (a)                                | ALLOCATION BASIS (b) | TOTAL LARGE MUNICIPAL SERVICE (b) | TOTAL LARGE SCHOOL SERVICE (i) | PRIMARY GENERAL SERVICE (j) | TOTAL LG GEN TRANSMISSION SERVICE (k) | MUNI & STATE STREET LIGHTING SERVICE (l) | GUARD & FLOOD LIGHTING SERVICE (m) | (n) (o) (p) (q) (r) |
|--------------|------------------------------------------------|----------------------|-----------------------------------|--------------------------------|-----------------------------|---------------------------------------|------------------------------------------|------------------------------------|---------------------|
| AP 151       | ALLOCATION PROPORTIONS TABLE CONTINUED         |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 152       | INTERNALLY DEVELOPED ALLOCATION FACTORS        |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 153       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 154       | Production Expense                             |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 155       | O&M Expense Production Operation Accts 502-509 | OX_PROD              | 0.01543                           | 0.01608                        | 0.10547                     | 0.30858                               | 0.00135                                  | 0.00124                            |                     |
| AP 156       | O&M Expense Production Maint Accts 511-514     | MX_PROD              | 0.01501                           | 0.01346                        | 0.12892                     | 0.38814                               | 0.00172                                  | 0.00158                            |                     |
| AP 157       | Salaries and Wages Production Operation        | SALWAGPO             | 0.01539                           | 0.01584                        | 0.10762                     | 0.31587                               | 0.00138                                  | 0.00127                            |                     |
| AP 158       | Salaries and Wages Production Maintenance      | SALWAGPM             | 0.01503                           | 0.01361                        | 0.12753                     | 0.38344                               | 0.00170                                  | 0.00156                            |                     |
| AP 159       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 160       | Transmission Expense                           |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 161       | O&M Accounts 561-567                           | OX_TRAN              | 0.01533                           | 0.01607                        | 0.10370                     | 0.30385                               | 0.00133                                  | 0.00122                            |                     |
| AP 162       | O&M Accounts 569-573                           | MX_TRAN              | 0.01533                           | 0.01608                        | 0.10443                     | 0.30100                               | 0.00132                                  | 0.00121                            |                     |
| AP 163       | Salaries & Wages Accounts 561-567              | SALWAGTO             | 0.01533                           | 0.01608                        | 0.10350                     | 0.30454                               | 0.00133                                  | 0.00122                            |                     |
| AP 164       | Salaries & Wages Accounts 569-573              | SALWAGTM             | 0.01533                           | 0.01608                        | 0.10395                     | 0.30231                               | 0.00133                                  | 0.00122                            |                     |
| AP 165       |                                                |                      | 0.00000                           | 0.00000                        | 0.00000                     | 0.00000                               | 0.00000                                  | 0.00000                            |                     |
| AP 166       | Distribution Expense                           |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 167       | Acct 580-Supervision                           | OX_580               | 0.01554                           | 0.02404                        | 0.09827                     | 0.00314                               | 0.05646                                  | 0.06246                            |                     |
| AP 168       | Acct 581-Load Dispatch                         | OX_581               | 0.02166                           | 0.03607                        | 0.14867                     | 0.00000                               | 0.00391                                  | 0.00352                            |                     |
| AP 169       | Acct 582-Station Equipment                     | OX_582               | 0.02166                           | 0.03607                        | 0.14867                     | 0.00000                               | 0.00391                                  | 0.00352                            |                     |
| AP 170       | Acct 583-Overhead Lines                        | OX_583               | 0.02074                           | 0.03516                        | 0.13334                     | 0.00000                               | 0.00412                                  | 0.00371                            |                     |
| AP 171       | Acct 584-Underground Lines                     | OX_584               | 0.02086                           | 0.03528                        | 0.13539                     | 0.00000                               | 0.00409                                  | 0.00369                            |                     |
| AP 172       | Acct 585-Street Lighting                       | OX_585               | 0.00000                           | 0.00000                        | 0.00000                     | 0.00000                               | 1.00000                                  | 0.00000                            |                     |
| AP 173       | Acct 586-Metering                              | OX_586               | 0.01360                           | 0.01594                        | 0.09299                     | 0.00958                               | 0.00000                                  | 0.00000                            |                     |
| AP 174       | Acct 587-Customer Installations                | OX_587               | 0.00000                           | 0.00000                        | 0.00000                     | 0.00000                               | 0.00000                                  | 1.00000                            |                     |
| AP 175       | Acct 588-Miscellaneous                         | OX_588               | 0.01808                           | 0.03060                        | 0.10308                     | 0.00040                               | 0.02491                                  | 0.01148                            |                     |
| AP 176       | Acct 589-Rents                                 | OX_589               | 0.01808                           | 0.03060                        | 0.10308                     | 0.00040                               | 0.02491                                  | 0.01148                            |                     |
| AP 177       | Acct 590-Supervision                           | MX_590               | 0.02047                           | 0.03458                        | 0.13225                     | 0.00011                               | 0.01554                                  | 0.00366                            |                     |
| AP 178       | Acct 592-Station Equipment                     | MX_592               | 0.02166                           | 0.03607                        | 0.14867                     | 0.00000                               | 0.00391                                  | 0.00352                            |                     |
| AP 179       | Acct 593-Overhead Lines                        | MX_593               | 0.02074                           | 0.03516                        | 0.13334                     | 0.00000                               | 0.00412                                  | 0.00371                            |                     |
| AP 180       | Acct 594-Underground Lines                     | MX_594               | 0.02086                           | 0.03528                        | 0.13539                     | 0.00000                               | 0.00409                                  | 0.00369                            |                     |
| AP 181       | Acct 595-Transformers                          | MX_595               | 0.01323                           | 0.02776                        | 0.00827                     | 0.00000                               | 0.00588                                  | 0.00530                            |                     |
| AP 182       | Acct 596-Street Lighting                       | MX_596               | 0.00000                           | 0.00000                        | 0.00000                     | 0.00000                               | 1.00000                                  | 0.00000                            |                     |
| AP 183       | Acct 597-Metering                              | MX_597               | 0.01360                           | 0.01594                        | 0.09299                     | 0.00958                               | 0.00000                                  | 0.00000                            |                     |
| AP 184       | Acct 598-Miscellaneous                         | MX_598               | 0.01808                           | 0.03060                        | 0.10308                     | 0.00040                               | 0.02491                                  | 0.01148                            |                     |
| AP 185       | O&M Accounts 581-589                           | OX_DIST              | 0.01655                           | 0.02709                        | 0.09906                     | 0.00145                               | 0.05310                                  | 0.04924                            |                     |
| AP 186       | O&M Accounts 591-598                           | MX_DIST              | 0.02034                           | 0.03443                        | 0.13125                     | 0.00004                               | 0.02336                                  | 0.00366                            |                     |
| AP 187       | Salaries & Wages Accounts 581-589              | SALWAGDO             | 0.01554                           | 0.02404                        | 0.09827                     | 0.00314                               | 0.05646                                  | 0.06246                            |                     |
| AP 188       | Salaries & Wages Accounts 591-598              | SALWAGDM             | 0.02047                           | 0.03458                        | 0.13225                     | 0.00011                               | 0.01554                                  | 0.00366                            |                     |
| AP 189       |                                                |                      | 0.00000                           | 0.00000                        | 0.00000                     | 0.00000                               | 0.00000                                  | 0.00000                            |                     |
| AP 190       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 191       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 192       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 193       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 194       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 195       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 196       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 197       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 198       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 199       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |
| AP 200       |                                                |                      |                                   |                                |                             |                                       |                                          |                                    |                     |

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| SCH<br>LINE<br>NO. | NO. | DESCRIPTION                                    | ALLOCATION |     | LARGE<br>GENERAL SERV |         | LARGE<br>GENERAL SERV<br>TRANSMISSION<br>69 TO 115 kV | LARGE<br>GENERAL SERV<br>BACKBONE<br>TRANSMISSION | LARGE<br>MUNICIPAL |         | LARGE<br>SCHOOL |         | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |
|--------------------|-----|------------------------------------------------|------------|-----|-----------------------|---------|-------------------------------------------------------|---------------------------------------------------|--------------------|---------|-----------------|---------|------------------------|-------------------------------------|
|                    |     |                                                | BASIS      | (b) | (s)                   | (t)     |                                                       |                                                   | (u)                | (v)     | (w)             | (x)     |                        |                                     |
| AP                 | 151 | ALLOCATION PROPORTIONS TABLE CONTINUED         |            |     |                       |         |                                                       |                                                   |                    |         |                 |         |                        |                                     |
| AP                 | 152 | INTERNALLY DEVELOPED ALLOCATION FACTORS        |            |     |                       |         |                                                       |                                                   |                    |         |                 |         |                        |                                     |
| AP                 | 153 |                                                |            |     |                       |         |                                                       |                                                   |                    |         |                 |         |                        |                                     |
| AP                 | 154 | Production Expense                             |            |     |                       |         |                                                       |                                                   |                    |         |                 |         |                        |                                     |
| AP                 | 155 | O&M Expense Production Operation Accts 502-509 | OX_PROD    |     | 0.05204               | 0.25654 | 0.00261                                               | 0.01282                                           | 0.00028            | 0.01579 | 0.32892         | 0.00000 |                        |                                     |
| AP                 | 156 | O&M Expense Production Maint Accts 511-514     | MX_PROD    |     | 0.06645               | 0.32168 | 0.00241                                               | 0.01323                                           | 0.00023            | 0.01323 | 0.25047         | 0.00000 |                        |                                     |
| AP                 | 157 | Salaries and Wages Production Operation        | SAL_WAGPO  |     | 0.05337               | 0.26250 | 0.00259                                               | 0.01280                                           | 0.00028            | 0.01556 | 0.32173         | 0.00000 |                        |                                     |
| AP                 | 158 | Salaries and Wages Production Maintenance      | SAL_WAGPM  |     | 0.06560               | 0.31783 | 0.00242                                               | 0.01261                                           | 0.00024            | 0.01338 | 0.25511         | 0.00000 |                        |                                     |
| AP                 | 159 |                                                |            |     |                       |         |                                                       |                                                   |                    |         |                 |         |                        |                                     |
| AP                 | 160 | Transmission Expense                           |            |     |                       |         |                                                       |                                                   |                    |         |                 |         |                        |                                     |
| AP                 | 161 | O&M Accounts 561-567                           | OX_TRAN    |     | 0.05504               | 0.24881 | 0.00260                                               | 0.01273                                           | 0.00031            | 0.01577 | 0.33376         | 0.00000 |                        |                                     |
| AP                 | 162 | O&M Accounts 569-573                           | MX_TRAN    |     | 0.05457               | 0.24642 | 0.00259                                               | 0.01274                                           | 0.00032            | 0.01575 | 0.33440         | 0.00000 |                        |                                     |
| AP                 | 163 | Salaries & Wages Accounts 561-567              | SAL_WAGTO  |     | 0.05513               | 0.24941 | 0.00260                                               | 0.01273                                           | 0.00030            | 0.01577 | 0.33363         | 0.00000 |                        |                                     |
| AP                 | 164 | Salaries & Wages Accounts 569-573              | SAL_WAGTM  |     | 0.05476               | 0.24756 | 0.00260                                               | 0.01274                                           | 0.00031            | 0.01577 | 0.33431         | 0.00000 |                        |                                     |
| AP                 | 165 |                                                |            |     | 0.00000               | 0.00000 | 0.00000                                               | 0.00000                                           | 0.00000            | 0.00000 | 0.00000         | 0.00000 |                        |                                     |
| AP                 | 166 | Distribution Expense                           |            |     |                       |         |                                                       |                                                   |                    |         |                 |         |                        |                                     |
| AP                 | 167 | Acct 580-Supervision                           | OX_580     |     | 0.00056               | 0.00258 | 0.00275                                               | 0.01279                                           | 0.00076            | 0.02328 | 0.48275         | 0.00000 |                        |                                     |
| AP                 | 168 | Acct 581-Load Dispatch                         | OX_581     |     | 0.00000               | 0.00000 | 0.00362                                               | 0.01803                                           | 0.00053            | 0.03554 | 0.48400         | 0.00000 |                        |                                     |
| AP                 | 169 | Acct 582-Station Equipment                     | OX_582     |     | 0.00000               | 0.00000 | 0.00362                                               | 0.01803                                           | 0.00053            | 0.03554 | 0.48400         | 0.00000 |                        |                                     |
| AP                 | 170 | Acct 583-Overhead Lines                        | OX_583     |     | 0.00000               | 0.00000 | 0.00325                                               | 0.01749                                           | 0.00047            | 0.03469 | 0.51069         | 0.00000 |                        |                                     |
| AP                 | 171 | Acct 584-Underground Lines                     | OX_584     |     | 0.00000               | 0.00000 | 0.00330                                               | 0.01756                                           | 0.00048            | 0.03480 | 0.50711         | 0.00000 |                        |                                     |
| AP                 | 172 | Acct 585-Street Lighting                       | OX_585     |     | 0.00000               | 0.00000 | 0.00000                                               | 0.00000                                           | 0.00000            | 0.00000 | 0.00000         | 0.00000 |                        |                                     |
| AP                 | 173 | Acct 586-Metering                              | OX_586     |     | 0.00170               | 0.00788 | 0.00335                                               | 0.01025                                           | 0.01435            | 0.07189 | 0.57189         | 0.00000 |                        |                                     |
| AP                 | 174 | Acct 587-Customer Installations                | OX_587     |     | 0.00000               | 0.00000 | 0.00000                                               | 0.00000                                           | 0.00000            | 0.00000 | 0.00000         | 0.00000 |                        |                                     |
| AP                 | 175 | Acct 588-Miscellaneous                         | OX_588     |     | 0.00007               | 0.00033 | 0.00256                                               | 0.01553                                           | 0.00042            | 0.03018 | 0.53847         | 0.00000 |                        |                                     |
| AP                 | 176 | Acct 589-Rents                                 | OX_589     |     | 0.00007               | 0.00033 | 0.00256                                               | 0.01553                                           | 0.00042            | 0.03018 | 0.53847         | 0.00000 |                        |                                     |
| AP                 | 177 | Acct 590-Supervision                           | MX_590     |     | 0.00002               | 0.00009 | 0.00323                                               | 0.01723                                           | 0.00049            | 0.03409 | 0.50386         | 0.00000 |                        |                                     |
| AP                 | 178 | Acct 592-Station Equipment                     | MX_592     |     | 0.00000               | 0.00000 | 0.00362                                               | 0.01803                                           | 0.00053            | 0.03554 | 0.48400         | 0.00000 |                        |                                     |
| AP                 | 179 | Acct 593-Overhead Lines                        | MX_593     |     | 0.00000               | 0.00000 | 0.00325                                               | 0.01749                                           | 0.00047            | 0.03469 | 0.51069         | 0.00000 |                        |                                     |
| AP                 | 180 | Acct 594-Underground Lines                     | MX_594     |     | 0.00000               | 0.00000 | 0.00330                                               | 0.01756                                           | 0.00048            | 0.03480 | 0.50711         | 0.00000 |                        |                                     |
| AP                 | 181 | Acct 595-Transformers                          | MX_595     |     | 0.00000               | 0.00000 | 0.00020                                               | 0.01303                                           | 0.00003            | 0.02773 | 0.72847         | 0.00000 |                        |                                     |
| AP                 | 182 | Acct 596-Street Lighting                       | MX_596     |     | 0.00000               | 0.00000 | 0.00000                                               | 0.00000                                           | 0.00000            | 0.00000 | 0.00000         | 0.00000 |                        |                                     |
| AP                 | 183 | Acct 597-Metering                              | MX_597     |     | 0.00170               | 0.00788 | 0.00335                                               | 0.01025                                           | 0.00159            | 0.01435 | 0.57189         | 0.00000 |                        |                                     |
| AP                 | 184 | Acct 598-Miscellaneous                         | MX_598     |     | 0.00007               | 0.00033 | 0.00256                                               | 0.01553                                           | 0.00042            | 0.03018 | 0.53847         | 0.00000 |                        |                                     |
| AP                 | 185 | O&M Accounts 581-589                           | OX_DIST    |     | 0.00026               | 0.00119 | 0.00258                                               | 0.01398                                           | 0.00054            | 0.02654 | 0.49537         | 0.00000 |                        |                                     |
| AP                 | 186 | O&M Accounts 591-598                           | MX_DIST    |     | 0.00001               | 0.00004 | 0.00320                                               | 0.01714                                           | 0.00047            | 0.03395 | 0.49986         | 0.00000 |                        |                                     |
| AP                 | 187 | Salaries & Wages Accounts 581-589              | SAL_WAGDO  |     | 0.00056               | 0.00258 | 0.00275                                               | 0.01279                                           | 0.00076            | 0.02328 | 0.48275         | 0.00000 |                        |                                     |
| AP                 | 188 | Salaries & Wages Accounts 591-598              | SAL_WAGDM  |     | 0.00002               | 0.00009 | 0.00323                                               | 0.01723                                           | 0.00049            | 0.03409 | 0.50386         | 0.00000 |                        |                                     |
| AP                 | 189 |                                                |            |     | 0.00000               | 0.00000 | 0.00000                                               | 0.00000                                           | 0.00000            | 0.00000 | 0.00000         | 0.00000 |                        |                                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                    | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| AP         | 201         | <u>ALLOCATION PROPORTIONS TABLE CONTINUED</u>         |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 202         | <u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>        |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 203         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 204         | Customer Accounting Expense                           |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 205         | Account 902                                           | OX_902                     | 1.00000               | 0.79865                                | 0.12389                            | 0.04622                                | 0.01101                                          |
| AP         | 206         | Account 903                                           | OX_903                     | 1.00000               | 0.79525                                | 0.12336                            | 0.04603                                | 0.01096                                          |
| AP         | 207         | Account 904                                           | OX_904                     | 1.00000               | 0.93649                                | 0.00289                            | 0.01651                                | 0.00022                                          |
| AP         | 208         | Accounts 902 & 903                                    | OX_902_3                   | 1.00000               | 0.79663                                | 0.12358                            | 0.04611                                | 0.01098                                          |
| AP         | 209         | O&M Accounts 902-905                                  | OX_CA                      | 1.00000               | 0.83932                                | 0.08674                            | 0.03707                                | 0.00770                                          |
| AP         | 210         | Salaries & Wages Accounts 902-905                     | SALWAGCA                   | 1.00000               | 0.79692                                | 0.12362                            | 0.04612                                | 0.01099                                          |
| AP         | 211         |                                                       |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 212         | Customer Service Expense                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 213         | Account 908                                           | OX_908                     | 1.00000               | 0.41847                                | 0.05873                            | 0.08594                                | 0.00502                                          |
| AP         | 214         | Account 909                                           | OX_909                     | 1.00000               | 0.79525                                | 0.12336                            | 0.04603                                | 0.01096                                          |
| AP         | 215         |                                                       |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 216         | O&M Accounts 908-910                                  | OX_CS                      | 1.00000               | 0.43108                                | 0.06089                            | 0.08461                                | 0.00522                                          |
| AP         | 217         | Salaries & Wages Accounts 908-910                     | SALWAGCS                   | 1.00000               | 0.46710                                | 0.07244                            | 0.03525                                | 0.00644                                          |
| AP         | 218         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 219         | Total Customer Operations Expense                     | OMXCUST                    | 1.00000               | 0.78200                                | 0.08424                            | 0.04388                                | 0.00737                                          |
| AP         | 220         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 221         | Salaries & Wages Excluding Admin & Gen                | SALWAGXAG                  | 1.00000               | 0.38900                                | 0.04431                            | 0.17263                                | 0.00337                                          |
| AP         | 222         | Total Salaries and Wages Expense                      | SALWAGS                    | 1.00000               | 0.38900                                | 0.04431                            | 0.17263                                | 0.00337                                          |
| AP         | 223         |                                                       |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 224         | Total O&M less Fuel and Purchased Power               | OMXFPP                     | 1.00000               | 0.36722                                | 0.03544                            | 0.18096                                | 0.00251                                          |
| AP         | 225         |                                                       |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 226         |                                                       |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 227         |                                                       |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 228         | Electric Plant in Service - Production Demand         | DPROD                      |                       |                                        |                                    |                                        |                                                  |
| AP         | 229         | Electric Plant in Service - Transmission Interconnect | DPRODTI                    |                       |                                        |                                    |                                        |                                                  |
| AP         | 230         | Electric Plant in Service - Production Energy         | ENERGY1                    |                       |                                        |                                    |                                        |                                                  |
| AP         | 231         | Impact of Production Tax Deduction                    | PRODTAXD                   | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP         | 232         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 233         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 234         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 235         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 236         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 237         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 238         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 239         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 240         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 241         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 242         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 243         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 244         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 245         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 246         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 247         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 248         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 249         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| AP         | 250         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. | DESCRIPTION<br>(a)                                    | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE<br>(h) | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE<br>(i) | PRIMARY<br>GENERAL<br>SERVICE<br>(j) | TOTAL<br>LG GEN<br>TRANSMISSION<br>SERVICE<br>(k) | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE<br>(l) | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE<br>(m) | (n) (o) (p) (q) (r) |
|-----------------|-------------------------------------------------------|----------------------------|-----------------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|---------------------|
| 201             | ALLOCATION PROPORTIONS TABLE CONTINUED                |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 202             | INTERNALLY DEVELOPED ALLOCATION FACTORS               |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 203             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 204             | Customer Accounting Expense                           |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 205             | Account 902                                           | OX_902                     | 0.00345                                       | 0.00281                                    | 0.01371                              | 0.00025                                           | 0.00000                                              | 0.00000                                        |                     |
| 206             | Account 903                                           | OX_903                     | 0.00344                                       | 0.00280                                    | 0.01446                              | 0.00070                                           | 0.00000                                              | 0.00000                                        |                     |
| 207             | Account 904                                           | OX_904                     | 0.00120                                       | 0.00149                                    | 0.01211                              | 0.02815                                           | 0.00047                                              | 0.00049                                        |                     |
| 208             | Accounts 902 & 903                                    | OX_902_3                   | 0.00345                                       | 0.00280                                    | 0.01416                              | 0.00229                                           | 0.00000                                              | 0.00000                                        |                     |
| 209             | O&M Accounts 902-905                                  | OX_CA                      | 0.00276                                       | 0.00240                                    | 0.01353                              | 0.01019                                           | 0.00014                                              | 0.00015                                        |                     |
| 210             | Salaries & Wages Accounts 902-905                     | SALWAGCA                   | 0.00345                                       | 0.00280                                    | 0.01409                              | 0.00200                                           | 0.00000                                              | 0.00000                                        |                     |
| 211             |                                                       |                            | 0.00000                                       | 0.00000                                    | 0.00000                              | 0.00000                                           | 0.00000                                              | 0.00000                                        |                     |
| 212             | Customer Service Expense                              |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 213             | Account 908                                           | OX_908                     | 0.00660                                       | 0.00607                                    | 0.08894                              | 0.32919                                           | 0.00055                                              | 0.00050                                        |                     |
| 214             | Account 909                                           | OX_909                     | 0.00344                                       | 0.00280                                    | 0.01446                              | 0.00370                                           | 0.00000                                              | 0.00000                                        |                     |
| 215             |                                                       |                            | 0.00000                                       | 0.00000                                    | 0.00000                              | 0.00000                                           | 0.00000                                              | 0.00000                                        |                     |
| 216             | O&M Accounts 908-910                                  | OX_CS                      | 0.00649                                       | 0.00596                                    | 0.08644                              | 0.31830                                           | 0.00053                                              | 0.00049                                        |                     |
| 217             | Salaries & Wages Accounts 908-910                     | SALWAGCS                   | 0.00204                                       | 0.00166                                    | 0.07704                              | 0.33803                                           | 0.00000                                              | 0.00000                                        |                     |
| 218             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 219             | Total Customer Operations Expense                     | OMXCUST                    | 0.00327                                       | 0.00288                                    | 0.02359                              | 0.05239                                           | 0.00019                                              | 0.00019                                        |                     |
| 220             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 221             | Salaries & Wages Excluding Admin & Gen                | SALWAGXAG                  | 0.01422                                       | 0.01625                                    | 0.10275                              | 0.23552                                           | 0.01089                                              | 0.01106                                        |                     |
| 222             | Total Salaries and Wages Expense                      | SALWAGES                   | 0.01422                                       | 0.01625                                    | 0.10275                              | 0.23552                                           | 0.01089                                              | 0.01106                                        |                     |
| 223             |                                                       |                            | 0.00000                                       | 0.00000                                    | 0.00000                              | 0.00000                                           | 0.00000                                              | 0.00000                                        |                     |
| 224             | Total O&M less Fuel and Purchased Power               | OMXFPP                     | 0.01473                                       | 0.01611                                    | 0.10514                              | 0.26579                                           | 0.00644                                              | 0.00566                                        |                     |
| 225             |                                                       |                            | 0.00000                                       | 0.00000                                    | 0.00000                              | 0.00000                                           | 0.00000                                              | 0.00000                                        |                     |
| 226             |                                                       |                            | 0.00000                                       | 0.00000                                    | 0.00000                              | 0.00000                                           | 0.00000                                              | 0.00000                                        |                     |
| 227             |                                                       |                            | 0.00000                                       | 0.00000                                    | 0.00000                              | 0.00000                                           | 0.00000                                              | 0.00000                                        |                     |
| 228             | Electric Plant in Service - Production Demand         | DPROD                      |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 229             | Electric Plant in Service - Transmission Interconnect | DPRODTI                    |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 230             | Electric Plant in Service - Production Energy         | ENERGYI                    |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 231             | Impact of Production Tax Deduction                    | PRODTAXD                   | 0.00000                                       | 0.00000                                    | 0.00000                              | 0.00000                                           | 0.00000                                              | 0.00000                                        |                     |
| 232             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 233             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 234             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 235             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 236             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 237             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 238             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 239             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 240             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 241             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 242             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 243             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 244             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 245             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 246             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 247             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 248             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 249             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| 250             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |



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| SCH LINE<br>NO. NO.                     | DESCRIPTION                                           | ALLOCATION<br>BASIS | LARGE<br>GENERAL SERV<br>TRANSMISSION<br>69 TO 115 KV | LARGE<br>GENERAL SERV<br>BACKBONE<br>TRANSN 115KV + | LARGE<br>MUNICIPAL<br>PRIMARY<br>SERVICE | LARGE<br>MUNICIPAL<br>SECONDARY<br>SERVICE | LARGE<br>SCHOOL<br>PRIMARY<br>SERVICE | LARGE<br>SCHOOL<br>SECONDARY<br>SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |     |     |     |     |     |     |     |     |     |  |
|-----------------------------------------|-------------------------------------------------------|---------------------|-------------------------------------------------------|-----------------------------------------------------|------------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------------------|------------------------|-------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|
| (a)                                     |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |  |
| ALLOCATION PROPORTIONS TABLE CONTINUED  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| INTERNALLY DEVELOPED ALLOCATION FACTORS |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 201                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 202                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 203                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 204                                  | Customer Accounting Expense                           |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 205                                  | Account 902                                           |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 206                                  | Account 903                                           |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 207                                  | Account 904                                           |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 208                                  | Accounts 902 & 903                                    |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 209                                  | O&M Accounts 902-905                                  |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 210                                  | Salaries & Wages Accounts 902-905                     |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 211                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 212                                  | Customer Service Expense                              |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 213                                  | Account 908                                           |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 214                                  | Account 909                                           |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 215                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 216                                  | O&M Accounts 908-910                                  |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 217                                  | Salaries & Wages Accounts 908-910                     |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 218                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 219                                  | Total Customer Operations Expense                     |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 220                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 221                                  | Salaries & Wages Excluding Admin & Gen                |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 222                                  | Total Salaries and Wages Expense                      |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 223                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 224                                  | Total O&M less Fuel and Purchased Power               |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 225                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 226                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 227                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 228                                  | Electric Plant in Service - Production Demand         |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 229                                  | Electric Plant in Service - Transmission Interconnect |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 230                                  | Electric Plant in Service - Production Energy         |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 231                                  | Impact of Production Tax Deduction                    |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 232                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 233                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 234                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 235                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 236                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 237                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 238                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 239                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 240                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 241                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 242                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 243                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 244                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 245                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 246                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 247                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 248                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 249                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |
| AP 250                                  |                                                       |                     |                                                       |                                                     |                                          |                                            |                                       |                                         |                        |                                     |     |     |     |     |     |     |     |     |     |  |

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TEXAS CLASS COST OF SERVICE STUDY  
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| SCH<br>NO.                               | LINE<br>NO. | DESCRIPTION<br>(a)                                           | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------------------------------------|-------------|--------------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| <b>REVENUES AND BILLING DETERMINANTS</b> |             |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 251         |                                                              | SALESREV                   | 1.00000               | 0.38470                                | 0.03733                            | 0.19507                                | 0.00205                                          |
| AP                                       | 252         | Sales of Electricity Revenue - Present                       |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 253         |                                                              | SREVSSTX                   | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 254         | Small General Service Sales Revenue                          |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 255         | Secondary General Service Sales Revenue                      |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 256         | Small Municipal & School Service Sales Revenue               |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 257         |                                                              | SREVSSTX                   | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 258         | Primary General Service                                      |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 259         | Large General Service Transmission Sales Revenue             |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 260         | Large General Service Backbone Transmission Sales Rev        |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 261         | Muni & State Street Lighting Service Sales Revenue           |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 262         | Guard & Flood Lighting Service Sales Revenue                 |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 263         | Large Municipal Primary Service Sales Revenue                |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 264         | Large Municipal Secondary Service Sales Revenue              |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 265         | Large School Primary Service Sales Revenue                   |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 266         | Large School Secondary Service Sales Revenue                 |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 267         | Residential Service Sales Revenue                            |                            | 1.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 268         | Residential Space Heating Service Sales Revenue              |                            | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 269         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 270         | Updated Test Year Sales Revenue                              |                            | 1.00000               | 0.35245                                | 0.03436                            | 0.18590                                | 0.00239                                          |
| AP                                       | 271         |                                                              | CLAIMREV                   | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 272         |                                                              | CLAIMREVR                  | 1.00000               | 1.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| AP                                       | 273         | Claimed Combined Residential Revenue                         |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 274         | <b>PRESENT REVENUES FROM SALES INPUT</b>                     |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 275         | <b>PRESENT REVENUES FROM SALES INPUT</b>                     |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 276         | Total Sales of Electricity Revenues                          |                            | 1.00000               | 0.38470                                | 0.03733                            | 0.19507                                | 0.00205                                          |
| AP                                       | 277         | Sales of Electricity Revenues Excl Cost of Gas (Present)     |                            | 1.00000               | 0.38470                                | 0.03733                            | 0.19507                                | 0.00205                                          |
| AP                                       | 278         | Remove contents of whole line - used to tie to sales revenue | ENERGY1                    |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 279         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 280         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 281         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 282         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 283         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 284         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 285         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 286         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 287         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 288         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 289         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 290         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 291         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 292         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 293         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 294         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 295         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 296         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 297         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 298         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 299         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |
| AP                                       | 300         |                                                              |                            |                       |                                        |                                    |                                        |                                                  |

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| SCH LINE NO. | DESCRIPTION                                                  | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL | TOTAL LARGE SCHOOL SERVICE | PRIMARY GENERAL SERVICE | TOTAL LG GEN SERVICE TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (m) | (n) | (o) | (p) | (q) | (r) |
|--------------|--------------------------------------------------------------|------------------|-----------------------|----------------------------|-------------------------|-----------------------------------|--------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|
|              | (a)                                                          | (b)              | (h)                   | (i)                        | (j)                     | (k)                               | (l)                                  | (m)                            |     |     |     |     |     |     |
| AP 251       | REVENUES AND BILLING DETERMINANTS                            |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 252       | Sales of Electricity Revenue - Present                       | SALESREV         | 0.01361               | 0.01459                    | 0.10975                 | 0.22843                           | 0.00765                              | 0.00681                        |     |     |     |     |     |     |
| AP 253       |                                                              |                  | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 254       | Small General Service Sales Revenue                          | SREVSGSTX        | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 255       | Secondary General Service Sales Revenue                      | SREVSGSTX        | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 256       | Small Municipal & School Service Sales Revenue               | SREVSMSTX        | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 257       | Primary General Service                                      | SREVPGTX         | 0.00000               | 0.00000                    | 1.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 258       | Large General Service Transmission Sales Revenue             | SREVLGSTX        | 0.00000               | 0.00000                    | 0.00000                 | 1.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 259       | Large General Service Backbone Transmission Sales Rev        | SREVLGSTBTX      | 0.00000               | 0.00000                    | 0.00000                 | 1.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 260       | Muni & State Street Lighting Service Sales Revenue           | SREVSTLTG        | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 1.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 261       | Guard & Flood Lighting Service Sales Revenue                 | SREVALTG         | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 1.00000                        |     |     |     |     |     |     |
| AP 262       | Large Municipal Primary Service Sales Revenue                | SREVLMPSTX       | 1.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 263       | Large Municipal Secondary Service Sales Revenue              | SREVLMSSTX       | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 264       | Large School Primary Service Sales Revenue                   | SREVLSPSTX       | 0.00000               | 1.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 265       | Large School Secondary Service Sales Revenue                 | SREVLSSSTX       | 0.00000               | 1.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 266       | Residential Service Sales Revenue                            | SREVRTX          | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 267       | Residential Space Heating Service Sales Revenue              | SREVRSHTX        | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 268       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 269       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 270       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 271       | Updated Test Year Sales Revenue                              | CLAIMREV         | 0.01525               | 0.01720                    | 0.11103                 | 0.26906                           | 0.00777                              | 0.00460                        |     |     |     |     |     |     |
| AP 272       |                                                              |                  | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 273       | Claimed Combined Residential Revenue                         | CLAIMREVR        | 0.00000               | 0.00000                    | 0.00000                 | 0.00000                           | 0.00000                              | 0.00000                        |     |     |     |     |     |     |
| AP 274       | <b>PRESENT REVENUES FROM SALES INPUT</b>                     |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 275       | <b>#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!</b>    |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 276       | Total Sales of Electricity Revenues                          |                  | 0.01361               | 0.01459                    | 0.10975                 | 0.22843                           | 0.00765                              | 0.00681                        |     |     |     |     |     |     |
| AP 277       | Sales of Electricity Revenues Excl Cost of Gas (Present)     |                  | 0.01361               | 0.01459                    | 0.10975                 | 0.22843                           | 0.00765                              | 0.00681                        |     |     |     |     |     |     |
| AP 278       | Remove contents of whole line - used to tie to sales revenue | ENERGY1          |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 279       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 280       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 281       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 282       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 283       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 284       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 285       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 286       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 287       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 288       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 289       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 290       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 291       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 292       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 293       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 294       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 295       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 296       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 297       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 298       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 299       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |
| AP 300       |                                                              |                  |                       |                            |                         |                                   |                                      |                                |     |     |     |     |     |     |



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| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                 | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|----------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ADA        | 1           | ALLOCATED DIRECT ASSIGNMENTS                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 2           | DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS     |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 3           |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 4           | 904 Uncollectible Accounts (Write-Offs)            |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 5           |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 6           | Small General Service Uncollectible                | SREVSSTX                   | 10,561                | 0                                      | 10,561                             | 0                                      | 0                                                |
| ADA        | 7           | Secondary General Service Uncollectible            | SREVSSTX                   | 60,418                | 0                                      | 0                                  | 60,418                                 | 0                                                |
| ADA        | 8           | Small Municipal & School Service Uncollectible     | SREVSSTX                   | 793                   | 0                                      | 0                                  | 0                                      | 793                                              |
| ADA        | 9           | Primary General Service                            | SREVSSTX                   | 44,314                | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 10          | Large General Service Transmission Uncollectible   | SREVSSTX                   | 18,161                | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 11          | Large General Service Backbone Uncollectible       | SREVSSTX                   | 84,871                | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 12          | Muni & State Street Lighting Service Uncollectible | SREVSSTX                   | 1,717                 | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 13          | Guard & Flood Lighting Service Uncollectible       | SREVSSTX                   | 1,793                 | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 14          | Large Municipal Primary Service Uncollectible      | SREVSSTX                   | 681                   | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 15          | Large Municipal Secondary Service Uncollectible    | SREVSSTX                   | 3,710                 | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 16          | Large School Primary Service Uncollectible         | SREVSSTX                   | 72                    | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 17          | Large School Secondary Service Uncollectible       | SREVSSTX                   | 5,387                 | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 18          | Residential Service Uncollectible                  | SREVSSTX                   | 3,427,784             | 3,427,784                              | 0                                  | 0                                      | 0                                                |
| ADA        | 19          | Residential Space Heating Service Uncollectible    | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 20          | Total Account 904                                  | EXP_904                    | 3,660,261             | 3,427,784                              | 10,561                             | 60,418                                 | 793                                              |
| ADA        | 21          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 22          | Total Account 904                                  | EXP_904                    | 1,00000               | 0.93649                                | 0.00289                            | 0.01651                                | 0.00022                                          |
| ADA        | 23          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 24          | 928 Residential Notice                             |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 25          | Combined Residential Revenue                       | SREVR                      | 622,155,174           | 239,341,579                            | 23,225,518                         | 121,366,823                            | 1,276,911                                        |
| ADA        | 26          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 27          | Total 928 Residential Notice                       | SREVR                      | 1,00000               | 0.38470                                | 0.03733                            | 0.19507                                | 0.00205                                          |
| ADA        | 28          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 29          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 30          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 31          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 32          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 33          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 34          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 35          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 36          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 37          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 38          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 39          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 40          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 41          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 42          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 43          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 44          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 45          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 46          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 47          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 48          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 49          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 50          |                                                    |                            |                       |                                        |                                    |                                        |                                                  |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. | DESCRIPTION                                           | ALLOCATION BASIS | TOTAL LARGE MUNICIPAL SERVICE (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) | (n) (o) (p) (q) (r) |
|--------------|-------------------------------------------------------|------------------|-----------------------------------|--------------------------------|-----------------------------|---------------------------------------|------------------------------------------|------------------------------------|---------------------|
| ADA 1        | ALLOCATED DIRECT ASSIGNMENTS                          |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 2        | DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS        |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 3        |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 4        | 904 Uncollectible Accounts (Write-Offs)               |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 5        |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 6        | Small General Service Uncollectible                   | SREVSGSTX        | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 7        | Secondary General Service Uncollectible               | SREVSGTX         | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 8        | Small Municipal & School Service Uncollectible        | SREVSMSTX        | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 9        | Primary General Service                               | SREVPSTX         | 0                                 | 0                              | 44,314                      | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 10       | Large General Service Uncollectible                   | SREVLGSTX        | 0                                 | 0                              | 0                           | 18,161                                | 0                                        | 0                                  | 0                   |
| ADA 11       | Large General Service Backbone Transmission Sales Rev | SREVLGSTBTX      | 0                                 | 0                              | 0                           | 84,871                                | 0                                        | 0                                  | 0                   |
| ADA 12       | Muni & State Street Lighting Service Uncollectible    | SREVLSTLTG       | 0                                 | 0                              | 0                           | 0                                     | 1,717                                    | 0                                  | 0                   |
| ADA 13       | Guard & Flood Lighting Service Uncollectible          | SREVALTG         | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 1,793                              | 0                   |
| ADA 14       | Large Municipal Primary Service Uncollectible         | SREVLMPSTX       | 681                               | 0                              | 0                           | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 15       | Large Municipal Secondary Service Uncollectible       | SREVLMSSTX       | 3,710                             | 0                              | 0                           | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 16       | Large School Primary Service Uncollectible            | SREVLSPSTX       | 0                                 | 72                             | 0                           | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 17       | Large School Secondary Service Uncollectible          | SREVLSSSTX       | 0                                 | 5,387                          | 0                           | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 18       | Residential Service Uncollectible                     | SREVRSTX         | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 19       | Residential Space Heating Service Uncollectible       | SREVRSHSTX       | 0                                 | 0                              | 0                           | 0                                     | 0                                        | 0                                  | 0                   |
| ADA 20       | Total Account 904                                     | EXP_904          | 4,390                             | 5,459                          | 44,314                      | 103,031                               | 1,717                                    | 1,793                              |                     |
| ADA 21       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 22       | Total Account 904                                     | EXP_904          | 0.00120                           | 0.00149                        | 0.01211                     | 0.02815                               | 0.00047                                  | 0.00049                            |                     |
| ADA 23       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 24       | 928 Residential Notice                                |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 25       | Combined Residential Revenue                          | SREVR            | 8,467,997                         | 9,075,876                      | 68,281,614                  | 142,119,112                           | 4,759,790                                | 4,239,954                          |                     |
| ADA 26       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 27       | Total 928 Residential Notice                          | SREVR            | 0.01361                           | 0.01459                        | 0.10975                     | 0.22843                               | 0.00765                                  | 0.00681                            |                     |
| ADA 28       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 29       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 30       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 31       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 32       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 33       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 34       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 35       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 36       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 37       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 38       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 39       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 40       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 41       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 42       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 43       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 44       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 45       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 46       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 47       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 48       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 49       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |
| ADA 50       |                                                       |                  |                                   |                                |                             |                                       |                                          |                                    |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| NO. | NO. | DESCRIPTION                                           | (a) | (b)         | (c)        | (d)         | (e)       | (f)       | (g)     | (h)       | (i)         | (j)     | (k)     | (l)     | (m)     | (n)       | (o)     | (p)     |
|-----|-----|-------------------------------------------------------|-----|-------------|------------|-------------|-----------|-----------|---------|-----------|-------------|---------|---------|---------|---------|-----------|---------|---------|
| NO. | NO. | DESCRIPTION                                           | (a) | (b)         | (c)        | (d)         | (e)       | (f)       | (g)     | (h)       | (i)         | (j)     | (k)     | (l)     | (m)     | (n)       | (o)     | (p)     |
| ADA | 1   | ALLOCATED DIRECT ASSIGNMENTS                          |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 2   | DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS        |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 3   |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 4   | 904 Uncollectible Accounts (Write-Offs)               |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 5   |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 6   | Small General Service Uncollectible                   |     | SREYSGSTX   | 0          | 0           | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 7   | Secondary General Service Uncollectible               |     | SREYSGTX    | 0          | 0           | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 8   | Small Municipal & School Service Uncollectible        |     | SREYSGMSTX  | 0          | 0           | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 9   | Primary General Service                               |     | SREYVPGTX   | 0          | 0           | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 10  | Large General Service Transmission Uncollectible      |     | SREVLGSTTX  | 18,161     | 0           | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 11  | Large General Service Backbone Transmission Sales Rev |     | SREVLGSTBTX | 0          | 84,871      | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 12  | Muni & State Street Lighting Service Uncollectible    |     | SREVTLTG    | 0          | 0           | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 13  | Guard & Flood Lighting Service Uncollectible          |     | SREVALTG    | 0          | 0           | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 14  | Large Municipal Primary Service Uncollectible         |     | SREVLMPSTX  | 0          | 0           | 681       | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 15  | Large Municipal Secondary Service Uncollectible       |     | SREVLMSSTX  | 0          | 0           | 0         | 3,710     | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 16  | Large School Primary Service Uncollectible            |     | SREVLSPSTX  | 0          | 0           | 0         | 0         | 0       | 0         | 72          | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 17  | Large School Secondary Service Uncollectible          |     | SREVLSSSTX  | 0          | 0           | 0         | 0         | 0       | 0         | 0           | 5,387   | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 18  | Residential Service Uncollectible                     |     | SREVRTX     | 0          | 0           | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 3,427,784 | 0       | 0       |
| ADA | 19  | Residential Space Heating Service Uncollectible       |     | SREVRSTX    | 0          | 0           | 0         | 0         | 0       | 0         | 0           | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 20  | Total Account 904                                     |     | EXP_904     | 18,161     | 84,871      | 681       | 3,710     | 0       | 0         | 72          | 5,387   | 0       | 0       | 0       | 3,427,784 | 0       | 0       |
| ADA | 21  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 22  | Total Account 904                                     |     | EXP_904     | 0.00496    | 0.02319     | 0.00019   | 0.00101   | 0.00002 | 0.00002   | 0.00002     | 0.00147 | 0.00000 | 0.00000 | 0.00000 | 0.93649   | 0.00000 | 0.00000 |
| ADA | 23  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 24  | 928 Residential Notice                                |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 25  | Combined Residential Revenue                          |     | SREVR       | 25,904,908 | 116,214,204 | 1,271,656 | 7,196,341 | 119,124 | 8,956,752 | 239,341,579 | 0       | 0       | 0       | 0       | 0         | 0       | 0       |
| ADA | 26  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 27  | Total 928 Residential Notice                          |     | SREVR       | 0.04164    | 0.18679     | 0.00204   | 0.01157   | 0.00019 | 0.01440   | 0.38470     | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.38470   | 0.00000 | 0.00000 |
| ADA | 28  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 29  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 30  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 31  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 32  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 33  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 34  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 35  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 36  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 37  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 38  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 39  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 40  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 41  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 42  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 43  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 44  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 45  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 46  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 47  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 48  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 49  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |
| ADA | 50  |                                                       |     |             |            |             |           |           |         |           |             |         |         |         |         |           |         |         |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)                                    | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| ADA        | 51          | ALLOCATED DIRECT ASSIGNMENTS                          |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 52          | DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS        |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 53          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 54          | AVAILABLE                                             |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 55          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 56          | Small General Service Sales Revenue                   | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 57          | Secondary General Service Sales Revenue               | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 58          | Small Municipal & School Service Sales Revenue        | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 59          | Primary General Service                               | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 60          | Large General Service Transmission Sales Revenue      | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 61          | Large General Service Backbone Transmission Sales Rev | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 62          | Muni & State Street Lighting Service Sales Revenue    | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 63          | Guard & Flood Lighting Service Sales Revenue          | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 64          | Large Municipal Primary Service Sales Revenue         | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 65          | Large Municipal Secondary Service Sales Revenue       | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 66          | Large School Primary Service Sales Revenue            | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 67          | Large School Secondary Service Sales Revenue          | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 68          | Residential Service Sales Revenue                     | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 69          | Residential Space Heating Service Sales Revenue       | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 70          | Total Available                                       | SREVSSTX                   | 0                     | 0                                      | 0                                  | 0                                      | 0                                                |
| ADA        | 71          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 72          | Total Available                                       | SREVSSTX                   | 0.00000               | 0.00000                                | 0.00000                            | 0.00000                                | 0.00000                                          |
| ADA        | 73          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 74          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 75          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 76          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 77          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 78          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 79          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 80          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 81          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 82          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 83          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 84          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 85          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 86          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 87          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 88          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 89          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 90          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 91          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 92          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 93          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 94          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 95          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 96          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 97          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 98          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 99          |                                                       |                            |                       |                                        |                                    |                                        |                                                  |
| ADA        | 100         |                                                       |                            |                       |                                        |                                    |                                        |                                                  |



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE<br>NO. NO. | DESCRIPTION<br>(a)                                    | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE<br>(h) | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE<br>(i) | PRIMARY<br>GENERAL<br>SERVICE<br>(j) | TOTAL<br>LG GEN<br>SERVICE<br>TRANSMISSION<br>(k) | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE<br>(l) | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE<br>(m) | (n) (o) (p) (q) (r) |
|---------------------|-------------------------------------------------------|----------------------------|-----------------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------------|---------------------|
| ADA 51              | ALLOCATED DIRECT ASSIGNMENTS                          |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 52              | DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS        |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 53              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 54              | AVAILABLE                                             |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 55              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 56              | Small General Service Sales Revenue                   | SREVSGSTX                  | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 57              | Secondary General Service Sales Revenue               | SREVSGTX                   | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 58              | Small Municipal & School Service Sales Revenue        | SREVSMTX                   | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 59              | Primary General Service                               | SREVPSTX                   | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 60              | Large General Service Transmission Sales Revenue      | SREVLGSTX                  | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 61              | Large General Service Backbone Transmission Sales Rev | SREVLGSTBTX                | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 62              | Muni & State Street Lighting Service Sales Revenue    | SREVSTLTG                  | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 63              | Guard & Flood Lighting Service Sales Revenue          | SREVALTG                   | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 64              | Large Municipal Primary Service Sales Revenue         | SREVLMPSTX                 | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 65              | Large Municipal Secondary Service Sales Revenue       | SREVLMSSTX                 | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 66              | Large School Primary Service Sales Revenue            | SREVLSPSTX                 | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 67              | Large School Secondary Service Sales Revenue          | SREVLSSSTX                 | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 68              | Residential Service Sales Revenue                     | SREVRSTX                   | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 69              | Residential Space Heating Service Sales Revenue       | SREVRSHTX                  | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 70              | Total Available                                       | SREVAVAIL                  | 0                                             | 0                                          | 0                                    | 0                                                 | 0                                                    | 0                                              | 0                   |
| ADA 71              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 72              | Total Available                                       | SREVAVAIL                  | 0.00000                                       | 0.00000                                    | 0.00000                              | 0.00000                                           | 0.00000                                              | 0.00000                                        | 0.00000             |
| ADA 73              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 74              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 75              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 76              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 77              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 78              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 79              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 80              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 81              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 82              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 83              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 84              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 85              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 86              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 87              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 88              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 89              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 90              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 91              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 92              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 93              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 94              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 95              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 96              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 97              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 98              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 99              |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |
| ADA 100             |                                                       |                            |                                               |                                            |                                      |                                                   |                                                      |                                                |                     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION                                           | (a) | ALLOCATION<br>BASIS | (b) | GENERAL SERV<br>TRANSMISSION<br>69 TO 115 kV | (c) | LARGE<br>GENERAL SERV<br>BACKBONE<br>TRANSMISSION<br>115KV + | (d) | LARGE<br>MUNICIPAL<br>PRIMARY<br>SERVICE | (e) | LARGE<br>MUNICIPAL<br>SECONDARY<br>SERVICE | (f) | LARGE<br>SCHOOL<br>PRIMARY<br>SERVICE | (g) | LARGE<br>SCHOOL<br>SECONDARY<br>SERVICE | (h) | RESIDENTIAL<br>SERVICE | (i) | RESIDENTIAL<br>SPACE HTG<br>SERVICE | (j) |
|------------|-------------|-------------------------------------------------------|-----|---------------------|-----|----------------------------------------------|-----|--------------------------------------------------------------|-----|------------------------------------------|-----|--------------------------------------------|-----|---------------------------------------|-----|-----------------------------------------|-----|------------------------|-----|-------------------------------------|-----|
| ADA        | 51          | ALLOCATED DIRECT ASSIGNMENTS                          |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 52          | DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS        |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 53          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 54          | AVAILABLE                                             |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 55          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 56          | Small General Service Sales Revenue                   |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 57          | Secondary General Service Sales Revenue               |     | SREYSGTX            |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 58          | Small Municipal & School Service Sales Revenue        |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 59          | Primary General Service                               |     | SREYSGTX            |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 60          | Large General Service Transmission Sales Revenue      |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 61          | Large General Service Backbone Transmission Sales Rev |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 62          | Muni & State Street Lighting Service Sales Revenue    |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 63          | Guard & Flood Lighting Service Sales Revenue          |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 64          | Large Municipal Primary Service Sales Revenue         |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 65          | Large Municipal Secondary Service Sales Revenue       |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 66          | Large School Primary Service Sales Revenue            |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 67          | Large School Secondary Service Sales Revenue          |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 68          | Residential Service Sales Revenue                     |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 69          | Residential Space Heating Service Sales Revenue       |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 70          | Total Available                                       |     | SREYSGSTX           |     | 0                                            |     | 0                                                            |     | 0                                        |     | 0                                          |     | 0                                     |     | 0                                       |     | 0                      |     | 0                                   |     |
| ADA        | 71          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 72          | Total Available                                       |     | SREYSGSTX           |     | 0.00000                                      |     | 0.00000                                                      |     | 0.00000                                  |     | 0.00000                                    |     | 0.00000                               |     | 0.00000                                 |     | 0.00000                |     | 0.00000                             |     |
| ADA        | 73          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 74          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 75          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 76          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 77          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 78          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 79          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 80          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 81          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 82          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 83          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 84          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 85          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 86          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 87          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 88          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 89          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 90          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 91          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 92          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 93          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 94          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 95          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 96          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 97          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 98          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 99          |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |
| ADA        | 100         |                                                       |     |                     |     |                                              |     |                                                              |     |                                          |     |                                            |     |                                       |     |                                         |     |                        |     |                                     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH<br>NO. | LINE<br>NO. | DESCRIPTION<br>(a)            | ALLOCATION<br>BASIS<br>(b) | TOTAL<br>TEXAS<br>(c) | TOTAL<br>RESIDENTIAL<br>SERVICE<br>(d) | SMALL<br>GENERAL<br>SERVICE<br>(e) | SECONDARY<br>GENERAL<br>SERVICE<br>(f) | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE<br>(g) |
|------------|-------------|-------------------------------|----------------------------|-----------------------|----------------------------------------|------------------------------------|----------------------------------------|--------------------------------------------------|
| RRW        | 1           | REVENUE REQUIREMENTS          |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 2           |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 3           | PRESENT RATES                 |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 4           |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 5           | RATE BASE                     |                            | 3,333,646,694         | 1,122,646,645                          | 106,952,013                        | 632,138,137                            | 7,094,191                                        |
| RRW        | 6           | NET OPER INC (PRESENT RATES)  |                            | 141,115,710           | 61,306,169                             | 5,702,627                          | 31,586,626                             | 110,370                                          |
| RRW        | 7           | RATE OF RETURN (PRES RATES)   |                            |                       | 5.46%                                  | 5.33%                              | 5.00%                                  | 1.56%                                            |
| RRW        | 8           | RELATIVE RATE OF RETURN       |                            |                       | 1.00                                   | 1.29                               | 1.18                                   | 0.37                                             |
| RRW        | 9           | SALES REVENUE (PRE RATES)     |                            | 622,155,175           | 239,341,579                            | 23,225,518                         | 121,366,823                            | 1,276,911                                        |
| RRW        | 10          | REVENUE PRES RATES \$/KWH     |                            | \$0.0466              | \$0.0933                               | \$0.0827                           | \$0.0581                               | \$0.0643                                         |
| RRW        | 11          | REVENUE REQUIRED - \$/MO/CUST |                            | \$2,404.24            | \$1,158.08                             | \$724.44                           | \$10,146.31                            | \$448.20                                         |
| RRW        | 12          | SALES REV REQUIRED \$/KW      |                            | \$30.18               | \$0.00                                 | \$0.00                             | \$19.97                                | \$0.00                                           |
| RRW        | 13          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 14          | CLAIMED RATE OF RETURN        |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 15          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 16          | CLAIMED RATE OF RETURN        |                            | 7.56%                 | 7.56%                                  | 7.56%                              | 7.56%                                  | 7.56%                                            |
| RRW        | 17          | RETURN REQ FOR CLAIMED ROR    |                            | 252,023,690           | 84,872,086                             | 8,085,572                          | 47,789,643                             | 536,321                                          |
| RRW        | 18          | SALES REVENUE REQ CLAIMED ROR |                            | 765,521,011           | 269,804,197                            | 26,305,845                         | 142,311,746                            | 1,827,519                                        |
| RRW        | 19          | REVENUE DEFICIENCY SALES REV  |                            | 143,365,836           | 30,462,618                             | 3,080,327                          | 20,944,922                             | 550,608                                          |
| RRW        | 20          | PERCENT INCREASE REQUIRED     |                            | 23.04%                | 12.73%                                 | 13.26%                             | 17.26%                                 | 43.12%                                           |
| RRW        | 21          | ANNUAL BOOKED KWH SALES       |                            | 13,347,604,527        | 2,566,040,589                          | 280,671,444                        | 2,089,581,792                          | 19,872,725                                       |
| RRW        | 22          | SALES REV REQUIRED \$/KWH     |                            | \$0.0574              | \$0.1051                               | \$0.0937                           | \$0.0681                               | \$0.0920                                         |
| RRW        | 23          | REVENUE DEFICIENCY \$/KWH     |                            | \$0.0107              | \$0.0119                               | \$0.0110                           | \$0.0100                               | \$0.0277                                         |
| RRW        | 24          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 25          | PROPOSED REVENUES             |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 26          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 27          | PROPOSED SALES REVENUES       |                            | 765,520,961           | 269,994,020                            | 26,326,669                         | 142,465,051                            | 1,828,991                                        |
| RRW        | 28          | REVENUE DEFICIENCY SALES REV  |                            | 143,365,786           | 30,652,441                             | 3,101,151                          | 21,098,228                             | 552,080                                          |
| RRW        | 29          | PERCENT INCREASE PROPOSED     |                            | 18.73%                | 11.36%                                 | 11.79%                             | 14.83%                                 | 30.21%                                           |
| RRW        | 30          | PROPOSED RATE OF RETURN       |                            |                       | 7.57%                                  | 7.58%                              | 7.58%                                  | 7.58%                                            |
| RRW        | 31          | RETURN REQ FOR PROPOSED REV   |                            | 252,023,652           | 85,018,934                             | 8,101,681                          | 47,908,240                             | 537,460                                          |
| RRW        | 32          | ANNUAL BOOKED KWH SALES       |                            | 13,347,604,527        | 2,566,040,589                          | 280,671,444                        | 2,089,581,792                          | 19,872,725                                       |
| RRW        | 33          | SALES REV REQUIRED \$/KWH     |                            | \$0.0574              | \$0.1052                               | \$0.0938                           | \$0.0682                               | \$0.0920                                         |
| RRW        | 34          | REVENUE DEFICIENCY \$/KWH     |                            | \$0.0107              | \$0.0119                               | \$0.0110                           | \$0.0101                               | \$0.0278                                         |
| RRW        | 35          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 36          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 37          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 38          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 39          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 40          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 41          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 42          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 43          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 44          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 45          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 46          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 47          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 48          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 49          |                               |                            |                       |                                        |                                    |                                        |                                                  |
| RRW        | 50          |                               |                            |                       |                                        |                                    |                                        |                                                  |

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SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| SCH LINE NO. NO. | DESCRIPTION                   | (a)           | (b)   | (c)           | (d)        | (e)         | (f)         | (g)         | (h)           | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
|------------------|-------------------------------|---------------|-------|---------------|------------|-------------|-------------|-------------|---------------|-----|-----|-----|-----|-----|-----|-----|-----|
| RRW 1            | REVENUE REQUIREMENTS          |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 2            | PRESENT RATES                 |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 3            |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 4            |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 5            | RATE BASE                     | 163,641,868   |       | 770,124,821   | 8,327,557  | 43,862,512  | 1,044,851   | 57,648,911  | 1,122,646,645 |     |     |     |     |     |     |     |     |
| RRW 6            | NET OPER INC (PRESENT RATES)  | 4,803,231     | 2.94% | 16,392,571    | 172,876    | 1,293,524   | (10,258)    | 1,284,720   | 61,306,169    |     |     |     |     |     |     |     |     |
| RRW 7            | RATE OF RETURN (PRES RATES)   |               |       | 2.13%         | 2.08%      | 2.95%       | -0.98%      | 2.23%       | 5.46%         |     |     |     |     |     |     |     |     |
| RRW 8            | RELATIVE RATE OF RETURN       | 0.69          |       | 0.50          | 0.49       | 0.70        | -0.23       | 0.53        | 1.29          |     |     |     |     |     |     |     |     |
| RRW 9            | SALES REVENUE (PRE RATES)     | 25,904,908    |       | 116,214,204   | 1,271,656  | 7,196,341   | 119,124     | 8,956,752   | 239,341,579   |     |     |     |     |     |     |     |     |
| RRW 10           | REVENUE PRES RATES \$/KWH     | \$0.0246      |       | \$0.0229      | \$0.0427   | \$0.0452    | \$0.0455    | \$0.0602    | \$0.0933      |     |     |     |     |     |     |     |     |
| RRW 11           | REVENUE REQUIRED - \$/MO/CUST | \$0.00        |       | \$0.00        | \$0.00     | \$8,168.38  | \$29,781.00 | \$12,388.32 | \$1,158.08    |     |     |     |     |     |     |     |     |
| RRW 12           | SALES REV REQUIRED \$/KW      | \$15.45       |       | \$14.19       | \$13.79    | \$15.16     | \$14.35     | \$14.82     | \$0.00        |     |     |     |     |     |     |     |     |
| RRW 13           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 14           | CLAIMED RATE OF RETURN        |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 15           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 16           | CLAIMED RATE OF RETURN        | 7.56%         |       | 7.56%         | 7.56%      | 7.56%       | 7.56%       | 7.56%       | 7.56%         |     |     |     |     |     |     |     |     |
| RRW 17           | RETURN REQ FOR CLAIMED ROR    | 12,371,325    |       | 58,221,436    | 629,563    | 3,316,006   | 78,991      | 4,358,258   | 84,872,086    |     |     |     |     |     |     |     |     |
| RRW 18           | SALES REVENUE REQ CLAIMED ROR | 35,687,848    |       | 170,284,528   | 1,861,996  | 9,810,713   | 234,492     | 12,929,778  | 269,804,197   |     |     |     |     |     |     |     |     |
| RRW 19           | REVENUE DEFICIENCY SALES REV  | 9,782,940     |       | 54,070,323    | 590,340    | 2,614,372   | 115,368     | 3,973,026   | 30,462,618    |     |     |     |     |     |     |     |     |
| RRW 20           | PERCENT INCREASE REQUIRED     | 37.76%        |       | 46.53%        | 46.42%     | 36.33%      | 96.85%      | 44.36%      | 12.73%        |     |     |     |     |     |     |     |     |
| RRW 21           | ANNUAL BOOKED KWH SALES       | 1,051,210,235 |       | 5,078,858,266 | 29,769,057 | 159,109,773 | 2,620,159   | 148,683,181 | 2,566,040,589 |     |     |     |     |     |     |     |     |
| RRW 22           | SALES REV REQUIRED \$/KWH     | \$0.0339      |       | \$0.0335      | \$0.0625   | \$0.0617    | \$0.0895    | \$0.0870    | \$0.1051      |     |     |     |     |     |     |     |     |
| RRW 23           | REVENUE DEFICIENCY \$/KWH     | \$0.0093      |       | \$0.0106      | \$0.0198   | \$0.0164    | \$0.0440    | \$0.0267    | \$0.0119      |     |     |     |     |     |     |     |     |
| RRW 24           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 25           | PROPOSED REVENUES             |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 26           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 27           | PROPOSED SALES REVENUES       | 36,235,650    |       | 169,205,565   | 1,857,988  | 9,828,580   | 182,940     | 12,992,488  | 269,994,020   |     |     |     |     |     |     |     |     |
| RRW 28           | REVENUE DEFICIENCY SALES REV  | 10,330,742    |       | 52,991,361    | 586,332    | 2,632,239   | 63,816      | 4,035,736   | 30,652,441    |     |     |     |     |     |     |     |     |
| RRW 29           | PERCENT INCREASE PROPOSED     | 28.95%        |       | 31.12%        | 31.49%     | 26.83%      | 27.21%      | 31.21%      | 11.36%        |     |     |     |     |     |     |     |     |
| RRW 30           | PROPOSED RATE OF RETURN       | 7.82%         |       | 7.45%         | 7.52%      | 7.59%       | 3.74%       | 7.64%       | 7.57%         |     |     |     |     |     |     |     |     |
| RRW 31           | RETURN REQ FOR PROPOSED REV   | 12,795,106    |       | 57,386,750    | 626,463    | 3,329,828   | 39,110      | 4,406,770   | 85,018,934    |     |     |     |     |     |     |     |     |
| RRW 32           | ANNUAL BOOKED KWH SALES       | 1,051,210,235 |       | 5,078,858,266 | 29,769,057 | 159,109,773 | 2,620,159   | 148,683,181 | 2,566,040,589 |     |     |     |     |     |     |     |     |
| RRW 33           | SALES REV REQUIRED \$/KWH     | \$0.0345      |       | \$0.0333      | \$0.0624   | \$0.0618    | \$0.0698    | \$0.0874    | \$0.1052      |     |     |     |     |     |     |     |     |
| RRW 34           | REVENUE DEFICIENCY \$/KWH     | \$0.0098      |       | \$0.0104      | \$0.0197   | \$0.0165    | \$0.0244    | \$0.0271    | \$0.0119      |     |     |     |     |     |     |     |     |
| RRW 35           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 36           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 37           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 38           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 39           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 40           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 41           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 42           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 43           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 44           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 45           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 46           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 47           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 48           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 49           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |
| RRW 50           |                               |               |       |               |            |             |             |             |               |     |     |     |     |     |     |     |     |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| LINE NO. | DESCRIPTION (a) | (b) | TOTAL TEXAS (c) | TOTAL RESIDENTIAL SERVICE (d) | SMALL GENERAL SERVICE (e) | SECONDARY GENERAL SERVICE (f) | SMALL MUNICIPAL & SCHOOL SERVICE (g) |
|----------|-----------------|-----|-----------------|-------------------------------|---------------------------|-------------------------------|--------------------------------------|
|----------|-----------------|-----|-----------------|-------------------------------|---------------------------|-------------------------------|--------------------------------------|

UPDATED RATE OF RETURN SUMMARY SCHEDULE -  
REVENUE REQUIREMENTS

|    |                                           |             |       |             |            |             |           |
|----|-------------------------------------------|-------------|-------|-------------|------------|-------------|-----------|
| 1  | RATE OF RETURN                            |             | 7.56% | 7.56%       | 7.56%      | 7.56%       | 7.56%     |
|    | <b>REVENUES REQUIRED</b>                  |             |       |             |            |             |           |
| 2  | <b>DEMAND COMPONENTS</b>                  | 496,807,186 |       | 188,104,822 | 15,904,298 | 100,940,947 | 955,196   |
| 3  | <b>PRODUCTION COSTS</b>                   |             |       |             |            |             |           |
| 4  | PRODUCTION DEMAND COMPONENT               | 177,717,036 |       | 58,963,581  | 4,782,159  | 34,357,619  | 303,377   |
| 5  | PURCHASED CAPACITY COMPONENT              | 37,844,377  |       | 12,567,562  | 1,017,952  | 7,313,420   | 64,568    |
| 6  | TRANSMISSION INTERCONNECT COMPONENT       | 1,406,243   |       | 466,288     | 37,850     | 271,938     | 2,401     |
| 7  | <b>TRANSMISSION COSTS</b>                 |             |       |             |            |             |           |
| 8  | TRANSMISSION SYSTEM COMPONENT             | 164,450,244 |       | 55,373,910  | 4,430,186  | 31,824,468  | 279,437   |
| 9  | TRANSMISSION RADIAL LINES COMPONENT       | 7,131,036   |       | 2,809,622   | 320,486    | 2,204,184   | 15,879    |
| 10 | <b>DISTRIBUTION COSTS</b>                 |             |       |             |            |             |           |
| 11 | DISTRIBUTION SUBSTATIONS COMPONENT        | 25,922,722  |       | 12,624,207  | 1,158,880  | 6,565,337   | 63,124    |
| 12 | DISTRIBUTION PRIMARY COMPONENTS           | 62,216,963  |       | 30,307,487  | 2,780,739  | 15,753,471  | 151,457   |
| 13 | DISTRIBUTION SECONDARY COMPONENTS         | 6,996,551   |       | 5,214,271   | 478,409    | 921,498     | 26,057    |
| 14 | DISTRIBUTION LINE TRANSFORMERS COMPONENTS | 13,122,014  |       | 9,777,895   | 897,637    | 1,729,013   | 48,895    |
| 15 | <b>CUSTOMER COMPONENTS</b>                | 49,833,054  |       | 29,722,609  | 5,165,674  | 3,823,611   | 491,868   |
| 16 | <b>CUSTOMER DISTRIBUTION COSTS</b>        |             |       |             |            |             |           |
| 17 | DISTRIBUTION SERVICE LATERALS COMPONENTS  | 5,554,734   |       | 3,890,594   | 630,337    | 883,980     | 63,853    |
| 18 | METERING COMPONENT                        | 12,621,697  |       | 7,259,298   | 1,694,369  | 1,841,647   | 171,409   |
| 19 | STREET AND AREA LIGHTING COMPONENT        | 6,450,683   |       | 0           | 0          | 0           | 0         |
| 20 | <b>CUSTOMER COSTS</b>                     |             |       |             |            |             |           |
| 21 | METER READING COMPONENT                   | 8,332,951   |       | 6,673,749   | 1,020,882  | 380,913     | 90,741    |
| 22 | CUST ACCT, SALES, & SERVICE COMPONENT     | 17,240,162  |       | 12,197,862  | 1,866,039  | 734,218     | 165,865   |
| 23 | CUSTOMER OTHER                            | (367,173)   |       | (298,895)   | (45,953)   | (17,147)    | 0         |
| 24 | <b>ENERGY COMPONENTS</b>                  |             |       |             |            |             |           |
| 25 | PRODUCTION ENERGY COMPONENT               | 218,880,771 |       | 51,976,766  | 5,235,873  | 37,547,187  | 380,455   |
| 26 |                                           | 218,880,771 |       | 51,976,766  | 5,235,873  | 37,547,187  | 380,455   |
| 27 | <b>TOTAL COMPANY</b>                      | 765,521,011 |       | 269,804,197 | 26,305,845 | 142,311,746 | 1,827,519 |

22 Annual kWh Sales @ Meter  
23 Annual kW - Billed  
24 Number of Customers

13,148,200,292  
20,613,703  
258,775

2,366,636,355  
0  
206,671

280,671,444  
0  
32,060

2,089,581,792  
6,078,843  
11,962

19,872,725  
0  
2,849

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SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| LINE NO. | DESCRIPTION | (a) | (b) | (s)                                             | (t)                                         | (u)                                | (v)                                  | (w)                             | (x)                               | (a)                    | (y)                                 |
|----------|-------------|-----|-----|-------------------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------|---------------------------------|-----------------------------------|------------------------|-------------------------------------|
|          |             |     |     | LARGE GENERAL SERV<br>TRANSMISSION 69 TO 115 KV | LARGE GENERAL SERV<br>BACKBONE TRANS 115KV+ | LARGE MUNICIPAL<br>PRIMARY SERVICE | LARGE MUNICIPAL<br>SECONDARY SERVICE | LARGE SCHOOL<br>PRIMARY SERVICE | LARGE SCHOOL<br>SECONDARY SERVICE | RESIDENTIAL<br>SERVICE | RESIDENTIAL<br>SPACE HTG<br>SERVICE |

UPDATED RATE OF RETURN SUMMARY SCHEDULE -  
REVENUE REQUIREMENTS

|    |                                           |             |            |       |             |           |           |         |            |             |       |
|----|-------------------------------------------|-------------|------------|-------|-------------|-----------|-----------|---------|------------|-------------|-------|
| 1  | RATE OF RETURN                            |             |            | 7.56% | 7.56%       | 7.56%     | 7.56%     | 7.56%   | 7.56%      | 7.56%       | 7.56% |
|    | <b>REVENUES REQUIRED</b>                  |             |            |       |             |           |           |         |            |             |       |
| 2  | <b>DEMAND COMPONENTS</b>                  | 496,807,186 | 20,454,572 |       | 96,747,996  | 1,321,623 | 6,785,989 | 167,867 | 9,767,803  | 188,104,822 | 0     |
| 3  | <b>PRODUCTION COSTS</b>                   |             |            |       |             |           |           |         |            |             |       |
| 4  | PRODUCTION DEMAND COMPONENT               |             | 9,210,681  |       | 45,403,078  | 462,332   | 2,268,493 | 50,174  | 2,794,618  | 58,963,581  | 0     |
| 5  | PURCHASED CAPACITY COMPONENT              |             | 1,960,470  |       | 9,663,656   | 98,398    | 482,825   | 10,677  | 594,795    | 12,567,562  | 0     |
| 6  | TRANSMISSION INTERCONNECT COMPONENT       |             | 72,905     |       | 359,384     | 3,660     | 17,956    | 397     | 22,121     | 466,288     | 0     |
| 7  | <b>TRANSMISSION COSTS</b>                 |             |            |       |             |           |           |         |            |             |       |
| 8  | TRANSMISSION SYSTEM COMPONENT             |             | 9,083,353  |       | 41,128,857  | 427,879   | 2,083,987 | 46,727  | 2,593,187  | 55,373,910  | 0     |
| 9  | TRANSMISSION RADIAL LINES COMPONENT       |             | 127,164    |       | 193,021     | 11,999    | 98,590    | 13,497  | 104,800    | 2,809,622   | 0     |
| 10 | <b>DISTRIBUTION COSTS</b>                 |             |            |       |             |           |           |         |            |             |       |
| 11 | DISTRIBUTION SUBSTATIONS COMPONENT        |             | 0          |       | 0           | 93,357    | 464,858   | 13,649  | 916,159    | 12,624,207  | 0     |
| 12 | DISTRIBUTION PRIMARY COMPONENTS           |             | 0          |       | 0           | 223,998   | 1,115,378 | 32,746  | 2,198,211  | 30,307,487  | 0     |
| 13 | DISTRIBUTION SECONDARY COMPONENTS         |             | 0          |       | 0           | 0         | 88,271    | 0       | 189,094    | 5,214,271   | 0     |
| 14 | DISTRIBUTION LINE TRANSFORMERS COMPONENTS |             | 0          |       | 0           | 0         | 165,631   | 0       | 354,818    | 9,777,895   | 0     |
| 15 | <b>CUSTOMER COMPONENTS</b>                | 49,833,054  | 305,299    |       | 1,456,859   | 43,127    | 254,575   | 20,303  | 284,005    | 29,722,609  | 0     |
| 16 | <b>CUSTOMER DISTRIBUTION COSTS</b>        |             |            |       |             |           |           |         |            |             |       |
| 17 | DISTRIBUTION SERVICE LATERALS COMPONENTS  |             | 0          |       | 0           | 0         | 46,814    | 0       | 39,156     | 3,890,594   | 0     |
| 18 | METERING COMPONENT                        |             | 21,290     |       | 98,715      | 41,956    | 128,420   | 19,942  | 179,731    | 7,259,298   | 0     |
| 19 | STREET AND AREA LIGHTING COMPONENT        |             | 0          |       | 0           | 0         | 0         | 0       | 0          | 0           | 0     |
| 20 | <b>CUSTOMER COSTS</b>                     |             |            |       |             |           |           |         |            |             |       |
| 21 | METER READING COMPONENT                   |             | 382        |       | 1,656       | 414       | 28,057    | 127     | 23,027     | 6,673,749   | 0     |
| 22 | CUST ACCT, SALES, & SERVICE COMPONENT     |             | 283,644    |       | 1,356,563   | 757       | 51,284    | 233     | 42,091     | 12,197,862  | 0     |
| 23 | CUSTOMER OTHER                            |             | (17)       |       | (75)        | 0         | 0         | 0       | 0          | (298,895)   | 0     |
| 24 | <b>ENERGY COMPONENTS</b>                  |             |            |       |             |           |           |         |            |             |       |
| 25 | PRODUCTION ENERGY COMPONENT               |             | 14,927,976 |       | 72,079,672  | 497,246   | 2,770,149 | 46,322  | 2,877,970  | 51,976,766  | 0     |
| 26 |                                           |             | 14,927,976 |       | 72,079,672  | 497,246   | 2,770,149 | 46,322  | 2,877,970  | 51,976,766  | 0     |
| 27 |                                           |             | 35,687,848 |       | 170,284,528 | 1,861,996 | 9,810,713 | 234,492 | 12,929,778 | 269,804,197 | 0     |
| 28 | <b>TOTAL COMPANY</b>                      | 765,521,011 |            |       |             |           |           |         |            |             |       |

22 Annual kWh Sales @ Meter  
23 Annual kW - Billed  
24 Number of Customers

159,109,773  
2,620,159  
148,683,181  
2,566,040,589  
0  
206,671

29,769,057  
92,215  
13  
159,109,773  
474,648  
881

5,078,858,266  
8,187,806  
52  
5,078,858,266  
8,187,806  
52

1,051,210,235  
1,676,323  
12  
1,051,210,235  
1,676,323  
12



SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| LINE NO. | DESCRIPTION<br>(a)                        | (b) | TOTAL TEXAS<br>(c) | TOTAL RESIDENTIAL SERVICE<br>(d) | SMALL GENERAL SERVICE<br>(e) | SECONDARY GENERAL SERVICE<br>(f) | SMALL MUNICIPAL & SCHOOL SERVICE<br>(g) |
|----------|-------------------------------------------|-----|--------------------|----------------------------------|------------------------------|----------------------------------|-----------------------------------------|
|          |                                           |     |                    |                                  |                              |                                  |                                         |
| 25       | RATE OF RETURN                            |     | 7.56%              | 7.56%                            | 7.56%                        | 7.56%                            | 7.56%                                   |
|          | UNIT COSTS                                |     |                    |                                  |                              |                                  |                                         |
|          | <u>\$/KWH</u>                             |     |                    |                                  |                              |                                  |                                         |
| 26       | DEMAND COMPONENTS                         |     |                    |                                  |                              |                                  |                                         |
|          | PRODUCTION COSTS                          |     |                    |                                  |                              |                                  |                                         |
| 27       | PRODUCTION DEMAND COMPONENT               |     | \$0.0372           | \$0.0733                         | \$0.0567                     | \$0.0483                         | \$0.0481                                |
| 28       | PURCHASED CAPACITY COMPONENT              |     | \$0.0133           | \$0.0230                         | \$0.0170                     | \$0.0164                         | \$0.0153                                |
| 29       | TRANSMISSION INTERCONNECT COMPONENT       |     | \$0.0028           | \$0.0049                         | \$0.0036                     | \$0.0035                         | \$0.0032                                |
|          | TRANSMISSION COSTS                        |     |                    |                                  |                              |                                  |                                         |
| 30       | TRANSMISSION SYSTEM COMPONENT             |     | \$0.0001           | \$0.0002                         | \$0.0001                     | \$0.0001                         | \$0.0001                                |
| 31       | TRANSMISSION RADIAL LINES COMPONENT       |     | \$0.0123           | \$0.0216                         | \$0.0158                     | \$0.0152                         | \$0.0141                                |
|          | DISTRIBUTION COSTS                        |     |                    |                                  |                              |                                  |                                         |
| 32       | DISTRIBUTION SUBSTATIONS COMPONENT        |     | \$0.0005           | \$0.0011                         | \$0.0011                     | \$0.0011                         | \$0.0008                                |
| 33       | DISTRIBUTION PRIMARY COMPONENTS           |     | \$0.0019           | \$0.0049                         | \$0.0041                     | \$0.0031                         | \$0.0032                                |
| 34       | DISTRIBUTION SECONDARY COMPONENTS         |     | \$0.0047           | \$0.0118                         | \$0.0099                     | \$0.0075                         | \$0.0076                                |
| 35       | DISTRIBUTION LINE TRANSFORMERS COMPONENTS |     | \$0.0005           | \$0.0020                         | \$0.0017                     | \$0.0004                         | \$0.0013                                |
|          | CUSTOMER COMPONENTS                       |     |                    |                                  |                              |                                  |                                         |
| 36       | CUSTOMER DISTRIBUTION COSTS               |     | \$0.0010           | \$0.0203                         | \$0.0187                     | \$0.0180                         | \$0.0191                                |
| 37       | DISTRIBUTION SERVICE LATERALS COMPONENTS  |     | \$0.0037           | \$0.0116                         | \$0.0184                     | \$0.0018                         | \$0.0248                                |
| 38       | METERING COMPONENT                        |     | \$0.0004           | \$0.0015                         | \$0.0022                     | \$0.0004                         | \$0.0032                                |
| 39       | STREET AND AREA LIGHTING COMPONENT        |     | \$0.0009           | \$0.0028                         | \$0.0060                     | \$0.0009                         | \$0.0086                                |
|          | CUSTOMER COSTS                            |     |                    |                                  |                              |                                  |                                         |
| 40       | METER READING COMPONENT                   |     | \$0.0005           | \$0.0000                         | \$0.0000                     | \$0.0000                         | \$0.0000                                |
| 41       | CUST ACCT. SALES, & SERVICE COMPONENT     |     | \$0.0006           | \$0.0026                         | \$0.0036                     | \$0.0002                         | \$0.0046                                |
| 42       | CUSTOMER OTHER                            |     | \$0.0013           | \$0.0048                         | \$0.0066                     | \$0.0004                         | \$0.0083                                |
|          | ENERGY COMPONENTS                         |     |                    |                                  |                              |                                  |                                         |
| 43       | PRODUCTION ENERGY COMPONENT               |     | \$0.0000           | \$0.0000                         | \$0.0000                     | \$0.0000                         | \$0.0000                                |
| 44       | ENERGY COMPONENTS                         |     | \$0.0164           | \$0.0203                         | \$0.0187                     | \$0.0180                         | \$0.0191                                |
| 45       | TOTAL COMPANY                             |     | \$0.0164           | \$0.0203                         | \$0.0187                     | \$0.0180                         | \$0.0191                                |
|          |                                           |     | \$0.0574           | \$0.1051                         | \$0.0937                     | \$0.0681                         | \$0.0920                                |

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| LINE NO.                                             | DESCRIPTION                               | (a)                           |     |                      |                         |                                   |                                      |                                |             |       |       | (b) |  |  |  |
|------------------------------------------------------|-------------------------------------------|-------------------------------|-----|----------------------|-------------------------|-----------------------------------|--------------------------------------|--------------------------------|-------------|-------|-------|-----|--|--|--|
|                                                      |                                           | TOTAL LARGE MUNICIPAL SERVICE |     | TOTAL SCHOOL SERVICE | PRIMARY GENERAL SERVICE | TOTAL LG GEN SERVICE TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE | (n o p q r) |       |       |     |  |  |  |
|                                                      |                                           | (h)                           | (i) | (j)                  | (k)                     | (l)                               | (m)                                  | (n)                            | (o)         | (p)   | (q r) |     |  |  |  |
| UPDATED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS |                                           |                               |     |                      |                         |                                   |                                      |                                |             |       |       |     |  |  |  |
| 25                                                   | RATE OF RETURN                            | 7.56%                         |     | 7.56%                | 7.56%                   | 7.56%                             | 7.56%                                | 7.56%                          | 7.56%       | 7.56% | 7.56% |     |  |  |  |
| <u>\$/KWH</u>                                        |                                           |                               |     |                      |                         |                                   |                                      |                                |             |       |       |     |  |  |  |
| 26                                                   | DEMAND COMPONENTS                         | \$0.0429                      |     | \$0.0657             | \$0.0287                | \$0.0191                          | \$0.0391                             | \$0.0386                       |             |       |       |     |  |  |  |
| PRODUCTION COSTS                                     |                                           |                               |     |                      |                         |                                   |                                      |                                |             |       |       |     |  |  |  |
| 27                                                   | PRODUCTION DEMAND COMPONENT               | \$0.0145                      |     | \$0.0188             | \$0.0100                | \$0.0089                          | \$0.0095                             | \$0.0095                       |             |       |       |     |  |  |  |
| 28                                                   | PURCHASED CAPACITY COMPONENT              | \$0.0031                      |     | \$0.0040             | \$0.0021                | \$0.0019                          | \$0.0020                             | \$0.0020                       |             |       |       |     |  |  |  |
| 29                                                   | TRANSMISSION INTERCONNECT COMPONENT       | \$0.0001                      |     | \$0.0001             | \$0.0001                | \$0.0001                          | \$0.0001                             | \$0.0001                       |             |       |       |     |  |  |  |
| TRANSMISSION COSTS                                   |                                           |                               |     |                      |                         |                                   |                                      |                                |             |       |       |     |  |  |  |
| 30                                                   | TRANSMISSION SYSTEM COMPONENT             | \$0.0133                      |     | \$0.0174             | \$0.0089                | \$0.0082                          | \$0.0087                             | \$0.0087                       |             |       |       |     |  |  |  |
| 31                                                   | TRANSMISSION RADIAL LINES COMPONENT       | \$0.0006                      |     | \$0.0008             | \$0.0007                | \$0.0001                          | \$0.0002                             | \$0.0002                       |             |       |       |     |  |  |  |
| DISTRIBUTION COSTS                                   |                                           |                               |     |                      |                         |                                   |                                      |                                |             |       |       |     |  |  |  |
| 32                                                   | DISTRIBUTION SUBSTATIONS COMPONENT        | \$0.0030                      |     | \$0.0061             | \$0.0020                | \$0.0000                          | \$0.0040                             | \$0.0039                       |             |       |       |     |  |  |  |
| 33                                                   | DISTRIBUTION PRIMARY COMPONENTS           | \$0.0071                      |     | \$0.0147             | \$0.0049                | \$0.0000                          | \$0.0097                             | \$0.0095                       |             |       |       |     |  |  |  |
| 34                                                   | DISTRIBUTION SECONDARY COMPONENTS         | \$0.0005                      |     | \$0.0012             | \$0.0000                | \$0.0000                          | \$0.0017                             | \$0.0016                       |             |       |       |     |  |  |  |
| 35                                                   | DISTRIBUTION LINE TRANSFORMERS COMPONENTS | \$0.0173                      |     | \$0.0193             | \$0.0157                | \$0.0142                          | \$0.0253                             | \$0.0226                       |             |       |       |     |  |  |  |
| 36                                                   | CUSTOMER COMPONENTS                       | \$0.0016                      |     | \$0.0020             | \$0.0010                | \$0.0003                          | \$0.01735                            | \$0.0920                       |             |       |       |     |  |  |  |
| CUSTOMER DISTRIBUTION COSTS                          |                                           |                               |     |                      |                         |                                   |                                      |                                |             |       |       |     |  |  |  |
| 37                                                   | DISTRIBUTION SERVICE LATERALS COMPONENTS  | \$0.0002                      |     | \$0.0003             | \$0.0000                | \$0.0000                          | \$0.0000                             | \$0.0000                       |             |       |       |     |  |  |  |
| 38                                                   | METERING COMPONENT                        | \$0.0009                      |     | \$0.0013             | \$0.0006                | \$0.0000                          | \$0.0000                             | \$0.0000                       |             |       |       |     |  |  |  |
| 39                                                   | STREET AND AREA LIGHTING COMPONENT        | \$0.0000                      |     | \$0.0000             | \$0.0000                | \$0.0000                          | \$0.1735                             | \$0.0920                       |             |       |       |     |  |  |  |
| CUSTOMER COSTS                                       |                                           |                               |     |                      |                         |                                   |                                      |                                |             |       |       |     |  |  |  |
| 40                                                   | METER READING COMPONENT                   | \$0.0002                      |     | \$0.0002             | \$0.0001                | \$0.0000                          | \$0.0000                             | \$0.0000                       |             |       |       |     |  |  |  |
| 41                                                   | CUST ACCT, SALES, & SERVICE COMPONENT     | \$0.0003                      |     | \$0.0003             | \$0.0003                | \$0.0003                          | \$0.0000                             | \$0.0000                       |             |       |       |     |  |  |  |
| 42                                                   | CUSTOMER OTHER                            | \$0.0000                      |     | \$0.0000             | \$0.0000                | \$0.0000                          | \$0.1735                             | \$0.0920                       |             |       |       |     |  |  |  |
| 43                                                   | ENERGY COMPONENTS                         | \$0.0173                      |     | \$0.0193             | \$0.0157                | \$0.0142                          | \$0.0253                             | \$0.0226                       |             |       |       |     |  |  |  |
| 44                                                   | PRODUCTION ENERGY COMPONENT               | \$0.0173                      |     | \$0.0193             | \$0.0157                | \$0.0142                          | \$0.0253                             | \$0.0226                       |             |       |       |     |  |  |  |
| 45                                                   | TOTAL COMPANY                             | \$0.0618                      |     | \$0.0870             | \$0.0454                | \$0.0336                          | \$0.2379                             | \$0.1533                       |             |       |       |     |  |  |  |

## DOCKET No. XXXXXX

LINE NO.

## \$/KWH

\$/KWH

## CUSTOMER COSTS

## ENERGY COMPONENT

## ENERGY COMPONENTS

[illegible]

OTAI COMPANY

SOUTHWESTERN PUBLIC SERVICE COMPANY  
TEXAS CLASS COST OF SERVICE STUDY  
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020  
DOCKET No. XXXXX

| LINE NO.                 | DESCRIPTION (a)                          | TOTAL TEXAS (b) | TOTAL RESIDENTIAL SERVICE (c) | TOTAL RESIDENTIAL SERVICE (d) | SMALL GENERAL SERVICE (e) | SECONDARY GENERAL SERVICE (f) | SMALL MUNICIPAL & SCHOOL SERVICE (g) |
|--------------------------|------------------------------------------|-----------------|-------------------------------|-------------------------------|---------------------------|-------------------------------|--------------------------------------|
| <b>\$/MONTH/CUSTOMER</b> |                                          |                 |                               |                               |                           |                               |                                      |
| 46                       | <b>CUSTOMER COMPONENTS</b>               |                 |                               |                               |                           |                               |                                      |
| 47                       | DISTRIBUTION SERVICE LATERALS COMPONENTS | \$16.05         | \$1.79                        | \$11.98                       | \$13.43                   | \$26.64                       | \$14.39                              |
| 48                       | METERING COMPONENT                       | \$4.06          | \$1.57                        | \$2.93                        | \$1.64                    | \$6.16                        | \$1.87                               |
| 49                       | STREET AND AREA LIGHTING COMPONENT       | \$2.08          | \$2.93                        | \$0.00                        | \$4.40                    | \$12.83                       | \$5.01                               |
| 50                       | METER READING COMPONENT                  | \$2.68          | \$0.00                        | \$2.69                        | \$0.00                    | \$0.00                        | \$0.00                               |
| 51                       | CUST ACCT. SALES, & SERVICE COMPONENT    | \$5.55          | \$4.92                        | \$4.85                        | \$2.65                    | \$2.65                        | \$2.65                               |
| 52                       | CUSTOMER OTHER                           | (\$0.12)        | (\$0.12)                      | (\$0.12)                      | (\$0.12)                  | (\$0.12)                      | \$0.00                               |

| SOUTHWESTERN PUBLIC SERVICE COMPANY<br>TEXAS CLASS COST OF SERVICE STUDY<br>FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020<br>DOCKET No. XXXXX |                                          |     |  |                                        |                                     |                               |                                 |                                               |                                         |                 |  |  |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----|--|----------------------------------------|-------------------------------------|-------------------------------|---------------------------------|-----------------------------------------------|-----------------------------------------|-----------------|--|--|--|--|--|
| LINE NO.                                                                                                                                        | DESCRIPTION                              | (b) |  | (h)                                    | (i)                                 | (j)                           | (k)                             | (l)                                           | (m)                                     | (n)(o)(p)(q)(r) |  |  |  |  |  |
|                                                                                                                                                 |                                          |     |  | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE | PRIMARY<br>GENERAL<br>SERVICE | TOTAL<br>LG GEN<br>TRANSMISSION | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE |                 |  |  |  |  |  |
| \$/MONTH/CUSTOMER                                                                                                                               |                                          |     |  |                                        |                                     |                               |                                 |                                               |                                         |                 |  |  |  |  |  |
| 46                                                                                                                                              | CUSTOMER COMPONENTS                      |     |  |                                        |                                     |                               |                                 |                                               |                                         |                 |  |  |  |  |  |
| 47                                                                                                                                              | DISTRIBUTION SERVICE LATERALS COMPONENTS |     |  |                                        |                                     |                               |                                 |                                               |                                         |                 |  |  |  |  |  |
| 48                                                                                                                                              | METERING COMPONENT                       |     |  |                                        |                                     |                               |                                 |                                               |                                         |                 |  |  |  |  |  |
| 49                                                                                                                                              | STREET AND AREA LIGHTING COMPONENT       |     |  |                                        |                                     |                               |                                 |                                               |                                         |                 |  |  |  |  |  |
| 50                                                                                                                                              | METER READING COMPONENT                  |     |  |                                        |                                     |                               |                                 |                                               |                                         |                 |  |  |  |  |  |
| 51                                                                                                                                              | CUST ACCT, SALES, & SERVICE COMPONENT    |     |  |                                        |                                     |                               |                                 |                                               |                                         |                 |  |  |  |  |  |
| 52                                                                                                                                              | CUSTOMER OTHER                           |     |  |                                        |                                     |                               |                                 |                                               |                                         |                 |  |  |  |  |  |

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**SOUTHWESTERN PUBLIC SERVICE COMPANY**

Texas Retail Rate Base Growth

|            | TOTAL<br>RESIDENTIAL<br>SERVICE | SMALL<br>GENERAL<br>SERVICE | SMALL<br>SECONDARY<br>GENERAL<br>SERVICE | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE | TOTAL<br>LARGE<br>MUNICIPAL<br>SCHOOL<br>SERVICE | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE | PRIMARY<br>GENERAL<br>SERVICE | TOTAL<br>LG GEN<br>SERVICE | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE |
|------------|---------------------------------|-----------------------------|------------------------------------------|-------------------------------------------|--------------------------------------------------|-------------------------------------|-------------------------------|----------------------------|-----------------------------------------------|-----------------------------------------|
| 2019       | 913,145,682                     | 83,784,443                  | 491,049,483                              | 4,755,461                                 | 34,581,008                                       | 39,027,385                          | 312,924,768                   | 676,766,601                | 16,664,254                                    | 8,927,835                               |
| 2021       | 1,122,646,645                   | 106,952,013                 | 632,138,137                              | 7,094,191                                 | 52,190,069                                       | 58,693,762                          | 386,248,519                   | 933,766,689                | 24,657,548                                    | 9,259,122                               |
| Difference | 209,500,964                     | 23,167,570                  | 141,088,654                              | 2,338,729                                 | 17,609,061                                       | 19,666,377                          | 73,323,751                    | 257,000,088                | 7,993,294                                     | 331,287                                 |
| Change     | 22.94%                          | 27.65%                      | 28.73%                                   | 49.18%                                    | 50.92%                                           | 50.39%                              | 23.43%                        | 37.97%                     | 47.97%                                        | 3.71%                                   |

Southwestern Public Service Company

Comparison of Major Allocation Factors

| Line                                        | Rate Class                         | Production Demand Allocator | Transmission Demand Allocator | Primary Demand Allocator | Energy at Generation Allocator | Salaries & Wages Excluding Admin & Gen | Customers |
|---------------------------------------------|------------------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------------|----------------------------------------|-----------|
| <u>Allocation % from Docket 49831</u>       |                                    |                             |                               |                          |                                |                                        |           |
| 1                                           | Residential General                | 34.21%                      | 36.64%                        | 44.09%                   | 18.10%                         | 38.76%                                 | 79.70%    |
| 2                                           | Small General Service              | 2.77%                       | 2.86%                         | 3.90%                    | 2.08%                          | 4.38%                                  | 12.46%    |
| 3                                           | Secondary General                  | 17.84%                      | 18.01%                        | 25.10%                   | 15.79%                         | 16.94%                                 | 4.70%     |
| 4                                           | Small Municipal and School Service | 0.12%                       | 0.12%                         | 0.21%                    | 0.15%                          | 0.31%                                  | 1.10%     |
| 5                                           | Large Municipal Service            | 1.24%                       | 1.22%                         | 1.81%                    | 1.32%                          | 1.22%                                  | 0.35%     |
| 6                                           | Large School Service               | 0.94%                       | 0.88%                         | 3.63%                    | 1.20%                          | 1.39%                                  | 0.28%     |
| 7                                           | Primary General                    | 10.73%                      | 9.86%                         | 20.44%                   | 15.64%                         | 11.44%                                 | 1.41%     |
| 8                                           | Large General Service Transmission | 31.87%                      | 30.16%                        | 0.00%                    | 45.30%                         | 23.22%                                 | 0.00%     |
| 9                                           | Street Lighting Service            | 0.16%                       | 0.15%                         | 0.48%                    | 0.25%                          | 0.87%                                  | 0.00%     |
| 10                                          | Guard and Flood Lighting Service   | 0.12%                       | 0.11%                         | 0.35%                    | 0.18%                          | 1.46%                                  | 0.00%     |
| 11                                          | Total Texas Retail                 | 100.00%                     | 100.00%                       | 100.00%                  | 100.00%                        | 100.00%                                | 100.00%   |
| <u>Allocation % from Current Class COSS</u> |                                    |                             |                               |                          |                                |                                        |           |
| 1                                           | Residential General                | 32.89%                      | 33.42%                        | 48.40%                   | 20.09%                         | 38.90%                                 | 79.88%    |
| 2                                           | Small General Service              | 2.70%                       | 2.71%                         | 4.50%                    | 2.20%                          | 4.43%                                  | 12.39%    |
| 3                                           | Secondary General                  | 19.42%                      | 19.43%                        | 25.48%                   | 16.31%                         | 17.26%                                 | 4.62%     |
| 4                                           | Small Municipal and School Service | 0.17%                       | 0.17%                         | 0.24%                    | 0.16%                          | 0.34%                                  | 1.10%     |
| 5                                           | Large Municipal Service            | 1.54%                       | 1.53%                         | 2.17%                    | 1.47%                          | 1.42%                                  | 0.35%     |
| 6                                           | Large School Service               | 1.61%                       | 1.61%                         | 3.61%                    | 1.18%                          | 1.63%                                  | 0.28%     |
| 7                                           | Primary General                    | 10.55%                      | 10.23%                        | 14.87%                   | 14.37%                         | 10.28%                                 | 1.37%     |
| 8                                           | Large General Service Transmission | 30.86%                      | 30.65%                        | 0.00%                    | 43.84%                         | 23.55%                                 | 0.00%     |
| 9                                           | Street Lighting Service            | 0.13%                       | 0.13%                         | 0.39%                    | 0.20%                          | 1.09%                                  | 0.00%     |
| 10                                          | Guard and Flood Lighting Service   | 0.12%                       | 0.12%                         | 0.35%                    | 0.18%                          | 1.11%                                  | 0.00%     |
| 11                                          | Total Texas Retail                 | 100.00%                     | 100.00%                       | 100.00%                  | 100.00%                        | 100.00%                                | 100.00%   |



Southwestern Public Service Company

Comparison of Major Allocation Factors

| Line                                       | Rate Class                         | Production<br>Demand<br>Allocator | Transmission<br>Demand<br>Allocator | Primary<br>Demand<br>Allocator | Energy at<br>Generation<br>Allocator | Salaries &<br>Wages<br>Excluding<br>Admin & Gen | Customers      |
|--------------------------------------------|------------------------------------|-----------------------------------|-------------------------------------|--------------------------------|--------------------------------------|-------------------------------------------------|----------------|
| <u>Nominal Change from Docket 49831</u>    |                                    |                                   |                                     |                                |                                      |                                                 |                |
| 1                                          | Residential General                | -1.32%                            | -3.22%                              | 4.31%                          | 1.99%                                | 0.14%                                           | 0.19%          |
| 2                                          | Small General Service              | -0.06%                            | -0.15%                              | 0.60%                          | 0.12%                                | 0.05%                                           | -0.07%         |
| 3                                          | Secondary General                  | 1.58%                             | 1.43%                               | 0.38%                          | 0.52%                                | 0.32%                                           | -0.08%         |
| 4                                          | Small Municipal and School Service | 0.05%                             | 0.05%                               | 0.03%                          | 0.00%                                | 0.03%                                           | 0.00%          |
| 5                                          | Large Municipal Service            | 0.30%                             | 0.32%                               | 0.36%                          | 0.15%                                | 0.20%                                           | -0.01%         |
| 6                                          | Large School Service               | 0.67%                             | 0.73%                               | -0.03%                         | -0.02%                               | 0.23%                                           | 0.00%          |
| 7                                          | Primary General                    | -0.19%                            | 0.37%                               | -5.57%                         | -1.27%                               | -1.17%                                          | -0.04%         |
| 8                                          | Large General Service Transmission | -1.01%                            | 0.48%                               | 0.00%                          | -1.46%                               | 0.34%                                           | 0.00%          |
| 9                                          | Street Lighting Service            | -0.03%                            | -0.02%                              | -0.09%                         | -0.05%                               | 0.22%                                           | 0.00%          |
| 10                                         | Guard and Flood Lighting Service   | 0.01%                             | 0.01%                               | 0.00%                          | 0.00%                                | -0.36%                                          | 0.00%          |
| 11                                         | Total Texas Retail                 | 0.00%                             | 0.00%                               | 0.00%                          | 0.00%                                | 0.00%                                           | 0.00%          |
| <u>Relative % Change from Docket 49831</u> |                                    |                                   |                                     |                                |                                      |                                                 |                |
| 1                                          | Residential General                | -3.86%                            | -8.80%                              | 9.78%                          | 11.01%                               | 0.35%                                           | 0.24%          |
| 2                                          | Small General Service              | -2.26%                            | -5.33%                              | 15.38%                         | 5.82%                                | 1.18%                                           | -0.53%         |
| 3                                          | Secondary General                  | 8.87%                             | 7.91%                               | 1.51%                          | 3.32%                                | 1.90%                                           | -1.60%         |
| 4                                          | Small Municipal and School Service | 37.53%                            | 43.54%                              | 16.58%                         | 2.54%                                | 9.98%                                           | 0.12%          |
| 5                                          | Large Municipal Service            | 24.47%                            | 26.20%                              | 19.80%                         | 11.71%                               | 16.08%                                          | -1.95%         |
| 6                                          | Large School Service               | 71.90%                            | 82.98%                              | -0.71%                         | -1.88%                               | 16.56%                                          | -0.82%         |
| 7                                          | Primary General                    | -1.73%                            | 3.75%                               | -27.25%                        | -8.10%                               | -10.18%                                         | -2.79%         |
| 8                                          | Large General Service Transmission | -3.18%                            | 1.61%                               | not applicable                 | -3.22%                               | 1.45%                                           | not applicable |
| 9                                          | Street Lighting Service            | -17.58%                           | -11.83%                             | -19.17%                        | -20.43%                              | 24.78%                                          | 0.00%          |
| 10                                         | Guard and Flood Lighting Service   | 5.05%                             | 12.38%                              | 0.89%                          | 1.41%                                | -24.40%                                         | 0.00%          |
| 11                                         | Total Texas Retail                 | 0.00%                             | 0.00%                               | 0.00%                          | 0.00%                                | 0.00%                                           | 0.00%          |

**SOUTHWESTERN PUBLIC SERVICE COMPANY**  
Texas Retail Costs Comparison

|                                        | 49831 Costs @ Claimed Rates |                           |                       |                           |                                  |                               |                            |                         |                           |                                      |                                |
|----------------------------------------|-----------------------------|---------------------------|-----------------------|---------------------------|----------------------------------|-------------------------------|----------------------------|-------------------------|---------------------------|--------------------------------------|--------------------------------|
|                                        | 7.62%                       | 7.62%                     | 7.62%                 | 7.62%                     | 7.62%                            | 7.62%                         | 7.62%                      | 7.62%                   | 7.62%                     | 7.62%                                | 7.62%                          |
|                                        | TOTAL TEXAS                 | TOTAL RESIDENTIAL SERVICE | SMALL GENERAL SERVICE | SECONDARY GENERAL SERVICE | SMALL MUNICIPAL & SCHOOL SERVICE | TOTAL LARGE MUNICIPAL SERVICE | TOTAL LARGE SCHOOL SERVICE | PRIMARY GENERAL SERVICE | TOTAL LG GEN TRANSMISSION | MUNI & STATE STREET LIGHTING SERVICE | GUARD & FLOOD LIGHTING SERVICE |
| REVENUES REQUIRED                      | 7.62%                       | 7.62%                     | 7.62%                 | 7.62%                     | 7.62%                            | 7.62%                         | 7.62%                      | 7.62%                   | 7.62%                     | 7.62%                                | 7.62%                          |
| DEMAND COMPONENTS                      | 504,955,208                 | 191,353,598               | 15,549,093            | 99,727,396                | 725,191                          | 6,829,764                     | 7,683,024                  | 59,134,874              | 121,956,417               | 1,159,169                            | 836,683                        |
| PRODUCTION COSTS                       |                             |                           |                       |                           |                                  |                               |                            |                         |                           |                                      |                                |
| PRODUCTION DEMAND COMPONENT            | 199,323,839                 | 68,905,695                | 5,481,685             | 35,353,790                | 247,015                          | 2,457,630                     | 1,853,158                  | 21,275,854              | 63,191,105                | 324,015                              | 233,892                        |
| PURCHASED CAPACITY COMPONENT           | 37,619,008                  | 13,031,448                | 1,033,483             | 6,665,632                 | 46,578                           | 463,341                       | 349,452                    | 4,011,184               | 11,912,708                | 61,086                               | 44,097                         |
| TRANSMISSION INTERCONNECT COMPONENT    | 1,367,940                   | 472,007                   | 37,657                | 242,855                   | 1,697                            | 16,883                        | 12,728                     | 146,156                 | 434,124                   | 2,226                                | 1,607                          |
| TRANSMISSION COSTS                     |                             |                           |                       |                           |                                  |                               |                            |                         |                           |                                      |                                |
| TRANSMISSION SYSTEM COMPONENT          | 153,404,263                 | 56,652,638                | 4,362,496             | 27,488,515                | 181,339                          | 1,855,119                     | 1,343,855                  | 15,056,709              | 46,065,832                | 231,011                              | 166,750                        |
| TRANSMISSION RADIAL LINES COMPONENT    | 7,015,978                   | 2,728,919                 | 313,309               | 2,159,356                 | 15,823                           | 109,876                       | 114,878                    | 1,212,086               | 352,647                   | 5,308                                | 3,775                          |
| DISTRIBUTION COSTS                     |                             |                           |                       |                           |                                  |                               |                            |                         |                           |                                      |                                |
| DISTRIBUTION SUBSTATIONS COMPONENT     | 24,396,222                  | 10,834,818                | 945,396               | 6,086,849                 | 50,925                           | 438,504                       | 880,796                    | 4,957,165               | -                         | 117,183                              | 84,586                         |
| DISTRIBUTION PRIMARY COMPONENTS        | 61,442,269                  | 27,311,613                | 2,379,293             | 15,319,157                | 128,175                          | 1,103,583                     | 2,216,936                  | 12,475,720              | -                         | 294,912                              | 212,881                        |
| DISTRIBUTION SECONDARY COMPONENTS      | 7,170,008                   | 4,017,549                 | 349,983               | 2,253,382                 | 18,854                           | 135,253                       | 320,292                    | -                       | -                         | 43,380                               | 31,314                         |
| DISTRIBUTION LINE TRANSFORMERS COMPON  | 13,215,681                  | 7,398,911                 | 645,792               | 4,157,861                 | 34,786                           | 249,574                       | 590,930                    | -                       | -                         | 80,047                               | 57,780                         |
| CUSTOMER COMPONENTS                    | 50,676,182                  | 29,781,199                | 5,168,752             | 3,803,719                 | 488,053                          | 294,255                       | 293,703                    | 1,979,366               | 2,795,741                 | 3,006,627                            | 3,064,766                      |
| CUSTOMER DISTRIBUTION COSTS            |                             |                           |                       |                           |                                  |                               |                            |                         |                           |                                      |                                |
| DISTRIBUTION SERVICE LATERALS COMPONE] | 5,770,017                   | 4,028,344                 | 655,056               | 929,834                   | 66,164                           | 49,456                        | 41,162                     | -                       | -                         | -                                    | -                              |
| METERING COMPONENT                     | 13,697,239                  | 7,356,115                 | 1,642,824             | 1,664,771                 | 167,474                          | 163,423                       | 175,251                    | 1,229,486               | 1,297,895                 | -                                    | -                              |
| STREET AND AREA LIGHTING COMPONENT     | 6,071,393                   | -                         | -                     | -                         | -                                | -                             | -                          | -                       | -                         | 3,006,627                            | 3,064,766                      |
| CUSTOMER COSTS                         |                             |                           |                       |                           |                                  |                               |                            |                         |                           |                                      |                                |
| METER READING COMPONENT                | 7,891,995                   | 6,310,806                 | 969,080               | 365,477                   | 85,554                           | 27,414                        | 22,037                     | 109,755                 | 1,872                     | -                                    | -                              |
| CUST ACCT, SALES, & SERVICE COMPONENT  | 17,653,365                  | 12,416,905                | 1,953,295             | 863,058                   | 168,862                          | 53,962                        | 55,254                     | 645,958                 | 1,496,073                 | -                                    | -                              |
| CUSTOMER OTHER                         | (407,827)                   | (330,971)                 | (51,503)              | (19,421)                  | -                                | -                             | -                          | (5,833)                 | (100)                     | -                                    | -                              |
| ENERGY COMPONENTS                      | 139,121,364                 | 33,208,427                | 3,367,506             | 24,218,760                | 264,953                          | 1,916,944                     | 2,139,739                  | 19,260,258              | 53,841,357                | 529,126                              | 374,296                        |
| PRODUCTION ENERGY COMPONENT            | 139,121,364                 | 33,208,427                | 3,367,506             | 24,218,760                | 264,953                          | 1,916,944                     | 2,139,739                  | 19,260,258              | 53,841,357                | 529,126                              | 374,296                        |
| TOTAL COMPANY                          | 694,752,754                 | 254,343,224               | 24,085,351            | 127,749,875               | 1,478,198                        | 9,040,963                     | 10,116,466                 | 80,374,497              | 178,593,514               | 4,694,921                            | 4,275,745                      |

|                                     | 2021 Case Costs @ Claimed Rates |             |            |             |         |           |           |            |             |         |         |
|-------------------------------------|---------------------------------|-------------|------------|-------------|---------|-----------|-----------|------------|-------------|---------|---------|
|                                     | 7.56%                           | 7.56%       | 7.56%      | 7.56%       | 7.56%   | 7.56%     | 7.56%     | 7.56%      | 7.56%       | 7.56%   |         |
| <b>REVENUES REQUIRED</b>            |                                 |             |            |             |         |           |           |            |             |         |         |
| <b>DEMAND COMPONENTS</b>            | 496,807,186                     | 188,104,822 | 15,904,298 | 100,940,947 | 955,196 | 8,107,612 | 9,935,670 | 53,791,635 | 117,202,569 | 976,541 | 887,897 |
| <b>PRODUCTION COSTS</b>             |                                 |             |            |             |         |           |           |            |             |         |         |
| PRODUCTION DEMAND COMPONENT         | 177,717,036                     | 58,963,581  | 4,782,159  | 34,357,619  | 303,377 | 2,730,824 | 2,844,792 | 18,663,333 | 54,613,759  | 238,382 | 219,210 |
| PURCHASED CAPACITY COMPONENT        | 37,844,377                      | 12,567,562  | 1,017,952  | 7,313,420   | 64,568  | 581,223   | 605,472   | 3,972,633  | 11,624,126  | 50,738  | 46,683  |
| TRANSMISSION INTERCONNECT COMPONENT | 1,406,243                       | 466,288     | 37,850     | 271,938     | 2,401   | 21,616    | 22,518    | 147,721    | 432,289     | 1,887   | 1,734   |
| <b>TRANSMISSION COSTS</b>           |                                 |             |            |             |         |           |           |            |             |         |         |
| TRANSMISSION SYSTEM COMPONENT       | 164,450,244                     | 55,373,910  | 4,430,186  | 31,824,468  | 279,437 | 2,511,866 | 2,639,914 | 16,758,896 | 50,212,210  | 218,524 | 200,833 |
| TRANSMISSION RADIAL LINES COMPONENT | 7,131,036                       | 2,809,622   | 320,486    | 2,204,184   | 15,879  | 110,589   | 118,297   | 1,222,566  | 320,185     | 5,396   | 3,834   |
| <b>DISTRIBUTION COSTS</b>           |                                 |             |            |             |         |           |           |            |             |         |         |

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

Texas Retail Costs Comparison

|                                          | TOTAL<br>TEXAS     | TOTAL<br>RESIDENTIAL<br>SERVICE | SMALL<br>GENERAL<br>SERVICE | SECONDARY<br>GENERAL<br>SERVICE | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE | PRIMARY<br>GENERAL<br>SERVICE | TOTAL<br>LG GEN<br>TRANSMISSION<br>SERVICE | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE |
|------------------------------------------|--------------------|---------------------------------|-----------------------------|---------------------------------|-------------------------------------------|----------------------------------------|-------------------------------------|-------------------------------|--------------------------------------------|-----------------------------------------------|-----------------------------------------|
| DISTRIBUTION SUBSTATIONS COMPONENT       | 25,922,722         | 12,624,207                      | 1,158,880                   | 6,565,337                       | 63,124                                    | 558,216                                | 929,808                             | 3,831,913                     | 0                                          | 100,640                                       | 90,597                                  |
| DISTRIBUTION PRIMARY COMPONENTS          | 62,216,963         | 30,307,487                      | 2,780,739                   | 15,753,471                      | 151,457                                   | 1,339,371                              | 2,230,957                           | 9,194,574                     | 0                                          | 241,477                                       | 217,426                                 |
| DISTRIBUTION SECONDARY COMPONENTS        | 6,996,551          | 5,214,271                       | 478,409                     | 921,498                         | 26,057                                    | 88,271                                 | 189,094                             | 0                             | 0                                          | 41,545                                        | 37,407                                  |
| DISTRIBUTION LINE TRANSFORMERS COMPONENT | 13,122,014         | 9,777,895                       | 897,637                     | 1,729,013                       | 48,895                                    | 165,631                                | 354,818                             | 0                             | 0                                          | 77,953                                        | 70,172                                  |
| <b>CUSTOMER COMPONENTS</b>               | <b>49,833,054</b>  | <b>29,722,609</b>               | <b>5,165,674</b>            | <b>3,823,611</b>                | <b>491,868</b>                            | <b>297,702</b>                         | <b>304,308</b>                      | <b>1,814,441</b>              | <b>1,762,158</b>                           | <b>4,336,107</b>                              | <b>2,114,576</b>                        |
| <b>CUSTOMER DISTRIBUTION COSTS</b>       |                    |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| DISTRIBUTION SERVICE LATERALS COMPONENT  | 5,554,734          | 3,890,594                       | 630,337                     | 883,980                         | 63,853                                    | 46,814                                 | 39,156                              | 0                             | 0                                          | 0                                             | 0                                       |
| METERING COMPONENT                       | 12,621,697         | 7,259,298                       | 1,694,369                   | 1,841,647                       | 171,409                                   | 170,376                                | 199,674                             | 1,164,920                     | 120,005                                    | 0                                             | 0                                       |
| STREET AND AREA LIGHTING COMPONENT       | 6,450,683          | 0                               | 0                           | 0                               | 0                                         | 0                                      | 0                                   | 0                             | 0                                          | 4,336,107                                     | 2,114,576                               |
| <b>CUSTOMER COSTS</b>                    |                    |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| METER READING COMPONENT                  | 8,332,951          | 6,673,749                       | 1,020,882                   | 380,913                         | 90,741                                    | 28,471                                 | 23,154                              | 113,003                       | 2,039                                      | 0                                             | 0                                       |
| CUST ACCT, SALES, & SERVICE COMPONENT    | 17,240,162         | 12,197,862                      | 1,866,039                   | 734,218                         | 165,865                                   | 52,041                                 | 42,324                              | 541,606                       | 1,640,207                                  | 0                                             | 0                                       |
| CUSTOMER OTHER                           | (367,173)          | (298,895)                       | (45,953)                    | (17,147)                        | 0                                         | 0                                      | 0                                   | (5,087)                       | (92)                                       | 0                                             | 0                                       |
| <b>ENERGY COMPONENTS</b>                 | <b>218,880,771</b> | <b>51,976,766</b>               | <b>5,235,873</b>            | <b>37,547,187</b>               | <b>380,455</b>                            | <b>3,267,396</b>                       | <b>2,924,292</b>                    | <b>29,389,135</b>             | <b>87,007,648</b>                          | <b>631,632</b>                                | <b>520,386</b>                          |
| PRODUCTION ENERGY COMPONENT              | 218,880,771        | 51,976,766                      | 5,235,873                   | 37,547,187                      | 380,455                                   | 3,267,396                              | 2,924,292                           | 29,389,135                    | 87,007,648                                 | 631,632                                       | 520,386                                 |
| <b>TOTAL COMPANY</b>                     | <b>765,521,011</b> | <b>269,804,197</b>              | <b>26,305,845</b>           | <b>142,311,746</b>              | <b>1,827,519</b>                          | <b>11,672,709</b>                      | <b>13,164,270</b>                   | <b>84,995,210</b>             | <b>205,972,375</b>                         | <b>5,944,281</b>                              | <b>3,522,859</b>                        |
| <b>Difference</b>                        |                    |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| <b>REVENUES REQUIRED</b>                 |                    |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| <b>DEMAND COMPONENTS</b>                 |                    |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| PRODUCTION DEMAND COMPONENT              | (8,148,022)        | (3,248,776)                     | 355,205                     | 1,213,551                       | 230,005                                   | 1,277,848                              | 2,252,646                           | (5,343,239)                   | (4,753,848)                                | (182,628)                                     | 51,214                                  |
| PURCHASED CAPACITY COMPONENT             | (21,606,803)       | (9,942,114)                     | (699,526)                   | (996,171)                       | 56,362                                    | 273,194                                | 99,1634                             | (2,612,521)                   | (8,577,346)                                | (85,633)                                      | (14,682)                                |
| TRANSMISSION INTERCONNECT COMPONENT      | 225,369            | (463,886)                       | (15,531)                    | 647,788                         | 17,990                                    | 117,882                                | 256,020                             | (38,551)                      | (288,582)                                  | (10,348)                                      | 2,586                                   |
| <b>TRANSMISSION COSTS</b>                | <b>38,303</b>      | <b>(5,719)</b>                  | <b>193</b>                  | <b>29,083</b>                   | <b>704</b>                                | <b>4,733</b>                           | <b>9,790</b>                        | <b>1,565</b>                  | <b>(1,835)</b>                             | <b>(339)</b>                                  | <b>127</b>                              |
| TRANSMISSION SYSTEM COMPONENT            | 11,045,981         | (1,278,728)                     | 67,690                      | 4,335,953                       | 98,098                                    | 656,747                                | 1,296,059                           | 1,702,187                     | 4,146,378                                  | (12,487)                                      | 34,083                                  |
| TRANSMISSION RADIAL LINES COMPONENT      | 115,058            | 80,703                          | 7,177                       | 44,828                          | 56                                        | 713                                    | 3,419                               | 10,480                        | (32,462)                                   | 88                                            | 59                                      |
| <b>DISTRIBUTION COSTS</b>                |                    |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| DISTRIBUTION SUBSTATIONS COMPONENT       | 1,526,500          | 1,789,389                       | 213,484                     | 478,488                         | 12,199                                    | 119,712                                | 49,012                              | (1,125,252)                   | 0                                          | (16,543)                                      | 6,011                                   |
| DISTRIBUTION PRIMARY COMPONENTS          | 774,694            | 2,995,874                       | 401,446                     | 434,314                         | 23,282                                    | 235,792                                | 14,021                              | (3,281,146)                   | 0                                          | (53,435)                                      | 4,545                                   |
| DISTRIBUTION SECONDARY COMPONENTS        | (173,457)          | 1,196,722                       | 128,426                     | (1,331,884)                     | 7,203                                     | (46,982)                               | (131,198)                           | 0                             | 0                                          | (1,835)                                       | 6,093                                   |
| DISTRIBUTION LINE TRANSFORMERS COMPONENT | (93,667)           | 2,378,984                       | 251,845                     | (2,428,848)                     | 14,109                                    | (83,943)                               | (236,112)                           | 0                             | 0                                          | (2,094)                                       | 12,392                                  |
| <b>CUSTOMER COMPONENTS</b>               | <b>(843,128)</b>   | <b>(58,590)</b>                 | <b>(3,078)</b>              | <b>19,892</b>                   | <b>3,815</b>                              | <b>3,447</b>                           | <b>10,605</b>                       | <b>(164,925)</b>              | <b>(1,033,583)</b>                         | <b>1,329,480</b>                              | <b>(950,190)</b>                        |
| <b>CUSTOMER DISTRIBUTION COSTS</b>       |                    |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| DISTRIBUTION SERVICE LATERALS COMPONENT  | (215,283)          | (137,750)                       | (24,719)                    | (45,854)                        | (2,311)                                   | (2,642)                                | (2,006)                             | 0                             | 0                                          | 0                                             | 0                                       |
| METERING COMPONENT                       | (1,075,542)        | (96,817)                        | 51,545                      | 176,876                         | 3,935                                     | 6,953                                  | 24,423                              | (64,566)                      | (1,177,890)                                | 0                                             | 0                                       |
| STREET AND AREA LIGHTING COMPONENT       | 379,290            | 0                               | 0                           | 0                               | 0                                         | 0                                      | 0                                   | 0                             | 0                                          | 1,329,480                                     | (950,190)                               |
| <b>CUSTOMER COSTS</b>                    |                    |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| METER READING COMPONENT                  | 440,956            | 362,943                         | 51,802                      | 15,436                          | 5,187                                     | 1,057                                  | 1,117                               | 3,248                         | 167                                        | 0                                             | 0                                       |
| CUST ACCT, SALES, & SERVICE COMPONENT    | (413,203)          | (219,043)                       | (87,256)                    | (128,840)                       | (2,997)                                   | (1,921)                                | (12,930)                            | (104,352)                     | 144,134                                    | 0                                             | 0                                       |
| CUSTOMER OTHER                           | 40,654             | 32,076                          | 5,550                       | 2,274                           | 0                                         | 0                                      | 0                                   | 746                           | 8                                          | 0                                             | 0                                       |
| <b>ENERGY COMPONENTS</b>                 | <b>79,759,407</b>  | <b>18,768,339</b>               | <b>1,868,367</b>            | <b>13,328,427</b>               | <b>115,502</b>                            | <b>1,350,452</b>                       | <b>784,553</b>                      | <b>10,128,877</b>             | <b>33,166,291</b>                          | <b>102,506</b>                                | <b>146,090</b>                          |
| PRODUCTION ENERGY COMPONENT              | 79,759,407         | 18,768,339                      | 1,868,367                   | 13,328,427                      | 115,502                                   | 1,350,452                              | 784,553                             | 10,128,877                    | 33,166,291                                 | 102,506                                       | 146,090                                 |

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

Texas Retail Costs Comparison

|                                          | TOTAL<br>RESIDENTIAL<br>SERVICE | SMALL<br>GENERAL<br>SERVICE | SECONDARY<br>GENERAL<br>SERVICE | SMALL<br>MUNICIPAL<br>& SCHOOL<br>SERVICE | TOTAL<br>LARGE<br>MUNICIPAL<br>SERVICE | TOTAL<br>LARGE<br>SCHOOL<br>SERVICE | PRIMARY<br>GENERAL<br>SERVICE | TOTAL<br>LG GEN<br>SERVICE<br>TRANSMISSION | MUNI & STATE<br>STREET<br>LIGHTING<br>SERVICE | GUARD<br>& FLOOD<br>LIGHTING<br>SERVICE |
|------------------------------------------|---------------------------------|-----------------------------|---------------------------------|-------------------------------------------|----------------------------------------|-------------------------------------|-------------------------------|--------------------------------------------|-----------------------------------------------|-----------------------------------------|
| <b>TOTAL COMPANY</b>                     | 15,460,973                      | 2,220,494                   | 14,561,871                      | 349,321                                   | 2,631,746                              | 3,047,804                           | 4,620,713                     | 27,378,861                                 | 1,249,360                                     | (752,886)                               |
| <b>70,768,257</b>                        |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| <b>% Change</b>                          |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| <b>REVENUES REQUIRED</b>                 |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| <b>DEMAND COMPONENTS</b>                 |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| <b>PRODUCTION COSTS</b>                  |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| PRODUCTION DEMAND COMPONENT              | -1.70%                          | 2.28%                       | 1.22%                           | 31.72%                                    | 18.71%                                 | 29.32%                              | -9.04%                        | -3.90%                                     | -15.76%                                       | 6.12%                                   |
| PURCHASED CAPACITY COMPONENT             | -14.43%                         | -12.76%                     | -2.82%                          | 22.82%                                    | 11.12%                                 | 53.51%                              | -12.28%                       | -13.57%                                    | -26.43%                                       | -6.28%                                  |
| TRANSMISSION INTERCONNECT COMPONENT      | -3.56%                          | -1.50%                      | 9.72%                           | 38.62%                                    | 25.44%                                 | 73.26%                              | -0.96%                        | -2.42%                                     | -16.94%                                       | 5.86%                                   |
| <b>TRANSMISSION COSTS</b>                | -1.21%                          | 0.51%                       | 11.98%                          | 41.51%                                    | 28.03%                                 | 76.92%                              | 1.07%                         | -0.42%                                     | -15.23%                                       | 7.93%                                   |
| TRANSMISSION SYSTEM COMPONENT            | -2.26%                          | 1.55%                       | 15.77%                          | 54.10%                                    | 35.40%                                 | 96.44%                              | 11.31%                        | 9.00%                                      | -5.41%                                        | 20.44%                                  |
| TRANSMISSION RADIAL LINES COMPONENT      | 2.96%                           | 2.29%                       | 2.08%                           | 0.35%                                     | 0.65%                                  | 2.98%                               | 0.86%                         | -9.21%                                     | 1.66%                                         | 1.56%                                   |
| <b>DISTRIBUTION COSTS</b>                |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| DISTRIBUTION SUBSTATIONS COMPONENT       | 16.52%                          | 22.58%                      | 7.86%                           | 23.96%                                    | 27.30%                                 | 5.56%                               | -22.70%                       | 0.00%                                      | -14.12%                                       | 7.11%                                   |
| DISTRIBUTION PRIMARY COMPONENTS          | 10.97%                          | 16.87%                      | 2.84%                           | 18.16%                                    | 21.37%                                 | 0.63%                               | -26.30%                       | 0.00%                                      | -18.12%                                       | 2.14%                                   |
| DISTRIBUTION SECONDARY COMPONENTS        | 29.79%                          | 36.69%                      | -59.11%                         | 38.21%                                    | -34.74%                                | -40.96%                             | 0.00%                         | 0.00%                                      | -4.23%                                        | 19.46%                                  |
| DISTRIBUTION LINE TRANSFORMERS COMPONENT | 32.15%                          | 39.00%                      | -58.42%                         | 40.56%                                    | -33.63%                                | -39.96%                             | 0.00%                         | 0.00%                                      | -2.62%                                        | 21.45%                                  |
| <b>CUSTOMER COMPONENTS</b>               | -0.20%                          | -0.06%                      | 0.52%                           | 0.78%                                     | 1.17%                                  | 3.61%                               | -8.33%                        | -36.97%                                    | 44.22%                                        | -31.00%                                 |
| <b>CUSTOMER DISTRIBUTION COSTS</b>       |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| DISTRIBUTION SERVICE LATERALS COMPONENT  | -3.42%                          | -3.77%                      | -4.93%                          | -3.49%                                    | -5.34%                                 | -4.87%                              | 0.00%                         | 0.00%                                      | 0.00%                                         | 0.00%                                   |
| METERING COMPONENT                       | -1.32%                          | 3.14%                       | 10.62%                          | 2.35%                                     | 4.25%                                  | 13.94%                              | -5.25%                        | -90.75%                                    | 0.00%                                         | 0.00%                                   |
| STREET AND AREA LIGHTING COMPONENT       | 0.00%                           | 0.00%                       | 0.00%                           | 0.00%                                     | 0.00%                                  | 0.00%                               | 0.00%                         | 0.00%                                      | 44.22%                                        | -31.00%                                 |
| <b>CUSTOMER COSTS</b>                    |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| METER READING COMPONENT                  | 5.75%                           | 5.35%                       | 4.22%                           | 6.06%                                     | 3.85%                                  | 5.07%                               | 2.96%                         | 8.90%                                      | 0.00%                                         | 0.00%                                   |
| CUST ACCT, SALES, & SERVICE COMPONENT    | -1.76%                          | -4.47%                      | -14.93%                         | -1.77%                                    | -3.56%                                 | -23.40%                             | -16.15%                       | 9.63%                                      | 0.00%                                         | 0.00%                                   |
| CUSTOMER OTHER                           | -9.69%                          | -10.78%                     | -11.71%                         | 0.00%                                     | 0.00%                                  | 0.00%                               | -12.79%                       | -8.20%                                     | 0.00%                                         | 0.00%                                   |
| <b>ENERGY COMPONENTS</b>                 |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| PRODUCTION ENERGY COMPONENT              | 56.52%                          | 55.48%                      | 55.03%                          | 43.59%                                    | 70.45%                                 | 36.67%                              | 52.59%                        | 61.60%                                     | 19.37%                                        | 39.03%                                  |
| <b>57.33%</b>                            |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |
| <b>TOTAL COMPANY</b>                     | 6.08%                           | 9.22%                       | 11.40%                          | 23.63%                                    | 29.11%                                 | 30.13%                              | 5.75%                         | 15.33%                                     | 26.61%                                        | -17.61%                                 |
| <b>10.19%</b>                            |                                 |                             |                                 |                                           |                                        |                                     |                               |                                            |                                               |                                         |

Southwestern Public Service Company  
Production Cost Recovery Factor (PCRf) Baseline  
at December 31, 2020

| Line No. | Description                                               | Texas Jurisdiction | Production Demand | Purchased Capacity | PCRf Costs  |
|----------|-----------------------------------------------------------|--------------------|-------------------|--------------------|-------------|
| 1        | <b>Purchased Power Capacity Costs</b>                     |                    |                   |                    |             |
| 2        | Purchased Capacity from non-affiliates - PPC              | 37,275,780         | 0                 | 37,275,780         | 37,275,780  |
| 3        | Purchased Capacity from Affiliates - APC                  | 0                  | 0                 | 0                  | 0           |
| 5        | <b>Net Production Capacity Invested Capital - PCIC</b>    |                    |                   |                    |             |
| 6        | Gross Plant in Service                                    | #####              | 1,371,586,180     | 0                  | #####       |
| 7        | Accumulated Depreciation                                  | (798,303,248)      | (712,924,100)     | 0                  | #####       |
| 8        | Accumulated Deferred Income Taxes                         | (212,679,421)      | (181,892,081)     | 0                  | #####       |
| 9        | Net Plant in Service                                      | #####              | 1,342,589,193     | 0                  | 476,769,999 |
| 11       | <b>Total Production Capacity Invested Capital - PCIC</b>  | #####              | 1,342,589,193     | 0                  | 476,769,999 |
| 12       | <b>Authorized Rate of Return on Invested Capital - RO</b> | 7.56%              | 7.56%             | 7.56%              | 7.56%       |
| 13       | Depreciation Expense - PCDEP                              | 104,357,106        | 58,756,841        | 0                  | 58,756,841  |
| 14       | Property Taxes                                            | 38,601,442         | 7,206,184         | 0                  | 7,206,184   |
| 15       | Misc. Taxes                                               | 46,144             | 8,614             | 0                  | 8,614       |
| 16       | <b>Total Other Taxes - PCOT</b>                           | 38,647,586         | 7,214,798         | 0                  | 7,214,798   |
| 17       | Income Tax Expense                                        |                    |                   |                    |             |
| 18       | Earnings                                                  |                    | 101,499,743       | 0                  |             |
| 19       | Weighted Cost of Debt                                     |                    | 1.91%             | 1.91%              |             |
| 20       | Synchronized Interest                                     |                    | 25,643,454        | 0                  |             |
| 21       | Permanent Timing Differences                              |                    | 366,884           | 0                  |             |
| 22       | State Taxable Income                                      |                    | 76,223,173        | 0                  |             |
| 23       | State Tax Rate                                            |                    | 2.08%             | 2.08%              |             |
| 24       | State Income Tax Expense                                  |                    | 1,582,241         | 0                  |             |
| 25       | Federal Taxable Income                                    |                    | 74,640,933        | 0                  |             |
| 26       | Federal Tax Rate                                          |                    | 21.00%            | 21.00%             |             |
| 27       | Federal Income Tax Expense                                |                    | 15,674,596        | 0                  |             |
| 28       | Production Tax Deduction                                  |                    | 0                 | 0                  |             |
| 29       | Subtotal Income Tax Expense                               |                    | 15,674,596        | 0                  |             |
| 30       | Income Tax Gross Up Factor                                |                    | 1.292656          | 1.292656           |             |
| 31       | <b>Total Income Tax Expense</b>                           |                    | 20,261,856        | 0                  | 20,261,856  |

Southwestern Public Service Company  
Production Cost Recovery Factor (PCRf) Baseline  
at December 31, 2020

|    | Customer Class Allocation         | AED-4CP | PPCRC-<br>CLASS | APCRC-<br>CLASS | RORAT | PCDEPRC-CLASS | PCFITRC-CLASS | PCOTRC-CLASS |
|----|-----------------------------------|---------|-----------------|-----------------|-------|---------------|---------------|--------------|
| 32 | Residential Service               | 32.892% | \$ 12,260,766   | \$ -            | 7.56% | \$ 19,326,326 | \$ 6,664,539  | \$ 2,373,094 |
| 33 | Small General Service             | 2.703%  | \$ 1,007,589    | \$ -            | 7.56% | \$ 1,588,236  | \$ 547,691    | \$ 195,021   |
| 34 | Secondary General                 | 19.419% | \$ 7,238,642    | \$ -            | 7.56% | \$ 11,410,083 | \$ 3,934,682  | \$ 1,401,053 |
| 35 | Primary General                   | 10.547% | \$ 3,931,398    | \$ -            | 7.56% | \$ 6,196,961  | \$ 2,136,976  | \$ 760,930   |
| 36 | LGS-T 69 - 115 kV                 | 5.204%  | \$ 1,940,016    | \$ -            | 7.56% | \$ 3,057,997  | \$ 1,054,527  | \$ 375,494   |
| 37 | LGS-T 115 + kV                    | 25.654% | \$ 9,562,547    | \$ -            | 7.56% | \$ 15,073,194 | \$ 5,197,878  | \$ 1,850,849 |
| 38 | Small Municipal & School          | 0.171%  | \$ 63,900       | \$ -            | 7.56% | \$ 100,723    | \$ 34,734     | \$ 12,368    |
| 39 | Large Municipal                   | 1.543%  | \$ 575,268      | \$ -            | 7.56% | \$ 906,780    | \$ 312,696    | \$ 111,344   |
| 40 | Large Schools                     | 1.608%  | \$ 599,217      | \$ -            | 7.56% | \$ 944,530    | \$ 325,714    | \$ 115,980   |
| 41 | Municipal & State Street Lighting | 0.135%  | \$ 50,227       | \$ -            | 7.56% | \$ 79,171     | \$ 27,301     | \$ 9,721     |
| 42 | Guard & Flood Lighting            | 0.124%  | \$ 46,209       | \$ -            | 7.56% | \$ 72,839     | \$ 25,118     | \$ 8,944     |

**Southwestern Public Service Company  
Production Cost Recovery Factor (PCRf) Baseline  
at December 31, 2020**

|    |                                                 | Allocators                                                | Texas<br>Jurisdiction |
|----|-------------------------------------------------|-----------------------------------------------------------|-----------------------|
|    |                                                 | Production Demand                                         |                       |
| 43 | 12CP-PROD                                       |                                                           | 57.8961%              |
|    |                                                 | Plant in Service - Demand                                 |                       |
| 44 | PIS-PROD                                        |                                                           | 58.6273%              |
|    |                                                 | Plant in Service - Net                                    |                       |
| 45 | PIS-NET                                         |                                                           | 53.5566%              |
|    |                                                 | Plant in Service - Production, Transmission, Distribution |                       |
| 46 | PIS-PTD                                         |                                                           | 54.1646%              |
|    |                                                 | Direct Assigned                                           |                       |
| 47 | TX                                              |                                                           | 100.00%               |
| 48 | NM                                              |                                                           | 0.00%                 |
| 49 | WHLs                                            |                                                           | 0.00%                 |
|    |                                                 | Production Demand                                         |                       |
| 50 | Payroll excluding A&G (Functional)<br>SALWAGXAG |                                                           | 39.993%               |
|    |                                                 | Purchased Capacity                                        | 0.000%                |
|    |                                                 | Production Demand (Functional)                            |                       |
| 51 | DPROD                                           |                                                           | 100.000%              |
|    |                                                 | Purchased Capacity                                        | 0.000%                |
|    |                                                 | Plant in Service - Production (Functional)                |                       |
| 52 | PRODPLT                                         |                                                           | 100.000%              |
|    |                                                 | Purchased Capacity                                        | 0.000%                |
|    |                                                 | Production Demand Purchases (Functional)                  |                       |
| 53 | DPURCH                                          |                                                           | 100.000%              |
|    |                                                 | Purchased Capacity                                        | 100.000%              |
|    |                                                 | Plant in Service - Net (Functional)                       |                       |
| 54 | NETPLT                                          |                                                           | 18.668%               |
|    |                                                 | Purchased Capacity                                        | 0.000%                |

**Southwestern Public Service Company  
Transmission Cost Recovery (TCRF) Baseline  
at December 31, 2020**

| <b>Line No.</b> | <b>Description</b>                                 | <b>TCRF Baseline</b>         |
|-----------------|----------------------------------------------------|------------------------------|
| 1               | <b>Invested Capital</b>                            |                              |
| 2               | Total Transmission Gross Plant in Service          | \$ 1,702,068,976             |
| 3               | Accumulated Depreciation                           | (261,964,294)                |
| 4               | Accumulated Deferred Income Taxes                  | <u>\$ (272,608,144)</u>      |
| 5               | Net Plant in Service and Transmission ADIT         | \$ 1,167,496,538             |
| 6               | Authorized Rate of Return on Invested Capital      | <u>7.56%</u>                 |
| 7               | Return on Invested Capital                         | \$ 88,262,738                |
| 8               | Depreciation Expense                               | \$ 48,321,294                |
| 9               | Property Tax                                       | \$ 13,922,267                |
| 10              | Misc. Taxes                                        | \$ 16,643                    |
| 11              | Income Tax Expense                                 |                              |
| 12              | Earnings                                           | \$ 88,262,738                |
| 13              | Weighted Cost of Debt                              | 1.91%                        |
| 14              | Synchronized Interest                              | \$ 22,299,184                |
| 15              | Permanent Differences                              | <u>(2,327,327)</u>           |
| 16              | State Taxable Income                               | \$ 63,636,228                |
| 17              | State Tax Rate                                     | 2.08%                        |
| 18              | State Income Tax Expense                           | \$ 1,320,961                 |
| 19              | Federal Tax Rate                                   | 21.00%                       |
| 20              | Federal Income Tax Expense                         | \$ 13,086,206                |
| 21              | Impact of Production Tax Deduction                 | <u>-</u>                     |
| 22              | Subtotal Income Tax Expense                        | \$ 14,407,167                |
| 23              | Income Tax Gross Up Factor                         | <u>1.2926557</u>             |
| 24              | Income Tax Expense                                 | <u>\$ 18,623,507</u>         |
| 25              | Revenue Credits                                    | <u>\$ (125,720,654)</u>      |
| 26              | <b>Total Investment Related Costs - "revreqt"</b>  | <u><b>\$ 43,425,794</b></u>  |
|                 | <b>Approved Transmission Charges</b>               |                              |
| 27              | RTO Administrative Fees                            |                              |
| 28              | SPP Schedule 1a - 561.4                            | \$ 2,391,602                 |
| 29              | SPP Schedule 1a - 561.8                            | <u>1,122,901</u>             |
| 30              | Total RTO Administrative Fees                      | <u>\$ 3,514,504</u>          |
| 31              | Wholesale Transmission Charges                     |                              |
| 32              | Schedule 9 Lea County                              | \$ 6,870,145                 |
| 33              | Schedule 11                                        | 92,282,486                   |
| 34              | Schedule 12                                        | 1,761,381                    |
| 35              | Non-RTO Wholesale Transmission                     | <u>-</u>                     |
| 36              | Total Wholesale Transmission Charges               | <u>\$ 100,914,013</u>        |
| 37              | <b>Total Approved Transmission Charges - "ATC"</b> | <u><b>\$ 104,428,517</b></u> |
| 41              | <b>Total TCRF Baseline Costs</b>                   | <u><b>\$ 147,854,311</b></u> |



**Southwestern Public Service Company  
Transmission Cost Recovery (TCRF) Baseline  
at December 31, 2020**

|    | <u>Allocators</u>                                                    | <u>Texas Jurisdiction</u> |                          |                                         |
|----|----------------------------------------------------------------------|---------------------------|--------------------------|-----------------------------------------|
| 42 | Transmission Demand<br>12CP-TRAN                                     | 45.49%                    |                          |                                         |
| 43 | Production Demand<br>12CP-PROD                                       | 57.90%                    |                          |                                         |
| 44 | Retail Transmission Demand<br>RETAIL-TRAN                            | 65.75%                    |                          |                                         |
| 45 | Transmission Plant in Service<br>PIS-TRAN                            | 46.22%                    |                          |                                         |
| 46 | Net Plant in Service<br>PIS-NET                                      | 53.56%                    |                          |                                         |
| 47 | Direct Assigned<br>TX                                                | 100.00%                   |                          |                                         |
| 48 | NM                                                                   | 0.00%                     |                          |                                         |
| 49 | WHLS                                                                 | 0.00%                     |                          |                                         |
|    |                                                                      |                           | <u>Production Energy</u> | <u>Transmission<br/>Interconnection</u> |
| 50 | Transmission System (Functional)<br>DTRAN                            | 0.000%                    | 0.000%                   | 0.000%                                  |
| 51 | Transmission Radial Lines - Gross (Functional)<br>DTRANRADGRS        | 0.000%                    | 0.000%                   | 0.000%                                  |
| 52 | Transmission Radial Lines - Depreciation (Functional)<br>DTRANRADDEP | 0.000%                    | 0.000%                   | 0.000%                                  |
| 53 | Transmission Radial Lines - Net (Functional)<br>DTRANRADNET          | 0.000%                    | 0.000%                   | 0.000%                                  |
| 54 | Transmission Interconnection (Functional)<br>DPRODTI                 | 0.000%                    | 0.000%                   | 100.000%                                |
| 55 | Plant in Service Transmission (Functional)<br>TRANPLT                | 2.864%                    | 2.864%                   | 1.081%                                  |
| 56 | Plant in Service Net (Functional)<br>NETPLT                          | 24.181%                   | 24.181%                  | 0.267%                                  |

**Southwestern Public Service Company  
Transmission Cost Recovery (TCRF) Baseline  
at December 31, 2020**

|    | Customer Class Allocation                 | ClassALLOC |
|----|-------------------------------------------|------------|
| 57 | Residential Service                       | 33.910%    |
| 58 | Small General Service                     | 2.769%     |
| 59 | Secondary General Service                 | 19.832%    |
| 60 | Primary General Service                   | 10.480%    |
| 61 | LGS-T 69 - 115 kV                         | 5.368%     |
| 62 | LGS-T 115 kV +                            | 24.083%    |
| 63 | Small Municipal and School Service        | 0.172%     |
| 64 | Large Municipal Service                   | 1.528%     |
| 65 | Large School Service                      | 1.608%     |
| 66 | Municipal & State Street Lighting Service | 0.131%     |
| 67 | Guard & Flood Lighting Service            | 0.119%     |
| 68 | Total                                     | 100.000%   |

**Southwestern Public Service Company  
Transmission Cost Recovery (TCRF) Baseline  
at December 31, 2020**

**Southwestern Public Service Company  
Transmission Cost Recovery (TCRF) Baseline  
at December 31, 2020**

| <u>Transmission<br/>System</u> | <u>Radial<br/>Lines</u> |
|--------------------------------|-------------------------|
| 100.000%                       | 0.000%                  |
| 0.000%                         | 100.000%                |
| 0.000%                         | 100.000%                |
| 0.000%                         | 100.000%                |
| 0.000%                         | 0.000%                  |
| 92.126%                        | 3.929%                  |
| 34.648%                        | 1.419%                  |

Southwestern Public Service Company  
Distribution Cost Recovery Factor (DCRF) Baseline  
at December 31, 2020

| Line No.                      | Description                                                | Distribution Costs |                |                  |                   |                  |              | Total Distribution Costs |               |
|-------------------------------|------------------------------------------------------------|--------------------|----------------|------------------|-------------------|------------------|--------------|--------------------------|---------------|
|                               |                                                            | Substations        | Primary System | Secondary System | Line Transformers | Service Laterals | Lighting     |                          | Metering      |
| Distribution Invested Capital |                                                            |                    |                |                  |                   |                  |              |                          |               |
| 1                             | Gross Plant in Service                                     | 233,040,546        | 476,188,697    | 52,770,552       | 152,881,245       | 64,697,222       | 34,929,594   | 57,655,857               | 1,072,163,713 |
| 2                             | Accumulated Depreciation                                   | (47,394,357)       | (132,549,844)  | (14,553,967)     | (55,318,571)      | (28,088,595)     | (12,778,751) | (23,963,788)             | (314,647,873) |
| 3                             | Accumulated Deferred Income Taxes                          | (37,520,780)       | (72,558,665)   | (8,031,636)      | (20,102,865)      | (7,589,343)      | (3,425,343)  | (6,656,846)              | (155,885,480) |
| 4                             | Total Distribution Invested Capital - $DIC_{RC}$           | 148,125,408        | 271,080,188    | 30,184,949       | 77,459,810        | 29,019,284       | 18,725,500   | 27,035,222               | 601,630,361   |
| 5                             | Authorized Rate of Return on Invested Capital - $ROR_{AR}$ | 7.56%              | 7.56%          | 7.56%            | 7.56%             | 7.56%            | 7.56%        | 7.56%                    |               |
| 6                             | Return on Invested Capital                                 | 11,198,281         | 20,493,662     | 2,281,982        | 5,855,962         | 2,193,858        | 1,415,648    | 2,043,863                | 45,483,255    |
| Approved Distribution Charges |                                                            |                    |                |                  |                   |                  |              |                          |               |
| 7                             | Depreciation Expense - $DEPR_{RC}$                         | 5,679,176          | 16,885,112     | 1,892,464        | 3,785,889         | 1,927,652        | 1,752,381    | 3,500,912                | 35,423,586    |
| 8                             | Property Tax                                               | 1,864,342          | 3,492,198      | 388,576          | 972,463           | 365,256          | 237,500      | 384,590                  | 7,704,924     |
| 9                             | Other Taxes                                                | 2,229              | 4,175          | 464              | 1,162             | 437              | 284          | 460                      | 9,210         |
| 10                            | Taxes Other Than Income Excl Payroll - $OT_{RC}$           | 1,866,570          | 3,496,372      | 389,040          | 973,625           | 365,693          | 237,784      | 385,050                  | 7,714,134     |
| Income Tax Expense            |                                                            |                    |                |                  |                   |                  |              |                          |               |
| 11                            | Net Original Cost Rate Base                                | 148,125,408        | 271,080,188    | 30,184,949       | 77,459,810        | 29,019,284       | 18,725,500   | 27,035,222               | 601,630,361   |
| 12                            | Return on Rate Base                                        | 7.56%              | 7.56%          | 7.56%            | 7.56%             | 7.56%            | 7.56%        | 7.56%                    |               |
| 13                            | Earnings                                                   | 11,198,281         | 20,493,662     | 2,281,982        | 5,855,962         | 2,193,858        | 1,415,648    | 2,043,863                | 45,483,255    |
| 14                            | Net Original Cost Rate Base                                | 148,125,408        | 271,080,188    | 30,184,949       | 77,459,810        | 29,019,284       | 18,725,500   | 27,035,222               | 601,630,361   |
| 15                            | Composite Cost of Debt                                     | 1.91%              | 1.91%          | 1.91%            | 1.91%             | 1.91%            | 1.91%        | 1.91%                    |               |
| 16                            | Synchronized Interest                                      | 2,829,195          | 5,177,632      | 576,533          | 1,479,482         | 554,268          | 357,657      | 516,373                  | 11,491,140    |
| 17                            | Permanent Differences                                      | (245,445)          | 31,130         | 2,817            | 20,133            | 275              | (23,527)     | (25,797)                 | (240,414)     |
| 18                            | Taxable Income                                             | 8,123,640          | 15,347,161     | 1,708,267        | 4,396,612         | 1,639,865        | 1,034,464    | 1,501,693                | 33,751,701    |
| 19                            | State Tax Rate                                             | 2.08%              | 2.08%          | 2.08%            | 2.08%             | 2.08%            | 2.08%        | 2.08%                    |               |
| 20                            | State Income Tax Expense                                   | 168,631            | 318,576        | 35,460           | 91,265            | 34,040           | 21,473       | 31,172                   | 700,618       |
| 21                            | Federal Tax Rate                                           | 21.00%             | 21.00%         | 21.00%           | 21.00%            | 21.00%           | 21.00%       | 21.00%                   |               |
| 22                            | Federal Income Tax Expense                                 | 1,670,552          | 3,156,003      | 351,289          | 904,123           | 337,223          | 212,728      | 308,809                  | 6,940,728     |
| 23                            | ITC Amortization                                           |                    |                |                  |                   |                  |              |                          | 0             |
| 24                            | Subtotal Income Tax Expense                                | 1,839,183          | 3,474,579      | 386,750          | 995,388           | 371,263          | 234,201      | 339,981                  | 7,641,345     |
| 25                            | Income Tax Gross Up Factor                                 | 1.2926557          | 1.2926557      | 1.2926557        | 1.2926557         | 1.2926557        | 1.2926557    | 1.2926557                |               |
| 26                            | Total Income Tax Expense - $FTI_{RC}$                      | 2,377,430          | 4,491,433      | 499,934          | 1,286,694         | 479,916          | 302,742      | 439,479                  | 9,877,629     |

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Calculation of ALLOC<sub>CLASS</sub> Term  
Customer Class:

|    |                                    | Distribution Substations NCP | Secondary Distribution System NCP | Secondary Distribution System | Line Transformers NCP | Service Replacement Costs | Lighting Direct-charged | Meter Replacement Costs | Total Distribution | ALLOC CLASS |
|----|------------------------------------|------------------------------|-----------------------------------|-------------------------------|-----------------------|---------------------------|-------------------------|-------------------------|--------------------|-------------|
| 27 | Residential Service                | \$ 71,692,247                | \$ 201,375,709                    | \$ 74,286%                    | \$ 74,286%            | \$ 74,286%                |                         | \$ 15,461,292           | \$ 388,744,983     | 64.615%     |
|    | Distribution Invested Capital      | \$ 48,400%                   | \$ 18,711,793                     | \$ 6,903%                     | \$ 6,903%             | \$ 6,903%                 |                         | \$ 13,528%              |                    |             |
| 28 | Small General Service              | \$ 6,661,630                 | \$ 18,711,793                     | \$ 6,903%                     | \$ 6,903%             | \$ 6,903%                 |                         | \$ 3,657,416            | \$ 39,782,911      | 6.613%      |
|    | Distribution Invested Capital      | \$ 25,476%                   | \$ 13,295%                        | \$ 13,295%                    | \$ 13,295%            | \$ 13,295%                |                         | \$ 14,703%              |                    |             |
| 29 | Secondary General Service          | \$ 37,737,147                | \$ 36,039,841                     | \$ 4,013,059                  | \$ 10,298,205         | \$ 4,658,024              |                         | \$ 3,975,103            | \$ 96,721,380      | 16.077%     |
|    | Distribution Invested Capital      | \$ 14,867%                   | \$ 0.000%                         | \$ 0.000%                     | \$ 0.000%             | \$ 0.000%                 |                         | \$ 9,299%               |                    |             |
| 30 | Primary General Service            | \$ 22,021,400                | \$ -                              | \$ -                          | \$ -                  | \$ -                      |                         | \$ 2,513,988            | \$ 24,535,387      | 4.078%      |
|    | Distribution Invested Capital      | \$ 0.245%                    | \$ 0.376%                         | \$ 0.376%                     | \$ 0.376%             | \$ 1,159%                 |                         | \$ 1,368%               |                    |             |
| 31 | Small Municipal and School Service | \$ 362,692                   | \$ 1,018,762                      | \$ 113,440                    | \$ 291,106            | \$ 336,342                |                         | \$ 369,884              | \$ 2,492,226       | 0.414%      |
|    | Distribution Invested Capital      | \$ 2,166%                    | \$ 1,273%                         | \$ 1,273%                     | \$ 1,273%             | \$ 246,634                |                         | \$ 1,360%               |                    |             |
| 32 | Large Municipal Service            | \$ 3,207,881                 | \$ 3,451,726                      | \$ 384,352                    | \$ 986,313            | \$ 8,644,611              |                         | \$ 367,705              | \$ 8,644,611       | 1.437%      |
|    | Distribution Invested Capital      | \$ 3,607%                    | \$ 2,727%                         | \$ 2,727%                     | \$ 2,727%             | \$ 206,263                |                         | \$ 1,594%               |                    |             |
| 33 | Large School Service               | \$ 5,342,719                 | \$ 7,393,444                      | \$ 823,265                    | \$ 2,112,640          | \$ 16,309,222             |                         | \$ 430,890              | \$ 16,309,222      | 2.711%      |
|    | Distribution Invested Capital      | \$ 0.391%                    | \$ 0.599%                         | \$ 0.599%                     | \$ 0.599%             | \$ 0.000%                 | 67.219%                 | \$ 0.000%               |                    |             |
| 34 | Municipal & State Street Lighting  | \$ 578,467                   | \$ 1,624,852                      | \$ 180,928                    | \$ 464,293            | \$ -                      | \$ 12,587,158           | \$ -                    | \$ 15,435,699      | 2.566%      |
|    | Distribution Invested Capital      | \$ 0.352%                    | \$ 0.540%                         | \$ 0.540%                     | \$ 0.540%             | \$ 0.000%                 | \$ 32,781%              | \$ 0.000%               |                    |             |
| 35 | Guard & Flood Lighting             | \$ 521,224                   | \$ 1,464,061                      | \$ 163,024                    | \$ 418,348            | \$ -                      | \$ 6,138,341            | \$ -                    | \$ 8,704,998       | 1.447%      |
|    | LGS-T 69 - 115 kV                  | \$ 0.000%                    | \$ 0.000%                         | \$ 0.000%                     | \$ 0.000%             | \$ 0.000%                 |                         | \$ 0.170%               |                    |             |
| 36 | Distribution Invested Capital      | \$ -                         | \$ -                              | \$ -                          | \$ -                  | \$ -                      |                         | \$ 45,942               | \$ 45,942          | 0.008%      |
|    | LGS-T 115 + kV                     | \$ 0.000%                    | \$ 0.000%                         | \$ 0.000%                     | \$ 0.000%             | \$ 0.000%                 |                         | \$ 0.788%               |                    |             |
| 37 | Distribution Invested Capital      | \$ -                         | \$ -                              | \$ -                          | \$ -                  | \$ -                      |                         | \$ 213,003              | \$ 213,003         | 0.035%      |

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| Calculation of DISTREV <sub>RC-CLASS</sub> Term |                                                                                                                           |                              |                                 |                                   |                        |                           |                         |                         |               |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------------|-----------------------------------|------------------------|---------------------------|-------------------------|-------------------------|---------------|
| Customer Class:                                 |                                                                                                                           |                              |                                 |                                   |                        |                           |                         |                         |               |
|                                                 |                                                                                                                           | Distribution Substations NCP | Primary Distribution System NCP | Secondary Distribution System NCP | Line Transformer Costs | Service Replacement Costs | Lighting Direct-charged | Meter Replacement Costs | DISTREV-CLASS |
| Residential Service                             |                                                                                                                           |                              |                                 |                                   |                        |                           |                         |                         |               |
| 38                                              | DIC <sub>RC-CLASS</sub>                                                                                                   | \$ 48,400%                   | \$ 74,286%                      | \$ 74,286%                        | \$ 74,286%             | \$ 69,782%                |                         | \$ 57,189%              |               |
| 39                                              | ROR <sub>AT</sub>                                                                                                         | \$ 71,692,247                | \$ 201,375,709                  | \$ 22,423,311                     | \$ 57,542,103          | \$ 20,250,320             |                         | \$ 15,461,292           |               |
| 40                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub>                                                                               | \$ 7,560%                    | \$ 7,560%                       | \$ 7,560%                         | \$ 7,560%              | \$ 7,560%                 |                         | \$ 7,560%               |               |
| 41                                              | DEPR <sub>RC-CLASS</sub>                                                                                                  | \$ 5,419,934                 | \$ 15,224,004                   | \$ 1,695,202                      | \$ 4,350,183           | \$ 1,530,924              |                         | \$ 1,168,874            |               |
| 42                                              | FT <sub>RC-CLASS</sub>                                                                                                    | \$ 2,748,704                 | \$ 12,543,341                   | \$ 1,405,844                      | \$ 2,812,400           | \$ 1,345,160              |                         | \$ 2,002,152            |               |
| 43                                              | OT <sub>RC-CLASS</sub>                                                                                                    | \$ 1,150,669                 | \$ 3,336,525                    | \$ 371,383                        | \$ 955,838             | \$ 334,896                |                         | \$ 251,336              |               |
| 44                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub> + DEPR <sub>RC-CLASS</sub> + FIT <sub>RC-CLASS</sub> + OT <sub>RC-CLASS</sub> | \$ 10,222,721                | \$ 33,701,199                   | \$ 3,761,433                      | \$ 8,841,693           | \$ 3,466,169              |                         | \$ 3,642,569            | \$ 63,635,784 |
| Small General Service                           |                                                                                                                           |                              |                                 |                                   |                        |                           |                         |                         |               |
| 45                                              | DIC <sub>RC-CLASS</sub>                                                                                                   | \$ 4,497%                    | \$ 6,903%                       | \$ 6,903%                         | \$ 6,903%              | \$ 11,447%                |                         | \$ 13,528%              |               |
| 46                                              | ROR <sub>AT</sub>                                                                                                         | \$ 6,661,630                 | \$ 18,711,793                   | \$ 2,083,570                      | \$ 5,346,802           | \$ 3,321,700              |                         | \$ 3,657,416            |               |
| 47                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub>                                                                               | \$ 7,560%                    | \$ 7,560%                       | \$ 7,560%                         | \$ 7,560%              | \$ 7,560%                 |                         | \$ 7,560%               |               |
| 48                                              | DEPR <sub>RC-CLASS</sub>                                                                                                  | \$ 503,619                   | \$ 1,414,612                    | \$ 157,518                        | \$ 404,218             | \$ 251,121                |                         | \$ 276,501              |               |
| 49                                              | FT <sub>RC-CLASS</sub>                                                                                                    | \$ 255,409                   | \$ 1,165,525                    | \$ 130,631                        | \$ 261,328             | \$ 220,649                |                         | \$ 473,615              |               |
| 50                                              | OT <sub>RC-CLASS</sub>                                                                                                    | \$ 106,920                   | \$ 310,029                      | \$ 34,509                         | \$ 88,816              | \$ 54,934                 |                         | \$ 59,454               |               |
| 51                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub> + DEPR <sub>RC-CLASS</sub> + FIT <sub>RC-CLASS</sub> + OT <sub>RC-CLASS</sub> | \$ 83,945                    | \$ 241,343                      | \$ 26,854                         | \$ 67,206              | \$ 41,859                 |                         | \$ 52,091               |               |
| 52                                              | Secondary General Service                                                                                                 | \$ 25,476%                   | \$ 13,295%                      | \$ 13,295%                        | \$ 13,295%             | \$ 16,051%                |                         | \$ 14,703%              |               |
| 53                                              | DIC <sub>RC-CLASS</sub>                                                                                                   | \$ 37,737,147                | \$ 36,039,841                   | \$ 4,013,059                      | \$ 10,298,205          | \$ 4,658,024              |                         | \$ 3,975,103            |               |
| 54                                              | ROR <sub>AT</sub>                                                                                                         | \$ 7,560%                    | \$ 7,560%                       | \$ 7,560%                         | \$ 7,560%              | \$ 7,560%                 |                         | \$ 7,560%               |               |
| 55                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub>                                                                               | \$ 2,852,928                 | \$ 2,724,612                    | \$ 303,387                        | \$ 778,544             | \$ 352,147                |                         | \$ 300,518              |               |
| 56                                              | DEPR <sub>RC-CLASS</sub>                                                                                                  | \$ 1,446,855                 | \$ 2,244,859                    | \$ 251,601                        | \$ 503,330             | \$ 309,417                |                         | \$ 514,754              |               |
| 57                                              | FT <sub>RC-CLASS</sub>                                                                                                    | \$ 605,686                   | \$ 597,132                      | \$ 66,466                         | \$ 171,065             | \$ 77,034                 |                         | \$ 64,618               |               |
| 58                                              | OT <sub>RC-CLASS</sub>                                                                                                    | \$ 475,537                   | \$ 464,839                      | \$ 51,722                         | \$ 129,442             | \$ 58,699                 |                         | \$ 56,616               |               |
| 59                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub> + DEPR <sub>RC-CLASS</sub> + FIT <sub>RC-CLASS</sub> + OT <sub>RC-CLASS</sub> | \$ 5,381,005                 | \$ 6,031,442                    | \$ 673,177                        | \$ 1,582,382           | \$ 797,296                |                         | \$ 936,506              | \$ 15,401,807 |
| Primary General Service                         |                                                                                                                           |                              |                                 |                                   |                        |                           |                         |                         |               |
| 59                                              | DIC <sub>RC-CLASS</sub>                                                                                                   | \$ 14,867%                   | \$ 0.000%                       |                                   |                        |                           |                         | \$ 9,299%               |               |
| 60                                              | ROR <sub>AT</sub>                                                                                                         | \$ 22,021,400                | \$ -                            |                                   |                        |                           |                         | \$ 2,513,988            |               |
| 61                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub>                                                                               | \$ 7,560%                    | \$ 7,560%                       |                                   |                        |                           |                         | \$ 7,560%               |               |
| 62                                              | DEPR <sub>RC-CLASS</sub>                                                                                                  | \$ 1,664,818                 | \$ -                            |                                   |                        |                           |                         | \$ 190,057              |               |
| 63                                              | FT <sub>RC-CLASS</sub>                                                                                                    | \$ 844,308                   | \$ -                            |                                   |                        |                           |                         | \$ 325,548              |               |
| 64                                              | OT <sub>RC-CLASS</sub>                                                                                                    | \$ 353,446                   | \$ -                            |                                   |                        |                           |                         | \$ 40,867               |               |
| 65                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub> + DEPR <sub>RC-CLASS</sub> + FIT <sub>RC-CLASS</sub> + OT <sub>RC-CLASS</sub> | \$ 277,498                   | \$ -                            |                                   |                        |                           |                         | \$ 35,806               |               |
| 66                                              | Small Municipal and School Service                                                                                        | \$ 3,140,069                 | \$ -                            |                                   |                        |                           |                         | \$ 592,277              | \$ 3,732,347  |
| 67                                              | DIC <sub>RC-CLASS</sub>                                                                                                   | \$ 0.245%                    | \$ 0.376%                       | \$ 0.376%                         | \$ 0.376%              | \$ 1.159%                 |                         | \$ 1,368%               |               |
| 68                                              | ROR <sub>AT</sub>                                                                                                         | \$ 362,692                   | \$ 1,018,762                    | \$ 113,440                        | \$ 291,106             | \$ 336,342                |                         | \$ 369,884              |               |
| 69                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub>                                                                               | \$ 7,560%                    | \$ 7,560%                       | \$ 7,560%                         | \$ 7,560%              | \$ 7,560%                 |                         | \$ 7,560%               |               |
| 70                                              | DEPR <sub>RC-CLASS</sub>                                                                                                  | \$ 27,420                    | \$ 77,018                       | \$ 8,576                          | \$ 22,008              | \$ 25,427                 |                         | \$ 27,963               |               |
| 71                                              | FT <sub>RC-CLASS</sub>                                                                                                    | \$ 13,906                    | \$ 63,457                       | \$ 7,112                          | \$ 14,228              | \$ 22,342                 |                         | \$ 47,898               |               |
| 72                                              | OT <sub>RC-CLASS</sub>                                                                                                    | \$ 5,821                     | \$ 16,880                       | \$ 1,879                          | \$ 4,836               | \$ 5,562                  |                         | \$ 6,013                |               |
| 73                                              | DIC <sub>RC-CLASS</sub> * ROR <sub>AT</sub> + DEPR <sub>RC-CLASS</sub> + FIT <sub>RC-CLASS</sub> + OT <sub>RC-CLASS</sub> | \$ 4,570                     | \$ 13,140                       | \$ 1,462                          | \$ 3,659               | \$ 4,238                  |                         | \$ 5,268                |               |
| 74                                              |                                                                                                                           | \$ 51,717                    | \$ 170,495                      | \$ 19,029                         | \$ 44,730              | \$ 57,570                 |                         | \$ 87,142               | \$ 430,683    |

Southwestern Public Service Company  
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|     |                                                                                                                          | Distribution<br>Substations NCP | Primary<br>Distribution<br>System NCP | Secondary<br>Distribution<br>System NCP | Line Transformer<br>Costs | Service<br>Replacement<br>Costs | Lighting Direct-<br>charged | Meter<br>Replacement<br>Costs | DISTREYRC-<br>CLASS |
|-----|--------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------|-----------------------------------------|---------------------------|---------------------------------|-----------------------------|-------------------------------|---------------------|
| 73  | Large Municipal Service                                                                                                  |                                 |                                       |                                         |                           |                                 |                             |                               |                     |
| 74  | DI <sub>RC</sub> CLASS                                                                                                   | 2.166%                          | 1.273%                                | 1.273%                                  | 1.273%                    | 0.850%                          |                             | 1.360%                        |                     |
| 75  | ROR <sub>AT</sub>                                                                                                        | \$ 3,207,881                    | \$ 3,451,726                          | \$ 384,352                              | \$ 986,313                | \$ 246,634                      | \$                          | \$ 367,705                    |                     |
| 76  | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub>                                                                               | \$ 242,516                      | \$ 260,950                            | \$ 29,057                               | \$ 74,565                 | \$ 18,645                       | \$                          | \$ 27,799                     |                     |
| 77  | DEPR <sub>RC</sub> CLASS                                                                                                 | \$ 122,991                      | \$ 215,002                            | \$ 24,097                               | \$ 48,207                 | \$ 16,383                       | \$                          | \$ 47,616                     |                     |
| 78  | FT <sub>RC</sub> CLASS                                                                                                   | \$ 51,487                       | \$ 57,190                             | \$ 6,366                                | \$ 16,384                 | \$ 4,079                        | \$                          | \$ 5,977                      |                     |
| 79  | OT <sub>RC</sub> CLASS                                                                                                   | \$ 40,423                       | \$ 44,520                             | \$ 4,954                                | \$ 12,397                 | \$ 3,108                        | \$                          | \$ 5,237                      |                     |
| 80  | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub> + DEPR <sub>RC</sub> CLASS + FIT <sub>RC</sub> CLASS + OT <sub>RC</sub> CLASS | \$ 457,417                      | \$ 577,663                            | \$ 64,474                               | \$ 151,553                | \$ 42,215                       | \$                          | \$ 86,629                     | \$ 1,379,951        |
| 81  | Large School Service                                                                                                     |                                 |                                       |                                         |                           |                                 |                             |                               |                     |
| 82  | DI <sub>RC</sub> CLASS                                                                                                   | 3.607%                          | 2.727%                                | 2.727%                                  | 2.727%                    | 0.711%                          |                             | 1.594%                        |                     |
| 83  | ROR <sub>AT</sub>                                                                                                        | \$ 5,342,719                    | \$ 7,393,444                          | \$ 823,265                              | \$ 2,112,640              | \$ 206,263                      | \$                          | \$ 430,890                    |                     |
| 84  | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub>                                                                               | \$ 403,910                      | \$ 558,944                            | \$ 62,239                               | \$ 159,716                | \$ 15,594                       | \$                          | \$ 32,575                     |                     |
| 85  | DEPR <sub>RC</sub> CLASS                                                                                                 | \$ 204,842                      | \$ 460,525                            | \$ 51,615                               | \$ 103,256                | \$ 13,701                       | \$                          | \$ 55,798                     |                     |
| 86  | FT <sub>RC</sub> CLASS                                                                                                   | \$ 85,751                       | \$ 122,499                            | \$ 13,635                               | \$ 35,093                 | \$ 3,411                        | \$                          | \$ 7,004                      |                     |
| 87  | OT <sub>RC</sub> CLASS                                                                                                   | \$ 67,325                       | \$ 95,360                             | \$ 10,611                               | \$ 26,555                 | \$ 2,599                        | \$                          | \$ 6,137                      |                     |
| 88  | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub> + DEPR <sub>RC</sub> CLASS + FIT <sub>RC</sub> CLASS + OT <sub>RC</sub> CLASS | \$ 761,828                      | \$ 1,237,329                          | \$ 138,100                              | \$ 324,620                | \$ 35,305                       | \$                          | \$ 101,515                    | \$ 2,598,696        |
| 89  | Municipal & State Street Lighting                                                                                        |                                 |                                       |                                         |                           |                                 |                             |                               |                     |
| 90  | DI <sub>RC</sub> CLASS                                                                                                   | 0.391%                          | 0.599%                                | 0.599%                                  | 0.599%                    | 0.000%                          | 67.219%                     | 0.000%                        |                     |
| 91  | ROR <sub>AT</sub>                                                                                                        | \$ 578,467                      | \$ 1,624,852                          | \$ 180,928                              | \$ 464,293                | \$ -                            | \$ 12,587,158               | \$ -                          |                     |
| 92  | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub>                                                                               | \$ 43,732                       | \$ 122,839                            | \$ 13,678                               | \$ 35,101                 | \$ -                            | \$ 951,589                  | \$ -                          |                     |
| 93  | DEPR <sub>RC</sub> CLASS                                                                                                 | \$ 22,179                       | \$ 101,209                            | \$ 11,343                               | \$ 22,693                 | \$ -                            | \$ 1,177,939                | \$ -                          |                     |
| 94  | FT <sub>RC</sub> CLASS                                                                                                   | \$ 9,284                        | \$ 26,922                             | \$ 2,997                                | \$ 7,712                  | \$ -                            | \$ 203,501                  | \$ -                          |                     |
| 95  | OT <sub>RC</sub> CLASS                                                                                                   | \$ 7,289                        | \$ 20,957                             | \$ 2,332                                | \$ 5,836                  | \$ -                            | \$ 159,837                  | \$ -                          |                     |
| 96  | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub> + DEPR <sub>RC</sub> CLASS + FIT <sub>RC</sub> CLASS + OT <sub>RC</sub> CLASS | \$ 82,485                       | \$ 271,927                            | \$ 30,350                               | \$ 71,341                 | \$ -                            | \$ 2,492,866                | \$ -                          | \$ 456,103          |
| 97  | Guard & Flood Lighting                                                                                                   |                                 |                                       |                                         |                           |                                 |                             |                               |                     |
| 98  | DI <sub>RC</sub> CLASS                                                                                                   | 0.352%                          | 0.540%                                | 0.540%                                  | 0.540%                    | 0.000%                          | 32.781%                     | 0.000%                        |                     |
| 99  | ROR <sub>AT</sub>                                                                                                        | \$ 521,224                      | \$ 1,464,061                          | \$ 163,024                              | \$ 418,348                | \$ -                            | \$ 6,138,341                | \$ -                          |                     |
| 100 | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub>                                                                               | \$ 39,405                       | \$ 110,683                            | \$ 12,325                               | \$ 31,627                 | \$ -                            | \$ 464,059                  | \$ -                          |                     |
| 101 | DEPR <sub>RC</sub> CLASS                                                                                                 | \$ 19,984                       | \$ 91,194                             | \$ 10,221                               | \$ 20,447                 | \$ -                            | \$ 574,442                  | \$ -                          |                     |
| 102 | FT <sub>RC</sub> CLASS                                                                                                   | \$ 8,366                        | \$ 24,258                             | \$ 2,700                                | \$ 6,949                  | \$ -                            | \$ 99,241                   | \$ -                          |                     |
| 103 | OT <sub>RC</sub> CLASS                                                                                                   | \$ 6,568                        | \$ 18,883                             | \$ 2,101                                | \$ 5,258                  | \$ -                            | \$ 77,947                   | \$ -                          |                     |
| 104 | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub> + DEPR <sub>RC</sub> CLASS + FIT <sub>RC</sub> CLASS + OT <sub>RC</sub> CLASS | \$ 74,322                       | \$ 245,018                            | \$ 27,347                               | \$ 64,282                 | \$ -                            | \$ 1,215,688                | \$ -                          | \$ 410,968          |
| 105 | LGS-T 69 - 115 kV                                                                                                        |                                 |                                       |                                         |                           |                                 |                             |                               |                     |
| 106 | DI <sub>RC</sub> CLASS                                                                                                   |                                 |                                       |                                         |                           |                                 |                             | 0.170%                        |                     |
| 107 | ROR <sub>AT</sub>                                                                                                        |                                 |                                       |                                         |                           |                                 |                             | \$ 45,942                     |                     |
| 108 | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub>                                                                               |                                 |                                       |                                         |                           |                                 |                             | \$ 7,560%                     |                     |
| 109 | DEPR <sub>RC</sub> CLASS                                                                                                 |                                 |                                       |                                         |                           |                                 |                             | \$ 3,473                      |                     |
| 110 | FT <sub>RC</sub> CLASS                                                                                                   |                                 |                                       |                                         |                           |                                 |                             | \$ 5,949                      |                     |
| 111 | OT <sub>RC</sub> CLASS                                                                                                   |                                 |                                       |                                         |                           |                                 |                             | \$ 747                        |                     |
| 112 | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub> + DEPR <sub>RC</sub> CLASS + FIT <sub>RC</sub> CLASS + OT <sub>RC</sub> CLASS |                                 |                                       |                                         |                           |                                 |                             | \$ 654                        |                     |
| 113 | LGS-T 115 + kV                                                                                                           |                                 |                                       |                                         |                           |                                 |                             | \$ 10,824                     | \$ 10,824           |
| 114 | DI <sub>RC</sub> CLASS                                                                                                   |                                 |                                       |                                         |                           |                                 |                             | \$ 0.788%                     |                     |
| 115 | ROR <sub>AT</sub>                                                                                                        |                                 |                                       |                                         |                           |                                 |                             | \$ 213,003                    |                     |
| 116 | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub>                                                                               |                                 |                                       |                                         |                           |                                 |                             | \$ 7,560%                     |                     |
| 117 | DEPR <sub>RC</sub> CLASS                                                                                                 |                                 |                                       |                                         |                           |                                 |                             | \$ 16,103                     |                     |
| 118 | FT <sub>RC</sub> CLASS                                                                                                   |                                 |                                       |                                         |                           |                                 |                             | \$ 27,583                     |                     |
| 119 | OT <sub>RC</sub> CLASS                                                                                                   |                                 |                                       |                                         |                           |                                 |                             | \$ 3,463                      |                     |
| 120 | DI <sub>RC</sub> CLASS * ROR <sub>AT</sub> + DEPR <sub>RC</sub> CLASS + FIT <sub>RC</sub> CLASS + OT <sub>RC</sub> CLASS |                                 |                                       |                                         |                           |                                 |                             | \$ 3,034                      |                     |
| 121 |                                                                                                                          |                                 |                                       |                                         |                           |                                 |                             | \$ 50,182                     | \$ 50,182           |



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Distribution Cost Recovery Factor (DCRF) Baseline  
at December 31, 2020

| Allocators         |                                                                                | Texas Jurisdiction |                  |                   |                  |          |          |
|--------------------|--------------------------------------------------------------------------------|--------------------|------------------|-------------------|------------------|----------|----------|
|                    | Plant in Service - Production, Transmission, Distribution                      |                    |                  |                   |                  |          |          |
| 115                | PIS-PTD                                                                        | 54.16%             |                  |                   |                  |          |          |
| 116                | Plant in Service Retail - Production, Transmission, Distribution<br>PISRET-PTD | 54.16%             |                  |                   |                  |          |          |
| 117                | Plant in Service - General<br>PIS-GEN                                          | 59.52%             |                  |                   |                  |          |          |
| 118                | Plant in Service - Distribution<br>PIS-DIST                                    | 61.81%             |                  |                   |                  |          |          |
| 119                | Plant in Service - Net<br>PIS-NET                                              | 53.56%             |                  |                   |                  |          |          |
| 120                | Direct Assigned<br>TX                                                          | 100.00%            |                  |                   |                  |          |          |
| 121                | NM                                                                             | 0.00%              |                  |                   |                  |          |          |
| 122                | WHL                                                                            | 0.00%              |                  |                   |                  |          |          |
| Allocation Factors |                                                                                |                    | Secondary System |                   |                  |          |          |
|                    |                                                                                | Substations        | Primary System   | Line Transformers | Service Laterals | Lighting | Metering |
| 123                | Payroll Excluding A&G (Functional)<br>SALWAGXAG                                | 2.889%             | 9.587%           | 1.087%            | 0.767%           | 0.325%   | 1.892%   |
| 124                | Customer Accounting (Functional)<br>CUST                                       | 0.000%             | 0.000%           | 0.000%            | 0.000%           | 0.000%   | 0.000%   |
| 125                | Distribution - Substations (Functional)<br>DDISPSUB                            | 100.000%           | 0.000%           | 0.000%            | 0.000%           | 0.000%   | 0.000%   |
| 126                | Distribution - Primary (Functional)<br>DDISTPOL / DDISTPOL                     | 0.000%             | 100.000%         | 0.000%            | 0.000%           | 0.000%   | 0.000%   |
| 127                | Distribution - Secondary (Functional)<br>DDISTSOL / DDISTSOL                   | 0.000%             | 0.000%           | 100.000%          | 0.000%           | 0.000%   | 0.000%   |
| 128                | Distribution - Line Transformers<br>DDISTSLT                                   | 0.000%             | 0.000%           | 0.000%            | 100.000%         | 0.000%   | 0.000%   |
| 129                | Distribution - Service Laterals (Functional)<br>CSERVICE                       | 0.000%             | 0.000%           | 0.000%            | 0.000%           | 100.000% | 0.000%   |
| 130                | Distribution - Meters (Functional)<br>CMETERS                                  | 0.000%             | 0.000%           | 0.000%            | 0.000%           | 0.000%   | 100.000% |
| 131                | Distribution - Installations on Customer Premises (Functional)<br>PLT_371      | 0.000%             | 0.000%           | 0.000%            | 0.000%           | 0.000%   | 0.000%   |
| 132                | Distribution - Street Lighting & Signal Systems (Functional)<br>PLT_373        | 0.000%             | 0.000%           | 0.000%            | 0.000%           | 0.000%   | 0.000%   |
| 133                | Plant in Service - General (Functional)<br>GENLPLT                             | 2.835%             | 9.407%           | 1.067%            | 0.753%           | 0.319%   | 1.857%   |
| 134                | Plant in Service - Distribution (Functional)<br>DISTPLT                        | 22.270%            | 44.445%          | 4.918%            | 14.935%          | 6.320%   | 2.918%   |
| 135                | Plant in Service - Net (Functional)<br>NETPLT                                  | 24.507%            | 45.364%          | 5.045%            | 12.879%          | 4.833%   | 2.924%   |

Southwestern Public Service Company

Proof of Revenue Statement  
12 Months Ended December 31, 2020

| Rate Class                |                                     | Base Rate Revenue<br>at Proposed Rates |                     |                | Test Year                                                      |              |                  |
|---------------------------|-------------------------------------|----------------------------------------|---------------------|----------------|----------------------------------------------------------------|--------------|------------------|
| Line No.                  | Proposed Rate                       | Billing Units                          | Rate                | Revenue - \$   | FUEL<br>REVENUE at<br>Sagamore-<br>adjusted<br>Historical Test | EFCRF        | TOTAL<br>REVENUE |
| RESIDENTIAL               |                                     |                                        |                     |                |                                                                |              |                  |
| 1                         | Service Availability Charge         | 2,479,536 Bills                        | \$ 12.00 / Month    | \$ 29,754,432  |                                                                |              |                  |
| 2                         | Energy Charge - Summer              | 1,012,343,741 kWh                      | \$ 0.107050 / kWh   | \$ 108,371,398 | \$ 7,935,284                                                   |              |                  |
| 3                         | Energy Charge - Winter 1st 899 kWh  | 1,028,304,181 kWh                      | \$ 0.098450 / kWh   | \$ 101,236,547 | \$ 9,112,670                                                   |              |                  |
| 4                         | Energy Charge - Winter over 899 kWh | 524,697,391 kWh                        | \$ 0.058243 / kWh   | \$ 30,559,950  | \$ 4,649,786                                                   |              |                  |
| 5                         | Total                               | 2,565,345,314 kWh                      |                     | \$ 269,922,327 | \$ 21,697,740                                                  | \$ 2,575,607 | \$ 294,195,674   |
| TOU                       |                                     |                                        |                     |                |                                                                |              |                  |
| 6                         | Service Availability Charge         | 516                                    | \$ 12.00 / Month    | \$ 6,192       |                                                                |              |                  |
| 7                         | Energy Charge - All Hours           | 695,276                                | \$ 0.078955 / kWh   | \$ 54,895      |                                                                |              |                  |
| 8                         | Energy Charge - On-Peak Adder       | 62,324                                 | \$ 0.170174 / kWh   | \$ 10,606      |                                                                |              |                  |
| 9                         | Total                               | 695,276                                |                     | \$ 71,693      | \$ 5,888                                                       | \$ 698       | \$ 78,279        |
| 10                        | Total Residential Service           | 2,566,040,589 kWh                      |                     | \$ 269,994,020 | \$ 21,703,628                                                  | \$ 2,576,305 | \$ 294,273,953   |
| SMALL GENERAL SERVICE     |                                     |                                        |                     |                |                                                                |              |                  |
| 11                        | Service Availability Charge         | 384,720 Bills                          | \$ 13.40 / Month    | \$ 5,155,248   |                                                                |              |                  |
| 12                        | Energy Charge - Summer              | 119,023,228 kWh                        | \$ 0.081872 / kWh   | \$ 9,744,670   | \$ 932,967                                                     |              |                  |
| 13                        | Energy Charge - Winter              | 161,648,217 kWh                        | \$ 0.070689 / kWh   | \$ 11,426,751  | \$ 1,432,501                                                   |              |                  |
| 14                        | Total                               | 280,671,444 kWh                        |                     | \$ 26,326,669  | \$ 2,365,468                                                   | \$ 242,781   | \$ 28,934,918    |
| TOU                       |                                     |                                        |                     |                |                                                                |              |                  |
| 15                        | Service Availability Charge         | 0 Bills                                | \$ 14.40 / Month    | \$ -           |                                                                |              |                  |
| 16                        | Energy Charge - All Hours           | 0 kWh                                  | \$ 0.059986 / kWh   | \$ -           | \$ -                                                           |              |                  |
| 17                        | Energy Charge - On-Peak Adder       | 0 kWh                                  | \$ 0.178123 / kWh   | \$ -           | \$ -                                                           |              |                  |
| 18                        | Total                               | 0 kWh                                  |                     | \$ -           | \$ -                                                           | \$ -         | \$ -             |
| 19                        | Total Small Commercial Service      | 280,671,444 kWh                        |                     | \$ 26,326,669  | \$ 2,365,468                                                   | \$ 242,781   | \$ 28,934,918    |
| SECONDARY GENERAL SERVICE |                                     |                                        |                     |                |                                                                |              |                  |
| 20                        | Service Availability Charge         | 143,072 Bills                          | \$ 29.00 / Month    | \$ 4,149,088   |                                                                |              |                  |
| 21                        | Demand Charge - Summer              | 2,190,933 kW-Mo                        | \$ 20.02 / kW-Mo    | \$ 43,862,476  |                                                                |              |                  |
| 22                        | Demand Charge - Winter              | 3,722,975 kW-Mo                        | \$ 17.30 / kW-Mo    | \$ 64,407,470  |                                                                |              |                  |
| 23                        | Energy Charge                       | 2,043,300,978 kWh                      | \$ 0.011141 / kWh   | \$ 22,764,416  |                                                                |              |                  |
| 24                        | Power Factor Charge - Summer        | 72,948 kW-Mo                           | \$ 20.02 / kW-Mo    | \$ 1,460,412   |                                                                |              |                  |
| 25                        | Power Factor Charge - Winter        | 143,120 kW-Mo                          | \$ 17.30 / kW-Mo    | \$ 2,475,977   |                                                                |              |                  |
| 26                        | Total                               | 2,043,300,978 kWh                      |                     | \$ 139,119,839 | \$ 17,259,119                                                  | \$ 1,168,768 | \$ 157,547,726   |
| TOU                       |                                     |                                        |                     |                |                                                                |              |                  |
| 27                        | Service Availability Charge         | 468                                    | \$ 30.00 / Month    | \$ 14,040      |                                                                |              |                  |
| 28                        | Demand Charge                       | 164,935                                | \$ 14.15 / kW-Mo    | \$ 2,333,825   |                                                                |              |                  |
| 29                        | Energy Charge - On-peak adder       | 173,357                                | \$ 0.173988 / kW-Mo | \$ 30,162      |                                                                |              |                  |
| 30                        | Energy Charge - All hours           | 46,280,813                             | \$ 0.011141 / kWh   | \$ 515,615     |                                                                |              |                  |
| 31                        | Power Factor Charge                 | 31,913                                 | \$ 14.15 / kW-Mo    | \$ 451,570     |                                                                |              |                  |
| 32                        | Total                               | 46,280,813                             |                     | \$ 3,345,212   | \$ 409,109                                                     | \$ 26,473    | \$ 3,780,794     |

Southwestern Public Service Company

Proof of Revenue Statement  
12 Months Ended December 31, 2020

| Rate Class              |                                           | Base Rate Revenue at Proposed Rates |                     |                | Test Year                                          |              |                |
|-------------------------|-------------------------------------------|-------------------------------------|---------------------|----------------|----------------------------------------------------|--------------|----------------|
| Line No.                | Proposed Rate                             | Billing Units                       | Rate                | Revenue - \$   | FUEL REVENUE at Sagamore- adjusted Historical Test | EFCRF        | TOTAL REVENUE  |
| Low Load Factor (LLF)   |                                           |                                     |                     |                |                                                    |              |                |
| 33                      | Service Availability Charge               | 0                                   | \$ 31.00 / Month    | \$ -           |                                                    |              |                |
| 34                      | Demand Charge - All Hours                 | 0                                   | \$ 7.48 / kW-Mo     | -              |                                                    |              |                |
| 35                      | Demand Charge - On Peak                   | 0                                   | \$ 27.97 / kW-Mo    | -              |                                                    |              |                |
| 36                      | Energy Charge                             | 0                                   | \$ 0.011141 / kWh   | -              |                                                    |              |                |
| 37                      | Power Factor Charge - All Hours           | 0                                   | \$ 7.48 / kW-Mo     | -              |                                                    |              |                |
| 37                      | Power Factor Charge On Peak Adder         | 0                                   | \$ 7.48 / kW-Mo     | -              |                                                    |              |                |
| 38                      | Total                                     |                                     |                     | \$ -           | \$ -                                               | \$ -         | \$ -           |
| Standby - Secondary     |                                           |                                     |                     |                |                                                    |              |                |
| 39                      | Service Availability Charge               | 0 Bills                             | \$ 29.00 / Month    | \$ -           |                                                    |              |                |
| 40                      | Tran & Dist Standby Capacity Fee - Summer | 0 kW-Mo                             | \$ 10.91 / kW-Mo    | -              |                                                    |              |                |
| 41                      | Tran & Dist Standby Capacity Fee - Winter | 0 kW-Mo                             | \$ 9.82 / kW-Mo     | -              |                                                    |              |                |
| 42                      | Gen Standby Cap Reservation Fee - Summer  | 0 kW-Mo                             | \$ 2.27 / kW-Mo     | -              |                                                    |              |                |
| 43                      | Gen Standby Cap Reservation Fee - Winter  | 0 kW-Mo                             | \$ 1.87 / kW-Mo     | -              |                                                    |              |                |
| 44                      | Usage Demand Charge - Summer              | 0 kW-Mo                             | \$ 20.02 / kW-Mo    | -              |                                                    |              |                |
| 45                      | Usage Demand Charge - Winter              | 0 kW-Mo                             | \$ 17.30 / kW-Mo    | -              |                                                    |              |                |
| 46                      | Power Factor Charge - Summer              | 0 kW-Mo                             | \$ 13.18 / kW-Mo    | -              |                                                    |              |                |
| 47                      | Power Factor Charge - Winter              | 0 kW-Mo                             | \$ 11.69 / kW-Mo    | -              |                                                    |              |                |
| 48                      | Energy Charge                             | 0 kWh                               | \$ 0.011141 / kWh   | -              |                                                    |              |                |
| 49                      | Total                                     |                                     |                     | \$ -           | \$ -                                               | \$ -         | \$ -           |
| 50                      | Total Secondary Voltage (kW demand-meter) | 2,089,581,792 kWh                   |                     | \$ 142,465,051 | \$ 17,668,228                                      | \$ 1,195,241 | \$ 161,328,520 |
| PRIMARY GENERAL SERVICE |                                           |                                     |                     |                |                                                    |              |                |
| 51                      | Service Availability Charge               | 42,384 Bills                        | \$ 60.00 / Month    | \$ 2,543,040   |                                                    |              |                |
| 52                      | Demand Charge - Summer                    | 1,124,747 kW-Mo                     | \$ 17.86 / kW-Mo    | 20,087,973     |                                                    |              |                |
| 53                      | Demand Charge - Winter                    | 2,329,548 kW-Mo                     | \$ 15.36 / kW-Mo    | 35,781,853     |                                                    |              |                |
| 54                      | Energy Charge                             | 1,731,273,223 kWh                   | \$ 0.010326 / kWh   | 17,877,127     |                                                    |              |                |
| 55                      | Power Factor Charge - Summer              | 83,623 kW-Mo                        | \$ 17.86 / kW-Mo    | 1,493,509      |                                                    |              |                |
| 56                      | Power Factor Charge - Winter              | 165,056 kW-Mo                       | \$ 15.36 / kW-Mo    | 2,535,263      |                                                    |              |                |
| 57                      | Total                                     | 1,731,273,223 kWh                   |                     | \$ 80,318,765  | \$ 14,505,062                                      | \$ 770,417   | \$ 95,594,244  |
| TOU                     |                                           |                                     |                     |                |                                                    |              |                |
| 58                      | Service Availability Charge               | 0                                   | \$ 62.00 / Month    | \$ -           |                                                    |              |                |
| 59                      | Demand Charge                             | 0                                   | \$ 12.34 / kW-Mo    | -              |                                                    |              |                |
| 60                      | Energy Charge - On-peak adder             | 0                                   | \$ 0.152471 / kW-Mo | -              |                                                    |              |                |
| 61                      | Energy Charge - All hours                 | 0                                   | \$ 0.010326 / kWh   | -              |                                                    |              |                |
| 62                      | Power Factor Charge                       | 0                                   | \$ 12.34 / kW-Mo    | -              |                                                    |              |                |
| 63                      | Total                                     |                                     |                     | \$ -           | \$ -                                               | \$ -         | \$ -           |
| LLF                     |                                           |                                     |                     |                |                                                    |              |                |
| 64                      | Service Availability Charge               | 12                                  | \$ 62.00 / Month    | \$ 744         |                                                    |              |                |
| 65                      | Demand Charge - All Hours                 | 18,701                              | \$ 7.73 / kW-Mo     | 144,559        |                                                    |              |                |
| 66                      | Demand Charge - On Peak                   | 214                                 | \$ 28.41 / kW-Mo    | 6,080          |                                                    |              |                |
| 67                      | Energy Charge                             | 811,256                             | \$ 0.010326 / kWh   | 8,377          |                                                    |              |                |
| 68                      | Power Factor Charge - All Hours           | 2,526                               | \$ 7.73 / kW-Mo     | 19,526         |                                                    |              |                |
| 69                      | Power Factor Charge - On Peak adder       | 159                                 | \$ 28.41 / kW-Mo    | 4,517          |                                                    |              |                |
| 70                      | Total                                     | 811,256                             |                     | \$ 183,803     | \$ 6,901                                           | \$ 361       | \$ 191,066     |

Southwestern Public Service Company

Proof of Revenue Statement  
12 Months Ended December 31, 2020

| Rate Class                                          |                                                 | Base Rate Revenue at Proposed Rates |                     |               | Test Year                                          |                           |
|-----------------------------------------------------|-------------------------------------------------|-------------------------------------|---------------------|---------------|----------------------------------------------------|---------------------------|
| Line No.                                            | Proposed Rate                                   | Billing Units                       | Rate                | Revenue - \$  | FUEL REVENUE at Sagamore- adjusted Historical Test | EECRF TOTAL REVENUE       |
| Standby - Primary                                   |                                                 |                                     |                     |               |                                                    |                           |
| 71                                                  | Service Availability Charge                     | 180 Bills                           | \$ 60.00 / Month    | \$ 10,800     |                                                    |                           |
| 72                                                  | Tran & Dist Standby Capacity Fee - Summer       | 1,094 kW-Mo                         | \$ 9.87 / kW-Mo     | \$ 10,798     |                                                    |                           |
| 73                                                  | Tran & Dist Standby Capacity Fee - Winter       | 1,007 kW-Mo                         | \$ 8.84 / kW-Mo     | \$ 8,902      |                                                    |                           |
| 74                                                  | Gen Standby Cap Reservation Fee - Summer        | 1,094 kW-Mo                         | \$ 2.03 / kW-Mo     | \$ 2,221      |                                                    |                           |
| 75                                                  | Gen Standby Cap Reservation Fee - Winter        | 1,007 kW-Mo                         | \$ 1.67 / kW-Mo     | \$ 1,682      |                                                    |                           |
| 76                                                  | Usage Demand Charge - Summer                    | 5,481 kW-Mo                         | \$ 17.86 / kW-Mo    | \$ 97,891     |                                                    |                           |
| 77                                                  | Usage Demand Charge - Winter                    | 12,580 kW-Mo                        | \$ 15.36 / kW-Mo    | \$ 193,229    |                                                    |                           |
| 78                                                  | Power Factor Charge - Summer                    | 0 kW-Mo                             | \$ 11.90 / kW-Mo    | \$ -          |                                                    |                           |
| 79                                                  | Power Factor Charge - Winter                    | 0 kW-Mo                             | \$ 10.51 / kW-Mo    | \$ -          |                                                    |                           |
| 80                                                  | Energy Charge                                   | 7,201,816 kWh                       | \$ 0.010326 / kWh   | \$ 74,366     |                                                    |                           |
| 81                                                  | Total                                           | 7,201,816 kWh                       |                     | \$ 399,889    | \$ 60,625                                          | \$ 3,205 \$ 463,718       |
| SAS-4                                               |                                                 |                                     |                     |               |                                                    |                           |
| 82                                                  | First 3,500,000 kWh/Month                       | 42,000,000 kWh                      | \$ 0.037586 / kWh   | \$ 1,578,612  |                                                    |                           |
| 83                                                  | All Additional Energy                           | 91,928,716 kWh                      | \$ 0.03 / kWh       | \$ 2,634,861  |                                                    |                           |
| 84                                                  | Power Factor Charge - Summer                    | 344 kW-Mo                           | \$ 17.86 / kW-Mo    | \$ 6,144      |                                                    |                           |
| 85                                                  | Power Factor Charge - Winter                    | 575 kW-Mo                           | \$ 15.36 / kW-Mo    | \$ 8,832      |                                                    |                           |
| 86                                                  | Total                                           | 133,928,716 kWh                     |                     | \$ 4,228,449  | \$ 1,108,445                                       | \$ 59,598 \$ 5,396,492    |
| ###                                                 | Total Primary Voltage                           | 1,873,215,012 kWh                   |                     | \$ 85,130,906 | \$ 15,681,033                                      | \$ 833,581 \$ 101,645,520 |
| LARGE GENERAL SERVICE - TRANSMISSION (LGS-T), 69 kV |                                                 |                                     |                     |               |                                                    |                           |
| ###                                                 | Service Availability Charge                     | 120 Bills                           | \$ 1,594.00 / Month | \$ 191,280    |                                                    |                           |
| ###                                                 | Demand Charge - Summer                          | 529,199 kW-Mo                       | \$ 16.68 / kW-Mo    | \$ 8,827,039  |                                                    |                           |
| ###                                                 | Demand Charge - Winter                          | 1,117,070 kW-Mo                     | \$ 12.83 / kW-Mo    | \$ 14,332,008 |                                                    |                           |
| ###                                                 | Energy Charge                                   | 1,050,273,066 kWh                   | \$ 0.009556 / kWh   | \$ 10,036,409 |                                                    |                           |
| ###                                                 | Energy Charge, Inside City Limits               | 0 kWh                               | \$ 0.011763 / kWh   | \$ -          |                                                    |                           |
| ###                                                 | Less: REC Opt-Out                               | 835,577,940 kWh                     | \$ (0.000115) / kWh | \$ (95,837)   |                                                    |                           |
| ###                                                 | Power Factor Charge - Summer                    | 30,554 kW-Mo                        | \$ 16.68 / kW-Mo    | \$ 509,641    |                                                    |                           |
| ###                                                 | Power Factor Charge - Winter                    | 50,163 kW-Mo                        | \$ 12.83 / kW-Mo    | \$ 643,591    |                                                    |                           |
| ###                                                 | Total                                           | 1,050,273,066 kWh                   |                     | \$ 34,444,131 | \$ 8,233,532                                       | \$ - \$ 42,677,663        |
| Standby, 69 kV                                      |                                                 |                                     |                     |               |                                                    |                           |
| ###                                                 | Service Availability Charge                     | 24 Bills                            | \$ 1,594.00 / Month | \$ 38,256     |                                                    |                           |
| ###                                                 | Transmission Standby Capacity Fee - Summer      | 69,200 kW-Mo                        | \$ 6.54 / kW-Mo     | \$ 452,568    |                                                    |                           |
| ###                                                 | Transmission Standby Capacity Fee - Winter      | 88,400 kW-Mo                        | \$ 5.03 / kW-Mo     | \$ 444,652    |                                                    |                           |
| ###                                                 | Gen Standby Cap Reservation Fee - Summer        | 69,200 kW-Mo                        | \$ 2.54 / kW-Mo     | \$ 175,768    |                                                    |                           |
| ###                                                 | Gen Standby Cap Reservation Fee - Winter        | 88,400 kW-Mo                        | \$ 1.95 / kW-Mo     | \$ 172,380    |                                                    |                           |
| ###                                                 | Usage Demand Charge - Summer                    | 0 kW-Mo                             | \$ 16.68 / kW-Mo    | \$ -          |                                                    |                           |
| ###                                                 | Usage Demand Charge - Winter                    | 30,054 kW-Mo                        | \$ 12.83 / kW-Mo    | \$ 385,593    |                                                    |                           |
| ###                                                 | Less: REC Opt-Out                               | 0 kWh                               | \$ (0.000115) / kWh | \$ -          |                                                    |                           |
| ###                                                 | Energy Charge                                   | 937,170 kWh                         | \$ 0.009556 / kWh   | \$ 8,956      |                                                    |                           |
| ###                                                 | Power Factor Demand Adjustment - Summer SS      | 644 kW-Mo                           | \$ 9.08 / kW-Mo     | \$ 5,848      |                                                    |                           |
| ###                                                 | Power Factor Demand Adjustment - Winter SS      | 6,453 kW-Mo                         | \$ 6.98 / kW-Mo     | \$ 45,042     |                                                    |                           |
| ###                                                 | Power Factor Demand Adjustment - Summer Gener   | 0 kW-Mo                             | \$ 16.68 / kW-Mo    | \$ -          |                                                    |                           |
| ###                                                 | Power Factor Demand Adjustment - Winter General | 4,868 kW-Mo                         | \$ 12.83 / kW-Mo    | \$ 62,456     |                                                    |                           |
| ###                                                 | Total                                           | 937,170 kWh                         |                     | \$ 1,791,519  | \$ 7,478                                           | \$ - \$ 1,798,997         |

Southwestern Public Service Company

Proof of Revenue Statement  
12 Months Ended December 31, 2020

| Rate Class  |                              | Base Rate Revenue<br>at Proposed Rates |      |               | Test Year                                                      |       |                  |
|-------------|------------------------------|----------------------------------------|------|---------------|----------------------------------------------------------------|-------|------------------|
| Line<br>No. | Proposed Rate                | Billing Units                          | Rate | Revenue - \$  | FUEL<br>REVENUE at<br>Sagamore-<br>adjusted<br>Historical Test | EECRF | TOTAL<br>REVENUE |
| ####        | Total Sub-Transmission 69 kV | 1,051,210,235 kWh                      |      | \$ 36,235,650 | \$ 8,241,010                                                   | \$ -  | \$ 44,476,660    |

Southwestern Public Service Company

Proof of Revenue Statement  
12 Months Ended December 31, 2020

| Rate Class                                                             |                                            | Base Rate Revenue at Proposed Rates |                     |                | Test Year                                          |                             |
|------------------------------------------------------------------------|--------------------------------------------|-------------------------------------|---------------------|----------------|----------------------------------------------------|-----------------------------|
| Line No.                                                               | Proposed Rate                              | Billing Units                       | Rate                | Revenue - \$   | FUEL REVENUE at Sagamore- adjusted Historical Test | EECRF TOTAL REVENUE         |
| LGS-T, 115 KV+                                                         |                                            |                                     |                     |                |                                                    |                             |
| ###                                                                    | Service Availability Charge                | 492 Bills                           | \$ 1,594.00 / Month | \$ 784,248     |                                                    |                             |
| ###                                                                    | Demand Charge - Summer                     | 2,620,131 kW-Mo                     | \$ 16.56 / kW-Mo    | \$ 43,389,369  |                                                    |                             |
| ###                                                                    | Demand Charge - Winter                     | 5,269,817 kW-Mo                     | \$ 12.74 / kW-Mo    | \$ 67,137,469  |                                                    |                             |
| ###                                                                    | Energy Charge                              | 4,770,209,353 kWh                   | \$ 0.009519 / kWh   | \$ 45,407,623  |                                                    |                             |
| ###                                                                    | Energy Charge, Inside City Limits          | 163,610,995 kWh                     | \$ 0.011726 / kWh   | \$ 1,918,503   |                                                    |                             |
| ###                                                                    | Less: REC Opt-Out                          | 3,734,065,531 kWh                   | \$ (0.000114) / kWh | \$ (425,683)   |                                                    |                             |
| ###                                                                    | Power Factor Charge Summer                 | 42,993 kW-Mo                        | \$ 16.56 / kW-Mo    | \$ 711,964     |                                                    |                             |
| ###                                                                    | Power Factor Charge - Winter               | 131,093 kW-Mo                       | \$ 12.74 / kW-Mo    | \$ 1,670,125   |                                                    |                             |
| ###                                                                    | Total                                      | 4,933,820,348 kWh                   |                     | \$ 160,593,618 | \$ 38,409,426                                      | \$ - \$ 199,003,044         |
| Standby - 115+ kv                                                      |                                            |                                     |                     |                |                                                    |                             |
| ###                                                                    | Service Availability Charge                | 132 Bills                           | \$ 1,594.00 / Month | \$ 210,408     |                                                    |                             |
| ###                                                                    | Transmission Standby Capacity Fee - Summer | 123,973 kW-Mo                       | \$ 6.49 / kW-Mo     | \$ 804,585     |                                                    |                             |
| ###                                                                    | Transmission Standby Capacity Fee - Winter | 239,956 kW-Mo                       | \$ 4.99 / kW-Mo     | \$ 1,197,380   |                                                    |                             |
| ###                                                                    | Gen Standby Cap Reservation Fee - Summer   | 123,973 kW-Mo                       | \$ 2.52 / kW-Mo     | \$ 312,412     |                                                    |                             |
| ###                                                                    | Gen Standby Cap Reservation Fee - Winter   | 239,956 kW-Mo                       | \$ 1.94 / kW-Mo     | \$ 465,515     |                                                    |                             |
| ###                                                                    | Usage Demand Charge - Summer               | 96,733 kW-Mo                        | \$ 16.56 / kW-Mo    | \$ 1,601,898   |                                                    |                             |
| ###                                                                    | Usage Demand Charge - Winter               | 201,125 kW-Mo                       | \$ 12.74 / kW-Mo    | \$ 2,562,333   |                                                    |                             |
| ###                                                                    | Less: REC Opt-Out                          | 79,713,125 kWh                      | \$ (0.000114) / kWh | \$ (9,087)     |                                                    |                             |
| ###                                                                    | Energy Charge                              | 145,037,918 kWh                     | \$ 0.009519 / kWh   | \$ 1,380,616   |                                                    |                             |
| ###                                                                    | Power Factor Charge - Summer General       | 5,179 kW-Mo                         | \$ 16.56 / kW-Mo    | \$ 85,764      |                                                    |                             |
| ###                                                                    | Power Factor Charge - Winter General       | 0 kW-Mo                             | \$ 12.74 / kW-Mo    | \$ -           |                                                    |                             |
| ###                                                                    | Power Factor Charge - Summer Standby       | 9 kW-Mo                             | \$ 9.01 / kW-Mo     | \$ 81          |                                                    |                             |
| ###                                                                    | Power Factor Charge - Winter Standby       | 6 kW-Mo                             | \$ 6.93 / kW-Mo     | \$ 42          |                                                    |                             |
| ###                                                                    | Total                                      | 145,037,918 kWh                     |                     | \$ 8,611,947   | \$ 1,135,038                                       | \$ - \$ 9,746,985           |
| ###                                                                    | Total Backbone Transmission Voltage        | 5,078,858,266 kWh                   |                     | \$ 169,205,565 | \$ 39,544,464                                      | \$ - \$ 208,750,029         |
| 147                                                                    | Total 69 kv and 115 kv+                    |                                     |                     | \$ 205,441,215 |                                                    |                             |
| Total Commercial & Industrial Service, including Small General Service |                                            |                                     |                     |                |                                                    |                             |
| 148                                                                    |                                            | 10,373,536,749 kWh                  |                     | \$ 459,363,841 | \$ 83,500,204                                      | \$ 2,271,603 \$ 545,135,648 |
| SMALL MUNICIPAL AND SCHOOL SERVICE                                     |                                            |                                     |                     |                |                                                    |                             |
| 149                                                                    | Service Availability Charge                | 34,188 Bills                        | \$ 14.40 / Month    | \$ 492,307     |                                                    |                             |
| 150                                                                    | Energy Charge - Summer                     | 7,763,840 kWh                       | \$ 0.073116 / kWh   | \$ 567,661     | \$ 60,857                                          |                             |
| 151                                                                    | Energy Charge - Winter                     | 12,108,885 kWh                      | \$ 0.063509 / kWh   | \$ 769,023     | \$ 107,307                                         |                             |
| 152                                                                    | Total                                      | 19,872,725 kWh                      |                     | \$ 1,828,991   | \$ 168,164                                         | \$ 89,805 \$ 2,086,960      |
| TOU                                                                    |                                            |                                     |                     |                |                                                    |                             |
| 153                                                                    | Service Availability Charge                | 0 Bills                             | \$ 15.40 / Month    | \$ -           |                                                    |                             |
| 154                                                                    | Energy Charge - All hours                  | 0 kWh                               | \$ 0.054628 / kWh   | \$ -           | \$ -                                               |                             |
| 155                                                                    | Energy Charge - On-peak adder              | 0 kWh                               | \$ 0.191126 / kWh   | \$ -           | \$ -                                               |                             |
| 156                                                                    | Total                                      | 0 kWh                               |                     | \$ -           | \$ -                                               | \$ -                        |
| LARGE MUNICIPAL SERVICE, Secondary voltage                             |                                            |                                     |                     |                |                                                    |                             |
| ###                                                                    | Service Availability Charge                | 10,572 Bills                        | \$ 25.20 / Month    | \$ 266,414     |                                                    |                             |
| ###                                                                    | Demand Charge - Summer                     | 174,905 kW-Mo                       | \$ 15.58 / kW-Mo    | \$ 2,725,014   |                                                    |                             |
| ###                                                                    | Demand Charge - Winter                     | 299,743 kW-Mo                       | \$ 12.99 / kW-Mo    | \$ 3,893,668   |                                                    |                             |

Southwestern Public Service Company

Proof of Revenue Statement  
12 Months Ended December 31, 2020

| Rate Class  |                              | Base Rate Revenue<br>at Proposed Rates |                   |              | Test Year                                                      |           |                  |
|-------------|------------------------------|----------------------------------------|-------------------|--------------|----------------------------------------------------------------|-----------|------------------|
| Line<br>No. | Proposed Rate                | Billing Units                          | Rate              | Revenue - \$ | FUEL<br>REVENUE at<br>Sagamore-<br>adjusted<br>Historical Test | EECRF     | TOTAL<br>REVENUE |
| ###         | Energy Charge                | 159,109,773 kWh                        | \$ 0.017443 / kWh | 2,775,352    |                                                                |           |                  |
| ###         | Power Factor Charge - Summer | 4,296 kW-Mo                            | \$ 15.58 / kW-Mo  | 66,932       |                                                                |           |                  |
| ###         | Power Factor Charge - Winter | 7,791 kW-Mo                            | \$ 12.99 / kW-Mo  | 101,200      |                                                                |           |                  |
| ###         | Total                        | 159,109,773 kWh                        |                   | \$ 9,828,580 | \$ 1,345,543                                                   | \$ 47,096 | \$ 11,221,220    |

Southwestern Public Service Company

Proof of Revenue Statement  
12 Months Ended December 31, 2020

| Rate Class                               |                               | Base Rate Revenue at Proposed Rates |                   |               | Test Year                                          |                          |
|------------------------------------------|-------------------------------|-------------------------------------|-------------------|---------------|----------------------------------------------------|--------------------------|
| Line No.                                 | Proposed Rate                 | Billing Units                       | Rate              | Revenue - \$  | FUEL REVENUE at Sagamore- adjusted Historical Test | EECRF TOTAL REVENUE      |
| TOU, Secondary voltage                   |                               |                                     |                   |               |                                                    |                          |
| ####                                     | Service Availability Charge   | 0 Bills                             | \$ 52.00 / Month  | \$ -          |                                                    |                          |
| ####                                     | Demand Charge                 | 0 kW-Mo                             | \$ 10.64 / kW-Mo  | \$ -          |                                                    |                          |
| ####                                     | Energy Charge                 | 0 kWh                               | \$ 0.017443 / kWh | \$ -          |                                                    |                          |
| ####                                     | Energy Charge - On peak adder | 0 kWh                               | \$ 0.178576 / kWh | \$ -          |                                                    |                          |
| ####                                     | Power Factor Charge - Summer  | 0 kW-Mo                             | \$ 10.64 / kW-Mo  | \$ -          |                                                    |                          |
| ####                                     | Power Factor Charge - Winter  | 0 kW-Mo                             | \$ 10.64 / kW-Mo  | \$ -          |                                                    |                          |
| ####                                     | Total                         | 0                                   |                   | \$ -          | \$ -                                               | \$ -                     |
| LARGE MUNICIPAL SERVICE, Primary voltage |                               |                                     |                   |               |                                                    |                          |
| ####                                     | Service Availability Charge   | 156 Bills                           | \$ 50.00 / Month  | \$ 7,800      |                                                    |                          |
| ####                                     | Demand Charge - Summer        | 36,404 kW-Mo                        | \$ 15.30 / kW-Mo  | \$ 556,980    |                                                    |                          |
| ####                                     | Demand Charge - Winter        | 55,811 kW-Mo                        | \$ 12.75 / kW-Mo  | \$ 711,593    |                                                    |                          |
| ####                                     | Energy Charge                 | 29,769,057 kWh                      | \$ 0.016976 / kWh | \$ 505,360    |                                                    |                          |
| ####                                     | Power Factor Charge - Summer  | 2,034 kW-Mo                         | \$ 15.30 / kW-Mo  | \$ 31,120     |                                                    |                          |
| ####                                     | Power Factor Charge - Winter  | 3,540 kW-Mo                         | \$ 12.75 / kW-Mo  | \$ 45,135     |                                                    |                          |
| ####                                     | Total                         | 29,769,057 kWh                      |                   | \$ 1,857,988  | \$ 245,571                                         | \$ 8,812 \$ 2,112,371    |
| TOU, Primary voltage                     |                               |                                     |                   |               |                                                    |                          |
| ####                                     | Service Availability Charge   | 0 Bills                             | \$ 52.00 / Month  | \$ -          |                                                    |                          |
| ####                                     | Demand Charge                 | 0 kW-Mo                             | \$ 10.63 / kW-Mo  | \$ -          |                                                    |                          |
| ####                                     | Energy Charge - All Hours     | 0 kWh                               | \$ 0.016976 / kWh | \$ -          |                                                    |                          |
| ####                                     | Energy Charge - On peak adder | 0 kWh                               | \$ 0.172597 / kWh | \$ -          |                                                    |                          |
| ####                                     | Power Factor Charge - Summer  | 0 kW-Mo                             | \$ 10.63 / kW-Mo  | \$ -          |                                                    |                          |
| ####                                     | Power Factor Charge - Winter  | 0 kW-Mo                             | \$ 10.63 / kW-Mo  | \$ -          |                                                    |                          |
| ####                                     | Total                         | 0                                   |                   | \$ -          | \$ -                                               | \$ -                     |
| ####                                     | Total Large Municipal Service | 188,878,831 kWh                     |                   | \$ 11,086,568 | \$ 1,591,115                                       | \$ 55,908 \$ 13,333,591  |
| LARGE SCHOOL SERVICE, Secondary voltage  |                               |                                     |                   |               |                                                    |                          |
| ####                                     | Service Availability Charge   | 8,676 Bills                         | \$ 32.73 / Month  | \$ 283,965    |                                                    |                          |
| ####                                     | Demand Charge - Summer        | 225,521 kW-Mo                       | \$ 17.68 / kW-Mo  | \$ 3,987,211  |                                                    |                          |
| ####                                     | Demand Charge - Winter        | 378,777 kW-Mo                       | \$ 14.73 / kW-Mo  | \$ 5,579,389  |                                                    |                          |
| ####                                     | Energy Charge                 | 148,683,181 kWh                     | \$ 0.019416 / kWh | \$ 2,886,833  |                                                    |                          |
| ####                                     | Power Factor Charge - Summer  | 7,174 kW-Mo                         | \$ 17.68 / kW-Mo  | \$ 126,836    |                                                    |                          |
| ####                                     | Power Factor Charge - Winter  | 8,707 kW-Mo                         | \$ 14.73 / kW-Mo  | \$ 128,254    |                                                    |                          |
| ####                                     | Total                         | 148,683,181 kWh                     |                   | \$ 12,992,488 | \$ 1,261,297                                       | \$ 197,303 \$ 14,451,087 |
| TOU, Secondary voltage                   |                               |                                     |                   |               |                                                    |                          |
| ####                                     | Service Availability Charge   | 0 Bills                             | \$ 34.73 / Month  | \$ -          |                                                    |                          |
| ####                                     | Demand Charge                 | 0 kW-Mo                             | \$ 12.67 / kW-Mo  | \$ -          |                                                    |                          |
| ####                                     | Energy Charge - All Hours     | 0 kWh                               | \$ 0.019416 / kWh | \$ -          |                                                    |                          |
| ####                                     | Energy Charge - On peak adder | 0 kWh                               | \$ 0.183272 / kWh | \$ -          |                                                    |                          |
| ####                                     | Power Factor Charge - Summer  | 0 kW-Mo                             | \$ 12.67 / kW-Mo  | \$ -          |                                                    |                          |
| ####                                     | Power Factor Charge - Winter  | 0 kW-Mo                             | \$ 12.67 / kW-Mo  | \$ -          |                                                    |                          |
| ####                                     | Total                         | 0                                   |                   | \$ -          | \$ -                                               | \$ -                     |
| LARGE SCHOOL SERVICE, Primary voltage    |                               |                                     |                   |               |                                                    |                          |
| ####                                     | Service Availability Charge   | 48 Bills                            | \$ 65.00 / Month  | \$ 3,120      |                                                    |                          |
| ####                                     | Demand Charge - Summer        | 3,364 kW-Mo                         | \$ 16.88 / kW-Mo  | \$ 56,786     |                                                    |                          |



Southwestern Public Service Company

Proof of Revenue Statement  
12 Months Ended December 31, 2020

| Rate Class  |                              | Base Rate Revenue<br>at Proposed Rates |                   |              | Test Year                                                      |            |
|-------------|------------------------------|----------------------------------------|-------------------|--------------|----------------------------------------------------------------|------------|
| Line<br>No. | Proposed Rate                | Billing Units                          | Rate              | Revenue - \$ | FUEL<br>REVENUE at<br>Sagamore-<br>adjusted<br>Historical Test | EECRF      |
| ####        | Demand Charge - Winter       | 4,936 kW-Mo                            | \$ 14.07 / kW-Mo  | 69,444       |                                                                |            |
| ####        | Energy Charge                | 2,620,159 kWh                          | \$ 0.019142 / kWh | 50,155       |                                                                |            |
| ####        | Power Factor Charge - Summer | 151 kW-Mo                              | \$ 16.88 / kW-Mo  | 2,549        |                                                                |            |
| ####        | Power Factor Charge - Winter | 63 kW-Mo                               | \$ 14.07 / kW-Mo  | 886          |                                                                |            |
| ####        | Total                        | 2,620,159 kWh                          |                   | \$ 182,940   | \$ 21,756                                                      | \$ 3,477   |
|             |                              |                                        |                   |              |                                                                | \$ 208,173 |

Southwestern Public Service Company

Proof of Revenue Statement  
12 Months Ended December 31, 2020

| Rate Class                              |                                | Base Rate Revenue at Proposed Rates |                        |                |                                                   | Test Year    |                |
|-----------------------------------------|--------------------------------|-------------------------------------|------------------------|----------------|---------------------------------------------------|--------------|----------------|
| Line No.                                | Proposed Rate                  | Billing Units                       | Rate                   | Revenue - \$   | FUEL REVENUE at Sagamore-adjusted Historical Test | EECRF        | TOTAL REVENUE  |
| TOU, Primary voltage                    |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Service Availability Charge    | 0 Bills                             | \$ 67.00 / Month       | \$ -           |                                                   |              |                |
| ####                                    | Demand Charge                  | 0 kW-Mo                             | \$ 10.79 / kW-Mo       |                |                                                   |              |                |
| ####                                    | Energy Charge - All Hours      | 0 kWh                               | \$ 0.019142 / kWh      |                |                                                   |              |                |
| ####                                    | Energy Charge - On peak adder  | 0 kWh                               | \$ 0.182998 / kWh      |                | \$ -                                              |              |                |
| ####                                    | Power Factor Charge - Summer   | 0 kW-Mo                             | \$ 10.79 / kW-Mo       |                |                                                   |              |                |
| ####                                    | Power Factor Charge - Winter   | 0 kW-Mo                             | \$ 10.79 / kW-Mo       |                |                                                   |              |                |
| ####                                    | Total                          | 0                                   |                        | \$ -           | \$ -                                              | \$ -         | \$ -           |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Total Large School Service     | 151,303,340 kWh                     |                        | \$ 13,175,428  | \$ 1,283,052                                      | \$ 200,780   | \$ 14,659,260  |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Total Public Authority Service | 360,054,896 kWh                     |                        | \$ 26,690,987  | \$ 3,042,331                                      | \$ 346,493   | \$ 30,079,811  |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| Area Lighting Service                   |                                |                                     |                        |                |                                                   |              |                |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| Flood Lighting                          |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Light Charge                   | 44,833 Lig-Mo                       | various / Lig-Mo / kWh |                |                                                   |              |                |
| ####                                    | Energy Charge                  | 10,845,377 kWh                      | \$ -                   | 1,007,309      | \$ 92,411                                         | \$ -         | \$ 1,099,720   |
| ####                                    | Per Book - Base Rate Revenue   | 10,845,377 kWh                      |                        |                |                                                   |              |                |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| Guard Lighting                          |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Light Charge                   | 212,631 Lig-Mo                      | various / Lig-Mo / kWh |                |                                                   |              |                |
| ####                                    | Energy Charge                  | 12,079,959 kWh                      | \$ -                   | 2,510,995      | \$ 103,455                                        | \$ -         | \$ 2,614,450   |
| ####                                    | Per Book - Base Rate Revenue   | 12,079,959 kWh                      |                        |                |                                                   |              |                |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| SAS-810                                 |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Light Charge                   | 780 Lig-Mo                          | various / Lig-Mo / kWh |                | \$ -                                              |              |                |
| ####                                    | Energy Charge                  | 61,644 kWh                          | \$ -                   |                |                                                   | \$ -         |                |
| ####                                    | Per Book - Base Rate Revenue   | 61,644 kWh                          |                        |                |                                                   |              |                |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Total Area Lighting Service    | 22,986,980 kWh                      |                        | \$ 3,518,304   | \$ 195,866                                        | \$ -         | \$ 3,714,170   |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| Municipal and State Street Lighting     |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Light Charge                   | 361,626 Lig-Mo                      | various / Lig-Mo / kWh |                |                                                   |              |                |
| ####                                    | Energy Charge                  | 24,878,033 kWh                      | \$ -                   | 5,948,817      | \$ 211,979                                        | \$ -         | \$ 6,160,796   |
| ####                                    | Per Book - Base Rate Revenue   | 24,878,033 kWh                      |                        |                |                                                   |              |                |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Total Street Lighting Service  | 24,878,033 kWh                      |                        | \$ 5,948,817   | \$ 211,979                                        | \$ -         | \$ 6,160,796   |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| SAS-805                                 |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Minimum Charge                 | 0.00 Meters                         | \$ - / Meter           |                |                                                   |              |                |
| ####                                    | Energy Charge                  | 107,280 kWh                         |                        | 4,992          |                                                   |              |                |
| ####                                    | Per Book - Base Rate Revenue   | 107,280 kWh                         |                        |                | \$ 914                                            | \$ -         | \$ 5,906       |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| ####                                    | Total Lighting Service         | 47,972,293 kWh                      |                        | \$ 9,472,113   | \$ 408,759                                        | \$ -         | \$ 9,880,872   |
|                                         |                                |                                     |                        |                |                                                   |              |                |
| Total Company Retail Base Rate Revenue: |                                |                                     |                        |                |                                                   |              |                |
| ####                                    |                                | 13,347,604,528 kWh                  |                        | \$ 765,520,961 | \$ 108,654,922                                    | \$ 5,194,401 | \$ 879,370,283 |

Note: This schedule contains estimates for the period October 1, 2019 through December 31, 2020, referred to as the "Update Period". As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the



Southwestern Public Service Company

Rate Comparison Present vs. Proposed

| Line No. | Rate Class                                 | (A)<br>49831 Rates                    |                   | (B)<br>Proposed   |             | (B-A)<br>Proposed Change |       | Proposed Class Increase |
|----------|--------------------------------------------|---------------------------------------|-------------------|-------------------|-------------|--------------------------|-------|-------------------------|
|          |                                            |                                       |                   |                   |             | \$                       | %     |                         |
| 1        | <b>RESIDENTIAL SERVICE</b>                 |                                       |                   |                   |             |                          |       | 12.8%                   |
| 2        | RTX                                        | Service Availability Charge           | \$ 10.50 / Month  | \$ 12.00 / Month  | \$ 1.50     | \$ 0.008705              | 14.3% |                         |
| 3        |                                            | Energy Charge - Summer                | \$ 0.098345 / kWh | \$ 0.107050 / kWh | \$ 0.008705 | \$ 0.013898              | 8.9%  |                         |
| 4        |                                            | Energy Charge - Winter, up to 900 kWh | \$ 0.084552 / kWh | \$ 0.098450 / kWh | \$ 0.013898 | \$ 0.007283              | 16.4% |                         |
| 5        |                                            | Energy Charge - Winter, over 900 kWh  | \$ 0.050960 / kWh | \$ 0.058243 / kWh | \$ 0.007283 |                          | 14.3% |                         |
| 6        | RTXTOU                                     | Service Availability Charge           | \$ 10.50 / Month  | \$ 12.00 / Month  | \$ 1.50     | \$ 0.008596              | 14.3% |                         |
| 7        |                                            | Energy Charge - All Hours             | \$ 0.070359 / kWh | \$ 0.078955 / kWh | \$ 0.008596 | \$ 0.019102              | 12.2% |                         |
| 8        |                                            | Energy Charge - On-Peak Adder         | \$ 0.151072 / kWh | \$ 0.170174 / kWh | \$ 0.019102 |                          | 12.6% |                         |
|          | <b>COMMERCIAL &amp; INDUSTRIAL SERVICE</b> |                                       |                   |                   |             |                          |       |                         |
| 9        | <b>Small Commercial Service</b>            |                                       |                   |                   |             |                          |       | 13.4%                   |
| 10       | SGSTX                                      | Service Availability Charge           | \$ 12.75 / Month  | \$ 13.40 / Month  | \$ 0.65     | \$ 0.010294              | 5.1%  |                         |
| 11       |                                            | Energy Charge - Summer                | \$ 0.071578 / kWh | \$ 0.081872 / kWh | \$ 0.010294 | \$ 0.010058              | 14.4% |                         |
| 12       |                                            | Energy Charge - Winter                | \$ 0.060631 / kWh | \$ 0.070689 / kWh | \$ 0.010058 |                          | 16.6% |                         |
| 13       | SGSTXTOU                                   | Service Availability Charge           | \$ 12.75 / Month  | \$ 14.40 / Month  | \$ 1.65     | \$ 0.008535              | 12.9% |                         |
| 14       |                                            | Energy Charge - All Hours             | \$ 0.051451 / kWh | \$ 0.059986 / kWh | \$ 0.008535 | \$ 0.022396              | 16.6% |                         |
| 15       |                                            | Energy Charge - On-Peak Adder         | \$ 0.155727 / kWh | \$ 0.178123 / kWh | \$ 0.022396 |                          | 14.4% |                         |
| 16       | SGSTXUM                                    | Service Availability Charge           | \$ 6.30 / Month   | \$ 6.30 / Month   | \$ -        | \$ 0.010294              | 0.0%  |                         |
| 17       |                                            | Energy Charge - Summer                | \$ 0.071578 / kWh | \$ 0.081872 / kWh | \$ 0.010294 | \$ 0.010058              | 14.4% |                         |
| 18       |                                            | Energy Charge - Winter                | \$ 0.060631 / kWh | \$ 0.070689 / kWh | \$ 0.010058 |                          | 16.6% |                         |

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

| Line No. | Rate Class                        | (A)                          |                | (B)            |                | (B-A)          |          | Proposed Class Increase |
|----------|-----------------------------------|------------------------------|----------------|----------------|----------------|----------------|----------|-------------------------|
|          |                                   | 49831 Rates                  |                | Proposed       |                | \$             | %        |                         |
| 19       | Secondary C&I Voltage             |                              |                |                |                |                |          |                         |
| 20       | SGTX                              | \$                           | 29.26 / Month  | \$             | 29.00 / Month  | \$             | (0.26)   | -0.9%                   |
| 21       |                                   | \$                           | 17.18 / kW-Mo  | \$             | 20.02 / kW-Mo  | \$             | 2.84     | 16.5%                   |
| 22       |                                   | \$                           | 14.84 / kW-Mo  | \$             | 17.30 / kW-Mo  | \$             | 2.46     | 16.6%                   |
| 23       |                                   | \$                           | 0.008846 / kWh | \$             | 0.011141 / kWh | \$             | 0.002295 | 25.9%                   |
| 24       |                                   | \$                           | 17.18 / kW-Mo  | \$             | 20.02 / kW-Mo  | \$             | 2.84     | 16.5%                   |
| 25       | Power Factor Charge - Winter      | \$                           | 14.84 / kW-Mo  | \$             | 17.30 / kW-Mo  | \$             | 2.46     | 16.6%                   |
| 26       | SGTXTOU                           | \$                           | 30.26 / Month  | \$             | 30.00 / Month  | \$             | (0.26)   | -0.9%                   |
| 27       |                                   | \$                           | 12.14 / kW-Mo  | \$             | 14.15 / kW-Mo  | \$             | 2.01     | 16.6%                   |
| 28       |                                   | \$                           | 0.149306 / kWh | \$             | 0.173988 / kWh | \$             | 0.024682 | 16.5%                   |
| 29       |                                   | \$                           | 0.008846 / kWh | \$             | 0.011141 / kWh | \$             | 0.002295 | 25.9%                   |
| 30       |                                   | \$                           | 12.14 / kW-Mo  | \$             | 14.15 / kW-Mo  | \$             | 2.01     | 16.6%                   |
| 31       | SGTXLLF                           | \$                           | 30.26 / Month  | \$             | 31.00 / Month  | \$             | 0.74     | 2.4%                    |
| 32       |                                   | \$                           | 6.42 / kW-Mo   | \$             | 7.48 / kW-Mo   | \$             | 1.06     | 16.5%                   |
| 33       |                                   | \$                           | 24.00 / kW-Mo  | \$             | 27.97 / kW-Mo  | \$             | 3.97     | 16.5%                   |
| 34       |                                   | \$                           | 0.008846 / kWh | \$             | 0.011141 / kWh | \$             | 0.002295 | 25.9%                   |
| 35       |                                   | \$                           | 6.42 / kW-Mo   | \$             | 7.48 / kW-Mo   | \$             | 1.06     | 16.5%                   |
| 36       | Power Factor Charge On Peak Adder | \$                           | 24.00 / kW-Mo  | \$             | 7.48 / kW-Mo   | \$             | (16.52)  | -68.8%                  |
| 37       | Standby Secondary                 | \$                           | 29.26 / Month  | \$             | 29.00 / Month  | \$             | (0.26)   | -0.9%                   |
| 38       |                                   | \$                           | 9.36 / kW-Mo   | \$             | 10.91 / kW-Mo  | \$             | 1.55     | 16.6%                   |
| 39       |                                   | \$                           | 8.42 / kW-Mo   | \$             | 9.82 / kW-Mo   | \$             | 1.40     | 16.6%                   |
| 40       |                                   | \$                           | 1.95 / kW-Mo   | \$             | 2.27 / kW-Mo   | \$             | 0.32     | 16.4%                   |
| 41       |                                   | \$                           | 1.60 / kW-Mo   | \$             | 1.87 / kW-Mo   | \$             | 0.27     | 16.9%                   |
| 42       |                                   | \$                           | 17.18 / kW-Mo  | \$             | 20.02 / kW-Mo  | \$             | 2.84     | 16.5%                   |
| 43       |                                   | \$                           | 14.84 / kW-Mo  | \$             | 17.30 / kW-Mo  | \$             | 2.46     | 16.6%                   |
| 44       |                                   | \$                           | 11.31 / kW-Mo  | \$             | 13.18 / kW-Mo  | \$             | 1.87     | 16.5%                   |
| 45       |                                   | \$                           | 10.02 / kW-Mo  | \$             | 11.69 / kW-Mo  | \$             | 1.67     | 16.7%                   |
| 46       |                                   | Power Factor Charge - Winter | \$             | 0.008846 / kWh | \$             | 0.011141 / kWh | \$       | 0.002295                |

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

| Line No. | Rate Class          | (A)         |               |                |               | (B)            |      | (B-A)    |        | Proposed Class Increase |
|----------|---------------------|-------------|---------------|----------------|---------------|----------------|------|----------|--------|-------------------------|
|          |                     | 49831 Rates |               | Proposed       |               | \$             | %    |          |        |                         |
| 47       | Primary C&I Voltage |             |               |                |               |                |      |          |        |                         |
| 48       | PGTX                |             | \$            | 67.94 / Month  | \$            | 60.00 / Month  | \$   | (7.94)   | -11.7% |                         |
| 49       |                     |             | \$            | 14.79 / kW-Mo  | \$            | 17.86 / kW-Mo  | \$   | 3.07     | 20.8%  |                         |
| 50       |                     |             | \$            | 12.72 / kW-Mo  | \$            | 15.36 / kW-Mo  | \$   | 2.64     | 20.8%  |                         |
| 51       |                     |             | \$            | 0.006907 / kWh | \$            | 0.010326 / kWh | \$   | 0.003419 | 49.5%  |                         |
| 52       |                     |             | \$            | 14.79 / kW-Mo  | \$            | 17.86 / kW-Mo  | \$   | 3.07     | 20.8%  |                         |
| 53       |                     | \$          | 12.72 / kW-Mo |                | \$            | 15.36 / kW-Mo  | \$   | 2.64     | 20.8%  |                         |
| 54       | PGTXTOU             |             | \$            | 68.94 / Month  | \$            | 62.00 / Month  | \$   | (6.94)   | -10.1% |                         |
| 55       |                     |             | \$            | 10.22 / kW-Mo  | \$            | 12.34 / kW-Mo  | \$   | 2.12     | 20.7%  |                         |
| 56       |                     |             | \$            | 0.126263 / kWh | \$            | 0.152471 / kWh | \$   | 0.026209 | 20.8%  |                         |
| 57       |                     |             | \$            | 0.006907 / kWh | \$            | 0.010326 / kWh | \$   | 0.003419 | 49.5%  |                         |
| 58       |                     |             | \$            | 10.22 / kW-Mo  | \$            | 12.34 / kW-Mo  | \$   | 2.12     | 20.7%  |                         |
| 59       |                     | \$          | 10.22 / kW-Mo | \$             | 12.34 / kW-Mo | \$             | 2.12 | 20.7%    |        |                         |
| 60       | PGTXLLF             |             | \$            | 67.94 / Month  | \$            | 62.00 / Month  | \$   | (5.94)   | -8.7%  |                         |
| 61       |                     |             | \$            | 6.40 / kW-Mo   | \$            | 7.73 / kW-Mo   | \$   | 1.33     | 20.8%  |                         |
| 62       |                     |             | \$            | 23.53 / kW-Mo  | \$            | 28.41 / kW-Mo  | \$   | 4.88     | 20.7%  |                         |
| 63       |                     |             | \$            | 0.006907 / kWh | \$            | 0.010326 / kWh | \$   | 0.003419 | 49.5%  |                         |
| 64       |                     |             | \$            | 6.40 / kW-Mo   | \$            | 7.73 / kW-Mo   | \$   | 1.33     | 20.8%  |                         |
| 65       |                     | \$          | 23.53 / kW-Mo | \$             | 28.41 / kW-Mo | \$             | 4.88 | 20.7%    |        |                         |
| 66       | Standby Primary     |             | \$            | 67.94 / Month  | \$            | 60.00 / Month  | \$   | (7.94)   | -11.7% |                         |
| 67       |                     |             | \$            | 8.17 / kW-Mo   | \$            | 9.87 / kW-Mo   | \$   | 1.70     | 20.8%  |                         |
| 68       |                     |             | \$            | 7.32 / kW-Mo   | \$            | 8.84 / kW-Mo   | \$   | 1.52     | 20.8%  |                         |
| 69       |                     |             | \$            | 1.68 / kW-Mo   | \$            | 2.03 / kW-Mo   | \$   | 0.35     | 20.8%  |                         |
| 70       |                     |             | \$            | 1.38 / kW-Mo   | \$            | 1.67 / kW-Mo   | \$   | 0.29     | 21.0%  |                         |
| 71       |                     |             | \$            | 14.79 / kW-Mo  | \$            | 17.86 / kW-Mo  | \$   | 3.07     | 20.8%  |                         |
| 72       |                     |             | \$            | 12.72 / kW-Mo  | \$            | 15.36 / kW-Mo  | \$   | 2.64     | 20.8%  |                         |
| 73       |                     |             | \$            | 9.85 / kW-Mo   | \$            | 11.90 / kW-Mo  | \$   | 2.05     | 20.8%  |                         |
| 74       |                     |             | \$            | 8.70 / kW-Mo   | \$            | 10.51 / kW-Mo  | \$   | 1.81     | 20.8%  |                         |
| 75       |                     |             | \$            | 0.006907 / kWh | \$            | 0.010326 / kWh | \$   | 0.003419 | 49.5%  |                         |
| 76       | SAS-4               |             | \$            | 0.029562 / kWh | \$            | 0.037586 / kWh | \$   | 0.008024 | 27.1%  |                         |
| 77       |                     |             | \$            | 0.022989 / kWh | \$            | 0.028662 / kWh | \$   | 0.005673 | 24.7%  |                         |
| 78       |                     |             | \$            | 14.79 / kW-Mo  | \$            | 17.86 / kW-Mo  | \$   | 3.07     | 20.8%  |                         |
| 79       |                     |             | \$            | 12.72 / kW-Mo  | \$            | 15.36 / kW-Mo  | \$   | 2.64     | 20.8%  |                         |

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

| Line No. | Rate Class                                 | (A)           |         | (B)           |         | (B-A)           |       | Proposed Class Increase |
|----------|--------------------------------------------|---------------|---------|---------------|---------|-----------------|-------|-------------------------|
|          |                                            | 49831 Rates   |         | Proposed      |         | Proposed Change |       |                         |
|          |                                            |               |         |               |         | \$              | %     |                         |
| 80       | Sub-Transmission C&I Voltage 69kV          |               |         |               |         |                 |       | 39.9%                   |
| 81       | LGSTTX                                     |               |         |               |         |                 |       |                         |
| 82       | Service Availability Charge                | \$ 1,102.80   | / Month | \$ 1,594.00   | / Month | \$ 491.20       | 44.5% |                         |
| 83       | Demand Charge - Summer                     | \$ 13.77      | / kW-Mo | \$ 16.68      | / kW-Mo | \$ 2.91         | 21.1% |                         |
| 84       | Demand Charge - Winter                     | \$ 9.58       | / kW-Mo | \$ 12.83      | / kW-Mo | \$ 3.25         | 33.9% |                         |
| 85       | Energy Charge                              | \$ 0.005307   | / kWh   | \$ 0.009556   | / kWh   | \$ 0.004249     | 80.1% |                         |
| 86       | Energy Charge, Inside City Limits          | \$ 0.006834   | / kWh   | \$ 0.011763   | / kWh   | \$ 0.004929     | 72.1% |                         |
| 87       | Less: REC Opt-out                          | \$ (0.000088) | / kWh   | \$ (0.000115) | / kWh   | \$ (0.000027)   | 30.3% |                         |
| 88       | Power Factor Charge - Summer               | \$ 13.77      | / kW-Mo | \$ 16.68      | / kW-Mo | \$ 2.91         | 21.1% |                         |
|          | Power Factor Charge - Winter               | \$ 9.58       | / kW-Mo | \$ 12.83      | / kW-Mo | \$ 3.25         | 33.9% |                         |
| 89       | Standby                                    |               |         |               |         |                 |       |                         |
| 90       | Service Availability Charge                | \$ 1,102.80   | / Month | \$ 1,594.00   | / Month | \$ 491.20       | 44.5% |                         |
| 91       | Transmission Standby Capacity Fee - Summer | \$ 5.35       | / kW-Mo | \$ 6.54       | / kW-Mo | \$ 1.19         | 22.2% |                         |
| 92       | Transmission Standby Capacity Fee - Winter | \$ 3.76       | / kW-Mo | \$ 5.03       | / kW-Mo | \$ 1.27         | 33.8% |                         |
| 93       | Gen Standby Cap Reservation Fee - Summer   | \$ 2.10       | / kW-Mo | \$ 2.54       | / kW-Mo | \$ 0.44         | 21.0% |                         |
| 94       | Gen Standby Cap Reservation Fee - Winter   | \$ 1.47       | / kW-Mo | \$ 1.95       | / kW-Mo | \$ 0.48         | 32.7% |                         |
| 95       | Usage Demand Charge - Summer               | \$ 13.77      | / kW-Mo | \$ 16.68      | / kW-Mo | \$ 2.91         | 21.1% |                         |
| 96       | Usage Demand Charge - Winter               | \$ 9.58       | / kW-Mo | \$ 12.83      | / kW-Mo | \$ 3.25         | 33.9% |                         |
| 97       | Less: REC Opt-out                          | \$ (0.000088) | / kWh   | \$ (0.000115) | / kWh   | \$ (0.000027)   | 30.3% |                         |
| 98       | Energy Charge                              | \$ 0.005307   | / kWh   | \$ 0.009556   | / kWh   | \$ 0.004249     | 80.1% |                         |
| 99       | Power Factor Charge - Summer SS            | \$ 7.45       | / kW-Mo | \$ 9.08       | / kW-Mo | \$ 1.63         | 21.9% |                         |
|          | Power Factor Charge - Winter SS            | \$ 5.23       | / kW-Mo | \$ 6.98       | / kW-Mo | \$ 1.75         | 33.5% |                         |
|          | Power Factor Charge - Summer General       | \$ 13.77      | / kW-Mo | \$ 16.68      | / kW-Mo | \$ 2.91         | 21.1% |                         |
|          | Power Factor Charge - Winter General       | \$ 9.58       | / kW-Mo | \$ 12.83      | / kW-Mo | \$ 3.25         | 33.9% |                         |
| 100      | Standby Non-Firm                           |               |         |               |         |                 |       |                         |
| 101      | Service Availability Charge                | \$ 1,102.80   | / Month | \$ 1,594.00   | / Month | \$ 491.20       | 44.5% |                         |
| 102      | Transmission Standby Capacity Fee - Summer | \$ 5.35       | / kW-Mo | \$ 6.54       | / kW-Mo | \$ 1.19         | 22.2% |                         |
| 103      | Transmission Standby Capacity Fee - Winter | \$ 3.76       | / kW-Mo | \$ 5.03       | / kW-Mo | \$ 1.27         | 33.8% |                         |
| 104      | Gen Standby Cap Reservation Fee - Summer   | \$ 1.69       | / kW-Mo | \$ 2.03       | / kW-Mo | \$ 0.34         | 20.1% |                         |
| 105      | Gen Standby Cap Reservation Fee - Winter   | \$ 1.18       | / kW-Mo | \$ 1.56       | / kW-Mo | \$ 0.38         | 32.2% |                         |
| 106      | Usage Demand Charge - Summer               | \$ 13.77      | / kW-Mo | \$ 16.68      | / kW-Mo | \$ 2.91         | 21.1% |                         |
| 107      | Usage Demand Charge - Winter               | \$ 9.58       | / kW-Mo | \$ 12.83      | / kW-Mo | \$ 3.25         | 33.9% |                         |
| 108      | Less: REC Opt-out                          | \$ (0.000088) | / kWh   | \$ (0.000115) | / kWh   | \$ (0.000027)   | 30.3% |                         |
| 109      | Energy Charge                              | \$ 0.005307   | / kWh   | \$ 0.009556   | / kWh   | \$ 0.004249     | 80.1% |                         |
| 110      | Power Factor Charge - Summer Standby       | \$ 7.45       | / kW-Mo | \$ 8.57       | / kW-Mo | \$ 1.12         | 15.0% |                         |
|          | Power Factor Charge - Winter Standby       | \$ 5.23       | / kW-Mo | \$ 6.59       | / kW-Mo | \$ 1.36         | 26.0% |                         |
|          | Power Factor Charge - Summer General       | \$ 13.77      | / kW-Mo | \$ 16.68      | / kW-Mo | \$ 2.91         | 21.1% |                         |
|          | Power Factor Charge - Winter General       | \$ 9.58       | / kW-Mo | \$ 12.83      | / kW-Mo | \$ 3.25         | 33.9% |                         |

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

| Line No.                                            | Rate Class                                 | (A)           |         | (B)           |         | (B-A)           |       | Proposed Class Increase |
|-----------------------------------------------------|--------------------------------------------|---------------|---------|---------------|---------|-----------------|-------|-------------------------|
|                                                     |                                            | 49831 Rates   |         | Proposed      |         | Proposed Change |       |                         |
|                                                     |                                            |               |         |               |         | \$              | %     |                         |
| <b>Backbone Transmission C&amp;I Voltage 115kV+</b> |                                            |               |         |               |         |                 |       |                         |
| 111                                                 |                                            |               |         |               |         |                 |       | 45.6%                   |
|                                                     | <b>LGSTBTX</b>                             |               |         |               |         |                 |       |                         |
| 112                                                 | Service Availability Charge                | \$ 1,102.80   | / Month | \$ 1,594.00   | / Month | \$ 491.20       | 44.5% |                         |
| 113                                                 | Demand Charge - Summer                     | \$ 13.15      | / kW-Mo | \$ 16.56      | / kW-Mo | \$ 3.41         | 25.9% |                         |
| 114                                                 | Demand Charge - Winter                     | \$ 9.21       | / kW-Mo | \$ 12.74      | / kW-Mo | \$ 3.53         | 38.3% |                         |
| 115                                                 | Energy Charge                              | \$ 0.005033   | / kWh   | \$ 0.009519   | / kWh   | \$ 0.004486     | 89.1% |                         |
| 116                                                 | Energy Charge, Inside City Limits          | \$ 0.006560   | / kWh   | \$ 0.011726   | / kWh   | \$ 0.005166     | 78.8% |                         |
| 117                                                 | Less: REC Opt-out                          | \$ (0.000087) | / kWh   | \$ (0.000114) | / kWh   | \$ (0.000027)   | 31.0% |                         |
| 118                                                 | Power Factor Charge - Summer               | \$ 13.15      | / kW-Mo | \$ 16.56      | / kW-Mo | \$ 3.41         | 25.9% |                         |
| 119                                                 | Power Factor Charge - Winter               | \$ 9.21       | / kW-Mo | \$ 12.74      | / kW-Mo | \$ 3.53         | 38.3% |                         |
|                                                     | <b>Standby</b>                             |               |         |               |         |                 |       |                         |
| 120                                                 | Service Availability Charge                | \$ 1,102.80   | / Month | \$ 1,594.00   | / Month | \$ 491.20       | 44.5% |                         |
| 121                                                 | Transmission Standby Capacity Fee - Summer | \$ 5.14       | / kW-Mo | \$ 6.49       | / kW-Mo | \$ 1.35         | 26.3% |                         |
| 122                                                 | Transmission Standby Capacity Fee - Winter | \$ 3.61       | / kW-Mo | \$ 4.99       | / kW-Mo | \$ 1.38         | 38.2% |                         |
| 123                                                 | Gen Standby Cap Reservation Fee - Summer   | \$ 2.03       | / kW-Mo | \$ 2.52       | / kW-Mo | \$ 0.49         | 24.1% |                         |
| 124                                                 | Gen Standby Cap Reservation Fee - Winter   | \$ 1.40       | / kW-Mo | \$ 1.94       | / kW-Mo | \$ 0.54         | 38.6% |                         |
| 125                                                 | Usage Demand Charge - Summer               | \$ 13.15      | / kW-Mo | \$ 16.56      | / kW-Mo | \$ 3.41         | 25.9% |                         |
| 126                                                 | Usage Demand Charge - Winter               | \$ 9.21       | / kW-Mo | \$ 12.74      | / kW-Mo | \$ 3.53         | 38.3% |                         |
| 127                                                 | Less: REC Opt-out                          | \$ (0.000087) | / kWh   | \$ (0.000114) | / kWh   | \$ (0.000027)   | 31.0% |                         |
| 128                                                 | Energy Charge                              | \$ 0.005033   | / kWh   | \$ 0.009519   | / kWh   | \$ 0.004486     | 89.1% |                         |
| 127                                                 | Power Factor Charge - Summer General       | \$ 13.15      | / kW-Mo | \$ 16.56      | / kW-Mo | \$ 3.41         | 25.9% |                         |
| 128                                                 | Power Factor Charge - Winter General       | \$ 9.21       | / kW-Mo | \$ 12.74      | / kW-Mo | \$ 3.53         | 38.3% |                         |
| 129                                                 | Power Factor Charge - Summer Standby       | \$ 7.17       | / kW-Mo | \$ 9.01       | / kW-Mo | \$ 1.84         | 25.7% |                         |
| 130                                                 | Power Factor Charge - Winter Standby       | \$ 5.01       | / kW-Mo | \$ 6.93       | / kW-Mo | \$ 1.92         | 38.3% |                         |
|                                                     | <b>Standby Non-Firm</b>                    |               |         |               |         |                 |       |                         |
| 131                                                 | Service Availability Charge                | \$ 1,102.80   | / Month | \$ 1,594.00   | / Month | \$ 491.20       | 44.5% |                         |
| 132                                                 | Transmission Standby Capacity Fee - Summer | \$ 5.14       | / kW-Mo | \$ 6.49       | / kW-Mo | \$ 1.35         | 26.3% |                         |
| 133                                                 | Transmission Standby Capacity Fee - Winter | \$ 3.61       | / kW-Mo | \$ 4.99       | / kW-Mo | \$ 1.38         | 38.2% |                         |
| 134                                                 | Gen Standby Cap Reservation Fee - Summer   | \$ 1.63       | / kW-Mo | \$ 2.02       | / kW-Mo | \$ 0.39         | 23.9% |                         |
| 135                                                 | Gen Standby Cap Reservation Fee - Winter   | \$ 1.12       | / kW-Mo | \$ 1.55       | / kW-Mo | \$ 0.43         | 38.4% |                         |
| 136                                                 | Usage Demand Charge - Summer               | \$ 13.15      | / kW-Mo | \$ 16.56      | / kW-Mo | \$ 3.41         | 25.9% |                         |
| 137                                                 | Usage Demand Charge - Winter               | \$ 9.21       | / kW-Mo | \$ 12.74      | / kW-Mo | \$ 3.53         | 38.3% |                         |
| 138                                                 | Less: REC Opt-out                          | \$ (0.000087) | / kWh   | \$ (0.000114) | / kWh   | \$ (0.000027)   | 31.0% |                         |
| 139                                                 | Energy Charge                              | \$ 0.005033   | / kWh   | \$ 0.009519   | / kWh   | \$ 0.004486     | 89.1% |                         |
| 138                                                 | Power Factor Charge - Summer General       | \$ 13.15      | / kW-Mo | \$ 16.56      | / kW-Mo | \$ 3.41         | 25.9% |                         |
| 139                                                 | Power Factor Charge - Winter General       | \$ 9.21       | / kW-Mo | \$ 12.74      | / kW-Mo | \$ 3.53         | 38.3% |                         |
| 140                                                 | Power Factor Charge - Summer Standby       | \$ 7.17       | / kW-Mo | \$ 8.51       | / kW-Mo | \$ 1.34         | 18.7% |                         |
| 141                                                 | Power Factor Charge - Winter Standby       | \$ 5.01       | / kW-Mo | \$ 6.54       | / kW-Mo | \$ 1.53         | 30.5% |                         |



## Southwestern Public Service Company

## Rate Comparison Present vs. Proposed

| Line No.                        | Rate Class                                | (A)                           |                   | (B)               |             | (B-A)           |   | Proposed Class Increase |
|---------------------------------|-------------------------------------------|-------------------------------|-------------------|-------------------|-------------|-----------------|---|-------------------------|
|                                 |                                           | 49831 Rates                   |                   | Proposed          |             | Proposed Change |   |                         |
|                                 |                                           |                               |                   |                   |             | \$              | % |                         |
| <b>PUBLIC AUTHORITY SERVICE</b> |                                           |                               |                   |                   |             |                 |   |                         |
| 142                             |                                           |                               |                   |                   |             |                 |   |                         |
| 143                             | <b>Small Municipal and School Service</b> |                               |                   |                   |             |                 |   |                         |
| 43.2%                           |                                           |                               |                   |                   |             |                 |   |                         |
|                                 | SMSTX                                     | Service Availability Charge   | \$ 13.25 / Month  | \$ 14.40 / Month  | \$ 1.15     | \$ 8.7%         |   |                         |
| 144                             |                                           | Energy Charge - Summer        | \$ 0.045273 / kWh | \$ 0.073116 / kWh | \$ 0.027843 | \$ 61.5%        |   |                         |
| 145                             |                                           | Energy Charge - Winter        | \$ 0.039015 / kWh | \$ 0.063509 / kWh | \$ 0.024494 | \$ 62.8%        |   |                         |
| 146                             |                                           |                               |                   |                   |             |                 |   |                         |
|                                 | SMSTXTOU                                  | Service Availability Charge   | \$ 13.25 / Month  | \$ 15.40 / Month  | \$ 2.15     | \$ 16.2%        |   |                         |
| 147                             |                                           | Energy Charge - All Hours     | \$ 0.033559 / kWh | \$ 0.054628 / kWh | \$ 0.021069 | \$ 62.8%        |   |                         |
| 148                             |                                           | Energy Charge - On-Peak Adder | \$ 0.118344 / kWh | \$ 0.191126 / kWh | \$ 0.072782 | \$ 61.5%        |   |                         |
| 149                             |                                           |                               |                   |                   |             |                 |   |                         |
|                                 | SMSTXUM                                   | Service Availability Charge   | \$ 6.40 / Month   | \$ 6.40 / Month   | \$ -        | \$ 0.0%         |   |                         |
| 150                             |                                           | Energy Charge - Summer        | \$ 0.045273 / kWh | \$ 0.073116 / kWh | \$ 0.027843 | \$ 61.5%        |   |                         |
| 151                             |                                           | Energy Charge - Winter        | \$ 0.039015 / kWh | \$ 0.063509 / kWh | \$ 0.024494 | \$ 62.8%        |   |                         |
| 152                             |                                           |                               |                   |                   |             |                 |   |                         |
| 153                             | <b>Large Municipal Service</b>            |                               |                   |                   |             |                 |   |                         |
| 38.0%                           |                                           |                               |                   |                   |             |                 |   |                         |
|                                 | LMSTX SEC                                 | Service Availability Charge   | \$ 25.20 / Month  | \$ 25.20 / Month  | \$ -        | \$ 0.0%         |   |                         |
| 154                             |                                           | Demand Charge - Summer        | \$ 11.86 / kW-Mo  | \$ 15.58 / kW-Mo  | \$ 3.72     | \$ 31.4%        |   |                         |
| 155                             |                                           | Demand Charge - Winter        | \$ 9.89 / kW-Mo   | \$ 12.99 / kW-Mo  | \$ 3.10     | \$ 31.3%        |   |                         |
| 156                             |                                           | Energy Charge                 | \$ 0.011081 / kWh | \$ 0.017443 / kWh | \$ 0.006362 | \$ 57.4%        |   |                         |
| 157                             |                                           | Power Factor Charge - Summer  | \$ 11.86 / kW-Mo  | \$ 15.58 / kW-Mo  | \$ 3.72     | \$ 31.4%        |   |                         |
| 158                             |                                           | Power Factor Charge - Winter  | \$ 9.89 / kW-Mo   | \$ 12.99 / kW-Mo  | \$ 3.10     | \$ 31.3%        |   |                         |
| 159                             |                                           |                               |                   |                   |             |                 |   |                         |
|                                 | LMSTX PRI                                 | Service Availability Charge   | \$ 25.20 / Month  | \$ 50.00 / Month  | \$ 24.80    | \$ 98.4%        |   |                         |
| 160                             |                                           | Demand Charge - Summer        | \$ 10.74 / kW-Mo  | \$ 15.30 / kW-Mo  | \$ 4.56     | \$ 42.5%        |   |                         |
| 161                             |                                           | Demand Charge - Winter        | \$ 8.95 / kW-Mo   | \$ 12.75 / kW-Mo  | \$ 3.80     | \$ 42.5%        |   |                         |
| 162                             |                                           | Energy Charge                 | \$ 0.010874 / kWh | \$ 0.016976 / kWh | \$ 0.006102 | \$ 56.1%        |   |                         |
| 163                             |                                           | Power Factor Charge - Summer  | \$ 10.74 / kW-Mo  | \$ 15.30 / kW-Mo  | \$ 4.56     | \$ 42.5%        |   |                         |
| 164                             |                                           | Power Factor Charge - Winter  | \$ 8.95 / kW-Mo   | \$ 12.75 / kW-Mo  | \$ 3.80     | \$ 42.5%        |   |                         |
| 165                             |                                           |                               |                   |                   |             |                 |   |                         |
|                                 | LMSTXTOU SEC                              | Service Availability Charge   | \$ 25.20 / Month  | \$ 52.00 / Month  | \$ 26.80    | \$ 106.3%       |   |                         |
| 166                             |                                           | Demand Charge                 | \$ 8.10 / kW-Mo   | \$ 10.64 / kW-Mo  | \$ 2.54     | \$ 31.4%        |   |                         |
| 167                             |                                           | Energy Charge - All Hours     | \$ 0.011081 / kWh | \$ 0.017443 / kWh | \$ 0.006362 | \$ 57.4%        |   |                         |
| 168                             |                                           | Energy Charge - On-peak Adder | \$ 0.133741 / kWh | \$ 0.178576 / kWh | \$ 0.044835 | \$ 33.5%        |   |                         |
| 169                             |                                           | Power Factor Charge - Summer  | \$ 8.10 / kW-Mo   | \$ 10.64 / kW-Mo  | \$ 2.54     | \$ 31.4%        |   |                         |
| 170                             |                                           | Power Factor Charge - Winter  | \$ 8.10 / kW-Mo   | \$ 10.64 / kW-Mo  | \$ 2.54     | \$ 31.4%        |   |                         |
| 171                             |                                           |                               |                   |                   |             |                 |   |                         |
|                                 | LMSTXTOU PRI                              | Service Availability Charge   | \$ 25.20 / Month  | \$ 52.00 / Month  | \$ 26.80    | \$ 106.3%       |   |                         |
| 172                             |                                           | Demand Charge                 | \$ 7.46 / kW-Mo   | \$ 10.63 / kW-Mo  | \$ 3.17     | \$ 42.5%        |   |                         |
| 173                             |                                           | Energy Charge - All Hours     | \$ 0.010860 / kWh | \$ 0.016976 / kWh | \$ 0.006116 | \$ 56.3%        |   |                         |
| 174                             |                                           | Energy Charge - On-peak Adder | \$ 0.120100 / kWh | \$ 0.172597 / kWh | \$ 0.052497 | \$ 43.7%        |   |                         |
| 175                             |                                           | Power Factor Charge - Summer  | \$ 7.46 / kW-Mo   | \$ 10.63 / kW-Mo  | \$ 3.17     | \$ 42.5%        |   |                         |
| 176                             |                                           | Power Factor Charge - Winter  | \$ 7.46 / kW-Mo   | \$ 10.63 / kW-Mo  | \$ 3.17     | \$ 42.5%        |   |                         |
| 177                             |                                           |                               |                   |                   |             |                 |   |                         |

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

| Line No. | Rate Class           | (A)         |              | (B)            |               | (B-A)          |      | Proposed Class Increase |        |
|----------|----------------------|-------------|--------------|----------------|---------------|----------------|------|-------------------------|--------|
|          |                      | 49831 Rates |              | Proposed       |               | \$             | %    |                         |        |
| 178      | Large School Service |             |              |                |               |                |      |                         |        |
| 179      | LSSTX SEC            |             | \$           | 30.40 / Month  | \$            | 32.73 / Month  | \$   | 2.33                    | 7.7%   |
| 180      |                      |             | \$           | 11.90 / kW-Mo  | \$            | 17.68 / kW-Mo  | \$   | 5.78                    | 48.6%  |
| 181      |                      |             | \$           | 9.93 / kW-Mo   | \$            | 14.73 / kW-Mo  | \$   | 4.80                    | 48.3%  |
| 182      |                      |             | \$           | 0.013964 / kWh | \$            | 0.019416 / kWh | \$   | 0.005452                | 39.0%  |
| 183      |                      |             | \$           | 11.90 / kW-Mo  | \$            | 17.68 / kW-Mo  | \$   | 5.78                    | 48.6%  |
| 184      |                      | \$          | 9.93 / kW-Mo | \$             | 14.73 / kW-Mo | \$             | 4.80 | 48.3%                   |        |
| 185      | LSSTX PRI            |             | \$           | 30.40 / Month  | \$            | 65.00 / Month  | \$   | 34.60                   | 113.8% |
| 186      |                      |             | \$           | 10.63 / kW-Mo  | \$            | 16.88 / kW-Mo  | \$   | 6.25                    | 58.8%  |
| 187      |                      |             | \$           | 8.87 / kW-Mo   | \$            | 14.07 / kW-Mo  | \$   | 5.20                    | 58.6%  |
| 188      |                      |             | \$           | 0.013725 / kWh | \$            | 0.019142 / kWh | \$   | 0.005417                | 39.5%  |
| 189      |                      |             | \$           | 10.63 / kW-Mo  | \$            | 16.88 / kW-Mo  | \$   | 6.25                    | 58.8%  |
| 190      |                      | \$          | 8.87 / kW-Mo | \$             | 14.07 / kW-Mo | \$             | 5.20 | 58.6%                   |        |
| 191      | LSSTXTOU SEC         |             | \$           | 30.40 / Month  | \$            | 34.73 / Month  | \$   | 4.33                    | 14.2%  |
| 192      |                      |             | \$           | 8.54 / kW-Mo   | \$            | 12.67 / kW-Mo  | \$   | 4.13                    | 48.4%  |
| 193      |                      |             | \$           | 0.013962 / kWh | \$            | 0.019416 / kWh | \$   | 0.005454                | 39.1%  |
| 194      |                      |             | \$           | 0.124250 / kWh | \$            | 0.183272 / kWh | \$   | 0.059022                | 47.5%  |
| 195      |                      |             | \$           | 8.54 / kW-Mo   | \$            | 12.67 / kW-Mo  | \$   | 4.13                    | 48.4%  |
| 196      |                      | \$          | 8.54 / kW-Mo | \$             | 12.67 / kW-Mo | \$             | 4.13 | 48.4%                   |        |
| 197      | LSSTXTOU PRI         |             | \$           | 30.40 / Month  | \$            | 67.00 / Month  | \$   | 36.60                   | 120.4% |
| 198      |                      |             | \$           | 6.80 / kW-Mo   | \$            | 10.79 / kW-Mo  | \$   | 3.99                    | 58.7%  |
| 199      |                      |             | \$           | 0.013725 / kWh | \$            | 0.019142 / kWh | \$   | 0.005417                | 39.5%  |
| 200      |                      |             | \$           | 0.124287 / kWh | \$            | 0.182998 / kWh | \$   | 0.058711                | 47.2%  |
| 201      |                      |             | \$           | 6.80 / kW-Mo   | \$            | 10.79 / kW-Mo  | \$   | 3.99                    | 58.7%  |
| 202      |                      | \$          | 6.80 / kW-Mo | \$             | 10.79 / kW-Mo | \$             | 3.99 | 58.7%                   |        |
| 45.2%    |                      |             |              |                |               |                |      |                         |        |



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**RESILIENCY SERVICE**

**APPLICABILITY:** At the discretion of SPS, and in consultation with potential customers, Resiliency Service is an optional additional service available to Customers served under the following rates, and take service from a single metering point.

- IV-172, Small General Service,
- IV-173, Primary General Service,
- IV-175, Large Municipal and School Service,
- IV-108, Large General Service – Transmission,
- IV-18, Secondary General Service, and
- IV-205, General Service Time of Use Rate

This rate rider is subject to change or modification by order of the Commission or successor agency.

**TERRITORY:** Area served by Company in Texas.

**PROGRAMS:**

**Battery Energy Storage:** The Company will install, operate, and maintain on-site Battery Energy Storage Systems and Battery Backups to allow Customers to operate independently from the electric grid in the event of an emergency resulting in grid outage. Unless otherwise specified in the Customer Service Agreement, the Battery Energy Storage Systems must have dedicated metering for informational purposes and to quantify the Customer benefits during normal grid operations as determined in the Customer Service Agreement and the Company's applicable Parallel Generation tariff. The Company may also install, operate, and maintain additional equipment to accomplish automatic switching and control of Company or Customer owned Battery Energy Storage Systems interconnected to Customer systems or the Company's distribution system. Customers shall pay a monthly amount for the Battery Energy Storage Systems and additional metering, switching, and control facilities in accordance with this tariff.

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## ELECTRIC TARIFF

### RESILIENCY SERVICE

**On-site Generation:** The Company will install, operate, and maintain on-site Generation Assets, including but not limited to Solar Photovoltaic and Natural Gas Back-Up Generation Assets, to power a Battery Energy Storage System or otherwise to allow Customers to operate independently from the electric grid in the event of an emergency resulting in grid outage. Unless otherwise specified in the Customer Service Agreement, the Generation Assets must have dedicated metering for informational purposes and to quantify the Customer benefits during normal grid operations as determined in the Customer Service Agreement and the Company's applicable Parallel Generation tariff. The Company may also install, operate, and maintain additional equipment to accomplish automatic switching and control of Company or Customer owned Generation Assets interconnected to Customer systems or the Company's distribution system. Customers shall pay a monthly amount for the Generation Asset and additional metering, switching and control facilities in accordance with this tariff.

Solar Generation Assets will not be installed, operated, or maintained by SPS under this service option unless Customers also receive a Battery Energy Storage System Resiliency Service Asset from this tariff or have an existing Customer-owned Battery Energy Storage System behind the meter interconnected in parallel to the Company's system.

**Customer Service Agreement:** Customers must sign a Customer Service Agreement prior to taking service from this tariff. The Customer Service Agreement provides Program Terms and Conditions, describes the agreed operation and maintenance of Resiliency Service Asset(s) being provided to Customers, and associated Rate, Program Charges, and Resiliency Charges as described below.

Customers elect to fund the Resiliency Service Assets according to this tariff. All Resiliency Service Assets are extraordinary or unusual, and extensive repairing or rebuilding of Company facilities may be necessary to accommodate Customers making application for service, therefore the Company reserves the right to require Customers to execute a contract with the Company for a definite character or period of service, and to otherwise protect the Company against possible losses.

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**ELECTRIC TARIFF**  
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**Performance of Resiliency Assets:** For Resiliency Service Assets consisting of Battery Energy Storage Assets or Generation Assets and related switching and controls, the Customer and Company shall include in the Customer Service Agreement an operational plan that is consistent with the terms of this tariff and best meets the Customer's objectives for the Resiliency Service Assets for the term of the Customer Service Agreement. To the extent practicable, the Company shall provide or arrange to provide Customer the benefits of any applicable warranties provided to the Company for the Resiliency Service Assets.

**Permitting and Interconnection Costs:** SPS will manage all permitting, interconnection agreement authorizations, and compliance associated with Company-owned Resiliency Service Assets. Costs associated with permitting, interconnection, and compliance for Resiliency Service Assets will be paid for by Customers through the Resiliency Charges set forth in this tariff, unless otherwise specified in the Customer Service Agreement.

**Rate for Electric Service:** Customers will be charged at the rates applicable to their service for their metered usage.

**Minimum Customer Contribution in Aid of Construction:** Customers must pay a minimum CIAC of 10 percent of the total cost of each Resiliency Service Asset and may contribute up to 100 percent of the total cost of each Resiliency Service Asset. The minimum CIAC may be waived if the credit of a Customer has been established satisfactorily to SPS.

**Program Charges:** The following Resiliency Service Asset charges will apply for the term specified in the Customer Service Agreement.

|                               |                  |
|-------------------------------|------------------|
| Stand Alone Back-Up Generator | \$ 80 per month  |
| All Other Resiliency Projects | \$ 450 per month |

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### RESILIENCY SERVICE

**Resiliency Charges per Month:** A fixed monthly Resiliency Charge for each Company-owned Resiliency Service Asset for the term specified in the Customer Service Agreement, or as long as the Customer receives service from Resiliency Service Permanent Assets.

**Resiliency Charge = (C – CIAC) x I / 12 + O&M**

**C** = Capital Cost of Company-owned Resiliency Service Asset

**CIAC** = Customer Contribution in Aid of Construction in accordance with this tariff

**I** = Annual average carrying charges for the applicable Company-owned Resiliency Service Asset

**O&M** = Monthly routine operation and maintenance in the Customer Service Agreement

**Annual Average Carrying Charges:** Annual average carrying charges for each Company-owned Resiliency Service Asset by asset type for 10-year Customer Service Agreements, as listed in the following table:

| FERC Account | Description                     | Carrying Charge |
|--------------|---------------------------------|-----------------|
| 363          | Battery Energy Storage System   | 20.46%          |
| multiple     | On-site Generation              | 18.22%          |
| multiple     | Switching and Control Equipment | 18.22%          |

\* The Annual Average Carrying Charge will reflect the actual qualifying tax treatments and will be described in the executed Customer Service Agreement to reflect qualifying investment or production tax credits.

\*\* Unless otherwise specified in the Customer Service Agreement, all Resiliency Service Assets will have a 10-year Carrying Charge.

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**Non-Routine O&M:** The Customer will be invoiced separately for all O&M of Company-owned Resiliency Service Assets not considered routine maintenance as required by the Customer Service Agreement. Non-routine O&M shall consist of any maintenance not defined as Routine O&M in the Customer Service Agreement.

**Replacement Capital:** In the event a Resiliency Service Asset fails or is damaged, of which the cost is not under warranty, the Customer will be responsible for any undepreciated value of the failed or damaged Resiliency Service Asset and the full cost of replacement if the Customer elects to have the Asset replaced. Customers may pay for the undepreciated value through a one-time payment, in which case their Resiliency Charge will be lowered by the original cost or partial cost of the Resiliency Service Asset times the original LARR. Alternatively, Customers may continue to pay the original Resiliency Charge for the term of the Customer Service Agreement. Customers may pay for replacement through a single upfront Customer Contribution in Aid of Construction, as an increased Resiliency Charge for the term of the original Customer Service Agreement, or Customers may sign a new Customer Service Agreement for the replacement asset.

**Transfer of Asset Ownership:** After the term or termination of a Customer Service Agreement, ownership of Resiliency Service Asset(s) will be transferred to the Customer or retained by the Company as specified below. After the term or termination of a Customer Service Agreement and pursuant to the terms of the customer Service Agreement, Company shall transfer ownership to the Customer.

**Additional Customer Service Agreements:** Before ownership is transferred to the Customer, the Customer is required to pay the Company for any undepreciated value plus all removal net of salvage, retirement, and decommissioning costs borne by the Company for each Resiliency Service Asset prior to the title being transferred to the Customer. If Customer wishes to continue Company ownership of a Resiliency Service Asset after conclusion of the term or termination of a Customer Service Agreement, a new Customer Service Agreement must be signed by the Customer in accordance with this tariff. Upon the term or termination of a Customer Service Agreement, Customer may sign a new Customer Service Agreement for the Company

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**Additional Customer Service Agreements: (cont.)**

to perform operation and maintenance of Resiliency Service Assets that have been transferred to the Customer.

**Multiple Premise Provision:** Multiple premises of the same Customer account may participate in the Program as a single Customer at the Company's discretion. The multiple premises together must qualify for a single rate for service provided by SPS and must be served through a single meter. In cases where multiple premises participate in this program, the Customer will be billed as a single Customer from the required single meter according to the applicable rate.

Customers with multiple premises that wish to participate in this Program are responsible for the cost of distribution and service modifications to take service from a single meter under the Multiple Premise Provision as an upfront Customer Contribution in Aid of Construction. When applicable, new or upgrading Customers will receive an Allowance according to Section 5 - Extension Rules of the Company's Rules and Regulations (Ex-1) based on the estimated load at the single metering point based on the rate at which the single metering point is billed regardless of the actual voltage of the single meter.

Existing premise metering points may remain in place or new premise metering points may be added at the Customer's request to provide premise-level consumption information to the Customer. Each non-revenue meter point will be assessed a monthly Meter Charge of \$5.00.

All Generation Assets and Battery Energy Storage Systems will require dedicated metering points. Each non-revenue meter point will be assessed a monthly Meter Charge of \$5.00.

*William A. Grant*

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**Terms and Conditions of Service:**

1. Prior to entering into a Customer Service Agreement under this Tariff, Company may require Customer to enter into a Design and Engineering Agreement with the Company. Customer shall be required to pay no more than 10 percent of the estimated cost of the planned Resiliency Service Assets as a condition of entering into the Design and Engineering Agreement. The Design and Engineering payment will be considered a CIAC if the Resiliency Service Assets are constructed. If the Resiliency Service Assets are not constructed, the Customer is responsible for actual Design and Engineering costs that exceed the initial payment and will be refunded if actual Design and Engineering costs do not exceed the initial payment. Any and all work relating to a Design and Engineering Agreement will at all times remain the proprietary property of the Company.
2. The Company will manage all permitting and compliance associated with Company-owned Resiliency Service Assets. Costs associated with permitting and compliance for Resiliency Service Assets will be paid for by the Customer through the Resiliency Charges set forth in this tariff unless otherwise specified in the Customer Service Agreement.
3. If, in the Company's sole judgement, the Company needs an easement over the Customer's property in order to furnish resiliency services to the Customer, the Customer shall provide the Company with an easement at no expense to the Company. If, in the Company's sole judgement, the Company needs an easement or easements over property not owned by Customer in order to furnish service to the Customer, the Customer shall obtain the easement(s) at no expense to the Company. At the option of the Company, periodic fees associated with easements, crossing permits, licenses, etc., may be equitably assessed and billed to the Customer(s) who benefit from such easements, crossing permits, licenses, and other comparable charges or fees.

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4. The Company and Customer shall only enter into a Customer Service Agreement to install, operate and maintain Resiliency Service Assets upon mutual agreement of the parties. Neither Customer nor Company may compel the other to enter into a Customer Service Agreement under this tariff, and the Company shall have sole discretion to decline to provide any requested Resiliency Service Assets to any Customers under this tariff.
5. All wiring and equipment on the Customer's side of the point of connection shall be furnished, installed, and maintained at the Customer's expense in a manner approved by the public authorities having jurisdiction over the same and in accordance with the Company's requirements. Any inspection of the Customer's wiring and equipment by the Company is for the purpose of avoiding unnecessary interruptions of service to its Customers or damage to its property and for no other purpose, and shall not be construed to impose any liability on the Company, to the Customer, or any other person by reason thereof, and the Company shall not be liability or responsible for any loss, injury, or damage which may result from the use of, or defects in, the Customer's wiring or equipment. The Company may, however, at any time require the Customer to make such changes in their equipment or use thereof, as may be necessary to eliminate any hazardous condition or any injurious effect which the operation of Customer's equipment may have on the Company's employees, equipment, or service. The transformers, service connections, meters, and appurtenances used in furnishing electric service to the Customer including the Resiliency Service Assets, have a definite capacity, and therefore no material increase in load or equipment shall be made without first making arrangements with the Company for additional electric supply.
6. At the Company's sole discretion, in order to ensure safe and effective operation of Resiliency Service Assets, participation in this Program shall be conditioned upon Customer granting Company all rights necessary to control any Generation Asset or Battery Energy Storage System owned by Customer that is located behind the Customer's single meter and connected in parallel with Resiliency Service Assets owned by Company behind the Customer's single meter, and Company may require additional protective equipment to be installed at Customer's expense in order to integrate Customer-owned assets with Company-owned assets behind the Customer's single meter under this tariff.

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7. All Resiliency Service Assets must adhere to the Company's existing rules and regulations, tariffs, and policies, unless otherwise required by this tariff, and must meet the Company's safety, power quality, and other electrical standards as determined by the Company.
8. All Customer-owned assets and facilities interconnected to the Company's distribution assets and facilities shall be the responsibility of the Customer and subject to engineering plan approval by the Company during the project Design and Engineering process.
9. After Resiliency Service Assets are installed at a Customer's premise, the Customer may not modify or interconnect additional generation, storage, or equipment without consulting the Company who may require the completion of additional design and engineering studies at the Customer's cost prior to any modifications.

Effective Date: March 15, 2021

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**Southwestern Public Service Company**

**Workpapers of Richard M. Luth**

**2021 TX Rate Case**

**APPLICATION OF  
SOUTHWESTERN PUBLIC SERVICE COMPANY  
FOR AUTHORITY TO CHANGE RATES**

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**RML-RD-10(CD) is provided in electronic format.**