Southwestern Public Service Company

Class Cost of Service Analysis

Schedules:

- P-1: Rate of Return
  - P-1.1: Proposed Rate Schedules/Proposed Classes
  - P-1.2: Existing Rate Schedules/Proposed Rate Classes
  - P-1.3: Existing Rate Schedules/Existing Rate Classes
  - P-1.4: Proposed Rate Schedules/Existing Rate Classes
  - P-1.5: Financial Data for Non-Investor-Owned Utilities
- P-2: Allocation of Revenue Deductions to Proposed Rate Classes
- P-3: Allocation of Rate Base to Proposed Rate classes
- P-4: Separation of Expenses
- P-5: Separation of Rate Base
- P-6: Unit Cost Analysis
- P-7: Allocation Factors
- P-8: Classification Factors
- P-9: Demand and Energy Loss Factors
- P-10: Payroll Expense Distribution
- P-11: Distribution Plant Study
- P-12: Support for Allocation Methodology
- P-13: Summary of Changes in Allocation Factors

Also refer to the electronic file Attachment RML-RD-3.xlsm to the Direct Testimony of Richard M. Luth for information applicable to the following schedules:

- P-1: Worksheet tab "Cost of Service", rows 71-205
  - P-1.1: Rows 171-205;
  - P-1.2: Rows 71-108;
  - P-1.3: Pages 71-108;
  - P-1.4: Pages 163-197;
  - P-1.5: This schedule is not applicable, because Southwestern Public Service Company ("SPS") is an Investor-Owned Utility;
- P-2: Worksheet tab "Cost of Service", Rows 1021-2010
- P-3: Worksheet tab "Cost of Service", Rows 221-952;
- P-4: Worksheet tab "Functions" Rows 1021-2010;
- P-5: Worksheet tab "Functions" Rows 221-952;

Southwestern Public Service Company

Class Cost of Service Analysis

- P-6: Worksheet tab "Unbundled"
  - Present
    - Rows 111-122 (Demand classification),
    - Rows 151-162 (Energy classification), and
    - Rows 193-202 (Customer classification)
  - Proposed
    - Rows 126-133 (Demand classification),
    - Rows 166-173 (Energy classification), and
    - Rows 204-213 (Customer classification)
- P-7: Worksheet tab "Cost of Service", Rows 2174-2797
- P-8: Worksheet tab "Functions", Rows 2471-2748 and;
- P-10: Worksheet tab "Functions", Rows 2021-2168.

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)	TOTAL LARGE MUNICIPAL SERVICE (h)
1	**RETURN AT PROPOSED RATES**							
2								
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**							
4								
5	**OPERATING REVENUE**							
6	Sales of Electricity		765,520,961	269,994,020	26,326,669	142,465,051	1,828,991	11,686,568
7	Other Operating Revenue		132,119,236	44,774,166	3,690,575	25,665,456	233,697	2,028,193
8	**TOTAL OPERATING REVENUE**		897,640,197	314,768,186	30,017,244	168,130,507	2,062,688	13,714,761
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	348,543,143	121,889,712	11,659,622	63,064,941	817,892	5,160,310
12	Depreciation Expense	P-2, Line No. 380	200,537,258	70,088,794	6,883,604	37,537,337	471,202	3,073,005
13	Amortization Expense	P-2, Line No. 381	(2,420,882)	(858,953)	(81,607)	(463,389)	(5,401)	(37,852)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	61,253,643	25,800,773	2,258,414	12,760,820	163,865	959,792
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	37,703,384	12,828,926	1,195,530	7,322,558	77,669	603,216
16	**TOTAL OPERATING EXPENSES**		645,616,546	229,749,252	21,915,563	120,222,267	1,525,228	9,758,470
17								
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		252,023,652	85,018,934	8,101,681	47,908,240	537,460	3,956,291
19								
20								
32	**RATE BASE**	P-3, Row 349	3,333,646,694	1,122,646,645	106,952,013	632,138,137	7,094,191	52,190,069
33								
34								
35	**RATE OF RETURN**		7.56%	7.57%	7.58%	7.58%	7.58%	7.58%
36								
37	**INDEX RATE OF RETURN**		1.00	1.00	1.00	1.00	1.00	1.00
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		143,365,786	30,652,441	3,101,151	21,098,228	552,080	3,218,571
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		765,520,961	269,994,020	26,326,669	142,465,051	1,828,991	11,686,568
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		23.04%	12.81%	13.35%	17.38%	43.24%	38.01%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV (n)	LARGE GENERAL SERV BACKBONE TRANSM 115kV+ (o)	LARGE MUNICIPAL PRIMARY SERVICE (p)
1	**RETURN AT PROPOSED RATES**									
2										
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**									
4										
5	**OPERATING REVENUE**									
6	Sales of Electricity		13,175,428	85,130,906	205,441,215	5,953,810	3,518,304	36,235,650	169,205,565	1,857,988
7	Other Operating Revenue		2,160,583	13,548,416	39,566,789	251,296	200,066	7,149,591	32,417,197	343,341
8	**TOTAL OPERATING REVENUE**		15,336,011	98,679,322	245,008,004	6,205,105	3,718,369	43,385,241	201,622,762	2,201,329
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	5,491,746	37,743,050	99,087,748	1,929,621	1,698,500	17,294,455	81,793,293	847,878
12	Depreciation Expense	P-2, Line No. 380	3,445,971	22,262,442	54,289,481	1,538,311	947,111	9,428,471	44,861,010	495,536
13	Amortization Expense	P-2, Line No. 381	(43,645)	(268,828)	(635,226)	(16,119)	(9,862)	(110,885)	(524,340)	(6,059)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	1,304,658	5,208,405	11,918,087	565,233	313,597	2,038,323	9,879,764	142,938
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	691,400	4,428,891	10,166,058	316,577	72,559	1,939,772	8,226,286	94,573
16	**TOTAL OPERATING EXPENSES**		10,890,130	69,373,960	174,826,148	4,333,623	3,021,904	30,590,136	144,236,013	1,574,866
17										
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		4,445,881	29,305,362	70,181,855	1,871,482	696,465	12,795,106	57,386,750	626,463
19										
20										
32	**RATE BASE**	P-3, Row 349	58,693,762	386,248,519	933,766,689	24,657,548	9,259,122	163,641,868	770,124,821	8,327,557
33										
34										
35	**RATE OF RETURN**		7.57%	7.59%	7.52%	7.59%	7.52%	7.82%	7.45%	7.52%
36										
37	**INDEX RATE OF RETURN**		1.00	1.00	0.99	1.00	0.99	1.03	0.99	1.00
38										
39										
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		4,099,552	16,849,292	63,322,103	1,194,020	(721,650)	10,330,742	52,991,361	586,332
41										
42	**TOTAL PROPOSED RETAIL REVENUES**		13,175,428	85,130,906	205,441,215	5,953,810	3,518,304	36,235,650	169,205,565	1,857,988
43										
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		45.17%	24.68%	44.56%	25.09%	-17.02%	39.88%	45.60%	46.11%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL SECONDARY SERVICE (q)	LARGE SCHOOL PRIMARY SERVICE (r)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (t)
1	**RETURN AT PROPOSED RATES**					
2						
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**					
4						
5	**OPERATING REVENUE**					
6	Sales of Electricity		9,828,580	182,940	12,992,488	269,994,020
7	Other Operating Revenue		1,684,852	37,912	2,122,671	44,774,166
8	**TOTAL OPERATING REVENUE**		11,513,432	220,852	15,115,159	314,768,186
9						
10	**OPERATING EXPENSES**					
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	4,312,431	99,504	5,392,242	121,889,712
12	Depreciation Expense	P-2, Line No. 380	2,577,469	63,002	3,382,969	70,088,794
13	Amortization Expense	P-2, Line No. 381	(31,793)	(767)	(42,878)	(858,953)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	816,854	19,484	1,285,174	25,800,773
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	508,643	519	690,881	12,828,926
16	**TOTAL OPERATING EXPENSES**		8,183,604	181,742	10,708,388	229,749,252
17						
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		3,329,828	39,110	4,406,770	85,018,934
19						
20						
32	**RATE BASE**	P-3, Row 349	43,862,512	1,044,851	57,648,911	1,122,646,645
33						
34						
35	**RATE OF RETURN**		7.59%	3.74%	7.64%	7.57%
36						
37	**INDEX RATE OF RETURN**		1.00	0.50	1.01	1.00
38						
39						
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		2,632,239	63,816	4,035,736	30,652,441
41						
42	**TOTAL PROPOSED RETAIL REVENUES**		9,828,580	182,940	12,992,488	269,994,020
43						
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		36.58%	53.57%	45.06%	12.81%

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**SUMMARY AT PRESENT RATES**								
2									
3	**DEVELOPMENT OF RETURN**								
4									
5	**OPERATING REVENUE**								
6	Base Sales of Electricity		622,155,175	239,341,579	23,225,518	121,366,823	1,276,911	8,467,997	9,075,876
7	Other Operating Revenue		132,119,236	44,774,166	3,690,575	25,665,456	233,697	2,028,193	2,160,583
8	**TOTAL OPERATING REVENUE**		754,274,411	284,115,745	26,916,093	147,032,279	1,510,608	10,496,190	11,236,459
9									
10	**OPERATING EXPENSES**								
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	348,543,143	121,889,712	11,659,622	63,064,941	817,892	5,160,310	5,491,746
12	Depreciation Expense	P-2, Line No. 380	200,537,258	70,088,794	6,883,604	37,537,337	471,202	3,073,005	3,445,971
13	Amortization Expense	P-2, Line No. 381	(2,420,882)	(858,953)	(81,607)	(463,389)	(5,401)	(37,852)	(43,645)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	61,253,643	25,800,773	2,258,414	12,760,820	163,865	959,792	1,304,658
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 935	5,245,539	5,889,249	493,433	2,545,944	(47,321)	(125,465)	(236,733)
16	**TOTAL OPERATING EXPENSES**		613,158,701	222,809,575	21,213,466	115,445,653	1,400,237	9,029,790	9,961,997
17									
18	**OPERATING INCOME (RETURN)**		141,115,710	61,306,169	5,702,627	31,586,626	110,370	1,466,400	1,274,462
19									
20									
21	**DEVELOPMENT OF RATE BASE**								
22	Electric Plant in Service	P-3, Row 153	5,394,567,941	1,914,046,859	181,848,150	1,032,592,029	12,035,257	84,347,518	97,256,255
23	Less: Depreciation & Amortization Reserve	P-3, Row 285	1,491,915,869	571,126,739	54,931,470	285,881,493	3,729,387	23,003,461	27,247,935
24	Plus: Plant Held for Future Use	P-3, Row 300	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Row 303	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Row 313	3,806,837	764,816	83,655	620,962	5,923	56,119	44,950
27	Plus: NOx Inventory	P-3, Row 315	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Row 321	12,213,261	4,245,794	401,162	2,340,317	26,133	193,822	225,156
29	Plus: Cash Working Capital	P-3, Row 323	(18,637,851)	(6,523,131)	(599,485)	(3,625,826)	(40,315)	(292,225)	(342,292)
30	Plus: Prepayments	P-3, Row 324	2,711,353	923,038	86,744	514,497	5,745	42,026	46,659
31	Less: Deductions to Rate Base		569,098,977	219,683,991	19,936,743	114,422,349	1,209,165	9,153,730	11,289,031
32									
33	**TOTAL NET RATE BASE**		3,333,646,694	1,122,646,645	106,952,013	632,138,137	7,094,191	52,190,069	58,693,762
34									
35									
36	**RATE OF RETURN (PRESENT)**		4.23%	5.46%	5.33%	5.00%	1.56%	2.81%	2.17%
37									
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.29	1.26	1.18	0.37	0.66	0.51

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	**SUMMARY AT PRESENT RATES**									
2										
3	**DEVELOPMENT OF RETURN**									
4										
5	**OPERATING REVENUE**									
6	Base Sales of Electricity		622,155,175	68,281,614	142,119,112	4,759,790	4,239,954	25,904,908	116,214,204	1,271,656
7	Other Operating Revenue		132,119,236	13,548,416	39,566,789	251,296	200,066	7,149,591	32,417,197	343,341
8	**TOTAL OPERATING REVENUE**		754,274,411	81,830,030	181,685,901	5,011,086	4,440,020	33,054,499	148,631,402	1,614,997
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	348,543,143	37,743,050	99,087,748	1,929,621	1,698,500	17,294,455	81,793,293	847,878
12	Depreciation Expense	P-2, Line No. 380	200,537,258	22,262,442	54,289,481	1,538,311	947,111	9,428,471	44,861,010	495,536
13	Amortization Expense	P-2, Line No. 381	(2,420,882)	(268,828)	(635,226)	(16,119)	(9,862)	(110,885)	(524,340)	(6,059)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	61,253,643	5,208,405	11,918,087	565,233	313,597	2,038,323	9,879,764	142,938
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 935	5,245,539	614,231	(4,169,991)	46,253	235,940	(399,096)	(3,770,895)	(38,172)
16	**TOTAL OPERATING EXPENSES**		613,158,701	65,559,300	160,490,099	4,063,299	3,185,285	28,251,268	132,238,831	1,442,121
17										
18	**OPERATING INCOME (RETURN)**		141,115,710	16,270,730	21,195,802	947,787	1,254,735	4,803,231	16,392,571	172,876
19										
20										
21	**DEVELOPMENT OF RATE BASE**									
22	Electric Plant in Service	P-3, Row 153	5,394,567,941	599,041,593	1,415,504,002	35,919,209	21,977,069	247,091,288	1,168,412,714	13,501,838
23	Less: Depreciation & Amortization Reserve	P-3, Row 285	1,491,915,869	152,552,119	354,139,382	7,869,228	11,434,654	60,858,304	293,281,077	3,702,689
24	Plus: Plant Held for Future Use	P-3, Row 300	0	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Row 303	0	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Row 313	3,806,837	547,189	1,668,925	7,447	6,851	287,641	1,381,285	8,696
27	Plus: NOx Inventory	P-3, Row 315	0	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Row 321	12,213,261	1,396,342	3,252,566	85,835	46,134	561,048	2,691,517	30,698
29	Plus: Cash Working Capital	P-3, Row 323	(18,637,851)	(2,038,604)	(4,990,674)	(131,202)	(54,096)	(868,642)	(4,122,032)	(45,648)
30	Plus: Prepayments	P-3, Row 324	2,711,353	304,414	763,634	14,912	9,684	132,943	630,691	6,778
31	Less: Deductions to Rate Base		569,098,977	60,450,296	128,292,382	3,369,425	1,291,866	22,704,106	105,588,277	1,472,118
32										
33	**TOTAL NET RATE BASE**		3,333,646,694	386,248,519	933,766,689	24,657,548	9,259,122	163,641,868	770,124,821	8,327,557
34										
35										
36	**RATE OF RETURN (PRESENT)**		4.23%	4.21%	2.27%	3.84%	13.55%	2.94%	2.13%	2.08%
37										
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.00	0.54	0.91	3.20	0.69	0.50	0.49

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)
1	**SUMMARY AT PRESENT RATES**						
2							
3	**DEVELOPMENT OF RETURN**						
4							
5	**OPERATING REVENUE**						
6	Base Sales of Electricity		622,155,175	7,196,341	119,124	8,956,752	239,341,579
7	Other Operating Revenue		132,119,236	1,684,852	37,912	2,122,671	44,774,166
8	**TOTAL OPERATING REVENUE**		754,274,411	8,881,193	157,036	11,079,423	284,115,745
9							
10	**OPERATING EXPENSES**						
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	348,543,143	4,312,431	99,504	5,392,242	121,889,712
12	Depreciation Expense	P-2, Line No. 380	200,537,258	2,577,469	63,002	3,382,969	70,088,794
13	Amortization Expense	P-2, Line No. 381	(2,420,882)	(31,793)	(767)	(42,878)	(858,953)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	61,253,643	816,854	19,484	1,285,174	25,800,773
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 935	5,245,539	(87,293)	(13,928)	(222,805)	5,889,249
16	**TOTAL OPERATING EXPENSES**		613,158,701	7,587,668	167,294	9,794,703	222,809,575
17							
18	**OPERATING INCOME (RETURN)**		141,115,710	1,293,524	(10,258)	1,284,720	61,306,169
19							
20							
21	**DEVELOPMENT OF RATE BASE**						
22	Electric Plant in Service	P-3, Row 153	5,394,567,941	70,845,679	1,709,393	95,546,861	1,914,046,859
23	Less: Depreciation & Amortization Reserve	P-3, Row 285	1,491,915,869	19,300,773	467,097	26,780,838	571,126,739
24	Plus: Plant Held for Future Use	P-3, Row 300	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Row 303	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Row 313	3,806,837	47,423	765	44,184	764,816
27	Plus: NOx Inventory	P-3, Row 315	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Row 321	12,213,261	163,124	3,724	221,432	4,245,794
29	Plus: Cash Working Capital	P-3, Row 323	(18,637,851)	(246,577)	(5,707)	(336,585)	(6,523,131)
30	Plus: Prepayments	P-3, Row 324	2,711,353	35,248	833	45,826	923,038
31	Less: Deductions to Rate Base		569,098,977	7,681,612	197,061	11,091,970	219,683,991
32							
33	**TOTAL NET RATE BASE**		3,333,646,694	43,862,512	1,044,851	57,648,911	1,122,646,645
34							
35							
36	**RATE OF RETURN (PRESENT)**		4.23%	2.95%	-0.98%	2.23%	5.46%
37							
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.70	-0.23	0.53	1.29

Southwestern Public Service Company

Existing Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**SUMMARY AT PRESENT RATES**								
2									
3	**DEVELOPMENT OF RETURN**								
4									
5	**OPERATING REVENUE**								
6	Base Sales of Electricity		622,155,175	239,341,579	23,225,518	121,366,823	1,276,911	8,467,997	9,075,876
7	Other Operating Revenue		132,119,236	44,774,166	3,690,575	25,665,456	233,697	2,028,193	2,160,583
8	**TOTAL OPERATING REVENUE**		754,274,411	284,115,745	26,916,093	147,032,279	1,510,608	10,496,190	11,236,459
9									
10	**OPERATING EXPENSES**								
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	348,543,143	121,889,712	11,659,622	63,064,941	817,892	5,160,310	5,491,746
12	Depreciation Expense	P-2, Line No. 380	200,537,258	70,088,794	6,883,604	37,537,337	471,202	3,073,005	3,445,971
13	Amortization Expense	P-2, Line No. 381	(2,420,882)	(858,953)	(81,607)	(463,389)	(5,401)	(37,852)	(43,645)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	61,253,643	25,800,773	2,258,414	12,760,820	163,865	959,792	1,304,658
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 935	5,245,539	5,889,249	493,433	2,545,944	(47,321)	(125,465)	(236,733)
16	**TOTAL OPERATING EXPENSES**		613,158,701	222,809,575	21,213,466	115,445,653	1,400,237	9,029,790	9,961,997
17									
18	**OPERATING INCOME (RETURN)**		141,115,710	61,306,169	5,702,627	31,586,626	110,370	1,466,400	1,274,462
19									
20									
21	**DEVELOPMENT OF RATE BASE**								
22	Electric Plant in Service	P-3, Row 153	5,394,567,941	1,914,046,859	181,848,150	1,032,592,029	12,035,257	84,347,518	97,256,255
23	Less: Depreciation & Amortization Reserve	P-3, Row 285	1,491,915,869	571,126,739	54,931,470	285,881,493	3,729,387	23,003,461	27,247,935
24	Plus: Plant Held for Future Use	P-3, Row 300	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Row 303	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Row 313	3,806,837	764,816	83,655	620,962	5,923	56,119	44,950
27	Plus: NOx Inventory	P-3, Row 315	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Row 321	12,213,261	4,245,794	401,162	2,340,317	26,133	193,822	225,156
29	Plus: Cash Working Capital	P-3, Row 323	(18,637,851)	(6,523,131)	(599,485)	(3,625,826)	(40,315)	(292,225)	(342,292)
30	Plus: Prepayments	P-3, Row 324	2,711,353	923,038	86,744	514,497	5,745	42,026	46,659
31	Less: Deductions to Rate Base		569,098,977	219,683,991	19,936,743	114,422,349	1,209,165	9,153,730	11,289,031
32									
33	**TOTAL NET RATE BASE**		3,333,646,694	1,122,646,645	106,952,013	632,138,137	7,094,191	52,190,069	58,693,762
34									
35									
36	**RATE OF RETURN (PRESENT)**		4.23%	5.46%	5.33%	5.00%	1.56%	2.81%	2.17%
37									
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.29	1.26	1.18	0.37	0.66	0.51

Southwestern Public Service Company

Existing Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	**SUMMARY AT PRESENT RATES**									
2										
3	**DEVELOPMENT OF RETURN**									
4										
5	**OPERATING REVENUE**									
6	Base Sales of Electricity		622,155,175	68,281,614	142,119,112	4,759,790	4,239,954	25,904,908	116,214,204	1,271,656
7	Other Operating Revenue		132,119,236	13,548,416	39,566,789	251,296	200,066	7,149,591	32,417,197	343,341
8	**TOTAL OPERATING REVENUE**		754,274,411	81,830,030	181,685,901	5,011,086	4,440,020	33,054,499	148,631,402	1,614,997
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	348,543,143	37,743,050	99,087,748	1,929,621	1,698,500	17,294,455	81,793,293	847,878
12	Depreciation Expense	P-2, Line No. 380	200,537,258	22,262,442	54,289,481	1,538,311	947,111	9,428,471	44,861,010	495,536
13	Amortization Expense	P-2, Line No. 381	(2,420,882)	(268,828)	(635,226)	(16,119)	(9,862)	(110,885)	(524,340)	(6,059)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	61,253,643	5,208,405	11,918,087	565,233	313,597	2,038,323	9,879,764	142,938
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 935	5,245,539	614,231	(4,169,991)	46,253	235,940	(399,096)	(3,770,895)	(38,172)
16	**TOTAL OPERATING EXPENSES**		613,158,701	65,559,300	160,490,099	4,063,299	3,185,285	28,251,268	132,238,831	1,442,121
17										
18	**OPERATING INCOME (RETURN)**		141,115,710	16,270,730	21,195,802	947,787	1,254,735	4,803,231	16,392,571	172,876
19										
20										
21	**DEVELOPMENT OF RATE BASE**									
22	Electric Plant in Service	P-3, Row 153	5,394,567,941	599,041,593	1,415,504,002	35,919,209	21,977,069	247,091,288	1,168,412,714	13,501,838
23	Less: Depreciation & Amortization Reserve	P-3, Row 285	1,491,915,869	152,552,119	354,139,382	7,869,228	11,434,654	60,858,304	293,281,077	3,702,689
24	Plus: Plant Held for Future Use	P-3, Row 300	0	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Row 303	0	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Row 313	3,806,837	547,189	1,668,925	7,447	6,851	287,641	1,381,285	8,696
27	Plus: NOx Inventory	P-3, Row 315	0	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Row 321	12,213,261	1,396,342	3,252,566	85,835	46,134	561,048	2,691,517	30,698
29	Plus: Cash Working Capital	P-3, Row 323	(18,637,851)	(2,038,604)	(4,990,674)	(131,202)	(54,096)	(868,642)	(4,122,032)	(45,648)
30	Plus: Prepayments	P-3, Row 324	2,711,353	304,414	763,634	14,912	9,684	132,943	630,691	6,778
31	Less: Deductions to Rate Base		569,098,977	60,450,296	128,292,382	3,369,425	1,291,866	22,704,106	105,588,277	1,472,118
32										
33	**TOTAL NET RATE BASE**		3,333,646,694	386,248,519	933,766,689	24,657,548	9,259,122	163,641,868	770,124,821	8,327,557
34										
35										
36	**RATE OF RETURN (PRESENT)**		4.23%	4.21%	2.27%	3.84%	13.55%	2.94%	2.13%	2.08%
37										
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.00	0.54	0.91	3.20	0.69	0.50	0.49

Southwestern Public Service Company

Existing Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)
1	**SUMMARY AT PRESENT RATES**						
2							
3	**DEVELOPMENT OF RETURN**						
4							
5	**OPERATING REVENUE**						
6	Base Sales of Electricity		622,155,175	7,196,341	119,124	8,956,752	239,341,579
7	Other Operating Revenue		132,119,236	1,684,852	37,912	2,122,671	44,774,166
8	**TOTAL OPERATING REVENUE**		754,274,411	8,881,193	157,036	11,079,423	284,115,745
9							
10	**OPERATING EXPENSES**						
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	348,543,143	4,312,431	99,504	5,392,242	121,889,712
12	Depreciation Expense	P-2, Line No. 380	200,537,258	2,577,469	63,002	3,382,969	70,088,794
13	Amortization Expense	P-2, Line No. 381	(2,420,882)	(31,793)	(767)	(42,878)	(858,953)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	61,253,643	816,854	19,484	1,285,174	25,800,773
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 935	5,245,539	(87,293)	(13,928)	(222,805)	5,889,249
16	**TOTAL OPERATING EXPENSES**		613,158,701	7,587,668	167,294	9,794,703	222,809,575
17							
18	**OPERATING INCOME (RETURN)**		141,115,710	1,293,524	(10,258)	1,284,720	61,306,169
19							
20							
21	**DEVELOPMENT OF RATE BASE**						
22	Electric Plant in Service	P-3, Row 153	5,394,567,941	70,845,679	1,709,393	95,546,861	1,914,046,859
23	Less: Depreciation & Amortization Reserve	P-3, Row 285	1,491,915,869	19,300,773	467,097	26,780,838	571,126,739
24	Plus: Plant Held for Future Use	P-3, Row 300	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Row 303	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Row 313	3,806,837	47,423	765	44,184	764,816
27	Plus: NOx Inventory	P-3, Row 315	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Row 321	12,213,261	163,124	3,724	221,432	4,245,794
29	Plus: Cash Working Capital	P-3, Row 323	(18,637,851)	(246,577)	(5,707)	(336,585)	(6,523,131)
30	Plus: Prepayments	P-3, Row 324	2,711,353	35,248	833	45,826	923,038
31	Less: Deductions to Rate Base		569,098,977	7,681,612	197,061	11,091,970	219,683,991
32							
33	**TOTAL NET RATE BASE**		3,333,646,694	43,862,512	1,044,851	57,648,911	1,122,646,645
34							
35							
36	**RATE OF RETURN (PRESENT)**		4.23%	2.95%	-0.98%	2.23%	5.46%
37							
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.70	-0.23	0.53	1.29

Southwestern Public Service Company

Proposed Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)	TOTAL LARGE MUNICIPAL SERVICE (h)
1	**RETURN AT PROPOSED RATES**							
2								
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**							
4								
5	**OPERATING REVENUE**							
6	Sales of Electricity		765,520,961	269,994,020	26,326,669	142,465,051	1,828,991	11,686,568
7	Other Operating Revenue		132,119,236	44,774,166	3,690,575	25,665,456	233,697	2,028,193
8	**TOTAL OPERATING REVENUE**		897,640,197	314,768,186	30,017,244	168,130,507	2,062,688	13,714,761
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	348,543,143	121,889,712	11,659,622	63,064,941	817,892	5,160,310
12	Depreciation Expense	P-2, Line No. 380	200,537,258	70,088,794	6,883,604	37,537,337	471,202	3,073,005
13	Amortization Expense	P-2, Line No. 381	(2,420,882)	(858,953)	(81,607)	(463,389)	(5,401)	(37,852)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	61,253,643	25,800,773	2,258,414	12,760,820	163,865	959,792
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	37,703,384	12,828,926	1,195,530	7,322,558	77,669	603,216
16	**TOTAL OPERATING EXPENSES**		645,616,546	229,749,252	21,915,563	120,222,267	1,525,228	9,758,470
17								
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		252,023,652	85,018,934	8,101,681	47,908,240	537,460	3,956,291
19								
20								
32	**RATE BASE**	P-3, Row 349	3,333,646,694	1,122,646,645	106,952,013	632,138,137	7,094,191	52,190,069
33								
34								
35	**RATE OF RETURN**		7.56%	7.57%	7.58%	7.58%	7.58%	7.58%
36								
37	**INDEX RATE OF RETURN**		1.00	1.00	1.00	1.00	1.00	1.00
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		143,365,786	30,652,441	3,101,151	21,098,228	552,080	3,218,571
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		765,520,961	269,994,020	26,326,669	142,465,051	1,828,991	11,686,568
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		23.04%	12.81%	13.35%	17.38%	43.24%	38.01%

Southwestern Public Service Company

Proposed Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV (n)	LARGE GENERAL SERV BACKBONE TRANSM 115kV+ (o)	LARGE MUNICIPAL PRIMARY SERVICE (p)
1	**RETURN AT PROPOSED RATES**									
2										
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**									
4										
5	**OPERATING REVENUE**									
6	Sales of Electricity		13,175,428	85,130,906	205,441,215	5,953,810	3,518,304	36,235,650	169,205,565	1,857,988
7	Other Operating Revenue		2,160,583	13,548,416	39,566,789	251,296	200,066	7,149,591	32,417,197	343,341
8	**TOTAL OPERATING REVENUE**		15,336,011	98,679,322	245,008,004	6,205,105	3,718,369	43,385,241	201,622,762	2,201,329
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	5,491,746	37,743,050	99,087,748	1,929,621	1,698,500	17,294,455	81,793,293	847,878
12	Depreciation Expense	P-2, Line No. 380	3,445,971	22,262,442	54,289,481	1,538,311	947,111	9,428,471	44,861,010	495,536
13	Amortization Expense	P-2, Line No. 381	(43,645)	(268,828)	(635,226)	(16,119)	(9,862)	(110,885)	(524,340)	(6,059)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	1,304,658	5,208,405	11,918,087	565,233	313,597	2,038,323	9,879,764	142,938
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	691,400	4,428,891	10,166,058	316,577	72,559	1,939,772	8,226,286	94,573
16	**TOTAL OPERATING EXPENSES**		10,890,130	69,373,960	174,826,148	4,333,623	3,021,904	30,590,136	144,236,013	1,574,866
17										
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		4,445,881	29,305,362	70,181,855	1,871,482	696,465	12,795,106	57,386,750	626,463
19										
20										
32	**RATE BASE**	P-3, Row 349	58,693,762	386,248,519	933,766,689	24,657,548	9,259,122	163,641,868	770,124,821	8,327,557
33										
34										
35	**RATE OF RETURN**		7.57%	7.59%	7.52%	7.59%	7.52%	7.82%	7.45%	7.52%
36										
37	**INDEX RATE OF RETURN**		1.00	1.00	0.99	1.00	0.99	1.03	0.99	1.00
38										
39										
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		4,099,552	16,849,292	63,322,103	1,194,020	(721,650)	10,330,742	52,991,361	586,332
41										
42	**TOTAL PROPOSED RETAIL REVENUES**		13,175,428	85,130,906	205,441,215	5,953,810	3,518,304	36,235,650	169,205,565	1,857,988
43										
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		45.17%	24.68%	44.56%	25.09%	-17.02%	39.88%	45.60%	46.11%

Southwestern Public Service Company

Proposed Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL SECONDARY SERVICE (q)	LARGE SCHOOL PRIMARY SERVICE (r)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (t)
1	**RETURN AT PROPOSED RATES**					
2						
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**					
4						
5	**OPERATING REVENUE**					
6	Sales of Electricity		9,828,580	182,940	12,992,488	269,994,020
7	Other Operating Revenue		1,684,852	37,912	2,122,671	44,774,166
8	**TOTAL OPERATING REVENUE**		11,513,432	220,852	15,115,159	314,768,186
9						
10	**OPERATING EXPENSES**					
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 241	4,312,431	99,504	5,392,242	121,889,712
12	Depreciation Expense	P-2, Line No. 380	2,577,469	63,002	3,382,969	70,088,794
13	Amortization Expense	P-2, Line No. 381	(31,793)	(767)	(42,878)	(858,953)
14	Taxes Other Than Income Taxes	P-2, Line No. 416	816,854	19,484	1,285,174	25,800,773
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	508,643	519	690,881	12,828,926
16	**TOTAL OPERATING EXPENSES**		8,183,604	181,742	10,708,388	229,749,252
17						
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		3,329,828	39,110	4,406,770	85,018,934
19						
20						
32	**RATE BASE**	P-3, Row 349	43,862,512	1,044,851	57,648,911	1,122,646,645
33						
34						
35	**RATE OF RETURN**		7.59%	3.74%	7.64%	7.57%
36						
37	**INDEX RATE OF RETURN**		1.00	0.50	1.01	1.00
38						
39						
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		2,632,239	63,816	4,035,736	30,652,441
41						
42	**TOTAL PROPOSED RETAIL REVENUES**		9,828,580	182,940	12,992,488	269,994,020
43						
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		36.58%	53.57%	45.06%	12.81%

Southwestern Public Service Company

Financial Data for Non-Investor-Owned Utilities

Schedule P-1.5 is not applicable to Southwestern Public Service Company ("SPS") because SPS is an investor-owned utility.

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	**OPERATION & MAINTENANCE EXPENSE**											
2												
3	**COST OF SALES**											
4												
5	50100-Steam Genr Fuel	ENEFUEL	5,166	1,038	114	843	8	76	61	743	2,265	10
6												
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0	0
8												
9	Other Power Supply											
10	55509-Pur Pwr Variable O&M	ENERGY1	8,407,176	1,689,051	184,747	1,371,357	13,081	123,936	99,269	1,208,435	3,685,723	16,446
11	55501-Purchased Power-Demand	DPURCH	37,275,780	12,260,766	1,007,589	7,238,642	63,900	575,268	599,217	3,931,398	11,502,564	50,227
12	Total Other Power Supply		45,682,956	13,949,817	1,192,336	8,610,000	76,980	699,204	698,486	5,139,833	15,188,287	66,673
13												
14	**TOTAL COST OF SALES**		45,688,122	13,950,855	1,192,449	8,610,842	76,988	699,280	698,547	5,140,576	15,190,552	66,683
15												
16												
17	PRODUCTION EXPENSE											
18												
19	Steam Production Operation											
20	50000-Stm Prod Op & Supr	SALWAGPO	2,202,827	708,719	58,918	423,927	3,757	33,910	34,883	237,062	695,807	3,043
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,656,530	3,949,113	431,951	3,206,323	30,584	289,770	232,096	2,825,400	8,617,464	38,452
22	50170-Stm Gen Fuel	ENEFUEL	46,327	9,307	1,018	7,557	72	683	547	6,659	20,310	91
23	50200-Steam Expenses Major	DPROD	6,260,483	2,059,201	169,225	1,215,733	10,732	96,617	100,639	660,280	1,931,861	8,436
24	50500-Stm Gen Elec Exp Major	DPROD	5,422,476	1,783,563	146,573	1,052,999	9,295	83,684	87,168	571,897	1,673,268	7,306
25	50600-Misc Steam Pwr Exp	DPROD	7,959,968	2,618,196	215,163	1,545,759	13,645	122,844	127,958	839,521	2,456,288	10,726
26	50700-Stm Pow Gen Rents	DPROD	1,939,494	637,939	52,426	376,633	3,325	29,932	31,178	204,554	598,489	2,613
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0	0	0
29	Total Steam Production Operation		43,488,104	11,766,040	1,075,274	7,828,931	71,410	657,439	614,469	5,345,373	15,993,486	70,667
30												
31	Steam Production Maintenance											
32	51000-Stm Maint Super&Eng	SALWAGPM	371,269	94,713	8,953	65,445	603	5,582	5,055	47,350	142,358	631
33	51100-Stm Maint of Structures	DPROD	2,129,083	700,299	57,550	413,450	3,650	32,858	34,226	224,550	656,993	2,869
34	51200-Stm Maint of Boiler Plt	ENERGY1	7,571,405	1,521,140	166,381	1,235,028	11,780	111,615	89,400	1,088,302	3,319,320	14,811
35	51300-Stm Maint of Elec Plant	ENERGY1	4,335,634	871,055	95,275	707,218	6,746	63,914	51,193	623,198	1,900,751	8,481
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,394,333	1,774,306	145,812	1,047,534	9,247	83,249	86,715	568,929	1,664,584	7,268
37	Total Steam Production Maintenance		19,801,723	4,961,513	473,972	3,468,675	32,026	297,218	266,589	2,552,328	7,684,005	34,060
38												
39	Total Steam Production O&M		63,289,828	16,727,553	1,549,247	11,297,605	103,436	954,657	881,058	7,897,702	23,677,491	104,728
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50												
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**											
52												
53	PRODUCTION EXPENSE CONTINUED											
54												
55	Other Production Operation											
56	54600-Oth Oper Super&Eng	SALWAGPO	235,028	75,616	6,286	45,230	401	3,618	3,722	25,293	74,238	325
57	54600W-Oth Oper Super&Eng	ENERGY1	88,172	17,714	1,938	14,382	137	1,300	1,041	12,674	38,655	172
58	54800-Oth Oper Gen Exp	DPROD	192,359	63,271	5,200	37,355	330	2,969	3,092	20,288	59,358	259
59	54900-Oth Oper Misc Gen Exp	DPROD	405,993	133,539	10,974	78,840	696	6,266	6,526	42,819	125,281	547

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
1	**OPERATION & MAINTENANCE EXPENSE**									
2										
3	**COST OF SALES**									
4										
5	50100-Steam Genr Fuel	ENEFUEL	5,166	9	390	1,874	12	64	1	60
6										
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0	0
8										
9	Other Power Supply									
10	55509-Pur Pwr Variable O&M	ENERGY1	8,407,176	15,131	635,237	3,050,486	19,204	104,731	1,690	97,578
11	55501-Purchased Power-Demand	DPURCH	37,275,780	46,209	1,940,016	9,562,547	97,389	477,880	10,567	588,650
12	Total Other Power Supply		45,682,956	61,340	2,575,254	12,613,034	116,593	582,611	12,257	686,229
13										
14	**TOTAL COST OF SALES**		45,688,122	61,350	2,575,644	12,614,908	116,605	582,675	12,258	686,288
15										
16										
17	PRODUCTION EXPENSE									
18										
19	Steam Production Operation									
20	50000-Stm Prod Op & Supr	SALWAGPO	2,202,827	2,800	117,555	578,253	5,715	28,196	614	34,269
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,656,530	35,377	1,485,226	7,132,237	44,901	244,869	3,952	228,144
22	50170-Stm Gen Fuel	ENEFUEL	46,327	83	3,500	16,810	106	577	9	538
23	50200-Steam Expenses Major	DPROD	6,260,483	7,761	325,827	1,606,034	16,356	80,260	1,775	98,864
24	50500-Stm Gen Elec Exp Major	DPROD	5,422,476	6,722	282,213	1,391,056	14,167	69,517	1,537	85,630
25	50600-Misc Steam Pwr Exp	DPROD	7,959,968	9,868	414,276	2,042,011	20,797	102,048	2,256	125,702
26	50700-Stm Pow Gen Rents	DPROD	1,939,494	2,404	100,941	497,548	5,067	24,865	550	30,628
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0
29	Total Steam Production Operation		43,488,104	65,015	2,729,537	13,263,949	107,109	550,330	10,694	603,775
30										
31	Steam Production Maintenance									
32	51000-Stm Maint Super&Eng	SALWAGPM	371,269	580	24,356	118,001	900	4,682	88	4,967
33	51100-Stm Maint of Structures	DPROD	2,129,083	2,639	110,808	546,185	5,563	27,295	604	33,622
34	51200-Stm Maint of Boiler Plt	ENERGY1	7,571,405	13,627	572,087	2,747,232	17,295	94,320	1,522	87,878
35	51300-Stm Maint of Elec Plant	ENERGY1	4,335,634	7,803	327,596	1,573,155	9,904	54,011	872	50,322
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,394,333	6,687	280,748	1,383,836	14,094	69,156	1,529	85,186
37	Total Steam Production Maintenance		19,801,723	31,336	1,315,595	6,368,409	47,755	249,463	4,614	261,975
38										
39	Total Steam Production O&M		63,289,828	96,351	4,045,133	19,632,358	154,864	799,794	15,308	865,750
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51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
52										
53	PRODUCTION EXPENSE CONTINUED									
54										
55	Other Production Operation									
56	54600-Oth Oper Super&Eng	SALWAGPO	235,028	299	12,542	61,696	610	3,008	66	3,656
57	54600W-Oth Oper Super&Eng	ENERGY1	88,172	159	6,662	31,992	201	1,098	18	1,023
58	54800-Oth Oper Gen Exp	DPROD	192,359	238	10,011	49,347	503	2,466	55	3,038
59	54900-Oth Oper Misc Gen Exp	DPROD	405,993	503	21,130	104,151	1,061	5,205	115	6,411

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
1	**OPERATION & MAINTENANCE EXPENSE**			
2				
3	**COST OF SALES**			
4				
5	50100-Steam Genr Fuel	ENEFUEL	5,166	1,038
6				
7	54700-Other Operating Fuel	ENEFUEL	0	0
8				
9	Other Power Supply			
10	55509-Pur Pwr Variable O&M	ENERGY1	8,407,176	1,689,051
11	55501-Purchased Power-Demand	DPURCH	37,275,780	12,260,766
12	Total Other Power Supply		45,682,956	13,949,817
13				
14	**TOTAL COST OF SALES**		45,688,122	13,950,855
15				
16				
17	PRODUCTION EXPENSE			
18				
19	Steam Production Operation			
20	50000-Stm Prod Op & Supr	SALWAGPO	2,202,827	708,719
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,656,530	3,949,113
22	50170-Stm Gen Fuel	ENEFUEL	46,327	9,307
23	50200-Steam Expenses Major	DPROD	6,260,483	2,059,201
24	50500-Stm Gen Elec Exp Major	DPROD	5,422,476	1,783,563
25	50600-Misc Steam Pwr Exp	DPROD	7,959,968	2,618,196
26	50700-Stm Pow Gen Rents	DPROD	1,939,494	637,939
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0
29	Total Steam Production Operation		43,488,104	11,766,040
30				
31	Steam Production Maintenance			
32	51000-Stm Maint Super&Eng	SALWAGPM	371,269	94,713
33	51100-Stm Maint of Structures	DPROD	2,129,083	700,299
34	51200-Stm Maint of Boiler Plt	ENERGY1	7,571,405	1,521,140
35	51300-Stm Maint of Elec Plant	ENERGY1	4,335,634	871,055
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,394,333	1,774,306
37	Total Steam Production Maintenance		19,801,723	4,961,513
38				
39	Total Steam Production O&M		63,289,828	16,727,553
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50				
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**			
52				
53	PRODUCTION EXPENSE CONTINUED			
54				
55	Other Production Operation			
56	54600-Oth Oper Super&Eng	SALWAGPO	235,028	75,616
57	54600W-Oth Oper Super&Eng	ENERGY1	88,172	17,714
58	54800-Oth Oper Gen Exp	DPROD	192,359	63,271
59	54900-Oth Oper Misc Gen Exp	DPROD	405,993	133,539

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,083,160	1,021,237	111,702	829,152	7,909	74,934	60,020	730,646	2,228,468	9,944
61	55000-Oth Oper Rents	DPROD	217,709	71,609	5,885	42,277	373	3,360	3,500	22,961	67,181	293
62	55000W-Oth Oper Rents	ENERGY1	3,178,302	638,540	69,843	518,437	4,945	46,853	37,528	456,844	1,393,374	6,217
63	Total Other Production Operation		9,400,723	2,021,526	211,828	1,565,674	14,791	139,299	115,429	1,311,525	3,986,556	17,758
64												
65	Other Production Maintenance											
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	260,911	66,560	6,292	45,992	423	3,923	3,552	33,275	100,042	443
67	55200-Oth Maint of Structures	DPROD	135,770	44,658	3,670	26,365	233	2,095	2,183	14,319	41,896	183
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,174,817	386,421	31,756	228,140	2,014	18,131	18,885	123,906	362,525	1,583
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,628,683	528,118	57,765	428,784	4,090	38,751	31,038	377,843	1,152,420	5,142
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,452,489	492,720	53,893	400,044	3,816	36,154	28,958	352,517	1,075,176	4,798
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	(32,652)	(10,740)	(883)	(6,341)	(56)	(504)	(525)	(3,444)	(10,076)	(44)
72	Total Other Production Maintenance		6,620,018	1,507,737	152,494	1,122,984	10,520	98,550	84,092	898,416	2,721,984	12,105
73												
74	Total Other Production O&M		16,020,742	3,529,263	364,321	2,688,658	25,311	237,849	199,521	2,209,942	6,708,540	29,863
75												
76	System Control and Dispatch											
77	55600-Load Dispatch	DPRODLD	634,285	208,629	17,145	123,173	1,087	9,789	10,196	66,897	195,728	855
78	55700-Purchased Power Other	DPROD	(1,984,758)	(652,828)	(53,649)	(385,423)	(3,402)	(30,630)	(31,905)	(209,328)	(612,457)	(2,674)
79	55790REC - REC Costs	ENERGYREC	4,110,497	1,212,624	132,636	987,465	9,391	89,258	71,501	885,218	699,734	11,807
80	Total System Control and Dispatch		2,760,023	768,425	96,132	725,215	7,076	68,416	49,792	742,786	283,005	9,988
81												
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,070,593	21,025,241	2,009,700	14,711,478	135,823	1,260,923	1,130,371	10,850,429	30,669,036	144,578
83												
84												
85	TRANSMISSION EXPENSE											
86												
87	Transmission Operations:											
88	56000-Trans Oper Super & Eng	SALWAGTO	3,700,121	1,234,483	100,704	723,162	6,325	56,726	59,480	382,956	1,126,824	4,931
89	56110-Load Disp-Reliability	DTRANLD	(77,314)	(25,835)	(2,092)	(15,023)	(132)	(1,185)	(1,246)	(7,910)	(23,694)	(103)
90	56111-Load Disp-Reliability	DTRANLD	77,614	25,935	2,100	15,082	132	1,190	1,251	7,940	23,786	104
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,498,686	500,786	40,543	291,218	2,556	22,980	24,149	153,327	459,288	2,000
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,391,602	799,155	64,698	464,726	4,079	36,671	38,536	244,679	732,932	3,191
93	56150-Rel/Plan/Standards Dev	DTRAN	12,564	4,198	340	2,441	21	193	202	1,285	3,850	17
94	56160-Trans Service Studies	DTRAN	15,008	5,015	406	2,916	26	230	242	1,535	4,600	20
95	56170-Gen Interconn Studies	DTRAN	66,234	22,132	1,792	12,870	113	1,016	1,067	6,776	20,298	88
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,812,223	605,555	49,024	352,143	3,091	27,787	29,201	185,404	555,375	2,418
97												
98												
99												
100												
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**											
102												
103	TRANSMISSION EXPENSE CONTINUED											
104												
105	Transmission Operations Continued:											
106	56200-Trans Oper Station Exp	PLT_353	683,861	228,415	18,499	132,883	1,166	10,488	11,018	70,023	209,616	913
107	56300-Trans Oper OH Lines	OHTRAN	690,059	231,213	19,410	139,110	1,195	10,579	11,051	74,401	201,375	903
108	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0	0	0
109	56600-Trans Oper Misc Exp	TRANPLT	1,588,159	527,792	43,829	314,547	2,729	24,334	25,379	168,821	476,683	2,112
110	56700-Trans Rents	TRANPLT	751,017	249,585	20,726	148,745	1,290	11,507	12,001	79,833	225,416	999
111	Total Transmission Operations		13,209,835	4,408,430	359,980	2,584,821	22,591	202,515	212,332	1,369,071	4,016,349	17,591
112												
113	Wheeling:											
114	565Z2DAUC - Z2 Direct Assigned Up	DPROD	164,230	54,019	4,439	31,892	282	2,535	2,640	17,321	50,678	221
115	56500-Transm of Elec By Others	DTRAN	131,391	43,904	3,554	25,531	224	2,015	2,117	13,442	40,266	175
116	56500S2-Wheeling Schedule 2	DTRAN	70,574	23,582	1,909	13,714	120	1,082	1,137	7,220	21,628	94
117	56500S9-Wheeling Schedule 9	DTRAN	6,870,145	2,295,661	185,851	1,334,978	11,717	105,342	110,700	702,868	2,105,429	9,166
118	56500S11-Wheeling Schedule 11	DTRAN	92,282,486	30,836,214	2,496,430	17,931,944	157,385	1,414,996	1,486,962	9,441,195	28,280,953	123,127

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,083,160	9,148	384,078	1,844,390	11,611	63,323	1,022	58,998
61	55000-Oth Oper Rents	DPROD	217,709	270	11,331	55,850	569	2,791	62	3,438
62	55000W-Oth Oper Rents	ENERGY1	3,178,302	5,720	240,149	1,153,225	7,260	39,593	639	36,889
63	Total Other Production Operation		9,400,723	16,338	685,904	3,300,652	21,815	117,485	1,976	113,454
64										
65	Other Production Maintenance									
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	260,911	408	17,117	82,926	632	3,290	62	3,491
67	55200-Oth Maint of Structures	DPROD	135,770	168	7,066	34,830	355	1,741	38	2,144
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,174,817	1,456	61,143	301,382	3,069	15,061	333	18,552
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,628,683	4,731	198,620	953,800	6,005	32,746	529	30,510
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,452,489	4,414	185,307	889,869	5,602	30,552	493	28,465
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	(32,652)	(40)	(1,699)	(8,376)	(85)	(419)	(9)	(516)
72	Total Other Production Maintenance		6,620,018	11,137	467,555	2,254,430	15,578	82,972	1,445	82,646
73										
74	Total Other Production O&M		16,020,742	27,474	1,153,458	5,555,082	37,393	200,456	3,421	196,100
75										
76	System Control and Dispatch									
77	55600-Load Dispatch	DPRODLD	634,285	786	33,011	162,716	1,657	8,132	180	10,016
78	55700-Purchased Power Other	DPROD	(1,984,758)	(2,460)	(103,297)	(509,160)	(5,185)	(25,445)	(563)	(31,343)
79	55790REC - REC Costs	ENERGYREC	4,110,497	10,863	101,901	597,834	14,068	75,190	1,238	70,263
80	Total System Control and Dispatch		2,760,023	9,189	31,615	251,390	10,540	57,877	855	48,936
81										
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,070,593	133,014	5,230,206	25,438,830	202,796	1,058,127	19,584	1,110,786
83										
84										
85	TRANSMISSION EXPENSE									
86										
87	Transmission Operations:									
88	56000-Trans Oper Super & Eng	SALWAGTO	3,700,121	4,530	203,973	922,851	9,622	47,104	1,117	58,363
89	56110-Load Disp-Reliability	DTRANLD	(77,314)	(95)	(4,286)	(19,407)	(202)	(984)	(22)	(1,224)
90	56111-Load Disp-Reliability	DTRANLD	77,614	95	4,303	19,482	203	987	22	1,228
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,498,686	1,840	83,091	376,197	3,914	19,066	427	23,721
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,391,602	2,936	132,596	600,336	6,246	30,425	682	37,854
93	56150-Rel/Plan/Standards Dev	DTRAN	12,564	15	697	3,154	33	160	4	199
94	56160-Trans Service Studies	DTRAN	15,008	18	832	3,767	39	191	4	238
95	56170-Gen Interconn Studies	DTRAN	66,234	81	3,672	16,626	173	843	19	1,048
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,812,223	2,225	100,474	454,901	4,733	23,054	517	28,684
97										
98										
99										
100										
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
102										
103	TRANSMISSION EXPENSE CONTINUED									
104										
105	Transmission Operations Continued:									
106	56200-Trans Oper Station Exp	PLT_353	683,861	840	37,852	171,764	1,786	8,702	195	10,824
107	56300-Trans Oper OH Lines	OHTRAN	690,059	823	36,766	164,609	1,764	8,814	265	10,787
108	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0
109	56600-Trans Oper Misc Exp	TRANPLT	1,588,159	1,933	86,529	390,154	4,088	20,246	542	24,837
110	56700-Trans Rents	TRANPLT	751,017	914	40,918	184,498	1,933	9,574	256	11,745
111	Total Transmission Operations		13,209,835	16,155	727,417	3,288,933	34,332	168,182	4,028	208,304
112										
113	Wheeling:									
114	565Z2DAUC - Z2 Direct Assigned U	DPROD	164,230	204	8,547	42,131	429	2,105	47	2,593
115	56500-Transm of Elec By Others	DTRAN	131,391	161	7,285	32,982	343	1,672	37	2,080
116	56500S2-Wheeling Schedule 2	DTRAN	70,574	87	3,913	17,715	184	898	20	1,117
117	56500S9-Wheeling Schedule 9	DTRAN	6,870,145	8,433	380,898	1,724,531	17,943	87,399	1,959	108,741
118	56500S11-Wheeling Schedule 11	DTRAN	92,282,486	113,279	5,116,370	23,164,582	241,014	1,173,982	26,311	1,460,651

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,083,160	1,021,237
61	55000-Oth Oper Rents	DPROD	217,709	71,609
62	55000W-Oth Oper Rents	ENERGY1	3,178,302	638,540
63	Total Other Production Operation		9,400,723	2,021,526
64				
65	Other Production Maintenance			
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	260,911	66,560
67	55200-Oth Maint of Structures	DPROD	135,770	44,658
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,174,817	386,421
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,628,683	528,118
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,452,489	492,720
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	(32,652)	(10,740)
72	Total Other Production Maintenance		6,620,018	1,507,737
73				
74	Total Other Production O&M		16,020,742	3,529,263
75				
76	System Control and Dispatch			
77	55600-Load Dispatch	DPRODLD	634,285	208,629
78	55700-Purchased Power Other	DPROD	(1,984,758)	(652,828)
79	55790REC - REC Costs	ENERGYREC	4,110,497	1,212,624
80	Total System Control and Dispatch		2,760,023	768,425
81				
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,070,593	21,025,241
83				
84				
85	TRANSMISSION EXPENSE			
86				
87	Transmission Operations:			
88	56000-Trans Oper Super & Eng	SALWAGTO	3,700,121	1,234,483
89	56110-Load Disp-Reliability	DTRANLD	(77,314)	(25,835)
90	56111-Load Disp-Reliability	DTRANLD	77,614	25,935
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,498,686	500,786
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,391,602	799,155
93	56150-Rel/Plan/Standards Dev	DTRAN	12,564	4,198
94	56160-Trans Service Studies	DTRAN	15,008	5,015
95	56170-Gen Interconn Studies	DTRAN	66,234	22,132
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,812,223	605,555
97				
98				
99				
100				
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**			
102				
103	TRANSMISSION EXPENSE CONTINUED			
104				
105	Transmission Operations Continued:			
106	56200-Trans Oper Station Exp	PLT_353	683,861	228,415
107	56300-Trans Oper OH Lines	OHTRAN	690,059	231,213
108	56400-Trans Oper UG Lines	UGTRAN	0	0
109	56600-Trans Oper Misc Exp	TRANPLT	1,588,159	527,792
110	56700-Trans Rents	TRANPLT	751,017	249,585
111	Total Transmission Operations		13,209,835	4,408,430
112				
113	Wheeling:			
114	565Z2DAUC - Z2 Direct Assigned Up	DPROD	164,230	54,019
115	56500-Transm of Elec By Others	DTRAN	131,391	43,904
116	56500S2-Wheeling Schedule 2	DTRAN	70,574	23,582
117	56500S9-Wheeling Schedule 9	DTRAN	6,870,145	2,295,661
118	56500S11-Wheeling Schedule 11	DTRAN	92,282,486	30,836,214

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
119	56500S12-Wheeling Schedule 12	DTRAN	1,761,381	588,566	47,649	342,264	3,004	27,008	28,381	180,203	539,794	2,350
120	56500MISC-Wheeling Miscellaneous	DTRAN	1,836,232	613,577	49,674	356,809	3,132	28,156	29,588	187,860	562,733	2,450
121	Total Wheeling		103,116,440	34,455,524	2,789,507	20,037,132	175,864	1,581,133	1,661,525	10,550,109	31,601,481	137,584
122												
123												
124	Transmission Maintenance											
125	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0	0	0
126	57000-Tran Mnt of Station Equip	PLT_353	688,854	230,083	18,635	133,853	1,175	10,564	11,099	70,534	211,146	919
127	57100-Trans Mt of Overhead Lines	OHTRAN	414,651	138,934	11,663	83,590	718	6,357	6,640	44,707	121,005	542
128	57200-Trans Mt of Underground Line	UGTRAN	0	0	0	0	0	0	0	0	0	0
129	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0	0	0
130	Total Transmission Maintenance		1,103,505	369,017	30,298	217,443	1,893	16,921	17,739	115,241	332,151	1,462
131												
132	TOTAL TRANSMISSION EXPENSE		117,429,780	39,232,971	3,179,785	22,839,396	200,348	1,800,568	1,891,597	12,034,421	35,949,982	156,637
133												
134												
135	REGIONAL MARKET EXPENSE											
136	57510-Operations Supervision	ENERGY1	100,150	20,121	2,201	16,336	156	1,476	1,183	14,395	43,906	196
137	57520-DA & RT Mkt Admin	ENERGY1	183,224	36,811	4,026	29,887	285	2,701	2,163	26,336	80,326	358
138	57550-Ancillary Serv Mkt Admin	ENERGY1	9,184	1,845	202	1,498	14	135	108	1,320	4,026	18
139	57560-Mkt Monitoring/Compliance	ENERGY1	15,915	3,197	350	2,596	25	235	188	2,288	6,977	31
140	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,743,162	1,250,778	101,260	727,355	6,384	57,395	60,314	382,954	1,147,132	4,994
141	575700W-Market facilitation monitori	DTRAN	0	0	0	0	0	0	0	0	0	0
142	57580-Regional Market Rents	ENERGY1	26,708	5,366	587	4,357	42	394	315	3,839	11,709	52
143	TOTAL REGIONAL MARKET EXPENSE		4,078,342	1,318,118	108,626	782,029	6,905	62,336	64,272	431,132	1,294,076	5,650
144												
145												
146												
147												
148												
149												
150												
151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**											
152												
153	DISTRIBUTION EXPENSES											
154												
155	Operation											
156	58000-Dist Oper Sup & Eng	SALWAGDO	3,097,138	1,495,141	225,323	552,712	19,008	48,140	74,460	304,345	9,711	174,850
157	58100-Dist Load Dispatching	DDISTLD	247,496	119,787	11,131	63,053	606	5,360	8,927	36,795	0	967
158	58200-Dist Op Station Exp	PLT_362	655,932	317,469	29,499	167,108	1,606	14,205	23,659	97,516	0	2,562
159	58300-Dist Oper Overhead Lines	OHDIST	(24,332)	(12,426)	(1,155)	(5,893)	(63)	(505)	(856)	(3,244)	0	(100)
160	58400-Dist Op UG Elec lines	UGDIST	345,917	175,419	16,300	84,365	887	7,216	12,205	46,834	0	1,415
161	58500-Dist Oper Streetlight	PLT_373	359,827	0	0	0	0	0	0	0	0	359,827
162	58600-Dist Oper Meter Exp	CMETERS	1,238,797	708,461	167,589	182,146	16,949	16,849	19,744	115,195	11,865	0
163	58700-Dist Oper Cust Install	PLT_371	413,211	0	0	0	0	0	0	0	0	0
164	58800-Dist Oper Misc Exp	DISTPLT	5,235,992	2,819,424	296,445	1,113,549	19,300	94,686	160,199	539,744	2,104	130,437
165	58900-Dist Rents	DISTPLT	1,602,425	862,858	90,724	340,791	5,907	28,978	49,027	165,184	644	39,919
166	Total Distribution Operation		13,172,403	6,486,133	835,856	2,497,830	64,200	214,928	347,365	1,302,367	24,323	709,876
167												
168	Maintenance											
169	59000-Dist Mtc Super & Eng	SALWAGDM	36,662	18,472	1,752	8,764	98	750	1,268	4,849	4	570
170	59100-Dist Mt of Structures	PLT_361	(22,018)	(10,657)	(990)	(5,609)	(54)	(477)	(794)	(3,273)	0	(86)
171	59200-Dist Mt of Station Equip	PLT_362	450,201	217,896	20,247	114,695	1,102	9,750	16,238	66,930	0	1,758
172	59300-Dist Mtc of Overhead Lines	OHDIST	7,349,517	3,753,297	348,756	1,780,095	18,988	152,403	258,425	979,982	0	30,284
173	59400-Dist Mt of Undergmd Line	UGDIST	72,166	36,597	3,401	17,600	185	1,505	2,546	9,771	0	295
174	59500-Dist Mt of Line Transform	PLT_368	551	401	37	77	2	7	15	5	0	3
175	59600-Dist Mtc of Streetlights	PLT_373	155,463	0	0	0	0	0	0	0	0	155,463
176	59700-Dist Mtc of Meters	CMETERS	34,711	19,851	4,696	5,104	475	472	553	3,228	332	0
177	59800-Dist Mtce of Dist Plant	DISTPLT	45,936	24,735	2,601	9,769	169	831	1,405	4,735	18	1,144

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
119	56500S12-Wheeling Schedule 12	DTRAN	1,761,381	2,162	97,655	442,139	4,600	22,408	502	27,879
120	56500MISC-Wheeling Miscellaneous	DTRAN	1,836,232	2,254	101,805	460,928	4,796	23,360	524	29,064
121	Total Wheeling		103,116,440	126,580	5,716,474	25,885,008	269,309	1,311,824	29,400	1,632,126
122										
123										
124	Transmission Maintenance									
125	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0
126	57000-Tran Mnt of Station Equip	PLT_353	688,854	846	38,128	173,018	1,799	8,765	196	10,903
127	57100-Trans Mt of Overhead Lines	OHTRAN	414,651	495	22,092	98,912	1,060	5,296	159	6,482
128	57200-Trans Mt of Underground Line	UGTRAN	0	0	0	0	0	0	0	0
129	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0
130	Total Transmission Maintenance		1,103,505	1,340	60,221	271,930	2,859	14,062	355	17,384
131										
132	TOTAL TRANSMISSION EXPENSE		117,429,780	144,076	6,504,111	29,445,871	306,501	1,494,067	33,783	1,857,814
133										
134										
135	REGIONAL MARKET EXPENSE									
136	57510-Operations Supervision	ENERGY1	100,150	180	7,567	36,339	229	1,248	20	1,162
137	57520-DA & RT Mkt Admin	ENERGY1	183,224	330	13,844	66,481	419	2,282	37	2,127
138	57550-Ancillary Serv Mkt Admin	ENERGY1	9,184	17	694	3,332	21	114	2	107
139	57560-Mkt Monitoring/Compliance	ENERGY1	15,915	29	1,203	5,775	36	198	3	185
140	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,743,162	4,595	207,530	939,602	9,776	47,619	1,067	59,247
141	575700W-Market facilitation monitori	DTRAN	0	0	0	0	0	0	0	0
142	57580-Regional Market Rents	ENERGY1	26,708	48	2,018	9,691	61	333	5	310
143	TOTAL REGIONAL MARKET EXPENSE		4,078,342	5,198	232,856	1,061,220	10,542	51,795	1,135	63,137
144										
145										
146										
147										
148										
149										
150										
151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
152										
153	DISTRIBUTION EXPENSES									
154										
155	Operation									
156	58000-Dist Oper Sup & Eng	SALWAGDO	3,097,138	193,449	1,723	7,988	8,513	39,627	2,362	72,098
157	58100-Dist Load Dispatching	DDISTLD	247,496	871	0	0	896	4,464	131	8,796
158	58200-Dist Op Station Exp	PLT_362	655,932	2,308	0	0	2,376	11,830	347	23,312
159	58300-Dist Oper Overhead Lines	OHDIST	(24,332)	(90)	0	0	(79)	(426)	(12)	(844)
160	58400-Dist Op UG Elec lines	UGDIST	345,917	1,275	0	0	1,141	6,075	167	12,038
161	58500-Dist Oper Streetlight	PLT_373	359,827	0	0	0	0	0	0	0
162	58600-Dist Oper Meter Exp	CMETERS	1,238,797	0	2,105	9,760	4,149	12,700	1,972	17,772
163	58700-Dist Oper Cust Install	PLT_371	413,211	413,211	0	0	0	0	0	0
164	58800-Dist Oper Misc Exp	DISTPLT	5,235,992	60,105	373	1,731	13,387	81,299	2,199	158,000
165	58900-Dist Rents	DISTPLT	1,602,425	18,395	114	530	4,097	24,881	673	48,354
166	Total Distribution Operation		13,172,403	689,524	4,315	20,008	34,479	180,449	7,838	339,527
167										
168	Maintenance									
169	59000-Dist Mtc Super & Eng	SALWAGDM	36,662	134	1	3	119	632	18	1,250
170	59100-Dist Mt of Structures	PLT_361	(22,018)	(77)	0	0	(80)	(397)	(12)	(783)
171	59200-Dist Mt of Station Equip	PLT_362	450,201	1,584	0	0	1,630	8,119	238	16,000
172	59300-Dist Mtc of Overhead Lines	OHDIST	7,349,517	27,288	0	0	23,873	128,531	3,489	254,936
173	59400-Dist Mt of Undergrnd Line	UGDIST	72,166	266	0	0	238	1,267	35	2,511
174	59500-Dist Mt of Line Transform	PLT_368	551	3	0	0	0	7	0	15
175	59600-Dist Mtc of Streetlights	PLT_373	155,463	0	0	0	0	0	0	0
176	59700-Dist Mtc of Meters	CMETERS	34,711	0	59	273	116	356	55	498
177	59800-Dist Mtce of Dist Plant	DISTPLT	45,936	527	3	15	117	713	19	1,386

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
119	56500S12-Wheeling Schedule 12	DTRAN	1,761,381	588,566
120	56500MISC-Wheeling Miscellaneous	DTRAN	1,836,232	613,577
121	Total Wheeling		103,116,440	34,455,524
122				
123				
124	Transmission Maintenance			
125	56800-Trans Mtce Super & Eng	SALWAGTM	0	0
126	57000-Tran Mnt of Station Equip	PLT_353	688,854	230,083
127	57100-Trans Mt of Overhead Lines	OHTRAN	414,651	138,934
128	57200-Trans Mt of Underground Line	UGTRAN	0	0
129	57300-Trans Miscellaneous Plant	TRANPLT	0	0
130	Total Transmission Maintenance		1,103,505	369,017
131				
132	TOTAL TRANSMISSION EXPENSE		117,429,780	39,232,971
133				
134				
135	REGIONAL MARKET EXPENSE			
136	57510-Operations Supervision	ENERGY1	100,150	20,121
137	57520-DA & RT Mkt Admin	ENERGY1	183,224	36,811
138	57550-Ancillary Serv Mkt Admin	ENERGY1	9,184	1,845
139	57560-Mkt Monitoring/Compliance	ENERGY1	15,915	3,197
140	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,743,162	1,250,778
141	575700W-Market facilitation monitori	DTRAN	0	0
142	57580-Regional Market Rents	ENERGY1	26,708	5,366
143	TOTAL REGIONAL MARKET EXPENSE		4,078,342	1,318,118
144				
145				
146				
147				
148				
149				
150				
151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**			
152				
153	DISTRIBUTION EXPENSES			
154				
155	Operation			
156	58000-Dist Oper Sup & Eng	SALWAGDO	3,097,138	1,495,141
157	58100-Dist Load Dispatching	DDISTLD	247,496	119,787
158	58200-Dist Op Station Exp	PLT_362	655,932	317,469
159	58300-Dist Oper Overhead Lines	OHDIST	(24,332)	(12,426)
160	58400-Dist Op UG Elec lines	UGDIST	345,917	175,419
161	58500-Dist Oper Streetlight	PLT_373	359,827	0
162	58600-Dist Oper Meter Exp	CMETERS	1,238,797	708,461
163	58700-Dist Oper Cust Install	PLT_371	413,211	0
164	58800-Dist Oper Misc Exp	DISTPLT	5,235,992	2,819,424
165	58900-Dist Rents	DISTPLT	1,602,425	862,858
166	Total Distribution Operation		13,172,403	6,486,133
167				
168	Maintenance			
169	59000-Dist Mtc Super & Eng	SALWAGDM	36,662	18,472
170	59100-Dist Mt of Structures	PLT_361	(22,018)	(10,657)
171	59200-Dist Mt of Station Equip	PLT_362	450,201	217,896
172	59300-Dist Mtc of Overhead Lines	OHDIST	7,349,517	3,753,297
173	59400-Dist Mt of Undergrnd Line	UGDIST	72,166	36,597
174	59500-Dist Mt of Line Transform	PLT_368	551	401
175	59600-Dist Mtc of Streetlights	PLT_373	155,463	0
176	59700-Dist Mtc of Meters	CMETERS	34,711	19,851
177	59800-Dist Mtce of Dist Plant	DISTPLT	45,936	24,735

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
178	Total Distribution Maintenance		8,123,190	4,060,593	380,499	1,930,495	20,966	165,242	279,657	1,066,226	355	189,433
179												
180	TOTAL DISTRIBUTION EXPENSES		21,295,593	10,546,726	1,216,354	4,428,325	85,166	380,171	627,022	2,368,593	24,678	899,309
181												
182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FI		224,874,308	72,123,056	6,514,464	42,761,229	428,242	3,503,998	3,713,261	25,684,576	67,937,771	1,206,174
183												
184												
185	CUSTOMER ACCOUNTS EXPENSES											
186	90100-Cust Acct Supervise	SALWAGCA	15,451	12,314	1,910	713	170	53	43	218	31	0
187	90200-Cust Acct Meter Read	CMETRDG	3,470,574	2,771,782	429,975	160,425	38,210	11,990	9,750	47,584	858	0
188	90300-Cust Acct Recrds &Coll	CUSTREC	5,066,509	4,029,144	625,024	233,198	55,543	17,429	14,173	73,267	18,731	0
189	90400-Cust Acct Uncollect	EXP_904	4,154,759	3,890,875	11,988	68,581	900	4,983	6,197	50,300	116,951	1,949
190	904001-Uncollectable Accounts - Non	EXP_904	(404,375)	(378,691)	(1,167)	(6,675)	(88)	(485)	(603)	(4,896)	(11,383)	(190)
191	90500-Cust Acct Misc	CUSTCAM	93,974	74,733	11,593	4,325	1,030	323	263	1,359	347	0
192	DEPINT - Customer Deposit Interest E	CUSTDEP	110,874	90,106	13,978	5,215	0	0	0	1,547	28	0
193	TOTAL CUSTOMER ACCTS EXPENSE		12,507,767	10,490,262	1,093,301	465,782	95,764	34,294	29,823	169,380	125,564	1,760
194												
195												
196												
197												
198												
199												
200												
201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**											
202												
203	CUSTOMER SERVICE EXPENSES											
204	90800EE-Customer Assistance Hist E	ENETRKR	0	0	0	0	0	0	0	0	0	0
205	90804EE-Customer Assistance Savers	PRODPLT	673,311	186,750	16,829	122,324	1,111	10,204	9,666	81,391	242,976	1,072
206	908-Customer Assistance - Major Acc	MAJACCT	490,783	0	0	9,540	0	0	0	81,514	399,730	0
207	90800-Customer Asst Expense	CUSTASST	797,249	634,012	98,352	36,695	8,740	2,743	2,230	11,529	2,947	0
208	909000-Informational and instruction	CUSTADVT	0	0	0	0	0	0	0	0	0	0
209	910000-Misc Cust Serv Expense	CUSTCSM	67,893	53,992	8,376	3,125	744	234	190	982	251	0
210	TOTAL CUSTOMER SERVICE EXPENSE		2,029,236	874,754	123,556	171,684	10,596	13,180	12,086	175,416	645,904	1,072
211												
212	SALES EXPENSES											
213	91200-Economic Development	OX_902_3	190,038	151,390	23,485	8,762	2,087	655	533	2,690	436	0
214	916000-Misc Sales Expense	CUST	5,906	4,717	732	273	65	20	17	81	1	0
215	SALES EXPENSES TOTAL		195,944	156,107	24,216	9,035	2,152	675	549	2,771	438	0
216												
217	TOTAL CUSTOMER OPERATIONS EXPENSE		14,732,947	11,521,124	1,241,073	646,502	108,512	48,149	42,459	347,567	771,905	2,832
218												
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	3,552,147	3,755,720	26,032,144	68,709,677	1,209,006
220												
221	ADMINISTRATIVE & GENERAL EXPENSE											
222	92000-A&G Salaries	SALWAGXAG	19,947,768	7,759,700	883,818	3,443,528	67,293	283,576	324,234	2,049,665	4,697,999	217,240
223	92100-A&G Office & Supplies	SALWAGXAG	11,957,323	4,651,410	529,789	2,064,160	40,337	169,985	194,356	1,228,634	2,816,130	130,221
224	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,797,271)	(4,589,149)	(522,697)	(2,036,530)	(39,797)	(167,709)	(191,754)	(1,212,188)	(2,778,435)	(128,478)
225	92300-A&G Outside Services	SALWAGXAG	3,980,301	1,548,341	176,354	687,108	13,427	56,584	64,696	408,982	937,421	43,347
226	92400-A&G Property Insurance	TOTPLT	2,064,765	732,599	69,602	395,223	4,606	32,284	37,225	229,283	541,783	13,748
227	92500-A&G Injuries & Damages	SALWAGXAG	4,672,356	1,817,551	207,016	806,576	15,762	66,422	75,945	480,092	1,100,410	50,884
228	926000-Employee pensions and benefi	SALWAGXAG	15,760,486	6,130,844	698,294	2,720,689	53,167	224,050	256,173	1,619,415	3,711,831	171,639
229	92603-SPS Deferred Pension Exp	SALWAGXAG	407,369	158,467	18,049	70,323	1,374	5,791	6,621	41,858	95,942	4,436
230	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0	0	0	0	0	0	0	0	0
231	92800R-Regulatory Commision Exper	CLAIMREV	7,976,113	2,811,143	274,086	1,482,774	19,041	121,620	137,161	885,582	2,146,066	61,935
232	92804R-Regulatory Commision Exper	CLAIMREV	(54,224)	(19,111)	(1,863)	(10,080)	(129)	(827)	(932)	(6,020)	(14,590)	(421)
233	92805R-Regulatory Commission Expe	ENERGY1	0	0	0	0	0	0	0	0	0	0
234	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(622,647)	(242,210)	(27,587)	(107,486)	(2,100)	(8,852)	(10,121)	(63,978)	(146,643)	(6,781)
235	93020-A&G Misc General Exp	SALWAGXAG	146,581	57,020	6,495	25,304	494	2,084	2,383	15,061	34,522	1,596
236	93100-A&G Rents	GENLPLT	6,655,623	2,640,288	304,844	1,133,130	23,408	93,270	106,499	672,737	1,538,069	71,120

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
178	Total Distribution Maintenance		8,123,190	29,725	63	292	26,014	139,228	3,843	275,814
179										
180	TOTAL DISTRIBUTION EXPENSES		21,295,593	719,248	4,378	20,300	60,493	319,678	11,681	615,341
181										
182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FI		224,874,308	1,001,536	11,971,552	55,966,220	580,332	2,923,666	66,183	3,647,078
183										
184										
185	CUSTOMER ACCOUNTS EXPENSES									
186	90100-Cust Acct Supervise	SALWAGCA	15,451	0	6	25	1	52	0	43
187	90200-Cust Acct Meter Read	CMETRDG	3,470,574	0	161	697	174	11,816	54	9,697
188	90300-Cust Acct Recrds &Coll	CUSTREC	5,066,509	0	3,512	15,219	253	17,175	78	14,095
189	90400-Cust Acct Uncollect	EXP_904	4,154,759	2,035	20,614	96,337	772	4,211	82	6,115
190	904001-Uncollectable Accounts - Non	EXP_904	(404,375)	(198)	(2,006)	(9,376)	(75)	(410)	(8)	(595)
191	90500-Cust Acct Misc	CUSTCAM	93,974	0	65	282	5	319	1	261
192	DEPINT - Customer Deposit Interest F	CUSTDEP	110,874	0	5	23	0	0	0	0
193	TOTAL CUSTOMER ACCTS EXPENSE		12,507,767	1,837	22,357	103,207	1,131	33,163	207	29,616
194										
195										
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197										
198										
199										
200										
201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
202										
203	CUSTOMER SERVICE EXPENSES									
204	90800EE-Customer Assistance Hist E	ENETRKR	0	0	0	0	0	0	0	0
205	90804EE-Customer Assistance Savers	PRODPLT	673,311	987	41,419	201,557	1,670	8,534	169	9,498
206	908-Customer Assistance - Major Acc	MAJACCT	490,783	0	68,948	330,781	0	0	0	0
207	90800-Customer Asst Expense	CUSTASST	797,249	0	553	2,395	40	2,703	12	2,218
208	909000-Informational and instruction	CUSTADVT	0	0	0	0	0	0	0	0
209	910000-Misc Cust Serv Expense	CUSTCSM	67,893	0	47	204	3	230	1	189
210	TOTAL CUSTOMER SERVICE EXPENSE		2,029,236	987	110,967	534,937	1,713	11,466	182	11,905
211										
212	SALES EXPENSES									
213	91200-Economic Development	OX_902_3	190,038	0	82	354	10	645	3	530
214	916000-Misc Sales Expense	CUST	5,906	0	0	1	0	20	0	17
215	SALES EXPENSES TOTAL		195,944	0	82	355	10	665	3	546
216										
217	TOTAL CUSTOMER OPERATIONS EXPENSE		14,732,947	2,824	133,406	638,499	2,854	45,295	392	42,067
218										
219	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		239,607,255	1,004,360	12,104,958	56,604,719	583,185	2,968,961	66,576	3,689,145
220										
221	ADMINISTRATIVE & GENERAL EXPENSE									
222	92000-A&G Salaries	SALWAGXAG	19,947,768	220,714	807,123	3,890,876	46,418	237,158	6,602	317,631
223	92100-A&G Office & Supplies	SALWAGXAG	11,957,323	132,303	483,815	2,332,314	27,824	142,160	3,958	190,398
224	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,797,271)	(130,532)	(477,339)	(2,301,096)	(27,452)	(140,257)	(3,905)	(187,850)
225	92300-A&G Outside Services	SALWAGXAG	3,980,301	44,040	161,050	776,371	9,262	47,322	1,317	63,379
226	92400-A&G Property Insurance	TOTPLT	2,064,765	8,412	94,574	447,209	5,168	27,116	654	36,570
227	92500-A&G Injuries & Damages	SALWAGXAG	4,672,356	51,698	189,052	911,358	10,872	55,549	1,546	74,399
228	926000-Employee pensions and benefi	SALWAGXAG	15,760,486	174,383	637,698	3,074,133	36,674	187,376	5,217	250,956
229	92603-SPS Deferred Pension Exp	SALWAGXAG	407,369	4,507	16,483	79,459	948	4,843	135	6,487
230	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0	0	0	0	0	0	0
231	92800R-Regulatory Commision Exper	CLAIMREV	7,976,113	36,705	371,839	1,774,228	19,400	102,220	2,443	134,718
232	92804R-Regulatory Commision Exper	CLAIMREV	(54,224)	(250)	(2,528)	(12,062)	(132)	(695)	(17)	(916)
233	92805R-Regulatory Commission Expe	ENERGY1	0	0	0	0	0	0	0	0
234	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(622,647)	(6,889)	(25,193)	(121,449)	(1,449)	(7,403)	(206)	(9,914)
235	93020-A&G Misc General Exp	SALWAGXAG	146,581	1,622	5,931	28,591	341	1,743	49	2,334
236	93100-A&G Rents	GENLPLT	6,655,623	72,258	264,243	1,273,826	15,203	78,067	2,163	104,336

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
178	Total Distribution Maintenance		8,123,190	4,060,593
179				
180	TOTAL DISTRIBUTION EXPENSES		21,295,593	10,546,726
181				
182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FU		224,874,308	72,123,056
183				
184				
185	CUSTOMER ACCOUNTS EXPENSES			
186	90100-Cust Acct Supervise	SALWAGCA	15,451	12,314
187	90200-Cust Acct Meter Read	CMETRDG	3,470,574	2,771,782
188	90300-Cust Acct Recrds &Coll	CUSTREC	5,066,509	4,029,144
189	90400-Cust Acct Uncollect	EXP_904	4,154,759	3,890,875
190	904001-Uncollectable Accounts - Non	EXP_904	(404,375)	(378,691)
191	90500-Cust Acct Misc	CUSTCAM	93,974	74,733
192	DEPINT - Customer Deposit Interest I	CUSTDEP	110,874	90,106
193	TOTAL CUSTOMER ACCTS EXPENSE		12,507,767	10,490,262
194				
195				
196				
197				
198				
199				
200				
201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**			
202				
203	CUSTOMER SERVICE EXPENSES			
204	90800EE-Customer Assistance Hist E	ENETRKR	0	0
205	90804EE-Customer Assistance Savers	PRODPLT	673,311	186,750
206	908-Customer Assistance - Major Acc	MAJACCT	490,783	0
207	90800-Customer Asst Expense	CUSTASST	797,249	634,012
208	909000-Informational and instruction a	CUSTADVT	0	0
209	910000-Misc Cust Serv Expense	CUSTCSM	67,893	53,992
210	TOTAL CUSTOMER SERVICE EXPENSE		2,029,236	874,754
211				
212	SALES EXPENSES			
213	91200-Economic Development	OX_902_3	190,038	151,390
214	916000-Misc Sales Expense	CUST	5,906	4,717
215	SALES EXPENSES TOTAL		195,944	156,107
216				
217	TOTAL CUSTOMER OPERATIONS EXPENSE		14,732,947	11,521,124
218				
219	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		239,607,255	83,644,180
220				
221	ADMINISTRATIVE & GENERAL EXPENSE			
222	92000-A&G Salaries	SALWAGXAG	19,947,768	7,759,700
223	92100-A&G Office & Supplies	SALWAGXAG	11,957,323	4,651,410
224	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,797,271)	(4,589,149)
225	92300-A&G Outside Services	SALWAGXAG	3,980,301	1,548,341
226	92400-A&G Property Insurance	TOTPLT	2,064,765	732,599
227	92500-A&G Injuries & Damages	SALWAGXAG	4,672,356	1,817,551
228	926000-Employee pensions and benefi	SALWAGXAG	15,760,486	6,130,844
229	92603-SPS Deferred Pension Exp	SALWAGXAG	407,369	158,467
230	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0
231	92800R-Regulatory Commision Exper	CLAIMREV	7,976,113	2,811,143
232	92804R-Regulatory Commision Exper	CLAIMREV	(54,224)	(19,111)
233	92805R-Regulatory Commission Expe	ENERGY1	0	0
234	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(622,647)	(242,210)
235	93020-A&G Misc General Exp	SALWAGXAG	146,581	57,020
236	93100-A&G Rents	GENLPLT	6,655,623	2,640,288

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
237	93500-A&G Maint of Gen PLT	GENLPLT	23,192	9,200	1,062	3,948	82	325	371	2,344	5,360	248
238	Recoverable Contributions and Donati	SALWAGES	2,130,030	828,584	94,374	367,701	7,186	30,280	34,622	218,864	501,654	23,197
239	TOTAL A&G EXPENSE		63,247,766	24,294,677	2,711,635	11,046,369	204,150	908,883	1,037,479	6,570,331	15,187,519	653,933
240												
241	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST O**		348,543,143	121,889,712	11,659,622	63,064,941	817,892	5,160,310	5,491,746	37,743,050	99,087,748	1,929,621
242												
243	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST O**		302,855,021	107,938,857	10,467,172	54,454,099	740,904	4,461,030	4,793,199	32,602,474	83,897,196	1,862,938
244												
245												
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247												
248												
249												
250												
251	**DEPRECIATION AND AMORTIZATION EXPENSE**											
252	INTANGIBLE											
253	303003-Intg Misc Computr Softwar	SALWAGXAG	685,136	266,518	30,356	118,273	2,311	9,740	11,136	70,399	161,360	7,461
254	303004-Intg Misc Computr Softwar	SALWAGXAG	11,390,694	4,430,991	504,683	1,966,344	38,426	161,929	185,146	1,170,412	2,682,680	124,050
255	303004R-Intg Misc Computr Softwar-	CUST	129,019	103,041	15,984	5,964	1,420	446	362	1,769	32	0
256	303005-Intg Misc Computr Soft 15y	SALWAGXAG	3,265,239	1,270,181	144,672	563,669	11,015	46,418	53,074	335,509	769,013	35,560
257	303010-Intg Misc Computr Softwar	SALWAGXAG	512,165	199,233	22,692	88,414	1,728	7,281	8,325	52,626	120,623	5,578
258	303014-Intg CRS Computr Softwar	CUST	129,174	103,165	16,004	5,971	1,422	446	363	1,771	32	0
259	TOTAL INTANGIBLE		16,111,427	6,373,129	734,391	2,748,635	56,323	226,261	258,406	1,632,485	3,733,739	172,649
260												
261												
262	PRODUCTION											
263	Steam Production											
264	310002-Steam Prod Land Rights	DPROD	26,818	8,821	725	5,208	46	414	431	2,828	8,276	36
265	310003-Steam Prod Water Rights	DPROD	330,006	108,546	8,920	64,084	566	5,093	5,305	34,805	101,833	445
266	311000E-Steam Prod Str & Improv	DPROD	5,389,361	1,772,671	145,678	1,046,568	9,239	83,173	86,635	568,405	1,663,049	7,262
267	311001-Steam Prod Str&Imp-TolkSC	DPROD	310,393	102,095	8,390	60,276	532	4,790	4,990	32,736	95,781	418
268	312000E-Steam Prod Boiler Plant E	DPROD	24,734,426	8,135,658	668,588	4,803,217	42,401	381,720	397,612	2,608,688	7,632,552	33,328
269	312001-Steam Prod Blr Plt-TolkSC	DPROD	184,780	60,778	4,995	35,883	317	2,852	2,970	19,488	57,019	249
270	314000-Steam Prod Turbogen Unit	DPROD	12,398,604	4,078,154	335,142	2,407,704	21,254	191,345	199,311	1,307,655	3,825,962	16,706
271	314001-Steam Prod Turbogen-TolkSC	DPROD	514,047	169,080	13,895	99,824	881	7,933	8,263	54,215	158,625	693
272	315000E-Steam Prod Acc Elec Eq	DPROD	1,957,785	643,956	52,920	380,185	3,356	30,214	31,472	206,484	604,134	2,638
273	315001-Steam Prod Acc El Eq-TolkS	DPROD	296,169	97,416	8,006	57,514	508	4,571	4,761	31,236	91,392	399
274	316000E-Steam Prod Misc Pwr Plt E	DPROD	587,875	193,364	15,891	114,160	1,008	9,073	9,450	62,002	181,407	792
275	316001-Steam Prod PwrPltEq-TolkSC	DPROD	51,068	16,797	1,380	9,917	88	788	821	5,386	15,759	69
276	Total Steam Production		46,781,332	15,387,336	1,264,530	9,084,541	80,194	721,965	752,021	4,933,929	14,435,788	63,035
277												
278	Other Production Equipment:											
279	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0
280	341000E-Other Prod Str & Impr	DPROD	251,373	82,682	6,795	48,815	431	3,879	4,041	26,512	77,569	339
281	341045-Other Prod Str & Imp-Wind	ENERGY1	1,102,696	221,538	24,232	179,869	1,716	16,256	13,020	158,500	483,424	2,157
282	342000E-Other Prod Fuel Hldr	DPROD	98,862	32,518	2,672	19,198	169	1,526	1,589	10,427	30,507	133
283	343000-Other Prod Prime Mover	DPROD	992,096	326,321	26,817	192,657	1,701	15,311	15,948	104,634	306,141	1,337
284	344000E-Other Prod Generator	DPROD	3,637,856	1,196,565	98,334	706,441	6,236	56,142	58,479	383,677	1,122,570	4,902
285	344045-Other Prod Generator-Wind	ENERGY1	34,251,232	6,881,276	752,668	5,586,974	53,292	504,920	404,425	4,923,221	15,015,811	67,002
286	345000E-Other Prod Access Elect Eq	DPROD	564,427	185,652	15,257	109,607	968	8,711	9,073	59,529	174,171	761
287	345045-Other Prod Acc El Eq-Wind	ENERGY1	474,690	95,368	10,431	77,430	739	6,998	5,605	68,231	208,105	929
288	346045-Other Prod Misc P Eq-Wind	ENERGY1	388	78	9	63	1	6	5	56	170	1
289	346000E-Other Prod Misc Pwr P	DPROD	90,726	29,842	2,452	17,618	156	1,400	1,458	9,569	27,996	122
290	Total Other Production Equipment		41,464,347	9,051,839	939,667	6,938,672	65,407	615,147	513,644	5,744,355	17,446,465	77,682
291												
292	TOTAL PRODUCTION		88,245,679	24,439,175	2,204,197	16,023,212	145,602	1,337,113	1,265,665	10,678,284	31,882,253	140,717
293												
294												
295												

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
237	93500-A&G Maint of Gen PLT	GENLPLT	23,192	252	921	4,439	53	272	8	364
238	Recoverable Contributions and Donati	SALWAGES	2,130,030	23,568	86,185	415,469	4,957	25,324	705	33,917
239	TOTAL A&G EXPENSE		63,247,766	632,790	2,613,853	12,573,666	148,088	760,795	20,670	1,016,809
240										
241	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OI**		348,543,143	1,698,500	17,294,455	81,793,293	847,878	4,312,431	99,504	5,392,242
242										
243	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST O**		302,855,021	1,637,150	14,718,811	69,178,385	731,274	3,729,756	87,246	4,705,953
244										
245										
246										
247										
248										
249										
250										
251	**DEPRECIATION AND AMORTIZATION EXPENSE**									
252	INTANGIBLE									
253	303003-Intg Misc Computr Softwar	SALWAGXAG	685,136	7,581	27,722	133,638	1,594	8,146	227	10,910
254	303004-Intg Misc Computr Softwar	SALWAGXAG	11,390,694	126,033	460,888	2,221,791	26,506	135,423	3,770	181,376
255	303004R-Intg Misc Computr Softwar-	CUST	129,019	0	6	26	6	439	2	360
256	303005-Intg Misc Computr Soft 15y	SALWAGXAG	3,265,239	36,128	132,118	636,895	7,598	38,820	1,081	51,993
257	303010-Intg Misc Computr Softwar	SALWAGXAG	512,165	5,667	20,723	99,899	1,192	6,089	170	8,155
258	303014-Intg CRS Computr Softwar	CUST	129,174	0	6	26	6	440	2	361
259	TOTAL INTANGIBLE		16,111,427	175,409	641,463	3,092,276	36,903	189,357	5,251	253,155
260										
261										
262	PRODUCTION									
263	Steam Production									
264	310002-Steam Prod Land Rights	DPROD	26,818	33	1,396	6,880	70	344	8	424
265	310003-Steam Prod Water Rights	DPROD	330,006	409	17,175	84,658	862	4,231	94	5,211
266	311000E-Steam Prod Str & Improv	DPROD	5,389,361	6,681	280,489	1,382,560	14,081	69,092	1,528	85,108
267	311001-Steam Prod Str&Imp-TolkSC	DPROD	310,393	385	16,154	79,627	811	3,979	88	4,902
268	312000E-Steam Prod Boiler Plant E	DPROD	24,734,426	30,662	1,287,302	6,345,249	64,622	317,098	7,012	390,600
269	312001-Steam Prod Blr Plt-TolkSC	DPROD	184,780	229	9,617	47,403	483	2,369	52	2,918
270	314000-Steam Prod Turbogen Unit	DPROD	12,398,604	15,370	645,285	3,180,677	32,393	158,951	3,515	195,796
271	314001-Steam Prod Turbogen-TolkSC	DPROD	514,047	637	26,754	131,871	1,343	6,590	146	8,118
272	315000E-Steam Prod Acc Elec Eq	DPROD	1,957,785	2,427	101,893	502,241	5,115	25,099	555	30,917
273	315001-Steam Prod Acc El Eq-TolkS	DPROD	296,169	367	15,414	75,978	774	3,797	84	4,677
274	316000E-Steam Prod Misc Pwr Plt E	DPROD	587,875	729	30,596	150,811	1,536	7,537	167	9,284
275	316001-Steam Prod PwrPltEq-TolkSC	DPROD	51,068	63	2,658	13,101	133	655	14	806
276	Total Steam Production		46,781,332	57,993	2,434,732	12,001,056	122,223	599,742	13,262	738,760
277										
278	Other Production Equipment:									
279	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
280	341000E-Other Prod Str & Impr	DPROD	251,373	312	13,083	64,486	657	3,223	71	3,970
281	341045-Other Prod Str & Imp-Wind	ENERGY1	1,102,696	1,985	83,319	400,106	2,519	13,737	222	12,798
282	342000E-Other Prod Fuel Hldr	DPROD	98,862	123	5,145	25,362	258	1,267	28	1,561
283	343000-Other Prod Prime Mover	DPROD	992,096	1,230	51,634	254,508	2,592	12,719	281	15,667
284	344000E-Other Prod Generator	DPROD	3,637,856	4,510	189,332	933,238	9,504	46,638	1,031	57,448
285	344045-Other Prod Generator-Wind	ENERGY1	34,251,232	61,644	2,587,986	12,427,825	78,240	426,680	6,886	397,538
286	345000E-Other Prod Access Elect Equ	DPROD	564,427	700	29,376	144,795	1,475	7,236	160	8,913
287	345045-Other Prod Acc El Eq-Wind	ENERGY1	474,690	854	35,867	172,238	1,084	5,913	95	5,510
288	346045-Other Prod Misc P Eq-Wind	ENERGY1	388	1	29	141	1	5	0	5
289	346000E-Other Prod Misc Pwr P	DPROD	90,726	112	4,722	23,274	237	1,163	26	1,433
290	Total Other Production Equipment		41,464,347	71,469	3,000,492	14,445,973	96,567	518,581	8,801	504,843
291										
292	TOTAL PRODUCTION		88,245,679	129,462	5,435,225	26,447,028	218,790	1,118,322	22,063	1,243,603
293										
294										
295										

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
237	93500-A&G Maint of Gen PLT	GENLPLT	23,192	9,200
238	Recoverable Contributions and Donati	SALWAGES	2,130,030	828,584
239	TOTAL A&G EXPENSE		63,247,766	24,294,677
240				
241	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OI**		348,543,143	121,889,712
242				
243	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST O**		302,855,021	107,938,857
244				
245				
246				
247				
248				
249				
250				
251	**DEPRECIATION AND AMORTIZATION EXPENSE**			
252	INTANGIBLE			
253	303003-Intg Misc Computr Softwar	SALWAGXAG	685,136	266,518
254	303004-Intg Misc Computr Softwar	SALWAGXAG	11,390,694	4,430,991
255	303004R-Intg Misc Computr Softwar-	CUST	129,019	103,041
256	303005-Intg Misc Computr Soft 15y	SALWAGXAG	3,265,239	1,270,181
257	303010-Intg Misc Computr Softwar	SALWAGXAG	512,165	199,233
258	303014-Intg CRS Computr Softwar	CUST	129,174	103,165
259	TOTAL INTANGIBLE		16,111,427	6,373,129
260				
261				
262	PRODUCTION			
263	Steam Production			
264	310002-Steam Prod Land Rights	DPROD	26,818	8,821
265	310003-Steam Prod Water Rights	DPROD	330,006	108,546
266	311000E-Steam Prod Str & Improv	DPROD	5,389,361	1,772,671
267	311001-Steam Prod Str&Imp-TolkSC	DPROD	310,393	102,095
268	312000E-Steam Prod Boiler Plant E	DPROD	24,734,426	8,135,658
269	312001-Steam Prod Blr Plt-TolkSC	DPROD	184,780	60,778
270	314000-Steam Prod Turbogen Unit	DPROD	12,398,604	4,078,154
271	314001-Steam Prod Turbogen-TolkSC	DPROD	514,047	169,080
272	315000E-Steam Prod Acc Elec Eq	DPROD	1,957,785	643,956
273	315001-Steam Prod Acc El Eq-TolkS	DPROD	296,169	97,416
274	316000E-Steam Prod Misc Pwr Plt E	DPROD	587,875	193,364
275	316001-Steam Prod PwrPltEq-TolkSC	DPROD	51,068	16,797
276	Total Steam Production		46,781,332	15,387,336
277				
278	Other Production Equipment:			
279	340002-Other Prod Land Rights	DPROD	0	0
280	341000E-Other Prod Str & Impr	DPROD	251,373	82,682
281	341045-Other Prod Str & Imp-Wind	ENERGY1	1,102,696	221,538
282	342000E-Other Prod Fuel Hldr	DPROD	98,862	32,518
283	343000-Other Prod Prime Mover	DPROD	992,096	326,321
284	344000E-Other Prod Generator	DPROD	3,637,856	1,196,565
285	344045-Other Prod Generator-Wind	ENERGY1	34,251,232	6,881,276
286	345000E-Other Prod Access Elect Equ	DPROD	564,427	185,652
287	345045-Other Prod Acc El Eq-Wind	ENERGY1	474,690	95,368
288	346045-Other Prod Misc P Eq-Wind	ENERGY1	388	78
289	346000E-Other Prod Misc Pwr P	DPROD	90,726	29,842
290	Total Other Production Equipment		41,464,347	9,051,839
291				
292	TOTAL PRODUCTION		88,245,679	24,439,175
293				
294				
295				

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
296												
297												
298												
299												
300												
301	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**											
302												
303	TRANSMISSION											
304	350002E-Transmission Land Right	DTRAN	890,101	297,427	24,079	172,961	1,518	13,648	14,342	91,064	272,781	1,188
305	350002ERT-Transmission Land Right	DTRANRADGRS	65,111	25,157	2,906	20,336	139	1,006	1,034	11,254	3,194	50
306	352000-Transmission Str & Improv	DTRAN	1,153,418	385,415	31,202	224,127	1,967	17,686	18,585	118,003	353,477	1,539
307	352010-Tran Str & Impr-Prod	DPRODTI	8,857	2,913	239	1,720	15	137	142	934	2,733	12
308	352045-Tran Str & Impr-Wind	ENERGY1	42,704	8,579	938	6,966	66	630	504	6,138	18,721	84
309	353000E-Transmission Station	DTRAN	13,735,790	4,589,818	371,581	2,669,081	23,426	210,615	221,327	1,405,275	4,209,479	18,327
310	353010-Tran Station Equip Pro	DPRODTI	424,972	139,782	11,487	82,526	729	6,558	6,832	44,821	131,138	573
311	353045-Tran Station Equip-Wind	ENERGY1	577,439	116,011	12,689	94,190	898	8,512	6,818	83,000	253,150	1,130
312	354000E-Tran Towers & Fixture	DTRAN	57,438	19,193	1,554	11,161	98	881	926	5,876	17,602	77
313	354000ERT-Tran Towers & Fixture R	DTRANRADGRS	4,202	1,623	188	1,312	9	65	67	726	206	3
314	355000E	DTRAN	22,074,081	7,376,059	597,149	4,289,342	37,647	338,469	355,683	2,258,345	6,764,838	29,452
315	355000ERT-Tran Poles & Fixtures Ra	DTRANRADGRS	1,614,717	623,873	72,080	504,319	3,449	24,949	25,641	279,101	79,204	1,228
316	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,721	1,882	155	1,111	10	88	92	603	1,765	8
317	355045-Tran Poles & Fixtures-Wind	ENERGY1	282,338	56,723	6,204	46,054	439	4,162	3,334	40,583	123,777	552
318	356000E-Tran OH Conductor & D	DTRAN	6,715,821	2,244,093	181,677	1,304,990	11,454	102,976	108,213	687,079	2,058,135	8,961
319	356000ERT-Tran OH Conductor & D	DTRANRADGRS	491,262	189,807	21,930	153,434	1,049	7,591	7,801	84,914	24,097	374
320	356010-Tran OH Cond & Device-Pro	DPRODTI	5,351	1,760	145	1,039	9	83	86	564	1,651	7
321	356045-Tran OH Cond & Device-Win	ENERGY1	159,244	31,993	3,499	25,976	248	2,348	1,880	22,890	69,813	312
322	357000E-Tran Underground Cond	DTRAN	2,198	735	59	427	4	34	35	225	674	3
323	358000-Tran UG Conductor & Devic	DTRAN	6,688	2,235	181	1,299	11	103	108	684	2,049	9
324	359000-Transmission Road & Trai	DTRAN	3,843	1,284	104	747	7	59	62	393	1,178	5
325	TOTAL TRANSMISSION		48,321,294	16,116,363	1,340,047	9,613,119	83,192	740,598	773,513	5,142,474	14,389,665	63,890
326												
327	DISTRIBUTION											
328	360005-Dist Land Rights-TX	DDISPSUB	41,792	20,227	1,879	10,647	102	905	1,507	6,213	0	163
329	361000E-Str & Improv	DDISPSUB	298,176	144,316	13,410	75,965	730	6,457	10,755	44,329	0	1,164
330	362000E-Other Eq	DDISPSUB	4,414,495	2,136,602	198,533	1,124,658	10,809	95,603	159,226	656,291	0	17,240
331	364000-Dist Poles, Towers & Fixt	PLT_364	8,048,985	4,110,505	381,947	1,949,509	20,795	166,908	283,020	1,073,249	0	33,167
332	365000-Dist OH Conductor & Devic	PLT_365	5,820,133	2,972,261	276,182	1,409,669	15,037	120,689	204,648	776,055	0	23,982
333	366000E-Dist Underground Cond	PLT_366	350,567	177,777	16,519	85,499	899	7,313	12,369	47,464	0	1,434
334	367000E-Dist UG Conductor & D	PLT_367	933,323	473,301	43,979	227,625	2,394	19,469	32,931	126,364	0	3,819
335	368000E-Dist Line Transformer	PLT_368	3,748,749	2,730,855	253,751	523,783	13,815	49,594	104,077	30,987	0	22,035
336	369010-Distribution Services O	CSERVICE	963,023	672,019	110,233	154,579	11,162	8,185	6,845	0	0	0
337	369020-Distribution Services U	CSERVICE	860,733	600,639	98,524	138,160	9,976	7,315	6,118	0	0	0
338	370000E-Distribution Meter	CMETERS	1,811,465	1,035,967	245,061	266,347	24,784	24,638	28,871	168,447	17,350	0
339	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0	0	0	0	0	0	0	0
340	373000-Dist Street Light & Sg Sy	CLIGHT	858,941	0	0	0	0	0	0	0	0	858,941
341	TOTAL DISTRIBUTION		28,438,179	15,074,470	1,640,018	5,966,442	110,504	507,075	850,367	2,929,398	17,350	961,946
342												
343												
344												
345												
346												
347												
348												
349												
350												
351	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**											
352												
353	GENERAL											
354	389002-General Land Rights	SALWAGXAG	448	174	20	77	2	6	7	46	105	5

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
296										
297										
298										
299										
300										
301	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
302										
303	TRANSMISSION									
304	350002E-Transmission Land Right	DTRAN	890,101	1,093	49,349	223,431	2,325	11,324	254	14,089
305	350002ERT-Transmission Land Right	DTRANRADGRS	65,111	35	1,127	2,067	123	883	116	918
306	352000-Transmission Str & Improv	DTRAN	1,153,418	1,416	63,948	289,529	3,012	14,673	329	18,256
307	352010-Tran Str & Impr-Prod	DPRODTI	8,857	11	461	2,272	23	114	3	140
308	352045-Tran Str & Impr-Wind	ENERGY1	42,704	77	3,227	15,495	98	532	9	496
309	353000E-Transmission Station	DTRAN	13,735,790	16,861	761,546	3,447,933	35,874	174,741	3,916	217,411
310	353010-Tran Station Equip Pro	DPRODTI	424,972	527	22,118	109,020	1,110	5,448	120	6,711
311	353045-Tran Station Equip-Wind	ENERGY1	577,439	1,039	43,631	209,520	1,319	7,193	116	6,702
312	354000E-Tran Towers & Fixture	DTRAN	57,438	71	3,184	14,418	150	731	16	909
313	354000ERT-Tran Towers & Fixture R	DTRANRADGRS	4,202	2	73	133	8	57	7	59
314	355000E	DTRAN	22,074,081	27,097	1,223,842	5,540,996	57,651	280,818	6,294	349,390
315	355000ERT-Tran Poles & Fixtures Ra	DTRANRADGRS	1,614,717	873	27,956	51,249	3,044	21,905	2,876	22,765
316	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,721	7	298	1,468	15	73	2	90
317	355045-Tran Poles & Fixtures-Wind	ENERGY1	282,338	508	21,333	102,444	645	3,517	57	3,277
318	356000E-Tran OH Conductor & D	DTRAN	6,715,821	8,244	372,342	1,685,793	17,540	85,436	1,915	106,298
319	356000ERT-Tran OH Conductor & D	DTRANRADGRS	491,262	266	8,505	15,592	926	6,664	875	6,926
320	356010-Tran OH Cond & Device-Prod	DPRODTI	5,351	7	279	1,373	14	69	2	85
321	356045-Tran OH Cond & Device-Wir	ENERGY1	159,244	287	12,032	57,781	364	1,984	32	1,848
322	357000E-Tran Underground Cond	DTRAN	2,198	3	122	552	6	28	1	35
323	358000-Tran UG Conductor & Devic	DTRAN	6,688	8	371	1,679	17	85	2	106
324	359000-Transmission Road & Trai	DTRAN	3,843	5	213	965	10	49	1	61
325	TOTAL TRANSMISSION		48,321,294	58,435	2,615,957	11,773,708	124,273	616,325	16,942	756,571
326										
327	DISTRIBUTION									
328	360005-Dist Land Rights-TX	DDISPSUB	41,792	147	0	0	151	754	22	1,485
329	361000E-Str & Improv	DDISPSUB	298,176	1,049	0	0	1,080	5,378	158	10,597
330	362000E-Other Eq	DDISPSUB	4,414,495	15,534	0	0	15,988	79,615	2,337	156,889
331	364000-Dist Poles, Towers & Fixt	PLT_364	8,048,985	29,885	0	0	26,145	140,763	3,821	279,198
332	365000-Dist OH Conductor & Devic	PLT_365	5,820,133	21,609	0	0	18,905	101,784	2,763	201,885
333	366000E-Dist Underground Cond	PLT_366	350,567	1,292	0	0	1,156	6,156	169	12,200
334	367000E-Dist UG Conductor & D	PLT_367	933,323	3,441	0	0	3,078	16,391	450	32,481
335	368000E-Dist Line Transformer	PLT_368	3,748,749	19,854	0	0	755	48,839	110	103,966
336	369010-Distribution Services O	CSERVICE	963,023	0	0	0	0	8,185	0	6,845
337	369020-Distribution Services U	CSERVICE	860,733	0	0	0	0	7,315	0	6,118
338	370000E-Distribution Meter	CMETERS	1,811,465	0	3,078	14,272	6,067	18,571	2,883	25,988
339	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	287,797	0	0	0	0	0	0
340	373000-Dist Street Light & Sg Sy	CLIGHT	858,941	0	0	0	0	0	0	0
341	TOTAL DISTRIBUTION		28,438,179	380,608	3,078	14,272	73,325	433,750	12,713	837,654
342										
343										
344										
345										
346										
347										
348										
349										
350										
351	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
352										
353	GENERAL									
354	389002-General Land Rights	SALWAGXAG	448	5	18	87	1	5	0	7

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
296				
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301	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**			
302				
303	TRANSMISSION			
304	350002E-Transmission Land Right	DTRAN	890,101	297,427
305	350002ERT-Transmission Land Right	DTRANRADGRS	65,111	25,157
306	352000-Transmission Str & Improv	DTRAN	1,153,418	385,415
307	352010-Tran Str & Impr-Prod	DPRODTI	8,857	2,913
308	352045-Tran Str & Impr-Wind	ENERGY1	42,704	8,579
309	353000E-Transmission Station	DTRAN	13,735,790	4,589,818
310	353010-Tran Station Equip Pro	DPRODTI	424,972	139,782
311	353045-Tran Station Equip-Wind	ENERGY1	577,439	116,011
312	354000E-Tran Towers & Fixture	DTRAN	57,438	19,193
313	354000ERT-Tran Towers & Fixture R	DTRANRADGRS	4,202	1,623
314	355000E	DTRAN	22,074,081	7,376,059
315	355000ERT-Tran Poles & Fixtures Ra	DTRANRADGRS	1,614,717	623,873
316	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,721	1,882
317	355045-Tran Poles & Fixtures-Wind	ENERGY1	282,338	56,723
318	356000E-Tran OH Conductor & D	DTRAN	6,715,821	2,244,093
319	356000ERT-Tran OH Conductor & D	DTRANRADGRS	491,262	189,807
320	356010-Tran OH Cond & Device-Proc	DPRODTI	5,351	1,760
321	356045-Tran OH Cond & Device-Win	ENERGY1	159,244	31,993
322	357000E-Tran Underground Cond	DTRAN	2,198	735
323	358000-Tran UG Conductor & Devic	DTRAN	6,688	2,235
324	359000-Transmission Road & Trai	DTRAN	3,843	1,284
325	TOTAL TRANSMISSION		48,321,294	16,116,363
326				
327	DISTRIBUTION			
328	360005-Dist Land Rights-TX	DDISPSUB	41,792	20,227
329	361000E-Str & Improv	DDISPSUB	298,176	144,316
330	362000E-Other Eq	DDISPSUB	4,414,495	2,136,602
331	364000-Dist Poles, Towers & Fixt	PLT_364	8,048,985	4,110,505
332	365000-Dist OH Conductor & Devic	PLT_365	5,820,133	2,972,261
333	366000E-Dist Underground Cond	PLT_366	350,567	177,777
334	367000E-Dist UG Conductor & D	PLT_367	933,323	473,301
335	368000E-Dist Line Transformer	PLT_368	3,748,749	2,730,855
336	369010-Distribution Services O	CSERVICE	963,023	672,019
337	369020-Distribution Services U	CSERVICE	860,733	600,639
338	370000E-Distribution Meter	CMETERS	1,811,465	1,035,967
339	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0
340	373000-Dist Street Light & Sg Sy	CLIGHT	858,941	0
341	TOTAL DISTRIBUTION		28,438,179	15,074,470
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351	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**			
352				
353	GENERAL			
354	389002-General Land Rights	SALWAGXAG	448	174

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
355	390000-Genl Structures & Improv	SALWAGXAG	824,765	320,835	36,543	142,377	2,782	11,725	13,406	84,746	194,245	8,982
356	390007-Genl Str & Imp Lease Bld	SALWAGXAG	84,103	32,716	3,726	14,519	284	1,196	1,367	8,642	19,808	916
357	390050-Genl Str & Imp-Call Center	CUST	124,741	99,625	15,454	5,766	1,373	431	350	1,710	31	0
358	391000-General Office Furn & E	SALWAGXAG	656,670	255,445	29,095	113,359	2,215	9,335	10,674	67,474	154,656	7,151
359	391004-General Info Sys Computer	SALWAGXAG	11,494,395	4,471,330	509,278	1,984,246	38,776	163,404	186,831	1,181,067	2,707,103	125,179
360	392010-General Transp Eq Grp	CUST	52,120	41,626	6,457	2,409	574	180	146	715	13	0
361	392020-General Transp Eq Grp 2	CUST	427,619	341,519	52,978	19,766	4,708	1,477	1,201	5,863	106	0
362	392030-General Transp Eq Trailer	CUST	79,223	63,272	9,815	3,662	872	274	223	1,086	20	0
363	392040-General Transp Eq Grp 4	CUST	584,488	466,803	72,413	27,018	6,435	2,019	1,642	8,014	145	0
364	393000-General Stores Equipmen	SALWAGXAG	10,217	3,974	453	1,764	34	145	166	1,050	2,406	111
365	394000-General Tools & Shop Equi	SALWAGXAG	1,001,561	389,608	44,376	172,897	3,379	14,238	16,280	102,912	235,883	10,907
366	395000-General Laboratory Equi	SALWAGXAG	229,125	89,130	10,152	39,553	773	3,257	3,724	23,543	53,962	2,495
367	396000-General Power Operated E	SALWAGXAG	108,261	42,113	4,797	18,689	365	1,539	1,760	11,124	25,497	1,179
368	397000-General Communication E	SALWAGXAG	1,639,560	637,790	72,643	283,033	5,531	23,308	26,650	168,467	386,141	17,856
369	397010-General Comm Eq Two Wa	SALWAGXAG	1,749,694	680,633	77,523	302,045	5,902	24,874	28,440	179,784	412,079	19,055
370	397020-General Comm Eq AE	SALWAGXAG	2,233	869	99	385	8	32	36	229	526	24
371	397030-General Comm Eq EM	SALWAGXAG	607,752	236,416	26,927	104,915	2,050	8,640	9,878	62,447	143,135	6,619
372	398000-General Miscellaneous E	SALWAGXAG	79,414	30,892	3,519	13,709	268	1,129	1,291	8,160	18,703	865
373	TOTAL GENERAL		19,756,387	8,204,770	976,268	3,250,188	76,331	267,208	304,072	1,917,080	4,354,562	201,345
374												
375	40730 - Regulatory Debits	TOTPLT	(335,708)	(119,113)	(11,317)	(64,259)	(749)	(5,249)	(6,052)	(37,279)	(88,088)	(2,235)
376												
377	40730-Amortization of Regulatory De	TOTPLT	398,167	141,274	13,422	76,214	888	6,226	7,178	44,215	104,477	2,651
378	40740-Amortization of Regulatory Cre	TOTPLT	(2,819,048)	(1,000,227)	(95,029)	(539,603)	(6,289)	(44,078)	(50,823)	(313,042)	(739,702)	(18,770)
379												
380	**TOTAL DEPRECIATION EXPENSE**		200,537,258	70,088,794	6,883,604	37,537,337	471,202	3,073,005	3,445,971	22,262,442	54,289,481	1,538,311
381	**TOTAL AMORTIZATION EXPENSE**		(2,420,882)	(858,953)	(81,607)	(463,389)	(5,401)	(37,852)	(43,645)	(268,828)	(635,226)	(16,119)
382												
383	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		198,116,377	69,229,841	6,801,997	37,073,948	465,801	3,035,153	3,402,326	21,993,614	53,654,255	1,522,192
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401	**OTHER OPERATING EXPENSES**											
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403	**TAXES OTHER THAN INCOME TAXES**											
404												
405	408100-Tax Other Than Income Tax -	NETPLT	38,601,442	13,282,930	1,255,343	7,385,773	82,154	606,759	692,458	4,416,263	10,498,042	277,445
406	408101-Tax Other Than Income Tax -	SALWAGES	5,048,809	1,963,992	223,696	871,562	17,032	71,774	82,064	518,773	1,189,070	54,984
407	408102FF-Taxes Other Than Income -	INCITYREV	10,338,739	6,174,445	458,059	2,634,507	37,984	164,937	309,653	170,679	161,292	136,549
408	408102GRT-Taxes Other Than Incom	INCITYREV	7,470,794	4,461,667	330,994	1,903,700	27,447	119,184	223,756	123,333	116,550	98,671
409	408102OTH-Taxes Other Than Incom	NETPLT	46,144	15,878	1,501	8,829	98	725	828	5,279	12,549	332
410	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0	0	0
411	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0	0	0
412	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0	0	0
413												

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
355	390000-Genl Structures & Improv	SALWAGXAG	824,765	9,126	33,372	160,873	1,919	9,806	273	13,133
356	390007-Genl Str & Imp Lease Bld	SALWAGXAG	84,103	931	3,403	16,405	196	1,000	28	1,339
357	390050-Genl Str & Imp-Call Center	CUST	124,741	0	6	25	6	425	2	349
358	391000-General Office Furn & E	SALWAGXAG	656,670	7,266	26,570	128,086	1,528	7,807	217	10,456
359	391004-General Info Sys Computer	SALWAGXAG	11,494,395	127,181	465,084	2,242,019	26,747	136,656	3,805	183,027
360	392010-General Transp Eq Grp	CUST	52,120	0	2	10	3	177	1	146
361	392020-General Transp Eq Grp 2	CUST	427,619	0	20	86	21	1,456	7	1,195
362	392030-General Transp Eq Trailer	CUST	79,223	0	4	16	4	270	1	221
363	392040-General Transp Eq Grp 4	CUST	584,488	0	27	117	29	1,990	9	1,633
364	393000-General Stores Equipmen	SALWAGXAG	10,217	113	413	1,993	24	121	3	163
365	394000-General Tools & Shop Equi	SALWAGXAG	1,001,561	11,082	40,525	195,358	2,331	11,908	332	15,948
366	395000-General Laboratory Equi	SALWAGXAG	229,125	2,535	9,271	44,692	533	2,724	76	3,648
367	396000-General Power Operated E	SALWAGXAG	108,261	1,198	4,380	21,117	252	1,287	36	1,724
368	397000-General Communication E	SALWAGXAG	1,639,560	18,141	66,340	319,801	3,815	19,493	543	26,107
369	397010-General Comm Eq Two Wa	SALWAGXAG	1,749,694	19,360	70,796	341,283	4,072	20,802	579	27,861
370	397020-General Comm Eq AE	SALWAGXAG	2,233	25	90	436	5	27	1	36
371	397030-General Comm Eq EM	SALWAGXAG	607,752	6,725	24,591	118,544	1,414	7,226	201	9,677
372	398000-General Miscellaneous E	SALWAGXAG	79,414	879	3,213	15,490	185	944	26	1,265
373	TOTAL GENERAL		19,756,387	204,564	748,125	3,606,437	43,085	224,123	6,139	297,933
374										
375	40730 - Regulatory Debits	TOTPLT	(335,708)	(1,368)	(15,377)	(72,711)	(840)	(4,409)	(106)	(5,946)
376										
377	40730-Amortization of Regulatory De	TOTPLT	398,167	1,622	18,238	86,239	997	5,229	126	7,052
378	40740-Amortization of Regulatory Cr	TOTPLT	(2,819,048)	(11,485)	(129,123)	(610,579)	(7,056)	(37,022)	(893)	(49,930)
379										
380	**TOTAL DEPRECIATION EXPENSE**		200,537,258	947,111	9,428,471	44,861,010	495,536	2,577,469	63,002	3,382,969
381	**TOTAL AMORTIZATION EXPENSE**		(2,420,882)	(9,862)	(110,885)	(524,340)	(6,059)	(31,793)	(767)	(42,878)
382										
383	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		198,116,377	937,248	9,317,585	44,336,670	489,477	2,545,676	62,235	3,340,091
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401	**OTHER OPERATING EXPENSES**									
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403	**TAXES OTHER THAN INCOME TAXES**									
404										
405	408100-Tax Other Than Income Tax -	NETPLT	38,601,442	104,276	1,842,045	8,655,997	96,924	509,835	12,288	680,170
406	408101-Tax Other Than Income Tax -	SALWAGES	5,048,809	55,863	204,284	984,786	11,748	60,025	1,671	80,393
407	408102FF-Taxes Other Than Income -	INCITYREV	10,338,739	90,633	0	161,292	20,165	144,772	3,248	306,406
408	408102GRT-Taxes Other Than Incom	INCITYREV	7,470,794	65,492	0	116,550	14,571	104,612	2,347	221,409
409	408102OTH-Taxes Other Than Incom	NETPLT	46,144	125	2,202	10,347	116	609	15	813
410	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0
411	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0
412	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0
413										

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
355	390000-Genl Structures & Improv	SALWAGXAG	824,765	320,835
356	390007-Genl Str & Imp Lease Bld	SALWAGXAG	84,103	32,716
357	390050-Genl Str & Imp-Call Center	CUST	124,741	99,625
358	391000-General Office Furn & E	SALWAGXAG	656,670	255,445
359	391004-General Info Sys Computer	SALWAGXAG	11,494,395	4,471,330
360	392010-General Transp Eq Grp	CUST	52,120	41,626
361	392020-General Transp Eq Grp 2	CUST	427,619	341,519
362	392030-General Transp Eq Trailer	CUST	79,223	63,272
363	392040-General Transp Eq Grp 4	CUST	584,488	466,803
364	393000-General Stores Equipmen	SALWAGXAG	10,217	3,974
365	394000-General Tools & Shop Equi	SALWAGXAG	1,001,561	389,608
366	395000-General Laboratory Equi	SALWAGXAG	229,125	89,130
367	396000-General Power Operated E	SALWAGXAG	108,261	42,113
368	397000-General Communication E	SALWAGXAG	1,639,560	637,790
369	397010-General Comm Eq Two Wa	SALWAGXAG	1,749,694	680,633
370	397020-General Comm Eq AE	SALWAGXAG	2,233	869
371	397030-General Comm Eq EM	SALWAGXAG	607,752	236,416
372	398000-General Miscellaneous E	SALWAGXAG	79,414	30,892
373	TOTAL GENERAL		19,756,387	8,204,770
374				
375	40730 - Regulatory Debits	TOTPLT	(335,708)	(119,113)
376				
377	40730-Amortization of Regulatory Del	TOTPLT	398,167	141,274
378	40740-Amortization of Regulatory Cre	TOTPLT	(2,819,048)	(1,000,227)
379				
380	**TOTAL DEPRECIATION EXPENSE**		200,537,258	70,088,794
381	**TOTAL AMORTIZATION EXPENSE**		(2,420,882)	(858,953)
382				
383	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		198,116,377	69,229,841
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401	**OTHER OPERATING EXPENSES**			
402				
403	**TAXES OTHER THAN INCOME TAXES**			
404				
405	408100-Tax Other Than Income Tax -	NETPLT	38,601,442	13,282,930
406	408101-Tax Other Than Income Tax -	SALWAGES	5,048,809	1,963,992
407	408102FF-Taxes Other Than Income -	INCITYREV	10,338,739	6,174,445
408	408102GRT-Taxes Other Than Incom	INCITYREV	7,470,794	4,461,667
409	408102OTH-Taxes Other Than Incom	NETPLT	46,144	15,878
410	40832-Sales and Use Tax	NETPLT	0	0
411	40833-Other Taxes	TOTPLT	0	0
412	TXGMT-Texas Gross Margin Tax	NETPLT	0	0
413				

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
414	Payroll Tax Adjustment	SALWAGES	(252,285)	(98,139)	(11,178)	(43,551)	(851)	(3,586)	(4,101)	(25,923)	(59,417)	(2,748)
415												
416	**TOTAL TAXES OTHER THAN INCOME**		61,253,643	25,800,773	2,258,414	12,760,820	163,865	959,792	1,304,658	5,208,405	11,918,087	565,233
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451	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**											
452	OPERATING REVENUES											
453	SALES OF ELECTRICITY REVEN	SCH REV, LN 5	622,155,175	239,341,579	23,225,518	121,366,823	1,276,911	8,467,997	9,075,876	68,281,614	142,119,112	4,759,790
454	OTHER OPERATING REVENUE	SCH REV, LN 27	132,119,236	44,774,166	3,690,575	25,665,456	233,697	2,028,193	2,160,583	13,548,416	39,566,789	251,296
455	TOTAL OPERATING REVENUES	SCH REV, LN 29	754,274,411	284,115,745	26,916,093	147,032,279	1,510,608	10,496,190	11,236,459	81,830,030	181,685,901	5,011,086
456	Less:											
457	O&M EXPENSE INCL COST OF S.	SCH O&M, LN 241	348,543,143	121,889,712	11,659,622	63,064,941	817,892	5,160,310	5,491,746	37,743,050	99,087,748	1,929,621
458	DEPRECIATION EXPENSE	SCH DAX, LN 130	200,537,258	70,088,794	6,883,604	37,537,337	471,202	3,073,005	3,445,971	22,262,442	54,289,481	1,538,311
459	AMORTIZATION EXPENSE	SCH DAX, LN 131	(2,420,882)	(858,953)	(81,607)	(463,389)	(5,401)	(37,852)	(43,645)	(268,828)	(635,226)	(16,119)
460	TAXES OTHER THAN INCOME T	SCH OTX, LN 16	61,253,643	25,800,773	2,258,414	12,760,820	163,865	959,792	1,304,658	5,208,405	11,918,087	565,233
461	**NET OPERATING INCOME BEFORE TAXES**		146,361,249	67,195,419	6,196,060	34,132,570	63,049	1,340,935	1,037,729	16,884,961	17,025,811	994,040
462	Less:				0							
463	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.9		63,672,652	21,442,551	2,042,783	12,073,838	135,499	996,830	1,121,051	7,377,347	17,834,944	470,959
464												
465	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		82,688,597	45,752,868	4,153,277	22,058,732	(72,450)	344,105	(83,322)	9,507,615	(809,133)	523,081
466												
467	**SCHEDULE M ITEMS**											
468	**Sched M: Plant Temporary**											
469	303003-Intg Misc Computr Softwar	SALWAGXAG	60,236	23,432	2,669	10,398	203	856	979	6,189	14,186	656
470	303004-Intg Misc Computr Softwar	SALWAGXAG	1,887,595	734,276	83,633	325,850	6,368	26,834	30,681	193,953	444,557	20,557
471	303004R-Intg Misc Computr Softwar-	CUST	(356,825)	(284,979)	(44,208)	(16,494)	(3,928)	(1,233)	(1,002)	(4,892)	(88)	0
472	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,067,686	415,331	47,306	184,312	3,602	15,178	17,354	109,706	251,456	11,628

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
414	Payroll Tax Adjustment	SALWAGES	(252,285)	(2,791)	(10,208)	(49,209)	(587)	(2,999)	(84)	(4,017)
415										
416	**TOTAL TAXES OTHER THAN INCOME**		61,253,643	313,597	2,038,323	9,879,764	142,938	816,854	19,484	1,285,174
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451	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**									
452	OPERATING REVENUES									
453	SALES OF ELECTRICITY REVEN	SCH REV, LN 5	622,155,175	4,239,954	25,904,908	116,214,204	1,271,656	7,196,341	119,124	8,956,752
454	OTHER OPERATING REVENUE	SCH REV, LN 27	132,119,236	200,066	7,149,591	32,417,197	343,341	1,684,852	37,912	2,122,671
455	TOTAL OPERATING REVENUES	SCH REV, LN 29	754,274,411	4,440,020	33,054,499	148,631,402	1,614,997	8,881,193	157,036	11,079,423
456	Less:									
457	O&M EXPENSE INCL COST OF S.	SCH O&M, LN 241	348,543,143	1,698,500	17,294,455	81,793,293	847,878	4,312,431	99,504	5,392,242
458	DEPRECIATION EXPENSE	SCH DAX, LN 130	200,537,258	947,111	9,428,471	44,861,010	495,536	2,577,469	63,002	3,382,969
459	AMORTIZATION EXPENSE	SCH DAX, LN 131	(2,420,882)	(9,862)	(110,885)	(524,340)	(6,059)	(31,793)	(767)	(42,878)
460	TAXES OTHER THAN INCOME T	SCH OTX, LN 16	61,253,643	313,597	2,038,323	9,879,764	142,938	816,854	19,484	1,285,174
461	**NET OPERATING INCOME BEFORE TAXES**		146,361,249	1,490,675	4,404,136	12,621,676	134,704	1,206,231	(24,186)	1,061,915
462	Less:									
463	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.9		63,672,652	176,849	3,125,560	14,709,384	159,056	837,774	19,957	1,101,094
464										
465	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		82,688,597	1,313,825	1,278,576	(2,087,709)	(24,352)	368,457	(44,143)	(39,179)
466										
467	**SCHEDULE M ITEMS**									
468	**Sched M: Plant Temporary**									
469	303003-Intg Misc Computr Softwar	SALWAGXAG	60,236	666	2,437	11,749	140	716	20	959
470	303004-Intg Misc Computr Softwar	SALWAGXAG	1,887,595	20,885	76,376	368,181	4,392	22,442	625	30,056
471	303004R-Intg Misc Computr Softwar-	CUST	(356,825)	0	(17)	(72)	(18)	(1,215)	(6)	(997)
472	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,067,686	11,813	43,201	208,256	2,484	12,694	353	17,001

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
414	Payroll Tax Adjustment	SALWAGES	(252,285)	(98,139)
415				
416	**TOTAL TAXES OTHER THAN INCOME**		61,253,643	25,800,773
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451	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**			
452	OPERATING REVENUES			
453	SALES OF ELECTRICITY REVEN	SCH REV, LN 5	622,155,175	239,341,579
454	OTHER OPERATING REVENUE	SCH REV, LN 27	132,119,236	44,774,166
455	TOTAL OPERATING REVENUES	SCH REV, LN 29	754,274,411	284,115,745
456	Less:			
457	O&M EXPENSE INCL COST OF S.	SCH O&M, LN 241	348,543,143	121,889,712
458	DEPRECIATION EXPENSE	SCH DAX, LN 130	200,537,258	70,088,794
459	AMORTIZATION EXPENSE	SCH DAX, LN 131	(2,420,882)	(858,953)
460	TAXES OTHER THAN INCOME T	SCH OTX, LN 16	61,253,643	25,800,773
461	**NET OPERATING INCOME BEFORE TAXES**		146,361,249	67,195,419
462	Less:			
463	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.9		63,672,652	21,442,551
464				
465	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		82,688,597	45,752,868
466				
467	**SCHEDULE M ITEMS**			
468	**Sched M: Plant Temporary**			
469	303003-Intg Misc Computr Softwar	SALWAGXAG	60,236	23,432
470	303004-Intg Misc Computr Softwar	SALWAGXAG	1,887,595	734,276
471	303004R-Intg Misc Computr Softwar-	CUST	(356,825)	(284,979)
472	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,067,686	415,331

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
473	303010-Intg Misc Computr Softwar	SALWAGXAG	135,681	52,780	6,012	23,422	458	1,929	2,205	13,941	31,955	1,478
474	303010R-Intg Misc Computr Softwar-	CUST	(6,825)	(5,451)	(846)	(316)	(75)	(24)	(19)	(94)	(2)	0
475	303014-Intg CRS Computr Softwar	CUST	(198,523)	(158,551)	(24,595)	(9,177)	(2,186)	(686)	(558)	(2,722)	(49)	0
476	TOTAL INTANGIBLE		2,589,024	776,837	69,970	517,996	4,441	42,855	49,641	316,083	742,015	34,318
477												
478	310001-Steam Prod Land Own in Fe	DPROD	(343)	(113)	(9)	(67)	(1)	(5)	(6)	(36)	(106)	(0)
479	310002-Steam Prod Land Rights	DPROD	(27,125)	(8,922)	(733)	(5,267)	(46)	(419)	(436)	(2,861)	(8,370)	(37)
480	310003-Steam Prod Water Rights	DPROD	503,487	165,607	13,610	97,773	863	7,770	8,094	53,102	155,366	678
481	310004-Steam Prod Land Rights-NM	DPROD	(1,805)	(594)	(49)	(351)	(3)	(28)	(29)	(190)	(557)	(2)
482	311000E-Steam Prod Str & Improv	DPROD	2,448,073	805,221	66,173	475,395	4,197	37,781	39,353	258,193	755,427	3,299
483	312000E-Steam Prod Boiler Plant E	DPROD	5,020,963	1,651,497	135,720	975,029	8,607	77,487	80,713	529,550	1,549,369	6,765
484	314000-Steam Prod Turbogen Unit	DPROD	2,923,771	961,688	79,031	567,772	5,012	45,122	47,000	308,364	902,217	3,940
485	315000E-Steam Prod Acc Elec Eq	DPROD	771,042	253,612	20,842	149,730	1,322	11,899	12,395	81,320	237,928	1,039
486	316000E-Steam Prod Misc Pwr Plt E	DPROD	715,644	235,390	19,344	138,972	1,227	11,044	11,504	75,477	220,833	964
487	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0	0	0	0
488	Total Steam Production		12,353,706	4,063,387	333,929	2,398,986	21,177	190,652	198,589	1,302,920	3,812,108	16,646
489												
490	340001-Other Prod Land Own in Fee	DPROD	(314)	(103)	(8)	(61)	(1)	(5)	(5)	(33)	(97)	(0)
491	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0
492	340145-Other Prod Wind Land Own	ENERGY1	(72)	(14)	(2)	(12)	(0)	(1)	(1)	(10)	(32)	(0)
493	341000E-Other Prod Str & Impr	DPROD	(1,946,256)	(640,163)	(52,609)	(377,946)	(3,336)	(30,036)	(31,287)	(205,268)	(600,576)	(2,622)
494	341045-Other Prod Str & Imp-Wind	ENERGY1	(7,089,614)	(1,424,345)	(155,794)	(1,156,440)	(11,031)	(104,513)	(83,711)	(1,019,050)	(3,108,101)	(13,869)
495	342000E-Other Prod Fuel Hldr	DPROD	42,417	13,952	1,147	8,237	73	655	682	4,474	13,089	57
496	343000-Other Prod Prime Mover	DPROD	1,299,603	427,466	35,129	252,372	2,228	20,056	20,891	137,066	401,032	1,751
497	344000E-Other Prod Generator	DPROD	(2,024,935)	(666,042)	(54,735)	(393,225)	(3,471)	(31,250)	(32,551)	(213,566)	(624,855)	(2,728)
498	344045-Other Prod Generator-Wind	ENERGY1	(119,051,870)	(23,918,227)	(2,616,156)	(19,419,438)	(185,235)	(1,755,021)	(1,405,717)	(17,112,337)	(52,192,588)	(232,890)
499	345000E-Other Prod Access Elect Eq	DPROD	(249,087)	(81,930)	(6,733)	(48,371)	(427)	(3,844)	(4,004)	(26,271)	(76,863)	(336)
500	345045-Other Prod Acc El Eq-Wind	ENERGY1	(3,051,947)	(613,154)	(67,066)	(497,826)	(4,749)	(44,991)	(36,036)	(438,682)	(1,337,980)	(5,970)
501	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,495)	(501)	(55)	(407)	(4)	(37)	(29)	(359)	(1,094)	(5)
502	346000E-Other Prod Misc Pwr P	DPROD	(11,792)	(3,879)	(319)	(2,290)	(20)	(182)	(190)	(1,244)	(3,639)	(16)
503	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0	0	0
504	Total Other Production Equipment		(132,086,361)	(26,906,942)	(2,917,201)	(21,635,406)	(205,973)	(1,949,168)	(1,571,958)	(18,875,279)	(57,531,703)	(256,628)
505												
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
507	**SCHEDULE M ITEMS CONTINUED**											
508	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0	0
509	350001-Tran Land Owned in Fe	DTRAN	(601)	(201)	(16)	(117)	(1)	(9)	(10)	(61)	(184)	(1)
510	350002E-Transmission Land Right	DTRAN	(2,930,634)	(979,272)	(79,280)	(569,468)	(4,998)	(44,936)	(47,222)	(299,826)	(898,124)	(3,910)
511	350002ERT-Transmission Land Right	DTRANRADNET	(214,376)	(84,337)	(9,732)	(66,402)	(489)	(3,352)	(3,649)	(36,858)	(9,275)	(163)
512	350011-Tran Fee Land - Prod	DPRODTI	(6)	(2)	(0)	(1)	(0)	(0)	(0)	(1)	(2)	(0)
513	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0	0	0
514	352000-Transmission Str & Improv	DTRAN	(1,297,655)	(433,612)	(35,104)	(252,155)	(2,213)	(19,897)	(20,909)	(132,760)	(397,680)	(1,731)
515	352010-Tran Str & Impr-Prod	DPRODTI	19,506	6,416	527	3,788	33	301	314	2,057	6,019	26
516	352045-Tran Str & Impr-Wind	ENERGY1	(57,056)	(11,463)	(1,254)	(9,307)	(89)	(841)	(674)	(8,201)	(25,013)	(112)
517	353000E-Transmission Station	DTRAN	(12,639,062)	(4,223,346)	(341,912)	(2,455,969)	(21,556)	(193,799)	(203,655)	(1,293,071)	(3,873,375)	(16,864)
518	353010-Tran Station Equip Pro	DPRODTI	986,081	324,342	26,654	191,489	1,690	15,218	15,851	104,000	304,285	1,329
519	353045-Tran Station Equip-Wind	ENERGY1	(861,577)	(173,096)	(18,933)	(140,538)	(1,341)	(12,701)	(10,173)	(123,842)	(377,717)	(1,685)
520	354000E-Tran Towers & Fixture	DTRAN	(1,078,375)	(360,339)	(29,172)	(209,545)	(1,839)	(16,535)	(17,376)	(110,326)	(330,479)	(1,439)
521	354000ERT-Tran Towers & Fixture R	DTRANRADNET	(78,883)	(31,033)	(3,581)	(24,434)	(180)	(1,233)	(1,343)	(13,563)	(3,413)	(60)
522	355000E	DTRAN	(9,097,810)	(3,040,035)	(246,114)	(1,767,848)	(15,516)	(139,500)	(146,594)	(930,775)	(2,788,121)	(12,139)
523	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(665,504)	(261,815)	(30,213)	(206,139)	(1,519)	(10,406)	(11,329)	(114,423)	(28,794)	(506)
524	355010-Tran Poles & Fixtures-Prod	DPRODTI	410,120	134,897	11,086	79,642	703	6,329	6,593	43,255	126,555	553
525	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,397,689)	(280,804)	(30,714)	(227,987)	(2,175)	(20,604)	(16,503)	(200,902)	(612,750)	(2,734)
526	356000E-Tran OH Conductor & D	DTRAN	(3,267,528)	(1,091,845)	(88,393)	(634,932)	(5,573)	(50,102)	(52,650)	(334,293)	(1,001,369)	(4,360)
527	356000ERT-Tran OH Conductor & D	DTRANRADNET	(239,019)	(94,032)	(10,851)	(74,036)	(546)	(3,738)	(4,069)	(41,096)	(10,342)	(182)
528	356010-Tran OH Cond & Device-Pro	DPRODTI	(1,147,129)	(377,314)	(31,008)	(222,763)	(1,966)	(17,703)	(18,440)	(120,985)	(353,981)	(1,546)
529	356045-Tran OH Cond & Device-Win	ENERGY1	(45,004)	(9,042)	(989)	(7,341)	(70)	(663)	(531)	(6,469)	(19,730)	(88)
530	357000E-Tran Underground Cond	DTRAN	(1,939)	(648)	(52)	(377)	(3)	(30)	(31)	(198)	(594)	(3)
531	358000-Tran UG Conductor & Devic	DTRAN	(3,452)	(1,154)	(93)	(671)	(6)	(53)	(56)	(353)	(1,058)	(5)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
473	303010-Intg Misc Computr Softwar	SALWAGXAG	135,681	1,501	5,490	26,465	316	1,613	45	2,160
474	303010R-Intg Misc Computr Softwar-	CUST	(6,825)	0	(0)	(1)	(0)	(23)	(0)	(19)
475	303014-Intg CRS Computr Softwar	CUST	(198,523)	0	(9)	(40)	(10)	(676)	(3)	(555)
476	TOTAL INTANGIBLE		2,589,024	34,867	127,477	614,538	7,305	35,551	1,034	48,606
477										
478	310001-Steam Prod Land Own in Fe	DPROD	(343)	(0)	(18)	(88)	(1)	(4)	(0)	(5)
479	310002-Steam Prod Land Rights	DPROD	(27,125)	(34)	(1,412)	(6,959)	(71)	(348)	(8)	(428)
480	310003-Steam Prod Water Rights	DPROD	503,487	624	26,204	129,162	1,315	6,455	143	7,951
481	310004-Steam Prod Land Rights-NM	DPROD	(1,805)	(2)	(94)	(463)	(5)	(23)	(1)	(29)
482	311000E-Steam Prod Str & Improv	DPROD	2,448,073	3,035	127,410	628,017	6,396	31,385	694	38,659
483	312000E-Steam Prod Boiler Plant E	DPROD	5,020,963	6,224	261,316	1,288,053	13,118	64,369	1,423	79,290
484	314000-Steam Prod Turbogen Unit	DPROD	2,923,771	3,624	152,168	750,050	7,639	37,483	829	46,171
485	315000E-Steam Prod Acc Elec Eq	DPROD	771,042	956	40,129	197,799	2,014	9,885	219	12,176
486	316000E-Steam Prod Misc Pwr Plt E	DPROD	715,644	887	37,246	183,588	1,870	9,175	203	11,301
487	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0	0
488	Total Steam Production		12,353,706	15,314	642,948	3,169,160	32,276	158,376	3,502	195,087
489										
490	340001-Other Prod Land Own in Fee	DPROD	(314)	(0)	(16)	(81)	(1)	(4)	(0)	(5)
491	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
492	340145-Other Prod Wind Land Own	ENERGY1	(72)	(0)	(5)	(26)	(0)	(1)	(0)	(1)
493	341000E-Other Prod Str & Impr	DPROD	(1,946,256)	(2,413)	(101,293)	(499,283)	(5,085)	(24,951)	(552)	(30,735)
494	341045-Other Prod Str & Imp-Wind	ENERGY1	(7,089,614)	(12,760)	(535,684)	(2,572,418)	(16,195)	(88,318)	(1,425)	(82,286)
495	342000E-Other Prod Fuel Hldr	DPROD	42,417	53	2,208	10,881	111	544	12	670
496	343000-Other Prod Prime Mover	DPROD	1,299,603	1,611	67,638	333,394	3,395	16,661	368	20,523
497	344000E-Other Prod Generator	DPROD	(2,024,935)	(2,510)	(105,388)	(519,467)	(5,290)	(25,960)	(574)	(31,977)
498	344045-Other Prod Generator-Wind	ENERGY1	(119,051,870)	(214,263)	(8,995,431)	(43,197,156)	(271,949)	(1,483,072)	(23,936)	(1,381,781)
499	345000E-Other Prod Access Elect Eq	DPROD	(249,087)	(309)	(12,964)	(63,900)	(651)	(3,193)	(71)	(3,934)
500	345045-Other Prod Acc El Eq-Wind	ENERGY1	(3,051,947)	(5,493)	(230,602)	(1,107,378)	(6,972)	(38,019)	(614)	(35,423)
501	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,495)	(4)	(188)	(905)	(6)	(31)	(1)	(29)
502	346000E-Other Prod Misc Pwr P	DPROD	(11,792)	(15)	(614)	(3,025)	(31)	(151)	(3)	(186)
503	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0
504	Total Other Production Equipment		(132,086,361)	(236,103)	(9,912,340)	(47,619,363)	(302,672)	(1,646,496)	(26,795)	(1,545,163)
505										
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
507	**SCHEDULE M ITEMS CONTINUED**									
508	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
509	350001-Tran Land Owned in Fe	DTRAN	(601)	(1)	(33)	(151)	(2)	(8)	(0)	(10)
510	350002E-Transmission Land Right	DTRAN	(2,930,634)	(3,597)	(162,482)	(735,642)	(7,654)	(37,282)	(836)	(46,386)
511	350002ERT-Transmission Land Right	DTRANRADNET	(214,376)	(116)	(3,899)	(5,377)	(343)	(3,009)	(419)	(3,230)
512	350011-Tran Fee Land - Prod	DPRODTI	(6)	(0)	(0)	(2)	(0)	(0)	(0)	(0)
513	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
514	352000-Transmission Str & Improv	DTRAN	(1,297,655)	(1,593)	(71,945)	(325,735)	(3,389)	(16,508)	(370)	(20,539)
515	352010-Tran Str & Impr-Prod	DPRODTI	19,506	24	1,015	5,004	51	250	6	308
516	352045-Tran Str & Impr-Wind	ENERGY1	(57,056)	(103)	(4,311)	(20,702)	(130)	(711)	(11)	(662)
517	353000E-Transmission Station	DTRAN	(12,639,062)	(15,515)	(700,741)	(3,172,634)	(33,009)	(160,789)	(3,604)	(200,052)
518	353010-Tran Station Equip Pro	DPRODTI	986,081	1,222	51,321	252,964	2,576	12,642	280	15,572
519	353045-Tran Station Equip-Wind	ENERGY1	(861,577)	(1,551)	(65,100)	(312,617)	(1,968)	(10,733)	(173)	(10,000)
520	354000E-Tran Towers & Fixture	DTRAN	(1,078,375)	(1,324)	(59,788)	(270,692)	(2,816)	(13,719)	(307)	(17,069)
521	354000ERT-Tran Towers & Fixture R	DTRANRADNET	(78,883)	(43)	(1,435)	(1,978)	(126)	(1,107)	(154)	(1,189)
522	355000E	DTRAN	(9,097,810)	(11,168)	(504,405)	(2,283,716)	(23,761)	(115,739)	(2,594)	(144,001)
523	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(665,504)	(360)	(12,104)	(16,691)	(1,065)	(9,342)	(1,301)	(10,027)
524	355010-Tran Poles & Fixtures-Prod	DPRODTI	410,120	508	21,345	105,210	1,072	5,258	116	6,477
525	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,397,689)	(2,515)	(105,608)	(507,142)	(3,193)	(17,412)	(281)	(16,222)
526	356000E-Tran OH Conductor & D	DTRAN	(3,267,528)	(4,011)	(181,160)	(820,209)	(8,534)	(41,568)	(932)	(51,719)
527	356000ERT-Tran OH Conductor & D	DTRANRADNET	(239,019)	(129)	(4,347)	(5,995)	(382)	(3,355)	(467)	(3,601)
528	356010-Tran OH Cond & Device-Pro	DPRODTI	(1,147,129)	(1,422)	(59,702)	(294,279)	(2,997)	(14,706)	(325)	(18,115)
529	356045-Tran OH Cond & Device-Win	ENERGY1	(45,004)	(81)	(3,400)	(16,329)	(103)	(561)	(9)	(522)
530	357000E-Tran Underground Cond	DTRAN	(1,939)	(2)	(107)	(487)	(5)	(25)	(1)	(31)
531	358000-Tran UG Conductor & Devic	DTRAN	(3,452)	(4)	(191)	(867)	(9)	(44)	(1)	(55)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
473	303010-Intg Misc Computr Softwar	SALWAGXAG	135,681	52,780
474	303010R-Intg Misc Computr Softwar-	CUST	(6,825)	(5,451)
475	303014-Intg CRS Computr Softwar	CUST	(198,523)	(158,551)
476	TOTAL INTANGIBLE		2,589,024	776,837
477				
478	310001-Steam Prod Land Own in Fe	DPROD	(343)	(113)
479	310002-Steam Prod Land Rights	DPROD	(27,125)	(8,922)
480	310003-Steam Prod Water Rights	DPROD	503,487	165,607
481	310004-Steam Prod Land Rights-NM	DPROD	(1,805)	(594)
482	311000E-Steam Prod Str & Improv	DPROD	2,448,073	805,221
483	312000E-Steam Prod Boiler Plant E	DPROD	5,020,963	1,651,497
484	314000-Steam Prod Turbogen Unit	DPROD	2,923,771	961,688
485	315000E-Steam Prod Acc Elec Eq	DPROD	771,042	253,612
486	316000E-Steam Prod Misc Pwr Plt E	DPROD	715,644	235,390
487	317000-Steam Prod ARC	DPROD	0	0
488	Total Steam Production		12,353,706	4,063,387
489				
490	340001-Other Prod Land Own in Fee	DPROD	(314)	(103)
491	340002-Other Prod Land Rights	DPROD	0	0
492	340145-Other Prod Wind Land Own	ENERGY1	(72)	(14)
493	341000E-Other Prod Str & Impr	DPROD	(1,946,256)	(640,163)
494	341045-Other Prod Str & Imp-Wind	ENERGY1	(7,089,614)	(1,424,345)
495	342000E-Other Prod Fuel Hldr	DPROD	42,417	13,952
496	343000-Other Prod Prime Mover	DPROD	1,299,603	427,466
497	344000E-Other Prod Generator	DPROD	(2,024,935)	(666,042)
498	344045-Other Prod Generator-Wind	ENERGY1	(119,051,870)	(23,918,227)
499	345000E-Other Prod Access Elect Equ	DPROD	(249,087)	(81,930)
500	345045-Other Prod Acc El Eq-Wind	ENERGY1	(3,051,947)	(613,154)
501	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,495)	(501)
502	346000E-Other Prod Misc Pwr P	DPROD	(11,792)	(3,879)
503	347000-Other Prod ARC	DPROD	0	0
504	Total Other Production Equipment		(132,086,361)	(26,906,942)
505				
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**			
507	**SCHEDULE M ITEMS CONTINUED**			
508	105000-Held for Future Us	DTRAN	0	0
509	350001-Tran Land Owned in Fe	DTRAN	(601)	(201)
510	350002E-Transmission Land Right	DTRAN	(2,930,634)	(979,272)
511	350002ERT-Transmission Land Right	DTRANRADNET	(214,376)	(84,337)
512	350011-Tran Fee Land - Prod	DPRODTI	(6)	(2)
513	350045-Tran Land Fee-Wind	ENERGY1	0	0
514	352000-Transmission Str & Improv	DTRAN	(1,297,655)	(433,612)
515	352010-Tran Str & Impr-Prod	DPRODTI	19,506	6,416
516	352045-Tran Str & Impr-Wind	ENERGY1	(57,056)	(11,463)
517	353000E-Transmission Station	DTRAN	(12,639,062)	(4,223,346)
518	353010-Tran Station Equip Pro	DPRODTI	986,081	324,342
519	353045-Tran Station Equip-Wind	ENERGY1	(861,577)	(173,096)
520	354000E-Tran Towers & Fixture	DTRAN	(1,078,375)	(360,339)
521	354000ERT-Tran Towers & Fixture R	DTRANRADNET	(78,883)	(31,033)
522	355000E	DTRAN	(9,097,810)	(3,040,035)
523	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(665,504)	(261,815)
524	355010-Tran Poles & Fixtures-Prod	DPRODTI	410,120	134,897
525	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,397,689)	(280,804)
526	356000E-Tran OH Conductor & D	DTRAN	(3,267,528)	(1,091,845)
527	356000ERT-Tran OH Conductor & D	DTRANRADNET	(239,019)	(94,032)
528	356010-Tran OH Cond & Device-Proc	DPRODTI	(1,147,129)	(377,314)
529	356045-Tran OH Cond & Device-Win	ENERGY1	(45,004)	(9,042)
530	357000E-Tran Underground Cond	DTRAN	(1,939)	(648)
531	358000-Tran UG Conductor & Devic	DTRAN	(3,452)	(1,154)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
532	359000-Transmission Road & Trai	DTRAN	(3,650)	(1,220)	(99)	(709)	(6)	(56)	(59)	(373)	(1,119)	(5)
533	TOTAL TRANSMISSION		(33,611,241)	(10,988,954)	(919,245)	(6,595,822)	(57,659)	(514,311)	(532,516)	(3,619,064)	(10,296,262)	(45,623)
534	DISTRIBUTION											
535	360001E-Dist Land Owned in Fee	DDISPSUB	(867)	(419)	(39)	(221)	(2)	(19)	(31)	(129)	0	(3)
536	360005-Dist Land Rights-TX	DDISPSUB	(53,375)	(25,833)	(2,400)	(13,598)	(131)	(1,156)	(1,925)	(7,935)	0	(208)
537	361000E-Str & Improv	DDISPSUB	(501,554)	(242,751)	(22,556)	(127,778)	(1,228)	(10,862)	(18,090)	(74,565)	0	(1,959)
538	362000E-Other Eq	DDISPSUB	(541,887)	(262,272)	(24,370)	(138,054)	(1,327)	(11,735)	(19,545)	(80,561)	0	(2,116)
539	364000-Dist Poles, Towers & Fixt	PLT_364	(3,291,907)	(1,681,131)	(156,210)	(797,318)	(8,505)	(68,263)	(115,750)	(438,942)	0	(13,565)
540	365000-Dist OH Conductor & Devic	PLT_365	(1,269,626)	(648,381)	(60,247)	(307,511)	(3,280)	(26,328)	(44,643)	(169,292)	0	(5,232)
541	366000E-Dist Underground Cond	PLT_366	(149,736)	(75,933)	(7,056)	(36,519)	(384)	(3,123)	(5,283)	(20,273)	0	(613)
542	367000E-Dist UG Conductor & D	PLT_367	(332,290)	(168,509)	(15,658)	(81,041)	(852)	(6,931)	(11,724)	(44,989)	0	(1,360)
543	368000E-Dist Line Transformer	PLT_368	(335,243)	(244,215)	(22,692)	(46,841)	(1,235)	(4,435)	(9,307)	(2,771)	0	(1,971)
544	369000E-Distribution Services	CSERVICE	41,539	28,987	4,755	6,668	481	353	295	0	0	0
545	369010-Distribution Services O	CSERVICE	(178,050)	(124,247)	(20,381)	(28,580)	(2,064)	(1,513)	(1,266)	0	0	0
546	369020-Distribution Services U	CSERVICE	(475,549)	(331,849)	(54,434)	(76,333)	(5,512)	(4,042)	(3,380)	0	0	0
547	370000E-Distribution Meter	CMETERS	(264,614)	(151,331)	(35,798)	(38,907)	(3,620)	(3,599)	(4,217)	(24,606)	(2,534)	0
548	371000E-Dist Inst on Cust Premis	CUSTPREM	73,074	0	0	0	0	0	0	0	0	0
549	373000-Dist Street Light & Sg Sy	CLIGHT	(133,347)	0	0	0	0	0	0	0	0	(133,347)
550	TOTAL DISTRIBUTION		(7,413,432)	(3,927,884)	(417,087)	(1,686,032)	(27,659)	(141,653)	(234,868)	(864,062)	(2,534)	(160,373)
551	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
552	GENERAL											
553	389001-General Land Owned in Fe	SALWAGXAG	(161)	(63)	(7)	(28)	(1)	(2)	(3)	(17)	(38)	(2)
554	389002-General Land Rights	SALWAGXAG	674	262	30	116	2	10	11	69	159	7
555	390000-Genl Structures & Improv	SALWAGXAG	644,505	250,713	28,556	111,259	2,174	9,162	10,476	66,224	151,791	7,019
556	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(326,254)	(126,913)	(14,455)	(56,320)	(1,101)	(4,638)	(5,303)	(33,523)	(76,838)	(3,553)
557	390050-Genl Str & Imp-Call Center	SALWAGXAG	70,328	27,358	3,116	12,141	237	1,000	1,143	7,226	16,563	766
558	391000-General Office Furn & E	SALWAGXAG	(549,313)	(213,683)	(24,338)	(94,826)	(1,853)	(7,809)	(8,929)	(56,443)	(129,371)	(5,982)
559	391004-General Info Sys Computer	SALWAGXAG	2,301,990	895,476	101,993	397,386	7,766	32,725	37,417	236,533	542,153	25,070
560	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
561	391050-Genl Off Furn & Eq-Call Cen	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
562	392010-General Transp Eq Grp	SALWAGXAG	44,890	17,462	1,989	7,749	151	638	730	4,613	10,572	489
563	392020-General Transp Eq Grp 2	SALWAGXAG	563,210	219,089	24,954	97,225	1,900	8,007	9,154	57,871	132,644	6,134
564	392030-General Transp Eq Trailer	SALWAGXAG	108,725	42,294	4,817	18,769	367	1,546	1,767	11,172	25,606	1,184
565	392040-General Transp Eq Grp 4	SALWAGXAG	715,803	278,448	31,715	123,567	2,415	10,176	11,635	73,550	168,582	7,795
566	393000-General Stores Equipmen	SALWAGXAG	33	13	1	6	0	0	1	3	8	0
567	394000-General Tools & Shop Equi	SALWAGXAG	(6,251)	(2,432)	(277)	(1,079)	(21)	(89)	(102)	(642)	(1,472)	(68)
568	395000-General Laboratory Equi	SALWAGXAG	841	327	37	145	3	12	14	86	198	9
569	395050-Genl Lab Equipment-Call Cer	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
570	396000-General Power Operated E	SALWAGXAG	160,696	62,511	7,120	27,741	542	2,284	2,612	16,512	37,846	1,750
571	397000-General Communication E	SALWAGXAG	4,915	1,912	218	849	17	70	80	505	1,158	54
572	397010-General Comm Eq Two Wa	SALWAGXAG	3,748	1,458	166	647	13	53	61	385	883	41
573	397020-General Comm Eq AE	SALWAGXAG	5	2	0	1	0	0	0	0	1	0
574	397030-General Comm Eq EM	SALWAGXAG	1,361	529	60	235	5	19	22	140	321	15
575	397050-Genl Comm Equipment-Call (	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
576	398000-General Miscellaneous E	SALWAGXAG	211	82	9	36	1	3	3	22	50	2
577	398050-Genl Misc. Equipment-Call C	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
578	TOTAL GENERAL		3,739,958	1,454,847	165,705	645,619	12,617	53,167	60,790	384,287	880,816	40,730
579	**Total Sched M: Plant Temporary**		(154,428,347)	(35,528,709)	(3,683,930)	(26,354,660)	(253,057)	(2,318,459)	(2,030,323)	(21,355,116)	(62,395,560)	(370,931)
580												
581	**Sched M: Non-Plant Temporary**											
582	SchM-102 - Fuel Tax Credit - Inc Add	TOTPLT	(174)	(62)	(6)	(33)	(0)	(3)	(3)	(19)	(46)	(1)
583	SchM-103 - Environmental Remediati	PRODPLT	1,444,700	400,703	36,109	262,467	2,384	21,894	20,741	174,638	521,346	2,301
584	SchM-107 - Pension Expense	SALWAGES	195,714	76,133	8,671	33,785	660	2,782	3,181	20,110	46,093	2,131
585	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0	0
586	SchM-109 - Employee Incentive	SALWAGES	37,421	14,557	1,658	6,460	126	532	608	3,845	8,813	408
587	SchM-111 - Post Employment Benefit	SALWAGES	62,126	24,167	2,753	10,725	210	883	1,010	6,384	14,632	677
588	SchM-112 - Post Employment Benefit	SALWAGES	(68,982)	(26,834)	(3,056)	(11,908)	(233)	(981)	(1,121)	(7,088)	(16,246)	(751)
589	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0	0	0
590	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
532	359000-Transmission Road & Trai	DTRAN	(3,650)	(4)	(202)	(916)	(10)	(46)	(1)	(58)
533	TOTAL TRANSMISSION		(33,611,241)	(41,784)	(1,867,281)	(8,428,981)	(85,797)	(428,514)	(11,386)	(521,130)
534	DISTRIBUTION									
535	360001E-Dist Land Owned in Fee	DDISPSUB	(867)	(3)	0	0	(3)	(16)	(0)	(31)
536	360005-Dist Land Rights-TX	DDISPSUB	(53,375)	(188)	0	0	(193)	(963)	(28)	(1,897)
537	361000E-Str & Improv	DDISPSUB	(501,554)	(1,765)	0	0	(1,816)	(9,045)	(265)	(17,825)
538	362000E-Other Eq	DDISPSUB	(541,887)	(1,907)	0	0	(1,963)	(9,773)	(287)	(19,258)
539	364000-Dist Poles, Towers & Fixt	PLT_364	(3,291,907)	(12,222)	0	0	(10,693)	(57,570)	(1,563)	(114,188)
540	365000-Dist OH Conductor & Devic	PLT_365	(1,269,626)	(4,714)	0	0	(4,124)	(22,204)	(603)	(44,040)
541	366000E-Dist Underground Cond	PLT_366	(149,736)	(552)	0	0	(494)	(2,630)	(72)	(5,211)
542	367000E-Dist UG Conductor & D	PLT_367	(332,290)	(1,225)	0	0	(1,096)	(5,835)	(160)	(11,564)
543	368000E-Dist Line Transformer	PLT_368	(335,243)	(1,776)	0	0	(68)	(4,368)	(10)	(9,297)
544	369000E-Distribution Services	CSERVICE	41,539	0	0	0	0	353	0	295
545	369010-Distribution Services O	CSERVICE	(178,050)	0	0	0	0	(1,513)	0	(1,266)
546	369020-Distribution Services U	CSERVICE	(475,549)	0	0	0	0	(4,042)	0	(3,380)
547	370000E-Distribution Meter	CMETERS	(264,614)	0	(450)	(2,085)	(886)	(2,713)	(421)	(3,796)
548	371000E-Dist Inst on Cust Premis	CUSTPREM	73,074	73,074	0	0	0	0	0	0
549	373000-Dist Street Light & Sg Sy	CLIGHT	(133,347)	0	0	0	0	0	0	0
550	TOTAL DISTRIBUTION		(7,413,432)	48,722	(450)	(2,085)	(21,336)	(120,317)	(3,410)	(231,458)
551	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
552	GENERAL									
553	389001-General Land Owned in Fe	SALWAGXAG	(161)	(2)	(7)	(31)	(0)	(2)	(0)	(3)
554	389002-General Land Rights	SALWAGXAG	674	7	27	131	2	8	0	11
555	390000-Genl Structures & Improv	SALWAGXAG	644,505	7,131	26,078	125,713	1,500	7,662	213	10,263
556	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(326,254)	(3,610)	(13,201)	(63,637)	(759)	(3,879)	(108)	(5,195)
557	390050-Genl Str & Imp-Call Center	SALWAGXAG	70,328	778	2,846	13,718	164	836	23	1,120
558	391000-General Office Furn & E	SALWAGXAG	(549,313)	(6,078)	(22,226)	(107,145)	(1,278)	(6,531)	(182)	(8,747)
559	391004-General Info Sys Computer	SALWAGXAG	2,301,990	25,471	93,143	449,011	5,357	27,368	762	36,655
560	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
561	391050-Genl Off Furn & Eq-Call Cen	SALWAGXAG	0	0	0	0	0	0	0	0
562	392010-General Transp Eq Grp	SALWAGXAG	44,890	497	1,816	8,756	104	534	15	715
563	392020-General Transp Eq Grp 2	SALWAGXAG	563,210	6,232	22,788	109,856	1,311	6,696	186	8,968
564	392030-General Transp Eq Trailer	SALWAGXAG	108,725	1,203	4,399	21,207	253	1,293	36	1,731
565	392040-General Transp Eq Grp 4	SALWAGXAG	715,803	7,920	28,963	139,620	1,666	8,510	237	11,398
566	393000-General Stores Equipmen	SALWAGXAG	33	0	1	6	0	0	0	1
567	394000-General Tools & Shop Equi	SALWAGXAG	(6,251)	(69)	(253)	(1,219)	(15)	(74)	(2)	(100)
568	395000-General Laboratory Equi	SALWAGXAG	841	9	34	164	2	10	0	13
569	395050-Genl Lab Equipment-Call Cer	SALWAGXAG	0	0	0	0	0	0	0	0
570	396000-General Power Operated E	SALWAGXAG	160,696	1,778	6,502	31,344	374	1,911	53	2,559
571	397000-General Communication E	SALWAGXAG	4,915	54	199	959	11	58	2	78
572	397010-General Comm Eq Two Wa	SALWAGXAG	3,748	41	152	731	9	45	1	60
573	397020-General Comm Eq AE	SALWAGXAG	5	0	0	1	0	0	0	0
574	397030-General Comm Eq EM	SALWAGXAG	1,361	15	55	265	3	16	0	22
575	397050-Genl Comm Equipment-Call C	SALWAGXAG	0	0	0	0	0	0	0	0
576	398000-General Miscellaneous E	SALWAGXAG	211	2	9	41	0	3	0	3
577	398050-Genl Misc. Equipment-Call C	SALWAGXAG	0	0	0	0	0	0	0	0
578	TOTAL GENERAL		3,739,958	41,381	151,326	729,491	8,703	44,464	1,238	59,552
579	**Total Sched M: Plant Temporary**		(154,428,347)	(137,603)	(10,858,320)	(51,537,241)	(361,522)	(1,956,937)	(35,816)	(1,994,507)
580										
581	**Sched M: Non-Plant Temporary**									
582	SchM-102 - Fuel Tax Credit - Inc Add	TOTPLT	(174)	(1)	(8)	(38)	(0)	(2)	(0)	(3)
583	SchM-103 - Environmental Remediati	PRODPLT	1,444,700	2,117	88,872	432,474	3,583	18,310	362	20,379
584	SchM-107 - Pension Expense	SALWAGES	195,714	2,165	7,919	38,175	455	2,327	65	3,116
585	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
586	SchM-109 - Employee Incentive	SALWAGES	37,421	414	1,514	7,299	87	445	12	596
587	SchM-111 - Post Employment Benefit	SALWAGES	62,126	687	2,514	12,118	145	739	21	989
588	SchM-112 - Post Employment Benefit	SALWAGES	(68,982)	(763)	(2,791)	(13,455)	(161)	(820)	(23)	(1,098)
589	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
590	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
532	359000-Transmission Road & Trai	DTRAN	(3,650)	(1,220)
533	TOTAL TRANSMISSION		(33,611,241)	(10,988,954)
534	DISTRIBUTION			
535	360001E-Dist Land Owned in Fee	DDISPSUB	(867)	(419)
536	360005-Dist Land Rights-TX	DDISPSUB	(53,375)	(25,833)
537	361000E-Str & Improv	DDISPSUB	(501,554)	(242,751)
538	362000E-Other Eq	DDISPSUB	(541,887)	(262,272)
539	364000-Dist Poles, Towers & Fixt	PLT_364	(3,291,907)	(1,681,131)
540	365000-Dist OH Conductor & Devic	PLT_365	(1,269,626)	(648,381)
541	366000E-Dist Underground Cond	PLT_366	(149,736)	(75,933)
542	367000E-Dist UG Conductor & D	PLT_367	(332,290)	(168,509)
543	368000E-Dist Line Transformer	PLT_368	(335,243)	(244,215)
544	369000E-Distribution Services	CSERVICE	41,539	28,987
545	369010-Distribution Services O	CSERVICE	(178,050)	(124,247)
546	369020-Distribution Services U	CSERVICE	(475,549)	(331,849)
547	370000E-Distribution Meter	CMETERS	(264,614)	(151,331)
548	371000E-Dist Inst on Cust Premis	CUSTPREM	73,074	0
549	373000-Dist Street Light & Sg Sy	CLIGHT	(133,347)	0
550	TOTAL DISTRIBUTION		(7,413,432)	(3,927,884)
551	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**			
552	GENERAL			
553	389001-General Land Owned in Fe	SALWAGXAG	(161)	(63)
554	389002-General Land Rights	SALWAGXAG	674	262
555	390000-Genl Structures & Improv	SALWAGXAG	644,505	250,713
556	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(326,254)	(126,913)
557	390050-Genl Str & Imp-Call Center	SALWAGXAG	70,328	27,358
558	391000-General Office Furn & E	SALWAGXAG	(549,313)	(213,683)
559	391004-General Info Sys Computer	SALWAGXAG	2,301,990	895,476
560	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0
561	391050-Genl Off Furn & Eq-Call Cen	SALWAGXAG	0	0
562	392010-General Transp Eq Grp	SALWAGXAG	44,890	17,462
563	392020-General Transp Eq Grp 2	SALWAGXAG	563,210	219,089
564	392030-General Transp Eq Trailer	SALWAGXAG	108,725	42,294
565	392040-General Transp Eq Grp 4	SALWAGXAG	715,803	278,448
566	393000-General Stores Equipmen	SALWAGXAG	33	13
567	394000-General Tools & Shop Equi	SALWAGXAG	(6,251)	(2,432)
568	395000-General Laboratory Equi	SALWAGXAG	841	327
569	395050-Genl Lab Equipment-Call Cer	SALWAGXAG	0	0
570	396000-General Power Operated E	SALWAGXAG	160,696	62,511
571	397000-General Communication E	SALWAGXAG	4,915	1,912
572	397010-General Comm Eq Two Wa	SALWAGXAG	3,748	1,458
573	397020-General Comm Eq AE	SALWAGXAG	5	2
574	397030-General Comm Eq EM	SALWAGXAG	1,361	529
575	397050-Genl Comm Equipment-Call (	SALWAGXAG	0	0
576	398000-General Miscellaneous E	SALWAGXAG	211	82
577	398050-Genl Misc. Equipment-Call C	SALWAGXAG	0	0
578	TOTAL GENERAL		3,739,958	1,454,847
579	**Total Sched M: Plant Temporary**		(154,428,347)	(35,528,709)
580				
581	**Sched M: Non-Plant Temporary**			
582	SchM-102 - Fuel Tax Credit - Inc Add	TOTPLT	(174)	(62)
583	SchM-103 - Environmental Remediati	PRODPLT	1,444,700	400,703
584	SchM-107 - Pension Expense	SALWAGES	195,714	76,133
585	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0
586	SchM-109 - Employee Incentive	SALWAGES	37,421	14,557
587	SchM-111 - Post Employment Benefit	SALWAGES	62,126	24,167
588	SchM-112 - Post Employment Benefit	SALWAGES	(68,982)	(26,834)
589	SchM-114 - Severance Accrual	SALWAGES	0	0
590	SchM-116 - Bad Debt	OX_904	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
591	SchM-118 - Inventory Reserve	TOTPLT	8,750	3,105	295	1,675	20	137	158	972	2,296	58
592	SchM-126 - Book Unamortized Cost o	TOTPLT	433,715	153,887	14,620	83,019	968	6,781	7,819	48,162	113,804	2,888
593	SchM-127 - Litigation Reserve	RATEBASE	(407,235)	(137,141)	(13,065)	(77,221)	(867)	(6,375)	(7,170)	(47,184)	(114,068)	(3,012)
594	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0	0	0	0	0	0	0	0
595	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0	0	0	0	0	0	0	0
596	SchM-134 - Non-Qualified Pension Pl	SALWAGES	0	0	0	0	0	0	0	0	0	0
597	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0	0
598	SchM-138 - Rate Case Expense	CLAIMREV	5,880,972	2,072,720	202,090	1,093,283	14,040	89,673	101,132	652,960	1,582,344	45,666
599	SchM-192 - Texas Margin Tax	TOTPLT	(261,091)	(92,638)	(8,801)	(49,976)	(582)	(4,082)	(4,707)	(28,993)	(68,509)	(1,738)
600	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0	0	0
601	SchM-226 - Performance Recognition	SALWAGES	12,560	4,886	557	2,168	42	179	204	1,291	2,958	137
602	SchM-300 - Reg A/L - Emergency Spc	TOTPLT	(572,673)	(203,190)	(19,305)	(109,617)	(1,278)	(8,954)	(10,324)	(63,593)	(150,266)	(3,813)
603	SchM-301 - Cares Act Payroll Deferra	SALWAGES	1,826,315	710,438	80,918	315,272	6,161	25,963	29,685	187,657	430,125	19,889
604	**Total Sched M: Non-Plant Temporary**		8,592,118	3,000,730	303,438	1,560,098	21,651	128,429	141,212	949,141	2,373,277	64,838
605												
606	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
607	**Sched M: Plant Permanent**											
608	303003-Intg Misc Computr Softwar	SALWAGXAG	4,959	1,929	220	856	17	71	81	510	1,168	54
609	303004-Intg Misc Computr Softwar	SALWAGXAG	(677,637)	(263,601)	(30,024)	(116,979)	(2,286)	(9,633)	(11,014)	(69,628)	(159,594)	(7,380)
610	303004R-Intg Misc Computr Softwar-	CUST	(787)	(629)	(98)	(36)	(9)	(3)	(2)	(11)	(0)	0
611	303005-Intg Misc Computr Soft 15y	SALWAGXAG	89,054	34,642	3,946	15,373	300	1,266	1,448	9,150	20,974	970
612	303010-Intg Misc Computr Softwar	SALWAGXAG	11,269	4,384	499	1,945	38	160	183	1,158	2,654	123
613	303010R-Intg Misc Computr Softwar-	CUST	(676)	(540)	(84)	(31)	(7)	(2)	(2)	(9)	(0)	0
614	303014-Intg CRS Computr Softwar	CUST	(7,229)	(5,773)	(896)	(334)	(80)	(25)	(20)	(99)	(2)	0
615	TOTAL INTANGIBLE		(581,046)	(229,588)	(26,436)	(99,206)	(2,026)	(8,167)	(9,328)	(58,930)	(134,800)	(6,233)
616												
617	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0	0	0
618	310002-Steam Prod Land Rights	DPROD	2	1	0	0	0	0	0	0	1	0
619	310003-Steam Prod Water Rights	DPROD	254	84	7	49	0	4	4	27	78	0
620	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0	0	0
621	311000E-Steam Prod Str & Improv	DPROD	70,142	23,071	1,896	13,621	120	1,082	1,128	7,398	21,645	95
622	312000E-Steam Prod Boiler Plant E	DPROD	488,769	160,766	13,212	94,915	838	7,543	7,857	51,549	150,825	659
623	314000-Steam Prod Turbogen Unit	DPROD	188,660	62,054	5,100	36,636	323	2,912	3,033	19,898	58,217	254
624	315000E-Steam Prod Acc Elec Eq	DPROD	9,888	3,252	267	1,920	17	153	159	1,043	3,051	13
625	316000E-Steam Prod Misc Pwr Plt E	DPROD	7,781	2,559	210	1,511	13	120	125	821	2,401	10
626	Total Steam Production		765,497	251,788	20,692	148,653	1,312	11,814	12,306	80,735	236,217	1,031
627												
628	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0
629	341000E-Other Prod Str & Impr	DPROD	(141,515)	(46,547)	(3,825)	(27,481)	(243)	(2,184)	(2,275)	(14,925)	(43,669)	(191)
630	341045-Other Prod Str & Imp-Wind	ENERGY1	35,224	7,077	774	5,746	55	519	416	5,063	15,442	69
631	342000E-Other Prod Fuel Hldr	DPROD	(1,179)	(388)	(32)	(229)	(2)	(18)	(19)	(124)	(364)	(2)
632	343000-Other Prod Prime Mover	DPROD	(2,513)	(826)	(68)	(488)	(4)	(39)	(40)	(265)	(775)	(3)
633	344000E-Other Prod Generator	DPROD	(20,628)	(6,785)	(558)	(4,006)	(35)	(318)	(332)	(2,176)	(6,365)	(28)
634	344045-Other Prod Generator-Wind	ENERGY1	(12,464,900)	(2,504,272)	(273,915)	(2,033,243)	(19,394)	(183,753)	(147,181)	(1,791,686)	(5,464,638)	(24,384)
635	345000E-Other Prod Access Elect Eq	DPROD	(3,216)	(1,058)	(87)	(624)	(6)	(50)	(52)	(339)	(992)	(4)
636	345045-Other Prod Acc El Eq-Wind	ENERGY1	15,163	3,046	333	2,473	24	224	179	2,180	6,648	30
637	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	2	0	2	0	0	0	2	5	0
638	346000E-Other Prod Misc Pwr P	DPROD	(663)	(218)	(18)	(129)	(1)	(10)	(11)	(70)	(204)	(1)
639	Total Other Production Equipment		(12,584,213)	(2,549,969)	(277,395)	(2,057,978)	(19,607)	(185,629)	(149,314)	(1,802,341)	(5,494,913)	(24,514)
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
591	SchM-118 - Inventory Reserve	TOTPLT	8,750	36	401	1,895	22	115	3	155
592	SchM-126 - Book Unamortized Cost o	TOTPLT	433,715	1,767	19,866	93,939	1,086	5,696	137	7,682
593	SchM-127 - Litigation Reserve	RATEBASE	(407,235)	(1,131)	(19,990)	(94,078)	(1,017)	(5,358)	(128)	(7,042)
594	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0	0	0	0	0	0
595	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0	0	0	0	0	0
596	SchM-134 - Non-Qualified Pension Pl	SALWAGES	0	0	0	0	0	0	0	0
597	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
598	SchM-138 - Rate Case Expense	CLAIMREV	5,880,972	27,064	274,165	1,308,179	14,304	75,369	1,801	99,331
599	SchM-192 - Texas Margin Tax	TOTPLT	(261,091)	(1,064)	(11,959)	(56,550)	(653)	(3,429)	(83)	(4,624)
600	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0
601	SchM-226 - Performance Recognition	SALWAGES	12,560	139	508	2,450	29	149	4	200
602	SchM-300 - Reg A/L - Emergency Spe	TOTPLT	(572,673)	(2,333)	(26,231)	(124,036)	(1,433)	(7,521)	(181)	(10,143)
603	SchM-301 - Cares Act Payroll Deferra	SALWAGES	1,826,315	20,207	73,896	356,229	4,250	21,713	604	29,081
604	**Total Sched M: Non-Plant Temporary**		8,592,118	49,305	408,675	1,964,601	20,696	107,732	2,595	138,617
605										
606	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
607	**Sched M: Plant Permanent**									
608	303003-Intg Misc Computr Softwar	SALWAGXAG	4,959	55	201	967	12	59	2	79
609	303004-Intg Misc Computr Softwar	SALWAGXAG	(677,637)	(7,498)	(27,418)	(132,175)	(1,577)	(8,056)	(224)	(10,790)
610	303004R-Intg Misc Computr Softwar-	CUST	(787)	0	(0)	(0)	(0)	(3)	(0)	(2)
611	303005-Intg Misc Computr Soft 15y	SALWAGXAG	89,054	985	3,603	17,370	207	1,059	29	1,418
612	303010-Intg Misc Computr Softwar	SALWAGXAG	11,269	125	456	2,198	26	134	4	179
613	303010R-Intg Misc Computr Softwar-	CUST	(676)	0	(0)	(0)	(0)	(2)	(0)	(2)
614	303014-Intg CRS Computr Softwar	CUST	(7,229)	0	(0)	(1)	(0)	(25)	(0)	(20)
615	TOTAL INTANGIBLE		(581,046)	(6,333)	(23,159)	(111,641)	(1,332)	(6,834)	(190)	(9,138)
616										
617	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0
618	310002-Steam Prod Land Rights	DPROD	2	0	0	1	0	0	0	0
619	310003-Steam Prod Water Rights	DPROD	254	0	13	65	1	3	0	4
620	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0
621	311000E-Steam Prod Str & Improv	DPROD	70,142	87	3,651	17,994	183	899	20	1,108
622	312000E-Steam Prod Boiler Plant E	DPROD	488,769	606	25,438	125,387	1,277	6,266	139	7,719
623	314000-Steam Prod Turbogen Unit	DPROD	188,660	234	9,819	48,398	493	2,419	53	2,979
624	315000E-Steam Prod Acc Elec Eq	DPROD	9,888	12	515	2,537	26	127	3	156
625	316000E-Steam Prod Misc Pwr Plt E	DPROD	7,781	10	405	1,996	20	100	2	123
626	Total Steam Production		765,497	949	39,840	196,377	2,000	9,814	217	12,089
627										
628	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
629	341000E-Other Prod Str & Impr	DPROD	(141,515)	(175)	(7,365)	(36,304)	(370)	(1,814)	(40)	(2,235)
630	341045-Other Prod Str & Imp-Wind	ENERGY1	35,224	63	2,661	12,781	80	439	7	409
631	342000E-Other Prod Fuel Hldr	DPROD	(1,179)	(1)	(61)	(302)	(3)	(15)	(0)	(19)
632	343000-Other Prod Prime Mover	DPROD	(2,513)	(3)	(131)	(645)	(7)	(32)	(1)	(40)
633	344000E-Other Prod Generator	DPROD	(20,628)	(26)	(1,074)	(5,292)	(54)	(264)	(6)	(326)
634	344045-Other Prod Generator-Wind	ENERGY1	(12,464,900)	(22,434)	(941,834)	(4,522,804)	(28,473)	(155,280)	(2,506)	(144,674)
635	345000E-Other Prod Access Elect Eq	DPROD	(3,216)	(4)	(167)	(825)	(8)	(41)	(1)	(51)
636	345045-Other Prod Acc El Eq-Wind	ENERGY1	15,163	27	1,146	5,502	35	189	3	176
637	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	0	1	4	0	0	0	0
638	346000E-Other Prod Misc Pwr P	DPROD	(663)	(1)	(34)	(170)	(2)	(8)	(0)	(10)
639	Total Other Production Equipment		(12,584,213)	(22,553)	(946,859)	(4,548,054)	(28,802)	(156,828)	(2,544)	(146,769)
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
591	SchM-118 - Inventory Reserve	TOTPLT	8,750	3,105
592	SchM-126 - Book Unamortized Cost o	TOTPLT	433,715	153,887
593	SchM-127 - Litigation Reserve	RATEBASE	(407,235)	(137,141)
594	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0
595	SchM-130 - Deferred Compensation P	SALWAGES	0	0
596	SchM-134 - Non-Qualified Pension Pl	SALWAGES	0	0
597	SchM-136 - Performance Share Plan	SALWAGES	0	0
598	SchM-138 - Rate Case Expense	CLAIMREV	5,880,972	2,072,720
599	SchM-192 - Texas Margin Tax	TOTPLT	(261,091)	(92,638)
600	SchM-207 - Mark to Market Adjust	TOTPLT	0	0
601	SchM-226 - Performance Recognition	SALWAGES	12,560	4,886
602	SchM-300 - Reg A/L - Emergency Spe	TOTPLT	(572,673)	(203,190)
603	SchM-301 - Cares Act Payroll Defera	SALWAGES	1,826,315	710,438
604	**Total Sched M: Non-Plant Temporary**		8,592,118	3,000,730
605				
606	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**			
607	**Sched M: Plant Permanent**			
608	303003-Intg Misc Computr Softwar	SALWAGXAG	4,959	1,929
609	303004-Intg Misc Computr Softwar	SALWAGXAG	(677,637)	(263,601)
610	303004R-Intg Misc Computr Softwar-	CUST	(787)	(629)
611	303005-Intg Misc Computr Soft 15y	SALWAGXAG	89,054	34,642
612	303010-Intg Misc Computr Softwar	SALWAGXAG	11,269	4,384
613	303010R-Intg Misc Computr Softwar-	CUST	(676)	(540)
614	303014-Intg CRS Computr Softwar	CUST	(7,229)	(5,773)
615	TOTAL INTANGIBLE		(581,046)	(229,588)
616				
617	310001-Steam Prod Land Own in Fe	DPROD	0	0
618	310002-Steam Prod Land Rights	DPROD	2	1
619	310003-Steam Prod Water Rights	DPROD	254	84
620	310004-Steam Prod Land Rights-NM	DPROD	0	0
621	311000E-Steam Prod Str & Improv	DPROD	70,142	23,071
622	312000E-Steam Prod Boiler Plant E	DPROD	488,769	160,766
623	314000-Steam Prod Turbogen Unit	DPROD	188,660	62,054
624	315000E-Steam Prod Acc Elec Eq	DPROD	9,888	3,252
625	316000E-Steam Prod Misc Pwr Plt E	DPROD	7,781	2,559
626	Total Steam Production		765,497	251,788
627				
628	340002-Other Prod Land Rights	DPROD	0	0
629	341000E-Other Prod Str & Impr	DPROD	(141,515)	(46,547)
630	341045-Other Prod Str & Imp-Wind	ENERGY1	35,224	7,077
631	342000E-Other Prod Fuel Hldr	DPROD	(1,179)	(388)
632	343000-Other Prod Prime Mover	DPROD	(2,513)	(826)
633	344000E-Other Prod Generator	DPROD	(20,628)	(6,785)
634	344045-Other Prod Generator-Wind	ENERGY1	(12,464,900)	(2,504,272)
635	345000E-Other Prod Access Elect Equ	DPROD	(3,216)	(1,058)
636	345045-Other Prod Acc El Eq-Wind	ENERGY1	15,163	3,046
637	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	2
638	346000E-Other Prod Misc Pwr P	DPROD	(663)	(218)
639	Total Other Production Equipment		(12,584,213)	(2,549,969)
640				
641				
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
650												
651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
652	**Sched M: Plant Permanent Continued**											
653												
654	TRANSMISSION											
655	350001-Tran Land Owned in Fe	DTRAN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
656	350002E-Transmission Land Right	DTRAN	440	147	12	85	1	7	7	45	135	1
657	350002ERT-Transmission Land Right	DTRANRADNET	32	13	1	10	0	1	1	6	1	0
658	352000-Transmission Str & Improv	DTRAN	(112,263)	(37,513)	(3,037)	(21,815)	(191)	(1,721)	(1,809)	(11,485)	(34,404)	(150)
659	352010-Tran Str & Impr-Prod	DPRODTI	(109)	(36)	(3)	(21)	(0)	(2)	(2)	(11)	(34)	(0)
660	352045-Tran Str & Impr-Wind	ENERGY1	(31,451)	(6,319)	(691)	(5,130)	(49)	(464)	(371)	(4,521)	(13,788)	(62)
661	353000E-Transmission Station	DTRAN	(1,093,968)	(365,550)	(29,594)	(212,575)	(1,866)	(16,774)	(17,627)	(111,921)	(335,258)	(1,460)
662	353010-Tran Station Equip Pro	DPRODTI	42,789	14,074	1,157	8,309	73	660	688	4,513	13,204	58
663	353045-Tran Station Equip-Wind	ENERGY1	(397,176)	(79,795)	(8,728)	(64,786)	(618)	(5,855)	(4,690)	(57,089)	(174,123)	(777)
664	354000E-Tran Towers & Fixture	DTRAN	2,045,252	683,421	55,328	397,425	3,488	31,360	32,955	209,245	626,789	2,729
665	354000ERT-Tran Towers & Fixture R	DTRANRADNET	149,610	58,858	6,792	46,341	342	2,339	2,547	25,723	6,473	114
666	355010-Tran Poles & Fixtures-Prod	DPRODTI	(6,447)	(2,121)	(174)	(1,252)	(11)	(99)	(104)	(680)	(1,989)	(9)
667	355000E	DTRAN	(2,278,217)	(761,267)	(61,630)	(442,694)	(3,885)	(34,933)	(36,709)	(233,079)	(698,184)	(3,040)
668	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(166,651)	(65,562)	(7,566)	(51,620)	(380)	(2,606)	(2,837)	(28,653)	(7,211)	(127)
669	355045-Tran Poles & Fixtures-Wind	ENERGY1	(91,131)	(18,309)	(2,003)	(14,865)	(142)	(1,343)	(1,076)	(13,099)	(39,952)	(178)
670	356010-Tran OH Cond & Device-Prod	DPRODTI	2,457	808	66	477	4	38	40	259	758	3
671	356000E-Tran OH Conductor & D	DTRAN	(810,064)	(270,683)	(21,914)	(157,408)	(1,382)	(12,421)	(13,053)	(82,876)	(248,253)	(1,081)
672	356000ERT-Tran OH Conductor & D	DTRANRADNET	(59,256)	(23,312)	(2,690)	(18,354)	(135)	(927)	(1,009)	(10,188)	(2,564)	(45)
673	356045-Tran OH Cond & Device-Win	ENERGY1	(63,380)	(12,733)	(1,393)	(10,338)	(99)	(934)	(748)	(9,110)	(27,786)	(124)
674	357000E-Tran Underground Cond	DTRAN	(481)	(161)	(13)	(93)	(1)	(7)	(8)	(49)	(147)	(1)
675	358000-Tran UG Conductor & Devic	DTRAN	(856)	(286)	(23)	(166)	(1)	(13)	(14)	(88)	(262)	(1)
676	359000-Transmission Road & Trai	DTRAN	(905)	(302)	(24)	(176)	(2)	(14)	(15)	(93)	(277)	(1)
677	TOTAL TRANSMISSION		(2,871,774)	(886,626)	(76,127)	(548,646)	(4,854)	(43,708)	(43,833)	(323,152)	(936,871)	(4,150)
678												
679	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)
680	360005-Dist Land Rights-TX	DDISPSUB	14	7	1	3	0	0	0	2	0	0
681	361000E-Str & Improv	DDISPSUB	(124,741)	(60,374)	(5,610)	(31,780)	(305)	(2,701)	(4,499)	(18,545)	0	(487)
682	362000E-Other Eq	DDISPSUB	(105,032)	(50,835)	(4,724)	(26,758)	(257)	(2,275)	(3,788)	(15,615)	0	(410)
683	364000-Dist Poles, Towers & Fixt	PLT_364	38,057	19,435	1,806	9,218	98	789	1,338	5,074	0	157
684	365000-Dist OH Conductor & Devic	PLT_365	8,354	4,266	396	2,023	22	173	294	1,114	0	34
685	366000E-Dist Underground Cond	PLT_366	7,111	3,606	335	1,734	18	148	251	963	0	29
686	367000E-Dist UG Conductor & D	PLT_367	36,945	18,735	1,741	9,010	95	771	1,304	5,002	0	151
687	368000E-Dist Line Transformer	PLT_368	25,729	18,743	1,742	3,595	95	340	714	213	0	151
688	369000E-Distribution Services	CSERVICE	100	69	11	16	1	1	1	0	0	0
689	369010-Distribution Services O	CSERVICE	1,091	761	125	175	13	9	8	0	0	0
690	369020-Distribution Services U	CSERVICE	847	591	97	136	10	7	6	0	0	0
691	370000E-Distribution Meter	CMETERS	2,861	1,636	387	421	39	39	46	266	27	0
692	371000E-Dist Inst on Cust Premis	CUSTPREM	322	0	0	0	0	0	0	0	0	0
693	373000-Dist Street Light & Sg Sy	CLIGHT	(13,575)	0	0	0	0	0	0	0	0	(13,575)
694	TOTAL DISTRIBUTION		(121,917)	(43,359)	(3,693)	(32,206)	(172)	(2,698)	(4,326)	(21,526)	27	(13,950)
695												
696												
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700												
701	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
702	**Sched M: Plant Permanent Continued**											
703	GENERAL											
704	389001-General Land Owned in Fe	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
705	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
706	390000-Genl Structures & Improv	SALWAGXAG	13,716	5,336	608	2,368	46	195	223	1,409	3,230	149
707	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,265	881	100	391	8	32	37	233	533	25
708	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,650	2,976	339	1,321	26	109	124	786	1,802	83

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
650										
651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
652	**Sched M: Plant Permanent Continued**									
653										
654	TRANSMISSION									
655	350001-Tran Land Owned in Fe	DTRAN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
656	350002E-Transmission Land Right	DTRAN	440	1	24	110	1	6	0	7
657	350002ERT-Transmission Land Right	DTRANRADNET	32	0	1	1	0	0	0	0
658	352000-Transmission Str & Improv	DTRAN	(112,263)	(138)	(6,224)	(28,180)	(293)	(1,428)	(32)	(1,777)
659	352010-Tran Str & Impr-Prod	DPRODTI	(109)	(0)	(6)	(28)	(0)	(1)	(0)	(2)
660	352045-Tran Str & Impr-Wind	ENERGY1	(31,451)	(57)	(2,376)	(11,412)	(72)	(392)	(6)	(365)
661	353000E-Transmission Station	DTRAN	(1,093,968)	(1,343)	(60,652)	(274,606)	(2,857)	(13,917)	(312)	(17,315)
662	353010-Tran Station Equip Pro	DPRODTI	42,789	53	2,227	10,977	112	549	12	676
663	353045-Tran Station Equip-Wind	ENERGY1	(397,176)	(715)	(30,010)	(144,113)	(907)	(4,948)	(80)	(4,610)
664	354000E-Tran Towers & Fixture	DTRAN	2,045,252	2,511	113,394	513,395	5,342	26,019	583	32,372
665	354000ERT-Tran Towers & Fixture R	DTRANRADNET	149,610	81	2,721	3,752	239	2,100	293	2,254
666	355010-Tran Poles & Fixtures-Prod	DPRODTI	(6,447)	(8)	(336)	(1,654)	(17)	(83)	(2)	(102)
667	355000E	DTRAN	(2,278,217)	(2,797)	(126,310)	(571,874)	(5,950)	(28,983)	(650)	(36,060)
668	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(166,651)	(90)	(3,031)	(4,180)	(267)	(2,339)	(326)	(2,511)
669	355045-Tran Poles & Fixtures-Wind	ENERGY1	(91,131)	(164)	(6,886)	(33,066)	(208)	(1,135)	(18)	(1,058)
670	356010-Tran OH Cond & Device-Proc	DPRODTI	2,457	3	128	630	6	32	1	39
671	356000E-Tran OH Conductor & D	DTRAN	(810,064)	(994)	(44,912)	(203,341)	(2,116)	(10,305)	(231)	(12,822)
672	356000ERT-Tran OH Conductor & D	DTRANRADNET	(59,256)	(32)	(1,078)	(1,486)	(95)	(832)	(116)	(893)
673	356045-Tran OH Cond & Device-Win	ENERGY1	(63,380)	(114)	(4,789)	(22,997)	(145)	(790)	(13)	(736)
674	357000E-Tran Underground Cond	DTRAN	(481)	(1)	(27)	(121)	(1)	(6)	(0)	(8)
675	358000-Tran UG Conductor & Devic	DTRAN	(856)	(1)	(47)	(215)	(2)	(11)	(0)	(14)
676	359000-Transmission Road & Trai	DTRAN	(905)	(1)	(50)	(227)	(2)	(12)	(0)	(14)
677	TOTAL TRANSMISSION		(2,871,774)	(3,806)	(168,239)	(768,632)	(7,232)	(36,476)	(897)	(42,936)
678										
679	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	0	0	(0)	(0)	(0)	(0)
680	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	0	0	0	0
681	361000E-Str & Improv	DDISPSUB	(124,741)	(439)	0	0	(452)	(2,250)	(66)	(4,433)
682	362000E-Other Eq	DDISPSUB	(105,032)	(370)	0	0	(380)	(1,894)	(56)	(3,733)
683	364000-Dist Poles, Towers & Fixt	PLT_364	38,057	141	0	0	124	666	18	1,320
684	365000-Dist OH Conductor & Devic	PLT_365	8,354	31	0	0	27	146	4	290
685	366000E-Dist Underground Cond	PLT_366	7,111	26	0	0	23	125	3	247
686	367000E-Dist UG Conductor & D	PLT_367	36,945	136	0	0	122	649	18	1,286
687	368000E-Dist Line Transformer	PLT_368	25,729	136	0	0	5	335	1	714
688	369000E-Distribution Services	CSERVICE	100	0	0	0	0	1	0	1
689	369010-Distribution Services O	CSERVICE	1,091	0	0	0	0	9	0	8
690	369020-Distribution Services U	CSERVICE	847	0	0	0	0	7	0	6
691	370000E-Distribution Meter	CMETERS	2,861	0	5	23	10	29	5	41
692	371000E-Dist Inst on Cust Premis	CUSTPREM	322	322	0	0	0	0	0	0
693	373000-Dist Street Light & Sg Sy	CLIGHT	(13,575)	0	0	0	0	0	0	0
694	TOTAL DISTRIBUTION		(121,917)	(15)	5	23	(521)	(2,176)	(73)	(4,253)
695										
696										
697										
698										
699										
700										
701	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
702	**Sched M: Plant Permanent Continued**									
703	GENERAL									
704	389001-General Land Owned in Fe	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
705	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0
706	390000-Genl Structures & Improv	SALWAGXAG	13,716	152	555	2,675	32	163	5	218
707	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,265	25	92	442	5	27	1	36
708	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,650	85	310	1,492	18	91	3	122

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
650				
651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**			
652	**Sched M: Plant Permanent Continued**			
653				
654	TRANSMISSION			
655	350001-Tran Land Owned in Fe	DTRAN	(0)	(0)
656	350002E-Transmission Land Right	DTRAN	440	147
657	350002ERT-Transmission Land Right	DTRANRADNET	32	13
658	352000-Transmission Str & Improv	DTRAN	(112,263)	(37,513)
659	352010-Tran Str & Impr-Prod	DPRODTI	(109)	(36)
660	352045-Tran Str & Impr-Wind	ENERGY1	(31,451)	(6,319)
661	353000E-Transmission Station	DTRAN	(1,093,968)	(365,550)
662	353010-Tran Station Equip Pro	DPRODTI	42,789	14,074
663	353045-Tran Station Equip-Wind	ENERGY1	(397,176)	(79,795)
664	354000E-Tran Towers & Fixture	DTRAN	2,045,252	683,421
665	354000ERT-Tran Towers & Fixture R	DTRANRADNET	149,610	58,858
666	355010-Tran Poles & Fixtures-Prod	DPRODTI	(6,447)	(2,121)
667	355000E	DTRAN	(2,278,217)	(761,267)
668	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(166,651)	(65,562)
669	355045-Tran Poles & Fixtures-Wind	ENERGY1	(91,131)	(18,309)
670	356010-Tran OH Cond & Device-Proc	DPRODTI	2,457	808
671	356000E-Tran OH Conductor & D	DTRAN	(810,064)	(270,683)
672	356000ERT-Tran OH Conductor & D	DTRANRADNET	(59,256)	(23,312)
673	356045-Tran OH Cond & Device-Win	ENERGY1	(63,380)	(12,733)
674	357000E-Tran Underground Cond	DTRAN	(481)	(161)
675	358000-Tran UG Conductor & Devic	DTRAN	(856)	(286)
676	359000-Transmission Road & Trai	DTRAN	(905)	(302)
677	TOTAL TRANSMISSION		(2,871,774)	(886,626)
678				
679	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)
680	360005-Dist Land Rights-TX	DDISPSUB	14	7
681	361000E-Str & Improv	DDISPSUB	(124,741)	(60,374)
682	362000E-Other Eq	DDISPSUB	(105,032)	(50,835)
683	364000-Dist Poles, Towers & Fixt	PLT_364	38,057	19,435
684	365000-Dist OH Conductor & Devic	PLT_365	8,354	4,266
685	366000E-Dist Underground Cond	PLT_366	7,111	3,606
686	367000E-Dist UG Conductor & D	PLT_367	36,945	18,735
687	368000E-Dist Line Transformer	PLT_368	25,729	18,743
688	369000E-Distribution Services	CSERVICE	100	69
689	369010-Distribution Services O	CSERVICE	1,091	761
690	369020-Distribution Services U	CSERVICE	847	591
691	370000E-Distribution Meter	CMETERS	2,861	1,636
692	371000E-Dist Inst on Cust Premis	CUSTPREM	322	0
693	373000-Dist Street Light & Sg Sy	CLIGHT	(13,575)	0
694	TOTAL DISTRIBUTION		(121,917)	(43,359)
695				
696				
697				
698				
699				
700				
701	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**			
702	**Sched M: Plant Permanent Continued**			
703	GENERAL			
704	389001-General Land Owned in Fe	SALWAGXAG	(0)	(0)
705	389002-General Land Rights	SALWAGXAG	0	0
706	390000-Genl Structures & Improv	SALWAGXAG	13,716	5,336
707	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,265	881
708	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,650	2,976

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
709	391000-General Office Furn & E	SALWAGXAG	985	383	44	170	3	14	16	101	232	11
710	391004-General Info Sys Computer	SALWAGXAG	28,794	11,201	1,276	4,971	97	409	468	2,959	6,781	314
711	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
712	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
713	392010-General Transp Eq Grp	SALWAGXAG	13	5	1	2	0	0	0	1	3	0
714	392020-General Transp Eq Grp 2	SALWAGXAG	164	64	7	28	1	2	3	17	39	2
715	392030-General Transp Eq Trailer	SALWAGXAG	32	12	1	5	0	0	1	3	7	0
716	392040-General Transp Eq Grp 4	SALWAGXAG	209	81	9	36	1	3	3	21	49	2
717	393000-General Stores Equipmen	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
718	394000-General Tools & Shop Equi	SALWAGXAG	462	180	20	80	2	7	8	47	109	5
719	395000-General Laboratory Equi	SALWAGXAG	(27)	(10)	(1)	(5)	(0)	(0)	(0)	(3)	(6)	(0)
720	396000-General Power Operated E	SALWAGXAG	47	18	2	8	0	1	1	5	11	1
721	397000-General Communication E	SALWAGXAG	(155)	(60)	(7)	(27)	(1)	(2)	(3)	(16)	(37)	(2)
722	397010-General Comm Eq Two Wa	SALWAGXAG	(118)	(46)	(5)	(20)	(0)	(2)	(2)	(12)	(28)	(1)
723	397020-General Comm Eq AE	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
724	397030-General Comm Eq EM	SALWAGXAG	(43)	(17)	(2)	(7)	(0)	(1)	(1)	(4)	(10)	(0)
725	398000-General Miscellaneous E	SALWAGXAG	(7)	(3)	(0)	(1)	(0)	(0)	(0)	(1)	(2)	(0)
726	TOTAL GENERAL		53,987	21,001	2,392	9,320	182	767	878	5,547	12,715	588
727	**Total Sched M: Plant Permanent**		(15,339,466)	(3,436,752)	(360,567)	(2,580,064)	(25,165)	(227,621)	(193,618)	(2,119,665)	(6,317,625)	(47,227)
728												
729	**Sched M: Non-Plant Permanent**											
730	SchM-218-Deferred revenue (ITC Gra	TOTPLT	0	0	0	0	0	0	0	0	0	0
731	SchM-124 - Meals and Entertainment	SALWAGES	674,089	262,221	29,867	116,366	2,274	9,583	10,957	69,264	158,758	7,341
732	**Total Sched M: Non-Plant Permanent**		674,089	262,221	29,867	116,366	2,274	9,583	10,957	69,264	158,758	7,341
733												
734	Schedule M NOL	TOTPLT	(47,891,812)	(16,992,496)	(1,614,409)	(9,167,130)	(106,846)	(748,819)	(863,420)	(5,318,162)	(12,566,540)	(318,883)
735												
736	**SUBTOTAL SCHEDULE M ITEMS**		(208,393,417)	(52,695,005)	(5,325,601)	(36,425,389)	(361,144)	(3,156,887)	(2,935,192)	(27,774,539)	(78,747,690)	(664,862)
737			(0)									
738	**TAXABLE INCOME**		(125,704,820)	(6,942,138)	(1,172,324)	(14,366,657)	(433,594)	(2,812,782)	(3,018,514)	(18,266,924)	(79,556,823)	(141,781)
739	State Income Tax @ 2.08%		(2,609,381)	(144,105)	(24,335)	(298,223)	(9,001)	(58,388)	(62,658)	(379,185)	(1,651,441)	(2,943)
740	Federal Income Tax @ 21%		(25,850,042)	(1,427,587)	(241,078)	(2,954,371)	(89,165)	(578,423)	(620,730)	(3,756,425)	(16,360,130)	(29,156)
741	Total Current Federal Income Tax Expense		(25,850,042)	(1,427,587)	(241,078)	(2,954,371)	(89,165)	(578,423)	(620,730)	(3,756,425)	(16,360,130)	(29,156)
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750												
751	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
752												
753	**DEFERRED INCOME TAX EXPENSE**											
754												
755	**Deferred Income Tax Plant Related**											
756	INTANGIBLE											
757	303003-Intg Misc Computr Softwar	SALWAGXAG	(33,226)	(12,925)	(1,472)	(5,736)	(112)	(472)	(540)	(3,414)	(7,825)	(362)
758	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,011,811)	(393,595)	(44,830)	(174,666)	(3,413)	(14,384)	(16,446)	(103,965)	(238,297)	(11,019)
759	303004R-Intg Misc Computr Softwar-	CUST	4,368	3,489	541	202	48	15	12	60	1	0
760	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(598,226)	(232,711)	(26,505)	(103,270)	(2,018)	(8,504)	(9,724)	(61,469)	(140,891)	(6,515)
761	303010-Intg Misc Computr Softwar	SALWAGXAG	(73,086)	(28,430)	(3,238)	(12,617)	(247)	(1,039)	(1,188)	(7,510)	(17,213)	(796)
762	303010R-Intg Misc Computr Softwar-	CUST	1,513	1,208	187	70	17	5	4	21	0	0
763	303014-Intg CRS Computr Softwar	CUST	44,184	35,287	5,474	2,042	486	153	124	606	11	0
764	TOTAL INTANGIBLE		(1,666,284)	(627,677)	(69,843)	(293,974)	(5,239)	(24,227)	(27,757)	(175,671)	(404,214)	(18,692)
765												
766	310001-Steam Prod Land Own in Fe	DPROD	77	25	2	15	0	1	1	8	24	0
767	310002-Steam Prod Land Rights	DPROD	5,754	1,893	156	1,117	10	89	93	607	1,776	8

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
709	391000-General Office Furn & E	SALWAGXAG	985	11	40	192	2	12	0	16
710	391004-General Info Sys Computer	SALWAGXAG	28,794	319	1,165	5,616	67	342	10	458
711	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
712	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
713	392010-General Transp Eq Grp	SALWAGXAG	13	0	1	3	0	0	0	0
714	392020-General Transp Eq Grp 2	SALWAGXAG	164	2	7	32	0	2	0	3
715	392030-General Transp Eq Trailer	SALWAGXAG	32	0	1	6	0	0	0	1
716	392040-General Transp Eq Grp 4	SALWAGXAG	209	2	8	41	0	2	0	3
717	393000-General Stores Equipmen	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
718	394000-General Tools & Shop Equi	SALWAGXAG	462	5	19	90	1	5	0	7
719	395000-General Laboratory Equi	SALWAGXAG	(27)	(0)	(1)	(5)	(0)	(0)	(0)	(0)
720	396000-General Power Operated E	SALWAGXAG	47	1	2	9	0	1	0	1
721	397000-General Communication E	SALWAGXAG	(155)	(2)	(6)	(30)	(0)	(2)	(0)	(2)
722	397010-General Comm Eq Two Wa	SALWAGXAG	(118)	(1)	(5)	(23)	(0)	(1)	(0)	(2)
723	397020-General Comm Eq AE	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
724	397030-General Comm Eq EM	SALWAGXAG	(43)	(0)	(2)	(8)	(0)	(1)	(0)	(1)
725	398000-General Miscellaneous E	SALWAGXAG	(7)	(0)	(0)	(1)	(0)	(0)	(0)	(0)
726	TOTAL GENERAL		53,987	597	2,184	10,530	126	642	18	860
727	**Total Sched M: Plant Permanent**		(15,339,466)	(31,161)	(1,096,227)	(5,221,397)	(35,762)	(191,859)	(3,469)	(190,149)
728										
729	**Sched M: Non-Plant Permanent**									
730	SchM-218-Deferred revenue (ITC Gra	TOTPLT	0	0	0	0	0	0	0	0
731	SchM-124 - Meals and Entertainment	SALWAGES	674,089	7,459	27,275	131,483	1,569	8,014	223	10,734
732	**Total Sched M: Non-Plant Permanent**		674,089	7,459	27,275	131,483	1,569	8,014	223	10,734
733										
734	Schedule M NOL	TOTPLT	(47,891,812)	(195,108)	(2,193,623)	(10,372,916)	(119,866)	(628,953)	(15,176)	(848,244)
735										
736	**SUBTOTAL SCHEDULE M ITEMS**		(208,393,417)	(307,108)	(13,712,220)	(65,035,470)	(494,885)	(2,662,002)	(51,643)	(2,883,549)
737			(0)							
738	**TAXABLE INCOME**		(125,704,820)	1,006,717	(12,433,644)	(67,123,179)	(519,238)	(2,293,545)	(95,786)	(2,922,728)
739	State Income Tax @ 2.08%		(2,609,381)	20,897	(258,098)	(1,393,343)	(10,778)	(47,609)	(1,988)	(60,670)
740	Federal Income Tax @ 21%		(25,850,042)	207,022	(2,556,865)	(13,803,266)	(106,776)	(471,646)	(19,697)	(601,032)
741	Total Current Federal Income Tax Expense		(25,850,042)	207,022	(2,556,865)	(13,803,266)	(106,776)	(471,646)	(19,697)	(601,032)
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750										
751	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
752										
753	**DEFERRED INCOME TAX EXPENSE**									
754										
755	**Deferred Income Tax Plant Related**									
756	INTANGIBLE									
757	303003-Intg Misc Computr Softwar	SALWAGXAG	(33,226)	(368)	(1,344)	(6,481)	(77)	(395)	(11)	(529)
758	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,011,811)	(11,195)	(40,940)	(197,357)	(2,354)	(12,029)	(335)	(16,111)
759	303004R-Intg Misc Computr Softwar-	CUST	4,368	0	0	1	0	15	0	12
760	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(598,226)	(6,619)	(24,205)	(116,686)	(1,392)	(7,112)	(198)	(9,526)
761	303010-Intg Misc Computr Softwar	SALWAGXAG	(73,086)	(809)	(2,957)	(14,256)	(170)	(869)	(24)	(1,164)
762	303010R-Intg Misc Computr Softwar-	CUST	1,513	0	0	0	0	5	0	4
763	303014-Intg CRS Computr Softwar	CUST	44,184	0	2	9	2	150	1	123
764	TOTAL INTANGIBLE		(1,666,284)	(18,991)	(69,444)	(334,769)	(3,991)	(20,235)	(567)	(27,190)
765										
766	310001-Steam Prod Land Own in Fe	DPROD	77	0	4	20	0	1	0	1
767	310002-Steam Prod Land Rights	DPROD	5,754	7	299	1,476	15	74	2	91

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
709	391000-General Office Furn & E	SALWAGXAG	985	383
710	391004-General Info Sys Computer	SALWAGXAG	28,794	11,201
711	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0
712	392000-General Transportation E	SALWAGXAG	0	0
713	392010-General Transp Eq Grp	SALWAGXAG	13	5
714	392020-General Transp Eq Grp 2	SALWAGXAG	164	64
715	392030-General Transp Eq Trailer	SALWAGXAG	32	12
716	392040-General Transp Eq Grp 4	SALWAGXAG	209	81
717	393000-General Stores Equipmen	SALWAGXAG	(1)	(0)
718	394000-General Tools & Shop Equi	SALWAGXAG	462	180
719	395000-General Laboratory Equi	SALWAGXAG	(27)	(10)
720	396000-General Power Operated E	SALWAGXAG	47	18
721	397000-General Communication E	SALWAGXAG	(155)	(60)
722	397010-General Comm Eq Two Wa	SALWAGXAG	(118)	(46)
723	397020-General Comm Eq AE	SALWAGXAG	(0)	(0)
724	397030-General Comm Eq EM	SALWAGXAG	(43)	(17)
725	398000-General Miscellaneous E	SALWAGXAG	(7)	(3)
726	TOTAL GENERAL		53,987	21,001
727	**Total Sched M: Plant Permanent**		(15,339,466)	(3,436,752)
728				
729	**Sched M: Non-Plant Permanent**			
730	SchM-218-Deferred revenue (ITC Gra	TOTPLT	0	0
731	SchM-124 - Meals and Entertainment	SALWAGES	674,089	262,221
732	**Total Sched M: Non-Plant Permanent**		674,089	262,221
733				
734	Schedule M NOL	TOTPLT	(47,891,812)	(16,992,496)
735				
736	**SUBTOTAL SCHEDULE M ITEMS**		(208,393,417)	(52,695,005)
737			(0)	
738	**TAXABLE INCOME**		(125,704,820)	(6,942,138)
739	State Income Tax @ 2.08%		(2,609,381)	(144,105)
740	Federal Income Tax @ 21%		(25,850,042)	(1,427,587)
741	Total Current Federal Income Tax Expense		(25,850,042)	(1,427,587)
742				
743				
744				
745				
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750				
751	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**			
752				
753	**DEFERRED INCOME TAX EXPENSE**			
754				
755	**Deferred Income Tax Plant Related**			
756	INTANGIBLE			
757	303003-Intg Misc Computr Softwar	SALWAGXAG	(33,226)	(12,925)
758	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,011,811)	(393,595)
759	303004R-Intg Misc Computr Softwar-	CUST	4,368	3,489
760	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(598,226)	(232,711)
761	303010-Intg Misc Computr Softwar	SALWAGXAG	(73,086)	(28,430)
762	303010R-Intg Misc Computr Softwar-	CUST	1,513	1,208
763	303014-Intg CRS Computr Softwar	CUST	44,184	35,287
764	TOTAL INTANGIBLE		(1,666,284)	(627,677)
765				
766	310001-Steam Prod Land Own in Fe	DPROD	77	25
767	310002-Steam Prod Land Rights	DPROD	5,754	1,893

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
768	310003-Steam Prod Water Rights	DPROD	(112,249)	(36,921)	(3,034)	(21,798)	(192)	(1,732)	(1,804)	(11,839)	(34,638)	(151)
769	310004-Steam Prod Land Rights-NM	DPROD	383	126	10	74	1	6	6	40	118	1
770	311000E-Steam Prod Str & Improv	DPROD	(925,089)	(304,281)	(25,006)	(179,645)	(1,586)	(14,277)	(14,871)	(97,567)	(285,464)	(1,246)
771	312000E-Steam Prod Boiler Plant E	DPROD	(2,611,455)	(858,961)	(70,589)	(507,123)	(4,477)	(40,302)	(41,980)	(275,425)	(805,843)	(3,519)
772	314000-Steam Prod Turbogen Unit	DPROD	(1,335,315)	(439,212)	(36,094)	(259,307)	(2,289)	(20,608)	(21,466)	(140,833)	(412,052)	(1,799)
773	315000E-Steam Prod Acc Elec Eq	DPROD	(253,291)	(83,312)	(6,847)	(49,187)	(434)	(3,909)	(4,072)	(26,714)	(78,160)	(341)
774	316000E-Steam Prod Misc Pwr Plt E	DPROD	(184,493)	(60,684)	(4,987)	(35,827)	(316)	(2,847)	(2,966)	(19,458)	(56,931)	(249)
775	Total Steam Production		(5,415,678)	(1,781,327)	(146,389)	(1,051,679)	(9,284)	(83,579)	(87,058)	(571,180)	(1,671,170)	(7,297)
776												
777	340001-Other Prod Land Own in Fee	DPROD	70	23	2	14	0	1	1	7	22	0
778	340145-Other Prod Wind Land Own	ENERGY1	16	3	0	3	0	0	0	2	7	0
779	341000E-Other Prod Str & Impr	DPROD	436,486	143,569	11,799	84,762	748	6,736	7,017	46,035	134,691	588
780	341045-Other Prod Str & Imp-Wind	ENERGY1	1,577,833	316,996	34,673	257,372	2,455	23,260	18,630	226,795	691,725	3,087
781	342000E-Other Prod Fuel Hldr	DPROD	(10,985)	(3,613)	(297)	(2,133)	(19)	(170)	(177)	(1,159)	(3,390)	(15)
782	343000-Other Prod Prime Mover	DPROD	(590,013)	(194,067)	(15,948)	(114,576)	(1,011)	(9,106)	(9,485)	(62,227)	(182,066)	(795)
783	344000E-Other Prod Generator	DPROD	269,266	88,567	7,278	52,289	462	4,156	4,329	28,399	83,090	363
784	344045-Other Prod Generator-Wind	ENERGY1	26,495,818	5,323,167	582,244	4,321,930	41,225	390,592	312,852	3,808,469	11,615,822	51,831
785	345000E-Other Prod Access Elect Eq	DPROD	26,263	8,638	710	5,100	45	405	422	2,770	8,104	35
786	345045-Other Prod Acc El Eq-Wind	ENERGY1	679,228	136,461	14,926	110,794	1,057	10,013	8,020	97,631	297,775	1,329
787	346045-Other Prod Misc P Eq-Wind	ENERGY1	555	112	12	91	1	8	7	80	243	1
788	346000E-Other Prod Misc Pwr P	DPROD	6,556	2,156	177	1,273	11	101	105	691	2,023	9
789	Total Other Production Equipment		28,891,094	5,822,012	635,576	4,716,919	44,974	425,997	341,722	4,147,495	12,648,047	56,433
790												
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800												
801	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
802	**Deferred Income Tax Plant Related Confinued**											
803												
804	TRANSMISSION											
805	350001-Tran Land Owned in Fe	DTRAN	134	45	4	26	0	2	2	14	41	0
806	350002E-Transmission Land Right	DTRAN	646,791	216,125	17,497	125,682	1,103	9,917	10,422	66,172	198,216	863
807	350002ERT-Transmission Land Right	DTRANRADNET	47,313	18,613	2,148	14,655	108	740	805	8,135	2,047	36
808	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0	0	0
809	350011-Tran Fee Land - Prod	DPRODTI	1	0	0	0	0	0	0	0	0	0
810	352000-Transmission Str & Improv	DTRAN	272,901	91,190	7,383	53,029	465	4,184	4,397	27,920	83,633	364
811	352010-Tran Str & Impr-Prod	DPRODTI	(5,576)	(1,834)	(151)	(1,083)	(10)	(86)	(90)	(588)	(1,721)	(8)
812	352045-Tran Str & Impr-Wind	ENERGY1	12,698	2,551	279	2,071	20	187	150	1,825	5,567	25
813	353000E-Transmission Station	DTRAN	2,657,959	888,157	71,903	516,483	4,533	40,755	42,828	271,929	814,560	3,546
814	353010-Tran Station Equip Pro	DPRODTI	(267,834)	(88,096)	(7,240)	(52,011)	(459)	(4,133)	(4,305)	(28,248)	(82,648)	(361)
815	353045-Tran Station Equip-Wind	ENERGY1	191,754	38,525	4,214	31,278	298	2,827	2,264	27,562	84,065	375
816	354000E-Tran Towers & Fixture	DTRAN	239,978	80,189	6,492	46,632	409	3,680	3,867	24,552	73,544	320
817	354000ERT-Tran Towers & Fixture R	DTRANRADNET	17,554	6,906	797	5,437	40	274	299	3,018	760	13
818	355010-Tran Poles & Fixtures-Prod	DPRODTI	(91,279)	(30,023)	(2,467)	(17,726)	(156)	(1,409)	(1,467)	(9,627)	(28,167)	(123)
819	355000E	DTRAN	1,664,488	556,189	45,028	323,436	2,839	25,522	26,820	170,290	510,100	2,221
820	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	121,757	47,900	5,528	37,714	278	1,904	2,073	20,934	5,268	93
821	355045-Tran Poles & Fixtures-Wind	ENERGY1	311,072	62,496	6,836	50,741	484	4,586	3,673	44,713	136,375	609
822	356010-Tran OH Cond & Device-Pro	DPRODTI	255,305	83,975	6,901	49,578	438	3,940	4,104	26,927	78,782	344
823	356000E-Tran OH Conductor & D	DTRAN	599,626	200,365	16,221	116,517	1,023	9,194	9,662	61,346	183,762	800
824	356000ERT-Tran OH Conductor & D	DTRANRADNET	43,863	17,256	1,991	13,586	100	686	747	7,541	1,898	33
825	356045-Tran OH Cond & Device-Win	ENERGY1	10,016	2,012	220	1,634	16	148	118	1,440	4,391	20
826	357000E-Tran Underground Cond	DTRAN	356	119	10	69	1	5	6	36	109	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
768	310003-Steam Prod Water Rights	DPROD	(112,249)	(139)	(5,842)	(28,796)	(293)	(1,439)	(32)	(1,773)
769	310004-Steam Prod Land Rights-NM	DPROD	383	0	20	98	1	5	0	6
770	311000E-Steam Prod Str & Improv	DPROD	(925,089)	(1,147)	(48,146)	(237,318)	(2,417)	(11,860)	(262)	(14,609)
771	312000E-Steam Prod Boiler Plant E	DPROD	(2,611,455)	(3,237)	(135,913)	(669,930)	(6,823)	(33,479)	(740)	(41,239)
772	314000-Steam Prod Turbogen Unit	DPROD	(1,335,315)	(1,655)	(69,496)	(342,555)	(3,489)	(17,119)	(379)	(21,087)
773	315000E-Steam Prod Acc Elec Eq	DPROD	(253,291)	(314)	(13,182)	(64,978)	(662)	(3,247)	(72)	(4,000)
774	316000E-Steam Prod Misc Pwr Plt E	DPROD	(184,493)	(229)	(9,602)	(47,329)	(482)	(2,365)	(52)	(2,913)
775	Total Steam Production		(5,415,678)	(6,714)	(281,859)	(1,389,312)	(14,149)	(69,430)	(1,535)	(85,523)
776										
777	340001-Other Prod Land Own in Fee	DPROD	70	0	4	18	0	1	0	1
778	340145-Other Prod Wind Land Own	ENERGY1	16	0	1	6	0	0	0	0
779	341000E-Other Prod Str & Impr	DPROD	436,486	541	22,717	111,974	1,140	5,596	124	6,893
780	341045-Other Prod Str & Imp-Wind	ENERGY1	1,577,833	2,840	119,219	572,506	3,604	19,656	317	18,313
781	342000E-Other Prod Fuel Hldr	DPROD	(10,985)	(14)	(572)	(2,818)	(29)	(141)	(3)	(173)
782	343000-Other Prod Prime Mover	DPROD	(590,013)	(731)	(30,707)	(151,359)	(1,541)	(7,564)	(167)	(9,317)
783	344000E-Other Prod Generator	DPROD	269,266	334	14,014	69,076	703	3,452	76	4,252
784	344045-Other Prod Generator-Wind	ENERGY1	26,495,818	47,686	2,001,996	9,613,826	60,524	330,068	5,327	307,525
785	345000E-Other Prod Access Elect Eq	DPROD	26,263	33	1,367	6,737	69	337	7	415
786	345045-Other Prod Acc El Eq-Wind	ENERGY1	679,228	1,222	51,322	246,453	1,552	8,461	137	7,883
787	346045-Other Prod Misc P Eq-Wind	ENERGY1	555	1	42	201	1	7	0	6
788	346000E-Other Prod Misc Pwr P	DPROD	6,556	8	341	1,682	17	84	2	104
789	Total Other Production Equipment		28,891,094	51,920	2,179,743	10,468,303	66,041	359,957	5,820	335,902
790										
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801	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
802	**Deferred Income Tax Plant Related Confinued**									
803										
804	TRANSMISSION									
805	350001-Tran Land Owned in Fe	DTRAN	134	0	7	34	0	2	0	2
806	350002E-Transmission Land Right	DTRAN	646,791	794	35,860	162,356	1,689	8,228	184	10,237
807	350002ERT-Transmission Land Right	DTRANRADNET	47,313	26	860	1,187	76	664	93	713
808	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
809	350011-Tran Fee Land - Prod	DPRODTI	1	0	0	0	0	0	0	0
810	352000-Transmission Str & Improv	DTRAN	272,901	335	15,130	68,503	713	3,472	78	4,319
811	352010-Tran Str & Impr-Prod	DPRODTI	(5,576)	(7)	(290)	(1,430)	(15)	(71)	(2)	(88)
812	352045-Tran Str & Impr-Wind	ENERGY1	12,698	23	959	4,608	29	158	3	147
813	353000E-Transmission Station	DTRAN	2,657,959	3,263	147,364	667,196	6,942	33,814	758	42,070
814	353010-Tran Station Equip Pro	DPRODTI	(267,834)	(332)	(13,939)	(68,709)	(700)	(3,434)	(76)	(4,230)
815	353045-Tran Station Equip-Wind	ENERGY1	191,754	345	14,489	69,577	438	2,389	39	2,226
816	354000E-Tran Towers & Fixture	DTRAN	239,978	295	13,305	60,239	627	3,053	68	3,798
817	354000ERT-Tran Towers & Fixture R	DTRANRADNET	17,554	9	319	440	28	246	34	264
818	355010-Tran Poles & Fixtures-Prod	DPRODTI	(91,279)	(113)	(4,751)	(23,416)	(238)	(1,170)	(26)	(1,441)
819	355000E	DTRAN	1,664,488	2,043	92,283	417,817	4,347	21,175	475	26,346
820	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	121,757	66	2,214	3,054	195	1,709	238	1,835
821	355045-Tran Poles & Fixtures-Wind	ENERGY1	311,072	560	23,504	112,870	711	3,875	63	3,610
822	356010-Tran OH Cond & Device-Pro	DPRODTI	255,305	316	13,287	65,495	667	3,273	72	4,032
823	356000E-Tran OH Conductor & D	DTRAN	599,626	736	33,245	150,517	1,566	7,628	171	9,491
824	356000ERT-Tran OH Conductor & D	DTRANRADNET	43,863	24	798	1,100	70	616	86	661
825	356045-Tran OH Cond & Device-Win	ENERGY1	10,016	18	757	3,634	23	125	2	116
826	357000E-Tran Underground Cond	DTRAN	356	0	20	89	1	5	0	6

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
768	310003-Steam Prod Water Rights	DPROD	(112,249)	(36,921)
769	310004-Steam Prod Land Rights-NM	DPROD	383	126
770	311000E-Steam Prod Str & Improv	DPROD	(925,089)	(304,281)
771	312000E-Steam Prod Boiler Plant E	DPROD	(2,611,455)	(858,961)
772	314000-Steam Prod Turbogen Unit	DPROD	(1,335,315)	(439,212)
773	315000E-Steam Prod Acc Elec Eq	DPROD	(253,291)	(83,312)
774	316000E-Steam Prod Misc Pwr Plt E	DPROD	(184,493)	(60,684)
775	Total Steam Production		(5,415,678)	(1,781,327)
776				
777	340001-Other Prod Land Own in Fee	DPROD	70	23
778	340145-Other Prod Wind Land Own	ENERGY1	16	3
779	341000E-Other Prod Str & Impr	DPROD	436,486	143,569
780	341045-Other Prod Str & Imp-Wind	ENERGY1	1,577,833	316,996
781	342000E-Other Prod Fuel Hldr	DPROD	(10,985)	(3,613)
782	343000-Other Prod Prime Mover	DPROD	(590,013)	(194,067)
783	344000E-Other Prod Generator	DPROD	269,266	88,567
784	344045-Other Prod Generator-Wind	ENERGY1	26,495,818	5,323,167
785	345000E-Other Prod Access Elect Equ	DPROD	26,263	8,638
786	345045-Other Prod Acc El Eq-Wind	ENERGY1	679,228	136,461
787	346045-Other Prod Misc P Eq-Wind	ENERGY1	555	112
788	346000E-Other Prod Misc Pwr P	DPROD	6,556	2,156
789	Total Other Production Equipment		28,891,094	5,822,012
790				
791				
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801	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**			
802	**Deferred Income Tax Plant Related Confinued**			
803				
804	TRANSMISSION			
805	350001-Tran Land Owned in Fe	DTRAN	134	45
806	350002E-Transmission Land Right	DTRAN	646,791	216,125
807	350002ERT-Transmission Land Right	DTRANRADNET	47,313	18,613
808	350045-Tran Land Fee-Wind	ENERGY1	0	0
809	350011-Tran Fee Land - Prod	DPRODTI	1	0
810	352000-Transmission Str & Improv	DTRAN	272,901	91,190
811	352010-Tran Str & Impr-Prod	DPRODTI	(5,576)	(1,834)
812	352045-Tran Str & Impr-Wind	ENERGY1	12,698	2,551
813	353000E-Transmission Station	DTRAN	2,657,959	888,157
814	353010-Tran Station Equip Pro	DPRODTI	(267,834)	(88,096)
815	353045-Tran Station Equip-Wind	ENERGY1	191,754	38,525
816	354000E-Tran Towers & Fixture	DTRAN	239,978	80,189
817	354000ERT-Tran Towers & Fixture R	DTRANRADNET	17,554	6,906
818	355010-Tran Poles & Fixtures-Prod	DPRODTI	(91,279)	(30,023)
819	355000E	DTRAN	1,664,488	556,189
820	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	121,757	47,900
821	355045-Tran Poles & Fixtures-Wind	ENERGY1	311,072	62,496
822	356010-Tran OH Cond & Device-Proc	DPRODTI	255,305	83,975
823	356000E-Tran OH Conductor & D	DTRAN	599,626	200,365
824	356000ERT-Tran OH Conductor & D	DTRANRADNET	43,863	17,256
825	356045-Tran OH Cond & Device-Win	ENERGY1	10,016	2,012
826	357000E-Tran Underground Cond	DTRAN	356	119

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
827	358000-Tran UG Conductor & Devic	DTRAN	634	212	17	123	1	10	10	65	194	1
828	359000-Transmission Road & Trai	DTRAN	670	224	18	130	1	10	11	69	205	1
829	TOTAL TRANSMISSION		6,730,181	2,193,096	183,628	1,318,004	11,532	102,944	106,396	726,024	2,070,982	9,173
830												
831	DISTRIBUTION											
832	360001E-Dist Land Owned in Fee	DDISPSUB	193	93	9	49	0	4	7	29	0	1
833	360005-Dist Land Rights-TX	DDISPSUB	9,961	4,821	448	2,538	24	216	359	1,481	0	39
834	361000E-Str & Improv	DDISPSUB	116,658	56,462	5,246	29,720	286	2,526	4,208	17,343	0	456
835	362000E-Other Eq	DDISPSUB	(97,021)	(46,958)	(4,363)	(24,718)	(238)	(2,101)	(3,499)	(14,424)	0	(379)
836	364000-Dist Poles, Towers & Fixt	PLT_364	590,556	301,589	28,024	143,036	1,526	12,246	20,765	78,745	0	2,433
837	365000-Dist OH Conductor & Devic	PLT_365	192,679	98,399	9,143	46,668	498	3,995	6,775	25,692	0	794
838	366000E-Dist Underground Cond	PLT_366	23,280	11,806	1,097	5,678	60	486	821	3,152	0	95
839	367000E-Dist UG Conductor & D	PLT_367	35,439	17,971	1,670	8,643	91	739	1,250	4,798	0	145
840	368000E-Dist Line Transformer	PLT_368	(130,379)	(94,977)	(8,825)	(18,217)	(480)	(1,725)	(3,620)	(1,078)	0	(766)
841	369000E-Distribution Services	CSERVICE	(11,279)	(7,871)	(1,291)	(1,811)	(131)	(96)	(80)	0	0	0
842	369010-Distribution Services O	CSERVICE	26,873	18,753	3,076	4,314	311	228	191	0	0	0
843	369020-Distribution Services U	CSERVICE	101,394	70,755	11,606	16,275	1,175	862	721	0	0	0
844	370000E-Distribution Meter	CMETERS	18,206	10,412	2,463	2,677	249	248	290	1,693	174	0
845	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,592)	0	0	0	0	0	0	0	0	0
846	373000-Dist Street Light & Sg Sy	CLIGHT	20,390	0	0	0	0	0	0	0	0	20,390
847	TOTAL DISTRIBUTION		874,358	441,255	48,302	214,853	3,372	17,629	28,189	117,431	174	23,207
848												
849												
850												
851	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
852	**Deferred Income Tax Plant Related Confinued**											
853												
854	GENERAL											
855	389001-General Land Owned in Fe	SALWAGXAG	36	14	2	6	0	1	1	4	8	0
856	389002-General Land Rights	SALWAGXAG	(233)	(91)	(10)	(40)	(1)	(3)	(4)	(24)	(55)	(3)
857	390000-Genl Structures & Improv	SALWAGXAG	(202,921)	(78,936)	(8,991)	(35,030)	(685)	(2,885)	(3,298)	(20,850)	(47,791)	(2,210)
858	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,571	33,287	3,791	14,772	289	1,216	1,391	8,793	20,153	932
859	390050-Genl Str & Imp-Call Center	CUST	(24,618)	(19,661)	(3,050)	(1,138)	(271)	(85)	(69)	(338)	(6)	0
860	391000-General Office Furn & E	SALWAGXAG	98,247	38,218	4,353	16,960	331	1,397	1,597	10,095	23,139	1,070
861	391004-General Info Sys Computer	SALWAGXAG	(1,098,108)	(427,165)	(48,653)	(189,563)	(3,704)	(15,611)	(17,849)	(112,832)	(258,621)	(11,959)
862	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
863	391050-Genl Off Furn & Eq-Call Cen	CUST	0	0	0	0	0	0	0	0	0	0
864	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
865	392010-General Transp Eq Grp	SALWAGXAG	(23,612)	(9,185)	(1,046)	(4,076)	(80)	(336)	(384)	(2,426)	(5,561)	(257)
866	392020-General Transp Eq Grp 2	SALWAGXAG	(296,248)	(115,241)	(13,126)	(51,140)	(999)	(4,211)	(4,815)	(30,440)	(69,771)	(3,226)
867	392030-General Transp Eq Trailer	SALWAGXAG	(57,190)	(22,247)	(2,534)	(9,872)	(193)	(813)	(930)	(5,876)	(13,469)	(623)
868	392040-General Transp Eq Grp 4	SALWAGXAG	(376,512)	(146,464)	(16,682)	(64,996)	(1,270)	(5,352)	(6,120)	(38,687)	(88,674)	(4,100)
869	393000-General Stores Equipmen	SALWAGXAG	(765)	(297)	(34)	(132)	(3)	(11)	(12)	(79)	(180)	(8)
870	394000-General Tools & Shop Equi	SALWAGXAG	(87,740)	(34,131)	(3,887)	(15,146)	(296)	(1,247)	(1,426)	(9,015)	(20,664)	(956)
871	394050-Genl Tool, Shop & Eq-Call C	CUST	0	0	0	0	0	0	0	0	0	0
872	395000-General Laboratory Equi	SALWAGXAG	(19,394)	(7,544)	(859)	(3,348)	(65)	(276)	(315)	(1,993)	(4,568)	(211)
873	395050-Genl Lab Equipment-Call Cer	CUST	0	0	0	0	0	0	0	0	0	0
874	396000-General Power Operated E	SALWAGXAG	(84,526)	(32,881)	(3,745)	(14,592)	(285)	(1,202)	(1,374)	(8,685)	(19,907)	(921)
875	397000-General Communication E	SALWAGXAG	(113,328)	(44,085)	(5,021)	(19,563)	(382)	(1,611)	(1,842)	(11,645)	(26,690)	(1,234)
876	397010-General Comm Eq Two Wa	SALWAGXAG	(86,409)	(33,613)	(3,828)	(14,917)	(291)	(1,228)	(1,405)	(8,879)	(20,351)	(941)
877	397020-General Comm Eq AE	SALWAGXAG	(108)	(42)	(5)	(19)	(0)	(2)	(2)	(11)	(25)	(1)
878	397030-General Comm Eq EM	SALWAGXAG	(31,383)	(12,208)	(1,390)	(5,418)	(106)	(446)	(510)	(3,225)	(7,391)	(342)
879	397050-Genl Comm Equipment-Call (	CUST	0	0	0	0	0	0	0	0	0	0
880	398000-General Miscellaneous E	SALWAGXAG	(4,874)	(1,896)	(216)	(841)	(16)	(69)	(79)	(501)	(1,148)	(53)
881	398050-Genl Misc. Equipment-Call C	CUST	0	0	0	0	0	0	0	0	0	0
882	SchM-300 - Reg A/L - Emergency Spe	TOTPLT	127,455	45,222	4,296	24,397	284	1,993	2,298	14,153	33,444	849
883	TOTAL GENERAL		(2,196,660)	(868,946)	(100,637)	(373,697)	(7,744)	(30,782)	(35,148)	(222,461)	(508,129)	(24,194)
884												
885	**Total Deferred Income Tax Plant Related**		27,217,010	5,178,414	550,637	4,530,425	37,611	407,983	326,343	4,021,637	12,135,690	38,630

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
827	358000-Tran UG Conductor & Devic	DTRAN	634	1	35	159	2	8	0	10
828	359000-Transmission Road & Trai	DTRAN	670	1	37	168	2	9	0	11
829	TOTAL TRANSMISSION		6,730,181	8,403	375,495	1,695,487	17,172	85,772	2,260	104,136
830										
831	DISTRIBUTION									
832	360001E-Dist Land Owned in Fee	DDISPSUB	193	1	0	0	1	3	0	7
833	360005-Dist Land Rights-TX	DDISPSUB	9,961	35	0	0	36	180	5	354
834	361000E-Str & Improv	DDISPSUB	116,658	410	0	0	422	2,104	62	4,146
835	362000E-Other Eq	DDISPSUB	(97,021)	(341)	0	0	(351)	(1,750)	(51)	(3,448)
836	364000-Dist Poles, Towers & Fixt	PLT_364	590,556	2,193	0	0	1,918	10,328	280	20,485
837	365000-Dist OH Conductor & Devic	PLT_365	192,679	715	0	0	626	3,370	91	6,684
838	366000E-Dist Underground Cond	PLT_366	23,280	86	0	0	77	409	11	810
839	367000E-Dist UG Conductor & D	PLT_367	35,439	131	0	0	117	622	17	1,233
840	368000E-Dist Line Transformer	PLT_368	(130,379)	(691)	0	0	(26)	(1,699)	(4)	(3,616)
841	369000E-Distribution Services	CSERVICE	(11,279)	0	0	0	0	(96)	0	(80)
842	369010-Distribution Services O	CSERVICE	26,873	0	0	0	0	228	0	191
843	369020-Distribution Services U	CSERVICE	101,394	0	0	0	0	862	0	721
844	370000E-Distribution Meter	CMETERS	18,206	0	31	143	61	187	29	261
845	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,592)	(22,592)	0	0	0	0	0	0
846	373000-Dist Street Light & Sg Sy	CLIGHT	20,390	0	0	0	0	0	0	0
847	TOTAL DISTRIBUTION		874,358	(20,053)	31	143	2,880	14,748	441	27,748
848										
849										
850										
851	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
852	**Deferred Income Tax Plant Related Confinued**									
853										
854	GENERAL									
855	389001-General Land Owned in Fe	SALWAGXAG	36	0	1	7	0	0	0	1
856	389002-General Land Rights	SALWAGXAG	(233)	(3)	(9)	(46)	(1)	(3)	(0)	(4)
857	390000-Genl Structures & Improv	SALWAGXAG	(202,921)	(2,245)	(8,211)	(39,580)	(472)	(2,413)	(67)	(3,231)
858	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,571	947	3,462	16,691	199	1,017	28	1,363
859	390050-Genl Str & Imp-Call Center	CUST	(24,618)	0	(1)	(5)	(1)	(84)	(0)	(69)
860	391000-General Office Furn & E	SALWAGXAG	98,247	1,087	3,975	19,163	229	1,168	33	1,564
861	391004-General Info Sys Computer	SALWAGXAG	(1,098,108)	(12,150)	(44,431)	(214,189)	(2,555)	(13,055)	(363)	(17,485)
862	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
863	391050-Genl Off Furn & Eq-Call Cen	CUST	0	0	0	0	0	0	0	0
864	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
865	392010-General Transp Eq Grp	SALWAGXAG	(23,612)	(261)	(955)	(4,606)	(55)	(281)	(8)	(376)
866	392020-General Transp Eq Grp 2	SALWAGXAG	(296,248)	(3,278)	(11,987)	(57,784)	(689)	(3,522)	(98)	(4,717)
867	392030-General Transp Eq Trailer	SALWAGXAG	(57,190)	(633)	(2,314)	(11,155)	(133)	(680)	(19)	(911)
868	392040-General Transp Eq Grp 4	SALWAGXAG	(376,512)	(4,166)	(15,234)	(73,440)	(876)	(4,476)	(125)	(5,995)
869	393000-General Stores Equipmen	SALWAGXAG	(765)	(8)	(31)	(149)	(2)	(9)	(0)	(12)
870	394000-General Tools & Shop Equi	SALWAGXAG	(87,740)	(971)	(3,550)	(17,114)	(204)	(1,043)	(29)	(1,397)
871	394050-Genl Tool, Shop & Eq-Call C	CUST	0	0	0	0	0	0	0	0
872	395000-General Laboratory Equi	SALWAGXAG	(19,394)	(215)	(785)	(3,783)	(45)	(231)	(6)	(309)
873	395050-Genl Lab Equipment-Call Cer	CUST	0	0	0	0	0	0	0	0
874	396000-General Power Operated E	SALWAGXAG	(84,526)	(935)	(3,420)	(16,487)	(197)	(1,005)	(28)	(1,346)
875	397000-General Communication E	SALWAGXAG	(113,328)	(1,254)	(4,585)	(22,105)	(264)	(1,347)	(38)	(1,805)
876	397010-General Comm Eq Two Wa	SALWAGXAG	(86,409)	(956)	(3,496)	(16,854)	(201)	(1,027)	(29)	(1,376)
877	397020-General Comm Eq AE	SALWAGXAG	(108)	(1)	(4)	(21)	(0)	(1)	(0)	(2)
878	397030-General Comm Eq EM	SALWAGXAG	(31,383)	(347)	(1,270)	(6,121)	(73)	(373)	(10)	(500)
879	397050-Genl Comm Equipment-Call (	CUST	0	0	0	0	0	0	0	0
880	398000-General Miscellaneous E	SALWAGXAG	(4,874)	(54)	(197)	(951)	(11)	(58)	(2)	(78)
881	398050-Genl Misc. Equipment-Call C	CUST	0	0	0	0	0	0	0	0
882	SchM-300 - Reg A/L - Emergency Spe	TOTPLT	127,455	519	5,838	27,606	319	1,674	40	2,257
883	TOTAL GENERAL		(2,196,660)	(24,924)	(87,205)	(420,924)	(5,033)	(25,749)	(721)	(34,427)
884										
885	**Total Deferred Income Tax Plant Related**		27,217,010	(10,359)	2,116,761	10,018,929	62,919	345,064	5,697	320,646

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
827	358000-Tran UG Conductor & Devic	DTRAN	634	212
828	359000-Transmission Road & Trai	DTRAN	670	224
829	TOTAL TRANSMISSION		6,730,181	2,193,096
830				
831	DISTRIBUTION			
832	360001E-Dist Land Owned in Fee	DDISPSUB	193	93
833	360005-Dist Land Rights-TX	DDISPSUB	9,961	4,821
834	361000E-Str & Improv	DDISPSUB	116,658	56,462
835	362000E-Other Eq	DDISPSUB	(97,021)	(46,958)
836	364000-Dist Poles, Towers & Fixt	PLT_364	590,556	301,589
837	365000-Dist OH Conductor & Devic	PLT_365	192,679	98,399
838	366000E-Dist Underground Cond	PLT_366	23,280	11,806
839	367000E-Dist UG Conductor & D	PLT_367	35,439	17,971
840	368000E-Dist Line Transformer	PLT_368	(130,379)	(94,977)
841	369000E-Distribution Services	CSERVICE	(11,279)	(7,871)
842	369010-Distribution Services O	CSERVICE	26,873	18,753
843	369020-Distribution Services U	CSERVICE	101,394	70,755
844	370000E-Distribution Meter	CMETERS	18,206	10,412
845	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,592)	0
846	373000-Dist Street Light & Sg Sy	CLIGHT	20,390	0
847	TOTAL DISTRIBUTION		874,358	441,255
848				
849				
850				
851	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**			
852	**Deferred Income Tax Plant Related Confinued**			
853				
854	GENERAL			
855	389001-General Land Owned in Fe	SALWAGXAG	36	14
856	389002-General Land Rights	SALWAGXAG	(233)	(91)
857	390000-Genl Structures & Improv	SALWAGXAG	(202,921)	(78,936)
858	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,571	33,287
859	390050-Genl Str & Imp-Call Center	CUST	(24,618)	(19,661)
860	391000-General Office Furn & E	SALWAGXAG	98,247	38,218
861	391004-General Info Sys Computer	SALWAGXAG	(1,098,108)	(427,165)
862	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)
863	391050-Genl Off Furn & Eq-Call Cen	CUST	0	0
864	392000-General Transportation E	SALWAGXAG	(0)	(0)
865	392010-General Transp Eq Grp	SALWAGXAG	(23,612)	(9,185)
866	392020-General Transp Eq Grp 2	SALWAGXAG	(296,248)	(115,241)
867	392030-General Transp Eq Trailer	SALWAGXAG	(57,190)	(22,247)
868	392040-General Transp Eq Grp 4	SALWAGXAG	(376,512)	(146,464)
869	393000-General Stores Equipmen	SALWAGXAG	(765)	(297)
870	394000-General Tools & Shop Equi	SALWAGXAG	(87,740)	(34,131)
871	394050-Genl Tool, Shop & Eq-Call C	CUST	0	0
872	395000-General Laboratory Equi	SALWAGXAG	(19,394)	(7,544)
873	395050-Genl Lab Equipment-Call Cer	CUST	0	0
874	396000-General Power Operated E	SALWAGXAG	(84,526)	(32,881)
875	397000-General Communication E	SALWAGXAG	(113,328)	(44,085)
876	397010-General Comm Eq Two Wa	SALWAGXAG	(86,409)	(33,613)
877	397020-General Comm Eq AE	SALWAGXAG	(108)	(42)
878	397030-General Comm Eq EM	SALWAGXAG	(31,383)	(12,208)
879	397050-Genl Comm Equipment-Call (	CUST	0	0
880	398000-General Miscellaneous E	SALWAGXAG	(4,874)	(1,896)
881	398050-Genl Misc. Equipment-Call C	CUST	0	0
882	SchM-300 - Reg A/L - Emergency Spe	TOTPLT	127,455	45,222
883	TOTAL GENERAL		(2,196,660)	(868,946)
884				
885	**Total Deferred Income Tax Plant Related**		27,217,010	5,178,414

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
886												
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900												
901	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
902												
903	**Deferred Income Tax Non-Plant**											
904	SchM-102 - Fuel Tax Credit - Inc Add	SALWAGXAG	143	56	6	25	0	2	2	15	34	2
905	SchM-103 - Environmental Remediati	PRODPLT	(320,576)	(88,915)	(8,013)	(58,241)	(529)	(4,858)	(4,602)	(38,752)	(115,685)	(511)
906	SchM-107 - Pension Expense	SALWAGES	(2,336,036)	(908,720)	(103,502)	(403,264)	(7,880)	(33,209)	(37,970)	(240,031)	(550,172)	(25,441)
907	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0	0
908	SchM-109 - Employee Incentive	SALWAGES	55,042	21,412	2,439	9,502	186	782	895	5,656	12,963	599
909	SchM-111 - Post Employment Benefit	SALWAGES	272,808	106,123	12,087	47,094	920	3,878	4,434	28,031	64,250	2,971
910	SchM-112 - Post Employment Benefit	SALWAGES	31,477	12,245	1,395	5,434	106	447	512	3,234	7,413	343
911	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0	0	0
912	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0	0
913	SchM-118 - Inventory Reserve	TOTPLT	4,644	1,648	157	889	10	73	84	516	1,219	31
914	SchM-126 - Book Unamortized Cost o	TOTPLT	(543,586)	(192,870)	(18,324)	(104,050)	(1,213)	(8,499)	(9,800)	(60,363)	(142,634)	(3,619)
915	SchM-127 - Litigation Reserve	TOTPLT	89,977	31,925	3,033	17,223	201	1,407	1,622	9,992	23,610	599
916	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0	0	0	0	0	0	0	0
917	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0	0	0	0	0	0	0	0
918	SchM-137 - R&E Credit	TOTPLT	(1,090,251)	(386,832)	(36,752)	(208,688)	(2,432)	(17,047)	(19,656)	(121,067)	(286,076)	(7,259)
919	SchM-138 - Rate Case Expense	TOTPLT	(1,743,118)	(618,476)	(58,760)	(333,656)	(3,889)	(27,255)	(31,426)	(193,565)	(457,384)	(11,606)
920	SchM-192 - Texas Margin Tax	NETPLT	205,388	70,675	6,679	39,298	437	3,228	3,684	23,498	55,857	1,476
921	SchM-226 - Performance Recognition	SALWAGES	(2,222)	(864)	(98)	(384)	(7)	(32)	(36)	(228)	(523)	(24)
922	SchM-257 - Texas R&E Credit	SALWAGES	(209,956)	(81,673)	(9,302)	(36,244)	(708)	(2,985)	(3,413)	(21,573)	(49,448)	(2,287)
923	TXGMT-Texas Gross Margin Tax	SALWAGES	1,364,092	530,633	60,438	235,479	4,602	19,392	22,172	140,163	321,264	14,856
924	SchM-301 - Cares Act Payroll Deferra	SALWAGES	(406,468)	(158,117)	(18,009)	(70,168)	(1,371)	(5,778)	(6,607)	(41,765)	(95,729)	(4,427)
925	SchM_NOL - NOL Excess ADIT	TOTPLT	302,018	107,159	10,181	57,810	674	4,722	5,445	33,538	79,248	2,011
926	**Total Deferred Income Tax Non-Plant**		(4,326,623)	(1,554,593)	(156,345)	(801,940)	(10,894)	(65,730)	(74,659)	(472,704)	(1,131,793)	(32,286)
927												
928	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,890,387	3,623,821	394,292	3,728,485	26,717	342,253	251,683	3,548,933	11,003,897	6,344
929	Schedule M NOL	TOTPLT	10,842,650	3,847,081	365,500	2,075,427	24,190	169,532	195,477	1,204,026	2,845,050	72,195
930	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,733,037	7,470,902	759,792	5,803,912	50,907	511,785	447,161	4,752,959	13,848,947	78,539
931												
932	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0	0	0
933	ITC Amortization	TOTPLT	(28,075)	(9,961)	(946)	(5,374)	(63)	(439)	(506)	(3,118)	(7,367)	(187)
934												
935	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		5,245,539	5,889,249	493,433	2,545,944	(47,321)	(125,465)	(236,733)	614,231	(4,169,991)	46,253
936												
937	Amortization of Excess DFIT - Deprec	TOTPLT	0	0	0	0	0	0	0	0	0	0
938												
939	**TOTAL OPERATING DEDUCTIONS**		613,158,701	222,809,575	21,213,466	115,445,653	1,400,237	9,029,790	9,961,997	65,559,300	160,490,099	4,063,299
940												
941	**TOTAL NET OPERATING INCOME**		141,115,710	61,306,169	5,702,627	31,586,626	110,370	1,466,400	1,274,462	16,270,730	21,195,802	947,787
942												
943												
944												

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
886										
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899										
900										
901	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
902										
903	**Deferred Income Tax Non-Plant**									
904	SchM-102 - Fuel Tax Credit - Inc Add	SALWAGXAG	143	2	6	28	0	2	0	2
905	SchM-103 - Environmental Remediati	PRODPLT	(320,576)	(470)	(19,720)	(95,965)	(795)	(4,063)	(80)	(4,522)
906	SchM-107 - Pension Expense	SALWAGES	(2,336,036)	(25,847)	(94,520)	(455,651)	(5,436)	(27,773)	(773)	(37,197)
907	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
908	SchM-109 - Employee Incentive	SALWAGES	55,042	609	2,227	10,736	128	654	18	876
909	SchM-111 - Post Employment Benefit	SALWAGES	272,808	3,019	11,038	53,212	635	3,243	90	4,344
910	SchM-112 - Post Employment Benefit	SALWAGES	31,477	348	1,274	6,140	73	374	10	501
911	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
912	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
913	SchM-118 - Inventory Reserve	TOTPLT	4,644	19	213	1,006	12	61	1	82
914	SchM-126 - Book Unamortized Cost o	TOTPLT	(543,586)	(2,215)	(24,898)	(117,736)	(1,361)	(7,139)	(172)	(9,628)
915	SchM-127 - Litigation Reserve	TOTPLT	89,977	367	4,121	19,488	225	1,182	29	1,594
916	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0	0	0	0	0	0
917	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0	0	0	0	0	0
918	SchM-137 - R&E Credit	TOTPLT	(1,090,251)	(4,442)	(49,938)	(236,138)	(2,729)	(14,318)	(345)	(19,310)
919	SchM-138 - Rate Case Expense	TOTPLT	(1,743,118)	(7,101)	(79,841)	(377,543)	(4,363)	(22,892)	(552)	(30,874)
920	SchM-192 - Texas Margin Tax	NETPLT	205,388	555	9,801	46,056	516	2,713	65	3,619
921	SchM-226 - Performance Recognition	SALWAGES	(2,222)	(25)	(90)	(433)	(5)	(26)	(1)	(35)
922	SchM-257 - Texas R&E Credit	SALWAGES	(209,956)	(2,323)	(8,495)	(40,953)	(489)	(2,496)	(69)	(3,343)
923	TXGMT-Texas Gross Margin Tax	SALWAGES	1,364,092	15,093	55,194	266,070	3,174	16,218	451	21,721
924	SchM-301 - Cares Act Payroll Deferra	SALWAGES	(406,468)	(4,497)	(16,446)	(79,283)	(946)	(4,832)	(135)	(6,472)
925	SchM_NOL - NOL Excess ADIT	TOTPLT	302,018	1,230	13,834	65,414	756	3,966	96	5,349
926	**Total Deferred Income Tax Non-Plant**		(4,326,623)	(25,678)	(196,242)	(935,551)	(10,604)	(55,127)	(1,367)	(73,293)
927										
928	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,890,387	(36,038)	1,920,519	9,083,378	52,316	289,937	4,331	247,353
929	Schedule M NOL	TOTPLT	10,842,650	44,172	496,634	2,348,416	27,138	142,394	3,436	192,042
930	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,733,037	8,135	2,417,153	11,431,794	79,453	432,331	7,766	439,394
931										
932	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0
933	ITC Amortization	TOTPLT	(28,075)	(114)	(1,286)	(6,081)	(70)	(369)	(9)	(497)
934										
935	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		5,245,539	235,940	(399,096)	(3,770,895)	(38,172)	(87,293)	(13,928)	(222,805)
936										
937	Amortization of Excess DFIT - Deprec	TOTPLT	0	0	0	0	0	0	0	0
938										
939	**TOTAL OPERATING DEDUCTIONS**		613,158,701	3,185,285	28,251,268	132,238,831	1,442,121	7,587,668	167,294	9,794,703
940										
941	**TOTAL NET OPERATING INCOME**		141,115,710	1,254,735	4,803,231	16,392,571	172,876	1,293,524	(10,258)	1,284,720
942										
943										
944										

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(t)
886				
887				
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901	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**			
902				
903	**Deferred Income Tax Non-Plant**			
904	SchM-102 - Fuel Tax Credit - Inc Add	SALWAGXAG	143	56
905	SchM-103 - Environmental Remediati	PRODPLT	(320,576)	(88,915)
906	SchM-107 - Pension Expense	SALWAGES	(2,336,036)	(908,720)
907	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0
908	SchM-109 - Employee Incentive	SALWAGES	55,042	21,412
909	SchM-111 - Post Employment Benefit	SALWAGES	272,808	106,123
910	SchM-112 - Post Employment Benefit	SALWAGES	31,477	12,245
911	SchM-114 - Severance Accrual	SALWAGES	0	0
912	SchM-116 - Bad Debt	OX_904	0	0
913	SchM-118 - Inventory Reserve	TOTPLT	4,644	1,648
914	SchM-126 - Book Unamortized Cost o	TOTPLT	(543,586)	(192,870)
915	SchM-127 - Litigation Reserve	TOTPLT	89,977	31,925
916	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0
917	SchM-130 - Deferred Compensation P	SALWAGES	0	0
918	SchM-137 - R&E Credit	TOTPLT	(1,090,251)	(386,832)
919	SchM-138 - Rate Case Expense	TOTPLT	(1,743,118)	(618,476)
920	SchM-192 - Texas Margin Tax	NETPLT	205,388	70,675
921	SchM-226 - Performance Recognition	SALWAGES	(2,222)	(864)
922	SchM-257 - Texas R&E Credit	SALWAGES	(209,956)	(81,673)
923	TXGMT-Texas Gross Margin Tax	SALWAGES	1,364,092	530,633
924	SchM-301 - Cares Act Payroll Defera	SALWAGES	(406,468)	(158,117)
925	SchM_NOL - NOL Excess ADIT	TOTPLT	302,018	107,159
926	**Total Deferred Income Tax Non-Plant**		(4,326,623)	(1,554,593)
927				
928	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,890,387	3,623,821
929	Schedule M NOL	TOTPLT	10,842,650	3,847,081
930	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,733,037	7,470,902
931				
932	367000E-Dist UG Conductor & D	TOTPLT	0	0
933	ITC Amortization	TOTPLT	(28,075)	(9,961)
934				
935	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		5,245,539	5,889,249
936				
937	Amortization of Excess DFIT - Deprec	TOTPLT	0	0
938				
939	**TOTAL OPERATING DEDUCTIONS**		613,158,701	222,809,575
940				
941	**TOTAL NET OPERATING INCOME**		141,115,710	61,306,169
942				
943				
944				

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE
	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
945													
946													
947													
948													
949													
950													
951	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
952													
953	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**												
954													
955	Rate Base times Pretax Claimed ROR		7.56%	252,023,690	84,872,086	8,085,572	47,789,643	536,321	3,945,569	4,437,248	29,200,388	70,592,762	1,864,111
956	Less: Net Operating Income	SCH ITX		141,115,710	61,306,169	5,702,627	31,586,626	110,370	1,466,400	1,274,462	16,270,730	21,195,802	947,787
957	Earnings Deficiency/Excess			110,907,980	23,565,917	2,382,945	16,203,017	425,951	2,479,169	3,162,786	12,929,658	49,396,960	916,324
958	Tax Gross-up Factor			1.2926557									
959	Revenue Deficiency/Excess (Gross)			143,365,836	30,462,618	3,080,327	20,944,922	550,608	3,204,712	4,088,394	16,713,596	63,853,263	1,184,491
960													
961	Incremental Federal, State, & Deferred Income Taxes & ITC			32,457,856	6,896,701	697,382	4,741,906	124,657	725,543	925,607	3,783,938	14,456,303	268,167
962	Federal, State, & Deferred Income Tax	SCH ITX		5,245,539	5,889,249	493,433	2,545,944	(47,321)	(125,465)	(236,733)	614,231	(4,169,991)	46,253
963	Total Federal, State, & Deferred Incom	SCH ITX		37,703,395	12,785,950	1,190,816	7,287,850	77,336	600,078	688,874	4,398,170	10,286,312	314,420
964													
965	**TAX RATES**												
966	STATE TAX RATE			2.08%									
967	FEDERAL TAX RATE - CURRENT			21.00%									
968	TAX GROSS-UP FACTOR			1.29265573									
969	EFFECTIVE TAX RATE - CITTX			1.26582278									
970	**COMPOSITE COST OF DEBT**			1.91%									
971	EFFECTIVE TAX RATE			0.22639882									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
	(a)	(b)		(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
945											
946											
947											
948											
949											
950											
951	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
952											
953	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**										
954											
955	Rate Base times Pretax Claimed ROR		7.56%	252,023,690	699,990	12,371,325	58,221,436	629,563	3,316,006	78,991	4,358,258
956	Less: Net Operating Income	SCH ITX		141,115,710	1,254,735	4,803,231	16,392,571	172,876	1,293,524	(10,258)	1,284,720
957	Earnings Deficiency/Excess			110,907,980	(554,745)	7,568,094	41,828,866	456,687	2,022,482	89,249	3,073,537
958	Tax Gross-up Factor			1.2926557							
959	Revenue Deficiency/Excess (Gross)			143,365,836	(717,095)	9,782,940	54,070,323	590,340	2,614,372	115,368	3,973,026
960											
961	Incremental Federal, State, & Deferred Income Taxes & ITC			32,457,856	(162,349)	2,214,846	12,241,457	133,652	591,891	26,119	899,488
962	Federal, State, & Deferred Income Tax	SCH ITX		5,245,539	235,940	(399,096)	(3,770,895)	(38,172)	(87,293)	(13,928)	(222,805)
963	Total Federal, State, & Deferred Incom	SCH ITX		37,703,395	73,590	1,815,750	8,470,562	95,480	504,598	12,191	676,683
964											
965	**TAX RATES**										
966	STATE TAX RATE			2.08%							
967	FEDERAL TAX RATE - CURRENT			21.00%							
968	TAX GROSS-UP FACTOR			1.29265573							
969	EFFECTIVE TAX RATE - CITTX			1.26582278							
970	**COMPOSITE COST OF DEBT**			1.91%							
971	EFFECTIVE TAX RATE			0.22639882							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	RESIDENTIAL SERVICE
	(a)	(b)		(c)	(t)
945					
946					
947					
948					
949					
950					
951	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
952					
953	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**				
954					
955	Rate Base times Pretax Claimed ROR		7.56%	252,023,690	84,872,086
956	Less: Net Operating Income	SCH ITX		141,115,710	61,306,169
957	Earnings Deficiency/Excess			110,907,980	23,565,917
958	Tax Gross-up Factor			1.2926557	
959	Revenue Deficiency/Excess (Gross)			143,365,836	30,462,618
960					
961	Incremental Federal, State, & Deferred Income Taxes & ITC			32,457,856	6,896,701
962	Federal, State, & Deferred Income Tax	SCH ITX		5,245,539	5,889,249
963	Total Federal, State, & Deferred Incom	SCH ITX		37,703,395	12,785,950
964					
965	**TAX RATES**				
966	STATE TAX RATE			2.08%	
967	FEDERAL TAX RATE - CURRENT			21.00%	
968	TAX GROSS-UP FACTOR			1.29265573	
969	EFFECTIVE TAX RATE - CITTX			1.26582278	
970	**COMPOSITE COST OF DEBT**			1.91%	
971	EFFECTIVE TAX RATE			0.22639882	

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**DEVELOPMENT OF RATE BASE**														
2															
3	**ELECTRIC PLANT IN SERVICE**														
4															
5	INTANGIBLE PLANT														
6	303003-Intg Misc Computr Softwar	SALWAGXAG	3,419,452	1,330,170	151,504	590,291	11,535	48,611	55,580	351,354	805,332	37,239	37,835	138,357	666,975
7	303004-Intg Misc Computr Softwar	SALWAGXAG	83,583,684	32,514,132	3,703,311	14,428,822	281,964	1,188,220	1,358,580	8,588,357	19,685,215	910,265	924,818	3,381,949	16,303,266
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	2,396,783	1,914,196	296,941	110,790	26,388	8,280	6,734	32,862	593	0	0	111	482
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,914,004	17,082,589	1,945,681	7,580,754	148,141	624,279	713,784	4,512,234	10,342,408	478,244	485,890	1,776,841	8,565,568
10	303007-Intg Misc Computr Softwar	SALWAGXAG	276,173	107,432	12,236	47,675	932	3,926	4,489	28,377	65,043	3,008	3,056	11,174	53,869
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,297,641	2,060,787	234,721	914,517	17,871	75,311	86,109	544,341	1,247,674	57,694	58,616	214,352	1,033,322
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	494,321	394,791	61,242	22,850	5,442	1,708	1,389	6,778	122	0	0	23	99
13	303014-Intg CRS Computr Softwar	CUST	9,025,024	7,207,857	1,118,124	417,175	99,362	31,179	25,355	123,740	2,232	0	0	419	1,814
14	TOTAL INTANGIBLE		148,407,081	62,611,954	7,523,761	24,112,873	591,635	1,981,514	2,252,019	14,188,043	32,148,620	1,486,450	1,510,214	5,523,226	26,625,393
15															
16	PRODUCTION PLANT														
17	Steam Production														
18	310001-Steam Prod Land Own in Fe	DPROD	2,521,500	829,373	68,158	489,654	4,322	38,914	40,534	265,937	778,085	3,398	3,126	131,231	646,853
19	310002-Steam Prod Land Rights	DPROD	635,708	209,097	17,184	123,449	1,090	9,811	10,219	67,047	196,167	857	788	33,085	163,081
20	310003-Steam Prod Water Rights	DPROD	13,333,722	4,385,734	360,419	2,589,297	22,857	205,776	214,343	1,406,280	4,114,521	17,966	16,529	693,953	3,420,568
21	310004-Steam Prod Land Rights-NM	DPROD	(6,603,403)	(2,171,994)	(178,494)	(1,282,325)	(11,320)	(101,909)	(106,151)	(696,447)	(2,037,679)	(8,898)	(8,186)	(343,674)	(1,694,005)
22	311000E-Steam Prod Str & Improv	DPROD	126,587,777	41,637,307	3,421,750	24,582,280	217,001	1,953,599	2,034,929	13,350,948	39,062,468	170,568	156,926	6,588,255	32,474,213
23	311001-Steam Prod Str&Imp-TolkSC	DPROD	15,588,172	5,127,268	421,358	3,027,092	26,722	240,569	250,584	1,644,052	4,810,200	21,004	19,324	811,286	3,998,914
24	312000E-Steam Prod Boiler Plant E	DPROD	591,250,355	194,474,326	15,981,883	114,815,837	1,013,543	9,124,625	9,504,493	62,357,936	182,448,090	796,670	732,952	30,771,599	151,676,491
25	312001-Steam Prod Blr Plt-TolkSC	DPROD	9,081,097	2,986,959	245,468	1,763,473	15,567	140,146	145,981	957,764	2,802,246	12,236	11,258	472,625	2,329,621
26	314000-Steam Prod Turbogen Unit	DPROD	281,994,081	92,753,617	7,622,484	54,760,874	483,405	4,351,947	4,533,123	29,741,325	87,017,760	379,968	349,578	14,676,370	72,341,390
27	314001-Steam Prod Turbogen-TolkSC	DPROD	25,879,502	8,512,297	699,540	5,025,581	44,364	399,392	416,019	2,729,457	7,985,899	34,871	32,082	1,346,898	6,639,002
28	315000E-Steam Prod Acc Elec Eq	DPROD	38,654,321	12,714,196	1,044,852	7,506,344	66,263	596,543	621,378	4,076,790	11,927,954	52,084	47,918	2,011,762	9,916,192
29	315001-Steam Prod Acc El Eq-TolkS	DPROD	12,991,656	4,273,221	351,173	2,522,870	22,271	200,497	208,844	1,370,203	4,008,967	17,505	16,105	676,150	3,332,816
30	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,977,586	5,255,355	431,885	3,102,713	27,389	246,578	256,844	1,685,123	4,930,365	21,529	19,807	831,553	4,098,812
31	316001-Steam Prod PwrPltEq-TolkSC	DPROD	3,000,014	986,766	81,092	582,577	5,143	46,298	48,226	316,405	925,745	4,042	3,719	156,136	769,609
32	Total Steam Production		1,130,892,089	371,973,522	30,568,752	219,609,715	1,938,617	17,452,786	18,179,365	119,272,819	348,970,787	1,523,800	1,401,926	58,857,230	290,113,558
33															
34	Other Production Equipment:														
35	340001-Other Prod Land Own in Fee	DPROD	77,005	25,329	2,081	14,954	132	1,188	1,238	8,122	23,762	104	95	4,008	19,755
36	340002-Other Prod Land Rights	DPROD	391	129	11	76	1	6	6	41	121	1	0	20	100
37	341000E-Other Prod Str & Impr	DPROD	8,708,182	2,864,299	235,388	1,691,056	14,928	134,391	139,986	918,434	2,687,172	11,734	10,795	453,217	2,233,955
38	340145-Other Prod Wind Land Own	ENERGY1	658,993	132,396	14,481	107,493	1,025	9,715	7,781	94,723	288,904	1,289	1,186	49,793	239,111
39	341045-Other Prod Str & Imp-Wind	ENERGY1	27,567,104	5,538,395	605,785	4,496,676	42,892	406,385	325,501	3,962,454	12,085,476	53,927	49,614	2,082,941	10,002,535
40	342000E-Other Prod Fuel Hldr	DPROD	3,625,523	1,192,509	98,000	704,046	6,215	55,952	58,281	382,376	1,118,764	4,885	4,494	188,690	930,074
41	343000-Other Prod Prime Mover	DPROD	33,127,952	10,896,460	895,470	6,433,169	56,789	511,256	532,540	3,493,936	10,222,626	44,638	41,068	1,724,143	8,498,484
42	344000E-Other Prod Generator	DPROD	118,027,164	38,821,546	3,190,351	22,919,881	202,327	1,821,485	1,897,315	12,448,078	36,420,833	159,034	146,314	6,142,719	30,278,115
43	344045-Other Prod Generator-Wind	ENERGY1	848,062,370	170,380,759	18,636,110	138,333,774	1,319,515	12,501,837	10,013,579	121,899,208	371,792,308	1,658,983	1,526,297	64,078,681	307,713,628
44	345000E-Other Prod Access Elect Equip	DPROD	19,617,092	6,452,462	530,263	3,809,474	33,628	302,746	315,350	2,068,974	6,053,444	26,433	24,319	1,020,971	5,032,473
45	345045-Other Prod Acc El Eq-Wind	ENERGY1	11,867,127	2,384,176	260,779	1,935,735	18,464	174,941	140,122	1,705,763	5,202,573	23,215	21,358	896,667	4,305,906
46	346000E-Other Prod Misc Pwr P	DPROD	2,924,090	961,793	79,040	567,834	5,013	45,127	47,005	308,398	902,316	3,940	3,625	152,184	750,132
47	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,700	1,949	213	1,582	15	143	115	1,394	4,253	19	17	733	3,520
48	Total Other Production Equipment		1,074,272,692	239,652,201	24,547,973	181,015,749	1,700,944	15,965,171	13,478,820	147,291,900	446,802,552	1,988,199	1,829,182	76,794,766	370,007,786
49	TOTAL PRODUCTION PLANT		2,205,164,781	611,625,723	55,116,725	400,625,464	3,639,561	33,417,958	31,658,185	266,564,718	795,773,339	3,512,000	3,231,109	135,651,996	660,121,344
50															
51	**ELECTRIC PLANT IN SERVICE CONTINUED**														
52															
53	TRANSMISSION PLANT:														
54	350001-Tran Land Owned in Fe	DTRAN	4,766,741	1,592,808	128,950	926,253	8,130	73,090	76,807	487,674	1,460,819	6,360	5,851	264,280	1,196,539
55	350002E-Transmission Land Right	DTRAN	69,536,742	23,235,719	1,881,111	13,512,087	118,593	1,066,228	1,120,457	7,114,134	21,310,277	92,779	85,358	3,855,290	17,454,987
56	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,086,607	1,965,297	227,062	1,588,682	10,864	78,593	80,774	879,211	249,506	3,867	2,750	88,065	161,441
57	350045-Tran Land Fee-Wind	ENERGY1	129,731	26,064	2,851	21,161	202	1,912	1,532	18,647	56,874	254	233	9,802	47,072
58	352000-Transmission Str & Improv	DTRAN	60,350,501	20,166,134	1,632,605	11,727,055	102,926	925,373	972,437	6,174,312	18,495,055	80,522	74,082	3,345,982	15,149,073
59	352010-Tran Str & Impr-Prod	DPRODTI	511,922	168,381	13,838	99,411	878	7,900	8,229	53,991	157,969	690	635	26,643	131,326
60	352045-Tran Str & Impr-Wind	ENERGY1	2,235,804	449,186	49,132	364,699	3,479	32,959	26,399	321,371	980,181	4,374	4,024	168,935	811,246
61	353000E-Transmission Station	DTRAN	588,067,715	196,502,963	15,908,435	114,270,843	1,002,934	9,017,025	9,475,629	60,163,767	180,219,625	784,624	721,869	32,603,936	147,615,690
62	353010-Tran Station Equip Pro	DPRODTI	16,389,064	5,390,698	443,007	3,182,618	28,095	252,928	263,458	1,728,520	5,057,339	22,083	20,317	852,968	4,204,371
63	353045-Tran Station Equip-Wind	ENERGY1	28,562,564	5,738,388	627,660	4,659,053	44,441	421,059	337,255	4,105,540	12,521,887	55,874	51,405	2,158,157	10,363,731
64	354000E-Tran Towers & Fixture	DTRAN	3,681,895	1,230,306	99,603	715,450	6,279	56,456	59,327	376,686	1,128,356	4,913	4,520	204,133	924,223
65	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	269,330	104,060	12,023	84,119	575	4,161	4,277	46,553	13,211	205	146	4,663	8,548

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
1	**DEVELOPMENT OF RATE BASE**							
2								
3	**ELECTRIC PLANT IN SERVICE**							
4								
5	INTANGIBLE PLANT							
6	303003-Intg Misc Computr Softwar	SALWAGXAG	3,419,452	7,957	40,654	1,132	54,448	1,330,170
7	303004-Intg Misc Computr Softwar	SALWAGXAG	83,583,684	194,498	993,723	27,665	1,330,915	32,514,132
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	2,396,783	120	8,160	37	6,696	1,914,196
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,914,004	102,187	522,092	14,535	699,249	17,082,589
10	303007-Intg Misc Computr Softwar	SALWAGXAG	276,173	643	3,283	91	4,398	107,432
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,297,641	12,328	62,983	1,753	84,355	2,060,787
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	494,321	25	1,683	8	1,381	394,791
13	303014-Intg CRS Computr Softwar	CUST	9,025,024	453	30,726	140	25,215	7,207,857
14	TOTAL INTANGIBLE		148,407,081	318,211	1,663,303	45,361	2,206,658	62,611,954
15								
16	PRODUCTION PLANT							
17	Steam Production							
18	310001-Steam Prod Land Own in Fe	DPROD	2,521,500	6,588	32,326	715	39,819	829,373
19	310002-Steam Prod Land Rights	DPROD	635,708	1,661	8,150	180	10,039	209,097
20	310003-Steam Prod Water Rights	DPROD	13,333,722	34,836	170,940	3,780	210,563	4,385,734
21	310004-Steam Prod Land Rights-NM	DPROD	(6,603,403)	(17,252)	(84,656)	(1,872)	(104,279)	(2,171,994)
22	311000E-Steam Prod Str & Improv	DPROD	126,587,777	330,730	1,622,869	35,885	1,999,044	41,637,307
23	311001-Steam Prod Str&Imp-TolkSC	DPROD	15,588,172	40,726	199,842	4,419	246,165	5,127,268
24	312000E-Steam Prod Boiler Plant E	DPROD	591,250,355	1,544,731	7,579,894	167,607	9,336,886	194,474,326
25	312001-Steam Prod Blr Plt-TolkSC	DPROD	9,081,097	23,726	116,421	2,574	143,407	2,986,959
26	314000-Steam Prod Turbogen Unit	DPROD	281,994,081	736,752	3,615,195	79,940	4,453,184	92,753,617
27	314001-Steam Prod Turbogen-TolkSC	DPROD	25,879,502	67,614	331,778	7,336	408,683	8,512,297
28	315000E-Steam Prod Acc Elec Eq	DPROD	38,654,321	100,990	495,553	10,958	610,420	12,714,196
29	315001-Steam Prod Acc El Eq-TolkS	DPROD	12,991,656	33,943	166,554	3,683	205,161	4,273,221
30	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,977,586	41,744	204,834	4,529	252,314	5,255,355
31	316001-Steam Prod PwrPltEq-TolkSC	DPROD	3,000,014	7,838	38,461	850	47,376	986,766
32	Total Steam Production		1,130,892,089	2,954,627	14,498,160	320,585	17,858,780	371,973,522
33								
34	Other Production Equipment:							
35	340001-Other Prod Land Own in Fee	DPROD	77,005	201	987	22	1,216	25,329
36	340002-Other Prod Land Rights	DPROD	391	1	5	0	6	129
37	341000E-Other Prod Str & Impr	DPROD	8,708,182	22,751	111,640	2,469	137,518	2,864,299
38	340145-Other Prod Wind Land Own	ENERGY1	658,993	1,505	8,209	132	7,649	132,396
39	341045-Other Prod Str & Imp-Wind	ENERGY1	27,567,104	62,971	343,413	5,542	319,959	5,538,395
40	342000E-Other Prod Fuel Hldr	DPROD	3,625,523	9,472	46,480	1,028	57,253	1,192,509
41	343000-Other Prod Prime Mover	DPROD	33,127,952	86,552	424,704	9,391	523,149	10,896,460
42	344000E-Other Prod Generator	DPROD	118,027,164	308,364	1,513,121	33,458	1,863,857	38,821,546
43	344045-Other Prod Generator-Wind	ENERGY1	848,062,370	1,937,217	10,564,620	170,507	9,843,073	170,380,759
44	345000E-Other Prod Access Elect Equip	DPROD	19,617,092	51,253	251,493	5,561	309,788	6,452,462
45	345045-Other Prod Acc El Eq-Wind	ENERGY1	11,867,127	27,108	147,833	2,386	137,736	2,384,176
46	346000E-Other Prod Misc Pwr P	DPROD	2,924,090	7,640	37,487	829	46,177	961,793
47	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,700	22	121	2	113	1,949
48	Total Other Production Equipment		1,074,272,692	2,515,058	13,450,114	231,327	13,247,493	239,652,201
49	TOTAL PRODUCTION PLANT		2,205,164,781	5,469,684	27,948,273	551,912	31,106,273	611,625,723
50								
51	**ELECTRIC PLANT IN SERVICE CONTINUED**							
52								
53	TRANSMISSION PLANT:							
54	350001-Tran Land Owned in Fe	DTRAN	4,766,741	12,449	60,641	1,359	75,448	1,592,808
55	350002E-Transmission Land Right	DTRAN	69,536,742	181,609	884,619	19,826	1,100,631	23,235,719
56	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,086,607	9,588	69,005	9,061	71,713	1,965,297
57	350045-Tran Land Fee-Wind	ENERGY1	129,731	296	1,616	26	1,506	26,064
58	352000-Transmission Str & Improv	DTRAN	60,350,501	157,617	767,756	17,207	955,230	20,166,134
59	352010-Tran Str & Impr-Prod	DPRODTI	511,922	1,337	6,563	145	8,084	168,381
60	352045-Tran Str & Impr-Wind	ENERGY1	2,235,804	5,107	27,852	450	25,950	449,186
61	353000E-Transmission Station	DTRAN	588,067,715	1,535,856	7,481,169	167,668	9,307,962	196,502,963
62	353010-Tran Station Equip Pro	DPRODTI	16,389,064	42,819	210,110	4,646	258,812	5,390,698
63	353045-Tran Station Equip-Wind	ENERGY1	28,562,564	65,245	355,814	5,743	331,513	5,738,388
64	354000E-Tran Towers & Fixture	DTRAN	3,681,895	9,616	46,840	1,050	58,277	1,230,306
65	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	269,330	508	3,654	480	3,797	104,060

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
66	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,188,350	390,872	32,122	230,767	2,037	18,340	19,103	125,333	366,701	1,601	1,473	61,848	304,853
67	355000E	DTRAN	620,495,599	207,338,748	16,785,675	120,572,093	1,058,239	9,514,252	9,998,145	63,481,384	190,157,496	827,891	761,676	34,401,818	155,755,678
68	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,389,206	17,536,889	2,026,139	14,176,245	96,946	701,311	720,767	7,845,445	2,226,412	34,509	24,543	785,828	1,440,584
69	355045-Tran Poles & Fixtures-Wind	ENERGY1	11,156,897	2,241,487	245,172	1,819,885	17,359	164,471	131,736	1,603,676	4,891,207	21,825	20,080	843,003	4,048,204
70	356010-Tran OH Cond & Device-Prod	DPRODTI	309,701	101,867	8,371	60,141	531	4,780	4,979	32,663	95,568	417	384	16,118	79,449
71	356045-Tran OH Cond & Device-Wind	ENERGY1	6,658,916	1,337,816	146,329	1,086,185	10,361	98,163	78,626	957,143	2,919,283	13,026	11,984	503,141	2,416,142
72	356000E-Tran OH Conductor & D	DTRAN	220,539,060	73,693,178	5,966,033	42,854,222	376,124	3,381,594	3,553,581	22,562,811	67,586,548	294,252	270,718	12,227,234	55,359,314
73	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,132,415	6,233,032	720,139	5,038,578	34,457	249,263	256,178	2,788,460	791,320	12,265	8,723	279,302	512,018
74	357000E-Tran Underground Cond	DTRAN	130,852	43,724	3,540	25,427	223	2,006	2,108	13,387	40,101	175	161	7,255	32,846
75	358000-Tran UG Conductor & Devic	DTRAN	233,016	77,862	6,304	45,279	397	3,573	3,755	23,839	71,410	311	286	12,919	58,491
76	359000-Transmission Road & Trai	DTRAN	246,348	82,317	6,664	47,869	420	3,777	3,969	25,203	75,496	329	302	13,658	61,838
77	TOTAL TRANSMISSION PLANT		1,702,068,976	565,647,798	46,972,764	337,108,123	2,924,490	26,079,217	27,199,528	180,929,749	510,872,641	2,263,145	2,071,521	92,734,977	418,137,664
78															
79	DISTRIBUTION PLANT														
80	360001E-Dist Land Owned in Fee	DDISPSUB	6,380,698	3,088,239	286,959	1,625,578	15,623	138,184	230,145	948,601	0	24,918	22,452	0	0
81	360005-Dist Land Rights-TX	DDISPSUB	2,963,957	1,434,546	133,298	755,112	7,257	64,189	106,907	440,643	0	11,575	10,430	0	0
82	361000E-Str & Improv	DDISPSUB	19,111,088	9,249,708	859,481	4,868,833	46,794	413,880	689,316	2,841,193	0	74,634	67,248	0	0
83	362000E-Other Eq	DDISPSUB	196,188,837	94,954,801	8,823,182	49,982,019	480,377	4,248,768	7,076,314	29,166,858	0	766,167	690,349	0	0
84	364000-Dist Poles, Towers & Fixt														
85	Primary	DDISTPOL	220,721,417	106,828,495	9,926,484	56,232,059	540,447	4,780,058	7,961,177	32,814,050	0	861,973	776,675	0	0
86	Secondary	DDISTSOL	25,372,258	18,848,137	1,751,365	3,373,216	95,353	323,071	692,003	0	0	152,081	137,032	0	0
87	Total Account 364		246,093,675	125,676,632	11,677,849	59,605,275	635,799	5,103,129	8,653,180	32,814,050	0	1,014,054	913,706	0	0
88	365000-Dist OH Conductor & Devic														
89	Primary	DDISTPOL	165,173,433	79,943,439	7,428,330	42,080,385	404,435	3,577,082	5,957,623	24,555,883	0	645,044	581,212	0	0
90	Secondary	DDISTSOL	18,986,934	14,104,709	1,310,607	2,524,294	71,356	241,765	517,850	0	0	113,807	102,545	0	0
91	Total Account 365		184,160,367	94,048,149	8,738,937	44,604,679	475,791	3,818,847	6,475,473	24,555,883	0	758,852	683,758	0	0
92	366000E-Dist Underground Cond														
93	Primary	DDISTPUL	18,453,170	8,931,278	829,893	4,701,219	45,183	399,632	665,585	2,743,382	0	72,064	64,933	0	0
94	Secondary	DDISTSUL	1,809,452	1,344,177	124,901	240,565	6,800	23,040	49,351	0	0	10,846	9,773	0	0
95	Total Account 366		20,262,623	10,275,455	954,793	4,941,784	51,984	422,672	714,936	2,743,382	0	82,910	74,706	0	0
96	367000E-Dist UG Conductor & D														
97	Primary	DDISTPUL	35,113,204	16,994,684	1,579,143	8,945,610	85,976	760,430	1,266,494	5,220,184	0	137,126	123,556	0	0
98	Secondary	DDISTSUL	3,443,076	2,557,737	237,664	457,754	12,940	43,841	93,906	0	0	20,638	18,596	0	0
99	Total Account 367		38,556,280	19,552,421	1,816,807	9,403,364	98,916	804,271	1,360,401	5,220,184	0	157,764	142,152	0	0
100															
101	**ELECTRIC PLANT IN SERVICE CONTINUED**														
102															
103	TRANSMISSION PLANT CONTINUED:														
104	368000E-Dist Line Transformer														
105	Capacitors	DDISTPOL	8,869,365	4,292,745	398,881	2,259,602	21,717	192,080	319,908	1,318,584	0	34,637	31,210	0	0
106	Line Transformers	DDISTSLT	150,651,581	111,913,634	10,398,994	20,028,978	566,172	1,918,281	4,108,873	0	0	903,004	813,645	0	0
107	Total Account 368		159,520,946	116,206,379	10,797,875	22,288,580	587,889	2,110,360	4,428,781	1,318,584	0	937,641	844,855	0	0
108	369000E-Distribution Services	CSERVICE	(1)	(1)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0
109	369010-Distribution Services O	CSERVICE	33,277,516	23,221,812	3,809,120	5,341,533	385,697	282,824	236,530	0	0	0	0	0	0
110	369020-Distribution Services U	CSERVICE	30,476,378	21,267,114	3,488,487	4,891,909	353,231	259,017	216,620	0	0	0	0	0	0
111	370000E-Distribution Meter	CMETERS	42,316,472	24,200,553	5,724,715	6,221,971	578,955	575,545	674,444	3,934,981	405,309	0	0	71,910	333,399
112	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	0	0	0	0	0	0	0	0	0	8,129,851	0	0
113	373000-Dist Street Light & Sg Sy	CLIGHT	21,300,788	0	0	0	0	0	0	0	0	21,300,788	0	0	0
114	TOTAL DISTRIBUTION PLANT		1,008,739,475	543,175,809	57,111,503	214,530,637	3,718,314	18,241,686	30,863,048	103,984,360	405,309	25,129,303	11,579,507	71,910	333,399
115															
116	TOTAL PROD, TRANS, & DIST PLANT		4,915,973,232	1,720,449,330	159,200,991	952,264,224	10,282,365	77,738,861	89,720,761	551,478,827	1,307,051,289	30,904,447	16,882,136	228,458,882	1,078,592,407
117															
118	GENERAL PLANT														
119	389001-General Land Owned in Fe	SALWAGXAG	1,816,812	706,741	80,497	313,631	6,129	25,828	29,531	186,680	427,886	19,786	20,102	73,512	354,375
120	389002-General Land Rights	SALWAGXAG	27,289	10,615	1,209	4,711	92	388	444	2,804	6,427	297	302	1,104	5,323
121	390000-Genl Structures & Improv	SALWAGXAG	43,989,818	17,112,081	1,949,040	7,593,841	148,397	625,356	715,016	4,520,024	10,360,264	479,070	486,729	1,779,909	8,580,355
122	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,174,809	846,003	96,358	375,431	7,337	30,917	35,350	223,465	512,200	23,685	24,063	87,997	424,203
123	390050-Genl Str & Imp-Call Center	CUST	6,205,949	4,956,396	768,865	286,865	68,325	21,440	17,435	85,088	1,535	0	0	288	1,247
124	391000-General Office Furn & E	SALWAGXAG	13,631,553	5,302,687	603,968	2,353,178	45,985	193,785	221,569	1,400,664	3,210,436	148,454	150,827	551,558	2,658,878
125	391004-General Info Sys Computer	SALWAGXAG	60,215,035	23,423,706	2,667,925	10,394,756	203,132	856,013	978,743	6,187,191	14,181,546	655,770	666,254	2,436,410	11,745,136
126	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
127	392010-General Transp Eq Grp	SALWAGXAG	2,316,816	901,244	102,650	399,946	7,816	32,936	37,658	238,057	545,645	25,231	25,635	93,743	451,902
128	392020-General Transp Eq Grp 2	SALWAGXAG	29,067,109	11,307,133	1,287,865	5,017,775	98,056	413,216	472,461	2,986,692	6,845,741	316,554	321,615	1,176,108	5,669,633
129	392030-General Transp Eq Trailer	SALWAGXAG	5,611,451	2,182,860	248,624	968,689	18,930	79,772	91,209	576,586	1,321,581	61,111	62,088	227,050	1,094,532
130	392040-General Transp Eq Grp 4	SALWAGXAG	36,944,067	14,371,277	1,636,867	6,377,553	124,629	525,195	600,494	3,796,062	8,700,883	402,338	408,770	1,494,825	7,206,059

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
66	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,188,350	3,105	15,235	337	18,766	390,872
67	355000E	DTRAN	620,495,599	1,620,548	7,893,704	176,913	9,821,232	207,338,748
68	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,389,206	85,560	615,751	80,856	639,911	17,536,889
69	355045-Tran Poles & Fixtures-Wind	ENERGY1	11,156,897	25,486	138,986	2,243	129,493	2,241,487
70	356010-Tran OH Cond & Device-Prod	DPRODTI	309,701	809	3,970	88	4,891	101,867
71	356045-Tran OH Cond & Device-Wind	ENERGY1	6,658,916	15,211	82,953	1,339	77,287	1,337,816
72	356000E-Tran OH Conductor & D	DTRAN	220,539,060	575,982	2,805,612	62,879	3,490,702	73,693,178
73	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,132,415	30,410	218,853	28,738	227,440	6,233,032
74	357000E-Tran Underground Cond	DTRAN	130,852	342	1,665	37	2,071	43,724
75	358000-Tran UG Conductor & Devic	DTRAN	233,016	609	2,964	66	3,688	77,862
76	359000-Transmission Road & Trai	DTRAN	246,348	643	3,134	70	3,899	82,317
77	TOTAL TRANSMISSION PLANT		1,702,068,976	4,380,752	21,698,465	581,226	26,618,302	565,647,798
78								
79	DISTRIBUTION PLANT							
80	360001E-Dist Land Owned in Fee	DDISPSUB	6,380,698	23,108	115,075	3,377	226,767	3,088,239
81	360005-Dist Land Rights-TX	DDISPSUB	2,963,957	10,734	53,455	1,569	105,338	1,434,546
82	361000E-Str & Improv	DDISPSUB	19,111,088	69,213	344,667	10,116	679,200	9,249,708
83	362000E-Other Eq	DDISPSUB	196,188,837	710,520	3,538,248	103,845	6,972,470	94,954,801
84	364000-Dist Poles, Towers & Fixt							
85	Primary	DDISTPOL	220,721,417	799,368	3,980,691	116,830	7,844,347	106,828,495
86	Secondary	DDISTSOL	25,372,258	0	323,071	0	692,003	18,848,137
87	Total Account 364		246,093,675	799,368	4,303,762	116,830	8,536,351	125,676,632
88	365000-Dist OH Conductor & Devic							
89	Primary	DDISTPOL	165,173,433	598,194	2,978,888	87,428	5,870,195	79,943,439
90	Secondary	DDISTSOL	18,986,934	0	241,765	0	517,850	14,104,709
91	Total Account 365		184,160,367	598,194	3,220,653	87,428	6,388,045	94,048,149
92	366000E-Dist Underground Cond							
93	Primary	DDISTPUL	18,453,170	66,830	332,801	9,767	655,818	8,931,278
94	Secondary	DDISTSUL	1,809,452	0	23,040	0	49,351	1,344,177
95	Total Account 366		20,262,623	66,830	355,841	9,767	705,169	10,275,455
96	367000E-Dist UG Conductor & D							
97	Primary	DDISTPUL	35,113,204	127,166	633,263	18,586	1,247,909	16,994,684
98	Secondary	DDISTSUL	3,443,076	0	43,841	0	93,906	2,557,737
99	Total Account 367		38,556,280	127,166	677,105	18,586	1,341,815	19,552,421
100								
101	**ELECTRIC PLANT IN SERVICE CONTINUED**							
102								
103	TRANSMISSION PLANT CONTINUED:							
104	368000E-Dist Line Transformer							
105	Capacitors	DDISTPOL	8,869,365	32,121	159,958	4,695	315,214	4,292,745
106	Line Transformers	DDISTSLT	150,651,581	0	1,918,281	0	4,108,873	111,913,634
107	Total Account 368		159,520,946	32,121	2,078,239	4,695	4,424,086	116,206,379
108	369000E-Distribution Services	CSERVICE	(1)	0	(0)	0	(0)	(1)
109	369010-Distribution Services O	CSERVICE	33,277,516	0	282,824	0	236,530	23,221,812
110	369020-Distribution Services U	CSERVICE	30,476,378	0	259,017	0	216,620	21,267,114
111	370000E-Distribution Meter	CMETERS	42,316,472	141,725	433,820	67,352	607,093	24,200,553
112	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	0	0	0	0	0
113	373000-Dist Street Light & Sg Sy	CLIGHT	21,300,788	0	0	0	0	0
114	TOTAL DISTRIBUTION PLANT		1,008,739,475	2,578,981	15,662,705	423,564	30,439,484	543,175,809
115								
116	TOTAL PROD, TRANS, & DIST PLANT		4,915,973,232	12,429,417	65,309,444	1,556,702	88,164,059	1,720,449,330
117								
118	GENERAL PLANT							
119	389001-General Land Owned in Fe	SALWAGXAG	1,816,812	4,228	21,600	601	28,929	706,741
120	389002-General Land Rights	SALWAGXAG	27,289	64	324	9	435	10,615
121	390000-Genl Structures & Improv	SALWAGXAG	43,989,818	102,363	522,993	14,560	700,456	17,112,081
122	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,174,809	5,061	25,856	720	34,630	846,003
123	390050-Genl Str & Imp-Call Center	CUST	6,205,949	312	21,128	96	17,339	4,956,396
124	391000-General Office Furn & E	SALWAGXAG	13,631,553	31,720	162,065	4,512	217,057	5,302,687
125	391004-General Info Sys Computer	SALWAGXAG	60,215,035	140,119	715,894	19,930	958,812	23,423,706
126	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
127	392010-General Transp Eq Grp	SALWAGXAG	2,316,816	5,391	27,545	767	36,891	901,244
128	392020-General Transp Eq Grp 2	SALWAGXAG	29,067,109	67,639	345,578	9,621	462,840	11,307,133
129	392030-General Transp Eq Trailer	SALWAGXAG	5,611,451	13,058	66,714	1,857	89,352	2,182,860
130	392040-General Transp Eq Grp 4	SALWAGXAG	36,944,067	85,968	439,226	12,228	588,266	14,371,277

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
131	393000-General Stores Equipmen	SALWAGXAG	259,945	101,119	11,517	44,874	877	3,695	4,225	26,710	61,221	2,831	2,876	10,518	50,703
132	394000-General Tools & Shop Equi	SALWAGXAG	31,143,982	12,115,038	1,379,885	5,376,300	105,062	442,741	506,218	3,200,094	7,334,876	339,172	344,595	1,260,142	6,074,734
133	395000-General Laboratory Equi	SALWAGXAG	6,592,356	2,564,433	292,085	1,138,020	22,239	93,717	107,153	677,375	1,552,599	71,794	72,942	266,739	1,285,860
134	396000-General Power Operated E	SALWAGXAG	8,294,102	3,226,414	367,484	1,431,788	27,980	117,908	134,813	852,232	1,953,386	90,327	91,771	335,595	1,617,791
135	397000-General Communication E	SALWAGXAG	40,802,436	15,872,186	1,807,818	7,043,612	137,645	580,045	663,208	4,192,515	9,609,587	444,358	451,462	1,650,941	7,958,646
136	397010-General Comm Eq Two Wa	SALWAGXAG	28,902,760	11,243,201	1,280,584	4,989,404	97,502	410,880	469,789	2,969,805	6,807,035	314,765	319,797	1,169,459	5,637,576
137	397020-General Comm Eq AE	SALWAGXAG	36,124	14,052	1,601	6,236	122	514	587	3,712	8,508	393	400	1,462	7,046
138	397030-General Comm Eq EM	SALWAGXAG	10,498,314	4,083,854	465,145	1,812,295	35,415	149,243	170,641	1,078,719	2,472,511	114,332	116,159	424,781	2,047,730
139	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
140	398000-General Miscellaneous E	SALWAGXAG	1,656,901	644,536	73,412	286,026	5,589	23,554	26,931	170,249	390,225	18,044	18,333	67,041	323,184
141	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
142	TOTAL GENERAL PLANT		330,187,628	130,985,575	15,123,398	56,214,933	1,161,257	4,627,143	5,283,475	33,374,723	76,304,093	3,528,311	3,584,719	13,109,179	63,194,914
143															
144	**TOTAL ELECTRIC PLANT IN SERVICE**		5,394,567,941	1,914,046,859	181,848,150	1,032,592,029	12,035,257	84,347,518	97,256,255	599,041,593	1,415,504,002	35,919,209	21,977,069	247,091,288	1,168,412,714
145															
146															
147															
148															
149															
150															
1	**DEPRECIATION & AMORTIZATION RESERVE:**														
2	INTANGIBLE														
3	303003-Intg Misc Computr Softwar	SALWAGXAG	1,671,568	650,242	74,062	288,558	5,639	23,763	27,170	171,756	393,679	18,204	18,495	67,635	326,045
4	303004-Intg Misc Computr Softwar	SALWAGXAG	64,894,676	25,244,090	2,875,264	11,202,590	218,918	922,539	1,054,806	6,668,031	15,283,672	706,733	718,032	2,625,757	12,657,915
5	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	160,559	128,231	19,892	7,422	1,768	555	451	2,201	40	0	0	7	32
6	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,663,479	4,148,104	472,463	1,840,807	35,973	151,591	173,326	1,095,690	2,511,410	116,130	117,987	431,464	2,079,946
7	303007-Intg Misc Computr Softwar	SALWAGXAG	3,662	1,424	162	632	12	52	60	376	862	40	41	148	714
8	303010-Intg Misc Computr Softwar	SALWAGXAG	3,879,387	1,509,085	171,883	669,688	13,087	55,149	63,056	398,613	913,654	42,248	42,924	156,967	756,687
9	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	2,060	801	91	356	7	29	33	212	485	22	23	83	402
10	303014-Intg CRS Computr Softwar	CUST	8,494,199	6,783,912	1,052,360	392,638	93,518	29,345	23,864	116,462	2,101	0	0	394	1,707
11	TOTAL INTANGIBLE		89,769,590	38,465,890	4,666,176	14,402,690	368,921	1,183,023	1,342,766	8,453,342	19,105,903	883,378	897,501	3,282,456	15,823,448
12															
13	PRODUCTION														
14	Steam Production														
15	310002-Steam Prod Land Rights	DPROD	386,433	127,106	10,446	75,042	662	5,964	6,212	40,756	119,246	521	479	20,112	99,134
16	310003-Steam Prod Water Rights	DPROD	2,678,518	881,019	72,402	520,146	4,592	41,337	43,058	282,498	826,537	3,609	3,320	139,403	687,134
17	310004-Steam Prod Land Rights-NM	DPROD	30,574	10,056	826	5,937	52	472	491	3,225	9,434	41	38	1,591	7,843
18	311000E-Steam Prod Str & Improv	DPROD	69,602,856	22,893,802	1,881,411	13,516,288	119,316	1,074,164	1,118,883	7,340,867	21,478,056	93,785	86,284	3,622,478	17,855,578
19	311001-Steam Prod Str&Imp-TolkSC	DPROD	6,925,376	2,277,898	187,197	1,344,850	11,872	106,878	111,327	730,405	2,137,033	9,331	8,585	360,431	1,776,602
20	312000E-Steam Prod Boiler Plant E	DPROD	330,617,389	108,746,817	8,936,804	64,203,111	566,757	5,102,339	5,314,755	34,869,523	102,021,945	445,485	409,854	17,206,968	84,814,977
21	312001-Steam Prod Blr Plt-TolkSC	DPROD	4,819,618	1,585,271	130,277	935,929	8,262	74,380	77,477	508,315	1,487,238	6,494	5,975	250,837	1,236,401
22	314000-Steam Prod Turbogen Unit	DPROD	161,681,972	53,180,505	4,370,369	31,397,277	277,161	2,495,199	2,599,077	17,052,259	49,891,838	217,855	200,431	8,414,731	41,477,107
23	314001-Steam Prod Turbogen-TolkSC	DPROD	9,514,111	3,129,385	257,173	1,847,560	16,309	146,829	152,942	1,003,433	2,935,865	12,820	11,794	495,161	2,440,704
24	315000E-Steam Prod Acc Elec Eq	DPROD	21,797,593	7,169,674	589,203	4,232,909	37,366	336,397	350,402	2,298,946	6,726,303	29,371	27,022	1,134,455	5,591,849
25	315001-Steam Prod Acc El Eq-TolkS	DPROD	5,677,229	1,867,357	153,459	1,102,470	9,732	87,615	91,263	598,765	1,751,880	7,650	7,038	295,471	1,456,409
26	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,917,607	3,262,104	268,079	1,925,916	17,001	153,056	159,428	1,045,989	3,060,376	13,363	12,295	516,161	2,544,215
27	316001-Steam Prod PwrPltEq-TolkSC	DPROD	1,231,024	404,909	33,275	239,055	2,110	18,998	19,789	129,834	379,870	1,659	1,526	64,069	315,801
28	Total Steam Production		624,880,301	205,535,903	16,890,923	121,346,489	1,071,193	9,643,628	10,045,103	65,904,816	192,825,622	841,984	774,642	32,521,868	160,303,754
29															
30	Other Production Equipment:														
31	340002-Other Prod Land Rights	DPROD	390	128	11	76	1	6	6	41	120	1	0	20	100
32	341000E-Other Prod Str & Impr	DPROD	2,252,394	740,859	60,884	437,396	3,861	34,761	36,208	237,555	695,044	3,035	2,792	117,226	577,818
33	341045-Other Prod Str & Imp-Wind	ENERGY1	1,844,161	370,503	40,525	300,815	2,869	27,186	21,775	265,077	808,484	3,608	3,319	139,343	669,141
34	342000E-Other Prod Fuel Hldr	DPROD	2,406,032	791,393	65,037	467,231	4,125	37,132	38,678	253,759	742,454	3,242	2,983	125,222	617,232
35	343000-Other Prod Prime Mover	DPROD	19,632,315	6,457,470	530,674	3,812,430	33,654	302,981	315,594	2,070,579	6,058,142	26,453	24,337	1,021,763	5,036,379
36	344000E-Other Prod Generator	DPROD	24,596,742	8,090,371	664,866	4,776,480	42,165	379,596	395,399	2,594,167	7,590,065	33,142	30,492	1,280,136	6,309,929
37	344045-Other Prod Generator-Wind	ENERGY1	25,411,094	5,105,239	558,407	4,144,993	39,538	374,601	300,044	3,652,552	11,140,276	49,709	45,734	1,920,035	9,220,241
38	345000E-Other Prod Access Elect Equip	DPROD	5,867,953	1,930,090	158,615	1,139,507	10,059	90,559	94,329	618,881	1,810,733	7,907	7,274	305,397	1,505,336
39	345045-Other Prod Acc El Eq-Wind	ENERGY1	793,829	159,485	17,444	129,487	1,235	11,702	9,373	114,104	348,016	1,553	1,429	59,981	288,035
40	346045-Other Prod Misc P Eq-Wind	ENERGY1	649	130	14	106	1	10	8	93	284	1	1	49	235
41	346000E-Other Prod Misc Pwr P	DPROD	847,798	278,858	22,917	164,635	1,453	13,084	13,629	89,415	261,614	1,142	1,051	44,124	217,490
42	Total Other Production Equipment		83,653,357	23,924,526	2,119,393	15,373,156	138,961	1,271,617	1,225,042	9,896,224	29,455,233	129,793	119,412	5,013,296	24,441,937
43	TOTAL PRODUCTION		708,533,658	229,460,429	19,010,316	136,719,646	1,210,154	10,915,244	11,270,144	75,801,040	222,280,855	971,777	894,054	37,535,164	184,745,691
44															
45															

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
131	393000-General Stores Equipmen	SALWAGXAG	259,945	605	3,090	86	4,139	101,119
132	394000-General Tools & Shop Equi	SALWAGXAG	31,143,982	72,471	370,269	10,308	495,910	12,115,038
133	395000-General Laboratory Equi	SALWAGXAG	6,592,356	15,340	78,376	2,182	104,971	2,564,433
134	396000-General Power Operated E	SALWAGXAG	8,294,102	19,300	98,608	2,745	132,068	3,226,414
135	397000-General Communication E	SALWAGXAG	40,802,436	94,947	485,098	13,505	649,703	15,872,186
136	397010-General Comm Eq Two Wa	SALWAGXAG	28,902,760	67,256	343,624	9,566	460,223	11,243,201
137	397020-General Comm Eq AE	SALWAGXAG	36,124	84	429	12	575	14,052
138	397030-General Comm Eq EM	SALWAGXAG	10,498,314	24,429	124,814	3,475	167,166	4,083,854
139	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
140	398000-General Miscellaneous E	SALWAGXAG	1,656,901	3,856	19,699	548	26,383	644,536
141	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
142	TOTAL GENERAL PLANT		330,187,628	754,211	3,872,932	107,330	5,176,145	130,985,575
143								
144	**TOTAL ELECTRIC PLANT IN SERVICE**		5,394,567,941	13,501,838	70,845,679	1,709,393	95,546,861	1,914,046,859
145								
146								
147								
148								
149								
150								
1	**DEPRECIATION & AMORTIZATION RESERVE:**							
2	INTANGIBLE							
3	303003-Intg Misc Computr Softwar	SALWAGXAG	1,671,568	3,890	19,873	553	26,617	650,242
4	303004-Intg Misc Computr Softwar	SALWAGXAG	64,894,676	151,009	771,530	21,479	1,033,327	25,244,090
5	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	160,559	8	547	2	449	128,231
6	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,663,479	24,814	126,778	3,529	169,796	4,148,104
7	303007-Intg Misc Computr Softwar	SALWAGXAG	3,662	9	44	1	58	1,424
8	303010-Intg Misc Computr Softwar	SALWAGXAG	3,879,387	9,027	46,122	1,284	61,772	1,509,085
9	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	2,060	5	24	1	33	801
10	303014-Intg CRS Computr Softwar	CUST	8,494,199	427	28,919	131	23,732	6,783,912
11	TOTAL INTANGIBLE		89,769,590	189,188	993,836	26,982	1,315,784	38,465,890
12								
13	PRODUCTION							
14	Steam Production							
15	310002-Steam Prod Land Rights	DPROD	386,433	1,010	4,954	110	6,102	127,106
16	310003-Steam Prod Water Rights	DPROD	2,678,518	6,998	34,339	759	42,299	881,019
17	310004-Steam Prod Land Rights-NM	DPROD	30,574	80	392	9	483	10,056
18	311000E-Steam Prod Str & Improv	DPROD	69,602,856	181,848	892,316	19,731	1,099,152	22,893,802
19	311001-Steam Prod Str&Imp-TolkSC	DPROD	6,925,376	18,094	88,784	1,963	109,364	2,277,898
20	312000E-Steam Prod Boiler Plant E	DPROD	330,617,389	863,788	4,238,551	93,723	5,221,031	108,746,817
21	312001-Steam Prod Blr Plt-TolkSC	DPROD	4,819,618	12,592	61,788	1,366	76,110	1,585,271
22	314000-Steam Prod Turbogen Unit	DPROD	161,681,972	422,419	2,072,780	45,834	2,553,243	53,180,505
23	314001-Steam Prod Turbogen-TolkSC	DPROD	9,514,111	24,857	121,972	2,697	150,245	3,129,385
24	315000E-Steam Prod Acc Elec Eq	DPROD	21,797,593	56,950	279,448	6,179	344,222	7,169,674
25	315001-Steam Prod Acc El Eq-TolkS	DPROD	5,677,229	14,833	72,783	1,609	89,653	1,867,357
26	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,917,607	25,911	127,145	2,811	156,617	3,262,104
27	316001-Steam Prod PwrPltEq-TolkSC	DPROD	1,231,024	3,216	15,782	349	19,440	404,909
28	Total Steam Production		624,880,301	1,632,594	8,011,033	177,141	9,867,962	205,535,903
29								
30	Other Production Equipment:							
31	340002-Other Prod Land Rights	DPROD	390	1	5	0	6	128
32	341000E-Other Prod Str & Impr	DPROD	2,252,394	5,885	28,876	639	35,569	740,859
33	341045-Other Prod Str & Imp-Wind	ENERGY1	1,844,161	4,213	22,973	371	21,404	370,503
34	342000E-Other Prod Fuel Hldr	DPROD	2,406,032	6,286	30,846	682	37,995	791,393
35	343000-Other Prod Prime Mover	DPROD	19,632,315	51,292	251,688	5,565	310,029	6,457,470
36	344000E-Other Prod Generator	DPROD	24,596,742	64,263	315,333	6,973	388,426	8,090,371
37	344045-Other Prod Generator-Wind	ENERGY1	25,411,094	58,046	316,555	5,109	294,935	5,105,239
38	345000E-Other Prod Access Elect Equip	DPROD	5,867,953	15,331	75,228	1,663	92,665	1,930,090
39	345045-Other Prod Acc El Eq-Wind	ENERGY1	793,829	1,813	9,889	160	9,214	159,485
40	346045-Other Prod Misc P Eq-Wind	ENERGY1	649	1	8	0	8	130
41	346000E-Other Prod Misc Pwr P	DPROD	847,798	2,215	10,869	240	13,388	278,858
42	Total Other Production Equipment		83,653,357	209,347	1,062,270	21,402	1,203,640	23,924,526
43	TOTAL PRODUCTION		708,533,658	1,841,941	9,073,304	198,543	11,071,601	229,460,429
44								
45								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
46															
47															
48															
49															
50															
51	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**														
52															
53	TRANSMISSION														
54	350002E-Transmission Land Right	DTRAN	7,847,287	2,622,173	212,285	1,524,852	13,383	120,325	126,445	802,837	2,404,885	10,470	9,633	435,073	1,969,812
55	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,028	202,392	23,532	186,385	821	8,358	5,967	101,738	44,088	436	310	7,531	36,557
56	352000-Transmission Str & Improv	DTRAN	7,882,203	2,633,840	213,230	1,531,637	13,443	120,860	127,007	806,409	2,415,585	10,517	9,676	437,009	1,978,576
57	352010-Tran Str & Impr-Prod	DPRODTI	49,290	16,212	1,332	9,572	84	761	792	5,198	15,210	66	61	2,565	12,645
58	352045-Tran Str & Impr-Wind	ENERGY1	16,063	3,227	353	2,620	25	237	190	2,309	7,042	31	29	1,214	5,828
59	353000E-Transmission Station	DTRAN	72,884,456	24,354,358	1,971,674	14,162,601	124,303	1,117,560	1,174,399	7,456,630	22,336,219	97,245	89,468	4,040,895	18,295,324
60	353010-Tran Station Equip Pro	DPRODTI	8,220,599	2,703,923	222,208	1,596,371	14,092	126,867	132,148	867,009	2,536,713	11,077	10,191	427,841	2,108,873
61	353045-Tran Station Equip-Wind	ENERGY1	171,175	34,390	3,762	27,922	266	2,523	2,021	24,604	75,044	335	308	12,934	62,110
62	354000E-Tran Towers & Fixture	DTRAN	1,240,080	414,373	33,547	240,967	2,115	19,015	19,982	126,870	380,036	1,655	1,522	68,753	311,283
63	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	90,712	31,983	3,719	29,454	130	1,321	943	16,077	6,967	69	49	1,190	5,777
64	355000E	DTRAN	103,400,740	34,551,381	2,797,202	20,092,397	176,347	1,585,476	1,666,113	10,578,676	31,688,260	137,961	126,927	5,732,794	25,955,466
65	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,563,756	2,666,849	310,071	2,455,921	10,824	110,124	78,630	1,340,568	580,927	5,751	4,090	99,227	481,701
66	355010-Tran Poles & Fixtures-Prod	DPRODTI	374,793	123,277	10,131	72,782	642	5,784	6,025	39,529	115,654	505	465	19,506	96,148
67	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,163,164)	(233,687)	(25,560)	(189,732)	(1,810)	(17,147)	(13,734)	(167,191)	(509,934)	(2,275)	(2,093)	(87,887)	(422,046)
68	356000E-Tran OH Conductor & D	DTRAN	49,331,601	16,484,166	1,334,521	9,585,909	84,134	756,417	794,888	5,046,995	15,118,195	65,820	60,556	2,735,067	12,383,129
69	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,608,603	1,272,331	147,932	1,171,699	5,164	52,539	37,514	639,573	277,155	2,744	1,951	47,340	229,815
70	356010-Tran OH Cond & Device-Prod	DPRODTI	(387,460)	(127,443)	(10,473)	(75,241)	(664)	(5,980)	(6,229)	(40,865)	(119,562)	(522)	(480)	(20,165)	(99,397)
71	356045-Tran OH Cond & Device-Wind	ENERGY1	52,146	10,477	1,146	8,506	81	769	616	7,495	22,861	102	94	3,940	18,921
72	357000E-Tran Underground Cond	DTRAN	64,986	21,715	1,758	12,628	111	996	1,047	6,649	19,916	87	80	3,603	16,313
73	358000-Tran UG Conductor & Devic	DTRAN	124,554	41,620	3,369	24,203	212	1,910	2,007	12,743	38,171	166	153	6,906	31,265
74	359000-Transmission Road & Trai	DTRAN	17,845	5,963	483	3,468	30	274	288	1,826	5,469	24	22	989	4,479
75	TOTAL TRANSMISSION		261,964,294	87,833,521	7,256,220	52,474,917	443,736	4,008,987	4,157,058	27,675,680	77,458,901	342,264	313,010	13,976,324	63,482,577
76															
77	DISTRIBUTION														
78	360005-Dist Land Rights-TX	DDISPSUB	628,833	304,353	28,280	160,205	1,540	13,618	22,681	93,487	0	2,456	2,213	0	0
79	361000E-Str & Improv	DDISPSUB	2,370,917	1,147,517	106,627	604,026	5,805	51,346	85,516	352,478	0	9,259	8,343	0	0
80	362000E-Other Eq	DDISPSUB	39,807,237	19,266,582	1,790,247	10,141,485	97,470	862,086	1,435,803	5,918,033	0	155,457	140,074	0	0
81	364000-Dist Poles, Towers & Fixt	PLT_364	56,597,837	28,903,732	2,685,729	13,708,315	146,224	1,173,643	1,990,101	7,546,737	0	233,217	210,139	0	0
82	365000-Dist OH Conductor & Devic	PLT_365	51,334,875	26,216,010	2,435,987	12,433,596	132,627	1,064,507	1,805,044	6,844,975	0	211,531	190,598	0	0
83	366000E-Dist Underground Cond	PLT_366	8,230,485	4,173,792	387,828	2,007,306	21,115	171,685	290,400	1,114,336	0	33,677	30,345	0	0
84	367000E-Dist UG Conductor & D	PLT_367	10,808,575	5,481,177	509,310	2,636,068	27,729	225,463	381,364	1,463,387	0	44,226	39,850	0	0
85	368000E-Dist Line Transformer	PLT_368	57,285,400	41,730,751	3,877,614	8,004,029	211,116	757,849	1,590,415	473,515	0	336,715	303,395	0	0
86	369000E-Distribution Services	CSERVICE	1	1	0	0	0	0	0	0	0	0	0	0	0
87	369010-Distribution Services O	CSERVICE	14,223,892	9,925,757	1,628,142	2,283,145	164,859	120,888	101,101	0	0	0	0	0	0
88	369020-Distribution Services U	CSERVICE	13,349,288	9,315,439	1,528,030	2,142,758	154,722	113,455	94,884	0	0	0	0	0	0
89	370000E-Distribution Meter	CMETERS	15,582,687	8,911,651	2,108,078	2,291,189	213,195	211,940	248,359	1,449,024	149,251	0	0	26,480	122,771
90	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	0	0	0	0	0	0	0	0	0	6,754,063	0	0
91	373000-Dist Street Light & Sg Sy	CLIGHT	3,020,180	0	0	0	0	0	0	0	0	3,020,180	0	0	0
92	TOTAL DISTRIBUTION		279,994,271	155,376,762	17,085,872	56,412,121	1,176,404	4,766,481	8,045,669	25,255,972	149,251	4,046,719	7,679,019	26,480	122,771
93															
94															
95															
96															
97															
98															
99															
100															
101	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**														
102															
103	GENERAL														
104	389002-General Land Rights	SALWAGXAG	11,242	4,373	498	1,941	38	160	183	1,155	2,648	122	124	455	2,193
105	390000-Genl Structures & Improv	SALWAGXAG	11,935,697	4,642,997	528,830	2,060,427	40,264	169,677	194,004	1,226,412	2,811,036	129,985	132,063	482,940	2,328,096
106	390007-Genl Str & Imp Lease Bld	SALWAGXAG	411,670	160,140	18,240	71,065	1,389	5,852	6,691	42,300	96,954	4,483	4,555	16,657	80,298
107	390050-Genl Str & Imp-Call Center	CUST	2,432,720	1,942,897	301,393	112,451	26,783	8,404	6,834	33,354	602	0	0	113	489
108	391000-General Office Furn & E	SALWAGXAG	3,332,845	1,296,480	147,667	575,340	11,243	47,380	54,172	342,455	784,935	36,296	36,877	134,853	650,082
109	391004-General Info Sys Computer	SALWAGXAG	31,652,575	12,312,882	1,402,419	5,464,097	106,778	449,971	514,485	3,252,353	7,454,657	344,711	350,222	1,280,721	6,173,936
110	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
46								
47								
48								
49								
50								
51	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
52								
53	TRANSMISSION							
54	350002E-Transmission Land Right	DTRAN	7,847,287	20,495	99,830	2,237	124,207	2,622,173
55	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,028	1,867	6,491	543	5,424	202,392
56	352000-Transmission Str & Improv	DTRAN	7,882,203	20,586	100,274	2,247	124,760	2,633,840
57	352010-Tran Str & Impr-Prod	DPRODTI	49,290	129	632	14	778	16,212
58	352045-Tran Str & Impr-Wind	ENERGY1	16,063	37	200	3	186	3,227
59	353000E-Transmission Station	DTRAN	72,884,456	190,352	927,208	20,781	1,153,618	24,354,358
60	353010-Tran Station Equip Pro	DPRODTI	8,220,599	21,478	105,389	2,330	129,818	2,703,923
61	353045-Tran Station Equip-Wind	ENERGY1	171,175	391	2,132	34	1,987	34,390
62	354000E-Tran Towers & Fixture	DTRAN	1,240,080	3,239	15,776	354	19,628	414,373
63	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	90,712	295	1,026	86	857	31,983
64	355000E	DTRAN	103,400,740	270,052	1,315,424	29,481	1,636,631	34,551,381
65	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,563,756	24,599	85,525	7,158	71,473	2,666,849
66	355010-Tran Poles & Fixtures-Prod	DPRODTI	374,793	979	4,805	106	5,919	123,277
67	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,163,164)	(2,657)	(14,490)	(234)	(13,500)	(233,687)
68	356000E-Tran OH Conductor & D	DTRAN	49,331,601	128,839	627,577	14,065	780,823	16,484,166
69	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,608,603	11,736	40,803	3,415	34,099	1,272,331
70	356010-Tran OH Cond & Device-Prod	DPRODTI	(387,460)	(1,012)	(4,967)	(110)	(6,119)	(127,443)
71	356045-Tran OH Cond & Device-Wind	ENERGY1	52,146	119	650	10	605	10,477
72	357000E-Tran Underground Cond	DTRAN	64,986	170	827	19	1,029	21,715
73	358000-Tran UG Conductor & Devic	DTRAN	124,554	325	1,585	36	1,971	41,620
74	359000-Transmission Road & Trai	DTRAN	17,845	47	227	5	282	5,963
75	TOTAL TRANSMISSION		261,964,294	692,064	3,316,923	82,581	4,074,477	87,833,521
76								
77	DISTRIBUTION							
78	360005-Dist Land Rights-TX	DDISPSUB	628,833	2,277	11,341	333	22,348	304,353
79	361000E-Str & Improv	DDISPSUB	2,370,917	8,587	42,759	1,255	84,261	1,147,517
80	362000E-Other Eq	DDISPSUB	39,807,237	144,166	717,920	21,070	1,414,733	19,266,582
81	364000-Dist Poles, Towers & Fixt	PLT_364	56,597,837	183,842	989,800	26,869	1,963,232	28,903,732
82	365000-Dist OH Conductor & Devic	PLT_365	51,334,875	166,747	897,760	24,371	1,780,674	26,216,010
83	366000E-Dist Underground Cond	PLT_366	8,230,485	27,146	144,539	3,967	286,433	4,173,792
84	367000E-Dist UG Conductor & D	PLT_367	10,808,575	35,649	189,814	5,210	376,154	5,481,177
85	368000E-Dist Line Transformer	PLT_368	57,285,400	11,535	746,314	1,686	1,588,729	41,730,751
86	369000E-Distribution Services	CSERVICE	1	0	0	0	0	1
87	369010-Distribution Services O	CSERVICE	14,223,892	0	120,888	0	101,101	9,925,757
88	369020-Distribution Services U	CSERVICE	13,349,288	0	113,455	0	94,884	9,315,439
89	370000E-Distribution Meter	CMETERS	15,582,687	52,189	159,750	24,802	223,557	8,911,651
90	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	0	0	0	0	0
91	373000-Dist Street Light & Sg Sy	CLIGHT	3,020,180	0	0	0	0	0
92	TOTAL DISTRIBUTION		279,994,271	632,139	4,134,342	109,563	7,936,106	155,376,762
93								
94								
95								
96								
97								
98								
99								
100								
101	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
102								
103	GENERAL							
104	389002-General Land Rights	SALWAGXAG	11,242	26	134	4	179	4,373
105	390000-Genl Structures & Improv	SALWAGXAG	11,935,697	27,774	141,903	3,951	190,054	4,642,997
106	390007-Genl Str & Imp Lease Bld	SALWAGXAG	411,670	958	4,894	136	6,555	160,140
107	390050-Genl Str & Imp-Call Center	CUST	2,432,720	122	8,282	38	6,797	1,942,897
108	391000-General Office Furn & E	SALWAGXAG	3,332,845	7,755	39,624	1,103	53,069	1,296,480
109	391004-General Info Sys Computer	SALWAGXAG	31,652,575	73,655	376,316	10,477	504,008	12,312,882
110	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
111	392010-General Transp Eq Grp	SALWAGXAG	807,906	314,276	35,796	139,467	2,725	11,485	13,132	83,014	190,274	8,798	8,939	32,689	157,585
112	392020-General Transp Eq Grp 2	SALWAGXAG	18,892,379	7,349,153	837,057	3,261,339	63,732	268,573	307,079	1,941,222	4,449,439	205,747	209,036	764,420	3,685,019
113	392030-General Transp Eq Trailer	SALWAGXAG	2,406,478	936,122	106,623	415,424	8,118	34,210	39,115	247,269	566,762	26,208	26,627	97,371	469,391
114	392040-General Transp Eq Grp 4	SALWAGXAG	21,052,219	8,189,333	932,753	3,634,187	71,018	299,277	342,186	2,163,149	4,958,114	229,268	232,934	851,811	4,106,303
115	393000-General Stores Equipmen	SALWAGXAG	184,867	71,913	8,191	31,913	624	2,628	3,005	18,995	43,539	2,013	2,045	7,480	36,059
116	394000-General Tools & Shop Equi	SALWAGXAG	6,022,658	2,342,820	266,844	1,039,675	20,317	85,618	97,893	618,838	1,418,427	65,590	66,638	243,688	1,174,739
117	395000-General Laboratory Equi	SALWAGXAG	5,052,338	1,965,364	223,852	872,171	17,044	71,824	82,121	519,136	1,189,902	55,022	55,902	204,427	985,475
118	396000-General Power Operated E	SALWAGXAG	3,666,804	1,426,390	162,464	632,990	12,370	52,127	59,601	376,770	863,588	39,933	40,572	148,366	715,222
119	397000-General Communication E	SALWAGXAG	31,893,685	12,406,674	1,413,101	5,505,719	107,591	453,399	518,404	3,277,127	7,511,443	347,337	352,890	1,290,477	6,220,966
120	397010-General Comm Eq Two Wa	SALWAGXAG	6,306,603	2,453,275	279,424	1,088,692	21,275	89,654	102,508	648,014	1,485,300	68,682	69,780	255,177	1,230,123
121	397020-General Comm Eq AE	SALWAGXAG	6,713	2,611	297	1,159	23	95	109	690	1,581	73	74	272	1,309
122	397030-General Comm Eq EM	SALWAGXAG	4,457,694	1,734,047	197,505	769,519	15,038	63,370	72,456	458,035	1,049,854	48,546	49,322	180,366	869,487
123	398000-General Miscellaneous E	SALWAGXAG	1,126,963	438,390	49,932	194,545	3,802	16,021	18,318	115,797	265,417	12,273	12,469	45,599	219,818
124	TOTAL GENERAL		151,654,056	59,990,138	6,912,887	25,872,120	530,172	2,129,726	2,432,297	15,366,085	35,144,471	1,625,090	1,651,070	6,037,881	29,106,590
125															
126	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,491,915,869	571,126,739	54,931,470	285,881,493	3,729,387	23,003,461	27,247,935	152,552,119	354,139,382	7,869,228	11,434,654	60,858,304	293,281,077
127															
128	**NET ELECTRIC PLANT IN SERVICE**														
129	NET PRODUCTION PLANT														
130	Net Steam Production Plant		506,011,788	166,437,619	13,677,829	98,263,226	867,424	7,809,159	8,134,262	53,368,003	156,145,165	681,817	627,285	26,335,362	129,809,804
131	Net Other Production Plant		990,619,335	215,727,675	22,428,580	165,642,593	1,561,984	14,693,555	12,253,778	137,395,675	417,347,319	1,858,406	1,709,770	71,781,470	345,565,849
132	TOTAL NET PRODUCTION PLANT		1,496,631,123	382,165,294	36,106,409	263,905,818	2,429,408	22,502,713	20,388,041	190,763,678	573,492,484	2,540,223	2,337,055	98,116,832	475,375,653
133	NET TRANSMISSION PLANT		1,440,104,682	477,814,278	39,716,544	284,633,206	2,480,754	22,070,230	23,042,470	153,254,069	433,413,740	1,920,881	1,758,510	78,758,653	354,655,087
134	NET DISTRIBUTION PLANT		728,745,204	387,799,047	40,025,631	158,118,516	2,541,910	13,475,205	22,817,379	78,728,388	256,057	21,082,584	3,900,488	45,429	210,628
135	NET GENERAL & INTANGIBLE PLANT		237,171,063	95,141,501	11,068,096	40,052,995	853,799	3,295,908	3,760,431	23,743,339	54,202,339	2,506,293	2,546,362	9,312,069	44,890,270
136	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	1,342,920,120	126,916,680	746,710,536	8,305,870	61,344,057	70,008,320	446,489,474	1,061,364,620	28,049,981	10,542,415	186,232,983	875,131,637
137															
138	**PLANT HELD FOR FUTURE USE**														
139	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
140	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
141	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	0	0	0	0	0	0	0
142															
143															
144	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	0	0	0	0	0	0	0
145															
146	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	1,342,920,120	126,916,680	746,710,536	8,305,870	61,344,057	70,008,320	446,489,474	1,061,364,620	28,049,981	10,542,415	186,232,983	875,131,637
147															
148															
149															
150															
1	**ADDITIONS AND DEDUCTIONS TO RATE BASE**														
2															
3	**PLUS: ADDITIONS TO RATE BASE**														
4	15100-Fuel Inventory	ENEFUEL	3,806,837	764,816	83,655	620,962	5,923	56,119	44,950	547,189	1,668,925	7,447	6,851	287,641	1,381,285
5															
6	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0	0	0	0	0	0	0
7															
8	Utility Material and Supplies:														
9	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,358,490	2,040,955	183,921	1,336,861	12,145	111,514	105,641	889,509	2,655,444	11,719	10,782	452,662	2,202,782
10	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,985,584	659,868	54,797	393,261	3,412	30,423	31,730	211,067	595,969	2,640	2,417	108,182	487,787
11	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,869,186	1,544,970	162,444	610,196	10,576	51,885	87,785	295,766	1,153	71,476	32,936	205	948
12	Total Utility Material and Supplies		12,213,261	4,245,794	401,162	2,340,317	26,133	193,822	225,156	1,396,342	3,252,566	85,835	46,134	561,048	2,691,517
13															
14	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,637,851)	(6,523,131)	(599,485)	(3,625,826)	(40,315)	(292,225)	(342,292)	(2,038,604)	(4,990,674)	(131,202)	(54,096)	(868,642)	(4,122,032)
15	Prepayments	SCH RBO, LN 63	2,711,353	923,038	86,744	514,497	5,745	42,026	46,659	304,414	763,634	14,912	9,684	132,943	630,691
16	TOTAL ADDITIONS TO RATE BASE		93,600	(589,483)	(27,924)	(150,051)	(2,515)	(258)	(25,528)	209,341	694,451	(23,008)	8,574	112,990	581,461
17															
18	**LESS: DEDUCTIONS TO RATE BASE**														
19	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
20	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,633,062)	(36,034,351)	(4,104,258)	(15,990,991)	(312,492)	(1,316,866)	(1,505,670)	(9,518,195)	(21,816,477)	(1,008,817)	(1,024,945)	(3,748,103)	(18,068,375)
21	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(78,521)	(25,827)	(2,122)	(15,248)	(135)	(1,212)	(1,262)	(8,281)	(24,230)	(106)	(97)	(4,087)	(20,143)
22			(92,711,583)												
23	Accumulated Deferred Income Taxes														
24	Account 190	SCH RBO, LN 193	(149,824,776)	(51,102,184)	(4,955,884)	(28,325,563)	(326,862)	(2,360,436)	(2,701,282)	(17,550,542)	(41,209,236)	(838,948)	(453,839)	(7,205,308)	(34,003,928)
25	Account 281	SCH RBO, LN 197	621,052	172,255	15,523	112,830	1,025	9,412	8,916	75,074	224,118	989	910	38,204	185,914

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
111	392010-General Transp Eq Grp	SALWAGXAG	807,906	1,880	9,605	267	12,864	314,276
112	392020-General Transp Eq Grp 2	SALWAGXAG	18,892,379	43,962	224,611	6,253	300,826	7,349,153
113	392030-General Transp Eq Trailer	SALWAGXAG	2,406,478	5,600	28,611	797	38,319	936,122
114	392040-General Transp Eq Grp 4	SALWAGXAG	21,052,219	48,988	250,289	6,968	335,217	8,189,333
115	393000-General Stores Equipmen	SALWAGXAG	184,867	430	2,198	61	2,944	71,913
116	394000-General Tools & Shop Equi	SALWAGXAG	6,022,658	14,015	71,603	1,993	95,900	2,342,820
117	395000-General Laboratory Equi	SALWAGXAG	5,052,338	11,757	60,067	1,672	80,449	1,965,364
118	396000-General Power Operated E	SALWAGXAG	3,666,804	8,533	43,594	1,214	58,387	1,426,390
119	397000-General Communication E	SALWAGXAG	31,893,685	74,216	379,183	10,556	507,848	12,406,674
120	397010-General Comm Eq Two Wa	SALWAGXAG	6,306,603	14,675	74,979	2,087	100,421	2,453,275
121	397020-General Comm Eq AE	SALWAGXAG	6,713	16	80	2	107	2,611
122	397030-General Comm Eq EM	SALWAGXAG	4,457,694	10,373	52,997	1,475	70,980	1,734,047
123	398000-General Miscellaneous E	SALWAGXAG	1,126,963	2,622	13,398	373	17,945	438,390
124	TOTAL GENERAL		151,654,056	347,358	1,782,368	49,428	2,382,869	59,990,138
125								
126	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,491,915,869	3,702,689	19,300,773	467,097	26,780,838	571,126,739
127								
128	**NET ELECTRIC PLANT IN SERVICE**							
129	NET PRODUCTION PLANT							
130	Net Steam Production Plant		506,011,788	1,322,032	6,487,126	143,444	7,990,818	166,437,619
131	Net Other Production Plant		990,619,335	2,305,711	12,387,844	209,925	12,043,853	215,727,675
132	TOTAL NET PRODUCTION PLANT		1,496,631,123	3,627,743	18,874,970	353,369	20,034,672	382,165,294
133	NET TRANSMISSION PLANT		1,440,104,682	3,688,688	18,381,542	498,645	22,543,825	477,814,278
134	NET DISTRIBUTION PLANT		728,745,204	1,946,842	11,528,363	314,001	22,503,378	387,799,047
135	NET GENERAL & INTANGIBLE PLANT		237,171,063	535,877	2,760,031	76,281	3,684,150	95,141,501
136	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	9,799,150	51,544,907	1,242,296	68,766,024	1,342,920,120
137								
138	**PLANT HELD FOR FUTURE USE**							
139	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0
140	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0
141	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0
142								
143								
144	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0
145								
146	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	9,799,150	51,544,907	1,242,296	68,766,024	1,342,920,120
147								
148								
149								
150								
1	**ADDITIONS AND DEDUCTIONS TO RATE BASE**							
2								
3	**PLUS: ADDITIONS TO RATE BASE**							
4	15100-Fuel Inventory	ENEFUEL	3,806,837	8,696	47,423	765	44,184	764,816
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	7,358,490	18,252	93,262	1,842	103,800	2,040,955
10	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,985,584	5,110	25,313	678	31,052	659,868
11	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,869,186	7,335	44,550	1,205	86,580	1,544,970
12	Total Utility Material and Supplies		12,213,261	30,698	163,124	3,724	221,432	4,245,794
13								
14	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,637,851)	(45,648)	(246,577)	(5,707)	(336,585)	(6,523,131)
15	Prepayments	SCH RBO, LN 63	2,711,353	6,778	35,248	833	45,826	923,038
16	TOTAL ADDITIONS TO RATE BASE		93,600	525	(782)	(385)	(25,143)	(589,483)
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	(92,633,062)	(215,555)	(1,101,310)	(30,661)	(1,475,009)	(36,034,351)
21	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(78,521)	(205)	(1,007)	(22)	(1,240)	(25,827)
22			(92,711,583)					
23	Accumulated Deferred Income Taxes							
24	Account 190	SCH RBO, LN 193	(149,824,776)	(371,258)	(1,989,178)	(46,172)	(2,655,110)	(51,102,184)
25	Account 281	SCH RBO, LN 197	621,052	1,540	7,871	155	8,761	172,255

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
26	Account 282	SCH RBO, LN 314	696,186,048	261,938,548	24,135,589	138,296,418	1,548,539	11,175,316	13,595,587	75,597,012	163,606,762	4,291,052	2,001,223	28,851,224	134,755,538
27	Account 283	SCH RBO, LN 346	102,028,159	37,589,013	3,862,528	18,777,692	273,164	1,538,269	1,767,833	10,994,236	25,700,274	841,564	683,586	4,460,992	21,239,282
28	ADIT - NOL	SCH RBO, LN 348	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Total Accumulated Deferred Income Taxes		649,010,483	248,597,633	23,057,756	128,861,377	1,495,867	10,362,561	12,671,053	69,115,780	148,321,918	4,294,657	2,231,880	26,145,113	122,176,805
30															
31	23500-Customer Deposits	CUSTDEP	5,115,286	4,157,144	644,880	240,606	0	0	0	71,367	1,287	0	0	241	1,046
32															
33	25410-Reg Liability - Retiree Medical	SALWAGES	217,674	84,675	9,644	37,576	734	3,094	3,538	22,366	51,265	2,371	2,408	8,807	42,458
34	25430-Retiree Liability FAS 158/106	SALWAGES	7,467,118	2,904,716	330,843	1,289,028	25,190	106,152	121,372	767,258	1,758,618	81,320	82,620	302,133	1,456,485
35															
36	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DEDUCTIONS TO RATE BASE		569,098,977	219,683,991	19,936,743	114,422,349	1,209,165	9,153,730	11,289,031	60,450,296	128,292,382	3,369,425	1,291,866	22,704,106	105,588,277
38															
39															
40	**TOTAL RATE BASE**		3,333,646,694	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	163,641,868	770,124,821
41															
42															
43															
44															
45															
46															
47															
48															
49															
50															
51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
52	Prepayments														
53	16510-Prepayments-Insurance	TOTPLT	1,655,527	587,397	55,807	316,890	3,693	25,885	29,847	183,838	434,401	11,023	6,744	75,829	358,571
54	16512-Prepayments-NERC Fees	TRANPLT	183,159	60,869	5,055	36,276	315	2,806	2,927	19,470	54,975	244	223	9,979	44,996
55	16515-Prepayments-Auto Licensing	TOTPLT	778	276	26	149	2	12	14	86	204	5	3	36	169
56	16516-Prepayments-I/T Related	TOTPLT	333,723	118,408	11,250	63,879	745	5,218	6,017	37,058	87,567	2,222	1,360	15,286	72,281
57	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
58	16518-Prepayments-Pollution Emissions	PRODPLT	475,457	131,873	11,884	86,379	785	7,205	6,826	57,474	171,577	757	697	29,248	142,329
59	16519-Prepayments-Benefits	SALWAGES	10,140	3,944	449	1,750	34	144	165	1,042	2,388	110	112	410	1,978
60	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
61	16526-Prepayments-Other Distribution Utility	SALWAGXAG	47,317	18,406	2,096	8,168	160	673	769	4,862	11,144	515	524	1,915	9,229
62	165295-Prepayments Hardware Maintenance	TOTPLT	5,252	1,864	177	1,005	12	82	95	583	1,378	35	21	241	1,138
63	Total Prepayments		2,711,353	923,038	86,744	514,497	5,745	42,026	46,659	304,414	763,634	14,912	9,684	132,943	630,691
64															
65	**Accumulated Deferred Income Taxes**														
66	**Account 190**														
67	INTANGIBLE														
68	303003-Intg Misc Computr Softwar	SALWAGXAG	(33)	(13)	(1)	(6)	(0)	(0)	(1)	(3)	(8)	(0)	(0)	(1)	(6)
69	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,091)	(424)	(48)	(188)	(4)	(16)	(18)	(112)	(257)	(12)	(12)	(44)	(213)
70	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(593)	(231)	(26)	(102)	(2)	(8)	(10)	(61)	(140)	(6)	(7)	(24)	(116)
71	303010-Intg Misc Computr Softwar	SALWAGXAG	(71)	(28)	(3)	(12)	(0)	(1)	(1)	(7)	(17)	(1)	(1)	(3)	(14)
72	TOTAL INTANGIBLE		(1,788)	(696)	(79)	(309)	(6)	(25)	(29)	(184)	(421)	(19)	(20)	(72)	(349)
73															
74	PRODUCTION														
75	Steam Production														
76	310001-Steam Prod Land Own in Fe	DPROD	(2,518)	(828)	(68)	(489)	(4)	(39)	(40)	(266)	(777)	(3)	(3)	(131)	(646)
77	310002-Steam Prod Land Rights	DPROD	(6,715)	(2,209)	(182)	(1,304)	(12)	(104)	(108)	(708)	(2,072)	(9)	(8)	(349)	(1,723)
78	310003-Steam Prod Water Rights	DPROD	(15,151)	(4,983)	(410)	(2,942)	(26)	(234)	(244)	(1,598)	(4,675)	(20)	(19)	(789)	(3,887)
79	310004-Steam Prod Land Rights-NM	DPROD	(447)	(147)	(12)	(87)	(1)	(7)	(7)	(47)	(138)	(1)	(1)	(23)	(115)
80	311000E-Steam Prod Str & Improv	DPROD	(274,656)	(90,340)	(7,424)	(53,336)	(471)	(4,239)	(4,415)	(28,967)	(84,753)	(370)	(340)	(14,294)	(70,459)
81	312000E-Steam Prod Boiler Plant E	DPROD	(1,165,120)	(383,232)	(31,494)	(226,256)	(1,997)	(17,981)	(18,730)	(122,883)	(359,533)	(1,570)	(1,444)	(60,639)	(298,894)
82	314000-Steam Prod Turbogen Unit	DPROD	(532,167)	(175,041)	(14,385)	(103,342)	(912)	(8,213)	(8,555)	(56,127)	(164,216)	(717)	(660)	(27,697)	(136,520)
83	315000E-Steam Prod Acc Elec Eq	DPROD	(67,117)	(22,076)	(1,814)	(13,034)	(115)	(1,036)	(1,079)	(7,079)	(20,711)	(90)	(83)	(3,493)	(17,218)
84	316000E-Steam Prod Misc Pwr Pt E	DPROD	(28,671)	(9,430)	(775)	(5,568)	(49)	(442)	(461)	(3,024)	(8,847)	(39)	(36)	(1,492)	(7,355)
85	Total Steam Production		(2,092,561)	(688,286)	(56,563)	(406,358)	(3,587)	(32,294)	(33,638)	(220,698)	(645,723)	(2,820)	(2,594)	(108,907)	(536,815)
86															
87	Other Production Equipment:														
88	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
89	341000E-Other Prod Str & Impr	DPROD	(98,546)	(32,414)	(2,664)	(19,137)	(169)	(1,521)	(1,584)	(10,393)	(30,409)	(133)	(122)	(5,129)	(25,281)
90	341045-Other Prod Str & Imp-Wind	ENERGY1	(149,594)	(30,054)	(3,287)	(24,401)	(233)	(2,205)	(1,766)	(21,502)	(65,583)	(293)	(269)	(11,303)	(54,279)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
26	Account 282	SCH RBO, LN 314	696,186,048	1,791,604	9,383,713	238,409	13,357,177	261,938,548
27	Account 283	SCH RBO, LN 346	102,028,159	248,110	1,290,159	32,807	1,735,026	37,589,013
28	ADIT - NOL	SCH RBO, LN 348	0	0	0	0	0	0
29	Total Accumulated Deferred Income Taxes		649,010,483	1,669,996	8,692,565	225,200	12,445,854	248,597,633
30								
31	23500-Customer Deposits	CUSTDEP	5,115,286	0	0	0	0	4,157,144
32								
33	25410-Reg Liability - Retiree Medical	SALWAGES	217,674	507	2,588	72	3,466	84,675
34	25430-Retiree Liability FAS 158/106	SALWAGES	7,467,118	17,376	88,776	2,472	118,900	2,904,716
35								
36	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0
37	TOTAL DEDUCTIONS TO RATE BASE		569,098,977	1,472,118	7,681,612	197,061	11,091,970	219,683,991
38								
39								
40	**TOTAL RATE BASE**		3,333,646,694	8,327,557	43,862,512	1,044,851	57,648,911	1,122,646,645
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
52	Prepayments							
53	16510-Prepayments-Insurance	TOTPLT	1,655,527	4,144	21,742	525	29,322	587,397
54	16512-Prepayments-NERC Fees	TRANPLT	183,159	471	2,335	63	2,864	60,869
55	16515-Prepayments-Auto Licensing	TOTPLT	778	2	10	0	14	276
56	16516-Prepayments-I/T Related	TOTPLT	333,723	835	4,383	106	5,911	118,408
57	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0
58	16518-Prepayments-Pollution Emissions	PRODPLT	475,457	1,179	6,026	119	6,707	131,873
59	16519-Prepayments-Benefits	SALWAGES	10,140	24	121	3	161	3,944
60	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0
61	16526-Prepayments-Other Distribution Utility	SALWAGXAG	47,317	110	563	16	753	18,406
62	165295-Prepayments Hardware Maintenance	TOTPLT	5,252	13	69	2	93	1,864
63	Total Prepayments		2,711,353	6,778	35,248	833	45,826	923,038
64								
65	**Accumulated Deferred Income Taxes**							
66	**Account 190**							
67	INTANGIBLE							
68	303003-Intg Misc Computr Softwar	SALWAGXAG	(33)	(0)	(0)	(0)	(1)	(13)
69	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,091)	(3)	(13)	(0)	(17)	(424)
70	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(593)	(1)	(7)	(0)	(9)	(231)
71	303010-Intg Misc Computr Softwar	SALWAGXAG	(71)	(0)	(1)	(0)	(1)	(28)
72	TOTAL INTANGIBLE		(1,788)	(4)	(21)	(1)	(28)	(696)
73								
74	PRODUCTION							
75	Steam Production							
76	310001-Steam Prod Land Own in Fe	DPROD	(2,518)	(7)	(32)	(1)	(40)	(828)
77	310002-Steam Prod Land Rights	DPROD	(6,715)	(18)	(86)	(2)	(106)	(2,209)
78	310003-Steam Prod Water Rights	DPROD	(15,151)	(40)	(194)	(4)	(239)	(4,983)
79	310004-Steam Prod Land Rights-NM	DPROD	(447)	(1)	(6)	(0)	(7)	(147)
80	311000E-Steam Prod Str & Improv	DPROD	(274,656)	(718)	(3,521)	(78)	(4,337)	(90,340)
81	312000E-Steam Prod Boiler Plant E	DPROD	(1,165,120)	(3,044)	(14,937)	(330)	(18,399)	(383,232)
82	314000-Steam Prod Turbogen Unit	DPROD	(532,167)	(1,390)	(6,822)	(151)	(8,404)	(175,041)
83	315000E-Steam Prod Acc Elec Eq	DPROD	(67,117)	(175)	(860)	(19)	(1,060)	(22,076)
84	316000E-Steam Prod Misc Pwr Plt E	DPROD	(28,671)	(75)	(368)	(8)	(453)	(9,430)
85	Total Steam Production		(2,092,561)	(5,467)	(26,827)	(593)	(33,045)	(688,286)
86								
87	Other Production Equipment:							
88	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)
89	341000E-Other Prod Str & Impr	DPROD	(98,546)	(257)	(1,263)	(28)	(1,556)	(32,414)
90	341045-Other Prod Str & Imp-Wind	ENERGY1	(149,594)	(342)	(1,864)	(30)	(1,736)	(30,054)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
91	342000E-Other Prod Fuel Hldr	DPROD	(8,164)	(2,685)	(221)	(1,585)	(14)	(126)	(131)	(861)	(2,519)	(11)	(10)	(425)	(2,094)
92	343000-Other Prod Prime Mover	DPROD	(251,733)	(82,800)	(6,805)	(48,884)	(432)	(3,885)	(4,047)	(26,550)	(77,680)	(339)	(312)	(13,101)	(64,578)
93	344000E-Other Prod Generator	DPROD	(1,104,638)	(363,338)	(29,859)	(214,511)	(1,894)	(17,048)	(17,757)	(116,504)	(340,869)	(1,488)	(1,369)	(57,491)	(283,379)
94	344045-Other Prod Generator-Wind	ENERGY1	(4,711,659)	(946,600)	(103,538)	(768,554)	(7,331)	(69,458)	(55,633)	(677,247)	(2,065,601)	(9,217)	(8,480)	(356,008)	(1,709,593)
95	345000E-Other Prod Access Elect Equip	DPROD	(187,071)	(61,531)	(5,057)	(36,328)	(321)	(2,887)	(3,007)	(19,730)	(57,726)	(252)	(232)	(9,736)	(47,990)
96	345045-Other Prod Acc El Eq-Wind	ENERGY1	(64,398)	(12,938)	(1,415)	(10,504)	(100)	(949)	(760)	(9,256)	(28,232)	(126)	(116)	(4,866)	(23,366)
97	346045-Other Prod Misc P Eq-Wind	ENERGY1	(53)	(11)	(1)	(9)	(0)	(1)	(1)	(8)	(23)	(0)	(0)	(4)	(19)
98	346000E-Other Prod Misc Pwr P	DPROD	(28,659)	(9,427)	(775)	(5,565)	(49)	(442)	(461)	(3,023)	(8,844)	(39)	(36)	(1,492)	(7,352)
99	Total Other Production Equipment		(6,604,517)	(1,541,799)	(153,621)	(1,129,480)	(10,542)	(98,522)	(85,148)	(885,074)	(2,677,487)	(11,898)	(10,946)	(459,555)	(2,217,932)
100	TOTAL PRODUCTION		(8,697,078)	(2,230,085)	(210,185)	(1,535,837)	(14,129)	(130,816)	(118,786)	(1,105,772)	(3,323,210)	(14,717)	(13,540)	(568,462)	(2,754,748)
101	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
102	TRANSMISSION														
103	105000-Held for Future Us	DTRAN	(23)	(8)	(1)	(4)	(0)	(0)	(0)	(2)	(7)	(0)	(0)	(1)	(6)
104	350001-Tran Land Owned in Fe	DTRAN	(753)	(252)	(20)	(146)	(1)	(12)	(12)	(77)	(231)	(1)	(1)	(42)	(189)
105	350002E-Transmission Land Right	DTRAN	(46,267)	(15,460)	(1,252)	(8,990)	(79)	(709)	(746)	(4,733)	(14,179)	(62)	(57)	(2,565)	(11,614)
106	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,384)	(1,331)	(154)	(1,048)	(8)	(53)	(58)	(582)	(146)	(3)	(2)	(62)	(85)
107	352000-Transmission Str & Improv	DTRAN	(739,418)	(247,077)	(20,003)	(143,681)	(1,261)	(11,338)	(11,914)	(75,648)	(226,603)	(987)	(908)	(40,995)	(185,607)
108	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	(760)	(62)	(449)	(4)	(36)	(37)	(244)	(713)	(3)	(3)	(120)	(593)
109	352045-Tran Str & Impr-Wind	ENERGY1	(10,119)	(2,033)	(222)	(1,651)	(16)	(149)	(119)	(1,454)	(4,436)	(20)	(18)	(765)	(3,672)
110	353000E-Transmission Station	DTRAN	(7,205,371)	(2,407,676)	(194,920)	(1,400,117)	(12,289)	(110,482)	(116,101)	(737,164)	(2,208,163)	(9,614)	(8,845)	(399,484)	(1,808,679)
111	353010-Tran Station Equip Pro	DPRODTI	(90,493)	(29,765)	(2,446)	(17,573)	(155)	(1,397)	(1,455)	(9,544)	(27,924)	(122)	(112)	(4,710)	(23,215)
112	353045-Tran Station Equip-Wind	ENERGY1	(142,746)	(28,678)	(3,137)	(23,284)	(222)	(2,104)	(1,685)	(20,518)	(62,580)	(279)	(257)	(10,786)	(51,794)
113	354000E-Tran Towers & Fixture	DTRAN	(406,937)	(135,978)	(11,008)	(79,074)	(694)	(6,240)	(6,557)	(41,633)	(124,710)	(543)	(500)	(22,562)	(102,149)
114	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(29,767)	(11,711)	(1,351)	(9,220)	(68)	(465)	(507)	(5,118)	(1,288)	(23)	(16)	(541)	(747)
115	355000E	DTRAN	(5,328,237)	(1,780,432)	(144,140)	(1,035,361)	(9,087)	(81,700)	(85,855)	(545,119)	(1,632,895)	(7,109)	(6,541)	(295,411)	(1,337,484)
116	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(389,760)	(153,335)	(17,695)	(120,727)	(890)	(6,095)	(6,635)	(67,013)	(16,864)	(296)	(211)	(7,089)	(9,775)
117	355010-Tran Poles & Fixtures-Prod	DPRODTI	(18,317)	(6,025)	(495)	(3,557)	(31)	(283)	(294)	(1,932)	(5,652)	(25)	(23)	(953)	(4,699)
118	355045-Tran Poles & Fixtures-Wind	ENERGY1	761,848	153,060	16,742	124,271	1,185	11,231	8,996	109,507	333,996	1,490	1,371	57,564	276,432
119	356010-Tran OH Cond & Device-Prod	DPRODTI	(25,628)	(8,430)	(693)	(4,977)	(44)	(396)	(412)	(2,703)	(7,908)	(35)	(32)	(1,334)	(6,574)
120	356000E-Tran OH Conductor & D	DTRAN	(1,886,812)	(630,479)	(51,042)	(366,637)	(3,218)	(28,931)	(30,403)	(193,035)	(578,234)	(2,517)	(2,316)	(104,610)	(473,624)
121	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(138,020)	(54,298)	(6,266)	(42,751)	(315)	(2,158)	(2,349)	(23,730)	(5,972)	(105)	(75)	(2,510)	(3,462)
122	356045-Tran OH Cond & Device-Wind	ENERGY1	23,365	4,694	513	3,811	36	344	276	3,358	10,243	46	42	1,765	8,478
123	357000E-Tran Underground Cond	DTRAN	(1,119)	(374)	(30)	(218)	(2)	(17)	(18)	(115)	(343)	(1)	(1)	(62)	(281)
124	358000-Tran UG Conductor & Devic	DTRAN	(1,994)	(666)	(54)	(387)	(3)	(31)	(32)	(204)	(611)	(3)	(2)	(111)	(500)
125	359000-Transmission Road & Trai	DTRAN	(2,108)	(704)	(57)	(410)	(4)	(32)	(34)	(216)	(646)	(3)	(3)	(117)	(529)
126	TOTAL TRANSMISSION		(15,684,370)	(5,357,718)	(437,793)	(3,132,182)	(27,169)	(241,051)	(255,952)	(1,617,918)	(4,575,866)	(20,213)	(18,508)	(835,498)	(3,740,368)
127															
128	DISTRIBUTION														
129	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(73)	(7)	(39)	(0)	(3)	(5)	(23)	0	(1)	(1)	0	0
130	360005-Dist Land Rights-TX	DDISPSUB	(1,815)	(878)	(82)	(462)	(4)	(39)	(65)	(270)	0	(7)	(6)	0	0
131	361000E-Str & Improv	DDISPSUB	(152,805)	(73,957)	(6,872)	(38,929)	(374)	(3,309)	(5,512)	(22,717)	0	(597)	(538)	0	0
132	362000E-Other Eq	DDISPSUB	(2,694,744)	(1,304,248)	(121,190)	(686,526)	(6,598)	(58,359)	(97,196)	(400,620)	0	(10,524)	(9,482)	0	0
133	364000-Dist Poles, Towers & Fixt	PLT_364	(4,510,772)	(2,303,589)	(214,049)	(1,092,534)	(11,654)	(93,538)	(158,608)	(601,465)	0	(18,587)	(16,748)	0	0
134	365000-Dist OH Conductor & Devic	PLT_365	(4,032,133)	(2,059,154)	(191,336)	(976,605)	(10,417)	(83,612)	(141,778)	(537,643)	0	(16,615)	(14,971)	0	0
135	366000E-Dist Underground Cond	PLT_366	(351,644)	(178,324)	(16,570)	(85,761)	(902)	(7,335)	(12,407)	(47,610)	0	(1,439)	(1,296)	0	0
136	367000E-Dist UG Conductor & D	PLT_367	(1,162,133)	(589,334)	(54,761)	(283,429)	(2,981)	(24,242)	(41,004)	(157,343)	0	(4,755)	(4,285)	0	0
137	368000E-Dist Line Transformer	PLT_368	(3,042,721)	(2,216,534)	(205,960)	(425,135)	(11,213)	(40,253)	(84,475)	(25,151)	0	(17,885)	(16,115)	0	0
138	369000E-Distribution Services	CSERVICE	31,403	21,914	3,595	5,041	364	267	223	0	0	0	0	0	0
139	369010-Distribution Services O	CSERVICE	(448,278)	(312,819)	(51,312)	(71,955)	(5,196)	(3,810)	(3,186)	0	0	0	0	0	0
140	369020-Distribution Services U	CSERVICE	(620,671)	(433,119)	(71,045)	(99,627)	(7,194)	(5,275)	(4,412)	0	0	0	0	0	0
141	370000E-Distribution Meter	CMETERS	(641,685)	(366,976)	(86,809)	(94,350)	(8,779)	(8,728)	(10,227)	(59,670)	(6,146)	0	0	(1,090)	(5,056)
142	371000E-Dist Inst on Cust Premis	CUSTPREM	(35,643)	0	0	0	0	0	0	0	0	0	(35,643)	0	0
143	373000-Dist Street Light & Sg Sy	CLIGHT	(93,314)	0	0	0	0	0	0	0	0	(93,314)	0	0	0
144	TOTAL DISTRIBUTION		(17,757,107)	(9,817,091)	(1,016,399)	(3,850,312)	(64,950)	(328,237)	(558,654)	(1,852,511)	(6,146)	(163,723)	(99,084)	(1,090)	(5,056)
145															
146															
147															
148															
149															
150															
151	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
152	GENERAL														
153	389001-General Land Owned in Fe	SALWAGXAG	(665)	(259)	(29)	(115)	(2)	(9)	(11)	(68)	(157)	(7)	(7)	(27)	(130)
154	390000-Genl Structures & Improv	SALWAGXAG	(292,353)	(113,726)	(12,953)	(50,468)	(986)	(4,156)	(4,752)	(30,040)	(68,854)	(3,184)	(3,235)	(11,829)	(57,024)
155	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(8,815)	(3,429)	(391)	(1,522)	(30)	(125)	(143)	(906)	(2,076)	(96)	(98)	(357)	(1,719)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
91	342000E-Other Prod Fuel Hldr	DPROD	(8,164)	(21)	(105)	(2)	(129)	(2,685)
92	343000-Other Prod Prime Mover	DPROD	(251,733)	(658)	(3,227)	(71)	(3,975)	(82,800)
93	344000E-Other Prod Generator	DPROD	(1,104,638)	(2,886)	(14,162)	(313)	(17,444)	(363,338)
94	344045-Other Prod Generator-Wind	ENERGY1	(4,711,659)	(10,763)	(58,695)	(947)	(54,686)	(946,600)
95	345000E-Other Prod Access Elect Equip	DPROD	(187,071)	(489)	(2,398)	(53)	(2,954)	(61,531)
96	345045-Other Prod Acc El Eq-Wind	ENERGY1	(64,398)	(147)	(802)	(13)	(747)	(12,938)
97	346045-Other Prod Misc P Eq-Wind	ENERGY1	(53)	(0)	(1)	(0)	(1)	(11)
98	346000E-Other Prod Misc Pwr P	DPROD	(28,659)	(75)	(367)	(8)	(453)	(9,427)
99	Total Other Production Equipment		(6,604,517)	(15,638)	(82,884)	(1,466)	(83,682)	(1,541,799)
100	TOTAL PRODUCTION		(8,697,078)	(21,105)	(109,711)	(2,059)	(116,727)	(2,230,085)
101	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
102	TRANSMISSION							
103	105000-Held for Future Us	DTRAN	(23)	(0)	(0)	(0)	(0)	(8)
104	350001-Tran Land Owned in Fe	DTRAN	(753)	(2)	(10)	(0)	(12)	(252)
105	350002E-Transmission Land Right	DTRAN	(46,267)	(121)	(589)	(13)	(732)	(15,460)
106	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,384)	(5)	(48)	(7)	(51)	(1,331)
107	352000-Transmission Str & Improv	DTRAN	(739,418)	(1,931)	(9,407)	(211)	(11,704)	(247,077)
108	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	(6)	(30)	(1)	(36)	(760)
109	352045-Tran Str & Impr-Wind	ENERGY1	(10,119)	(23)	(126)	(2)	(117)	(2,033)
110	353000E-Transmission Station	DTRAN	(7,205,371)	(18,818)	(91,664)	(2,054)	(114,047)	(2,407,676)
111	353010-Tran Station Equip Pro	DPRODTI	(90,493)	(236)	(1,160)	(26)	(1,429)	(29,765)
112	353045-Tran Station Equip-Wind	ENERGY1	(142,746)	(326)	(1,778)	(29)	(1,657)	(28,678)
113	354000E-Tran Towers & Fixture	DTRAN	(406,937)	(1,063)	(5,177)	(116)	(6,441)	(135,978)
114	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(29,767)	(48)	(418)	(58)	(449)	(11,711)
115	355000E	DTRAN	(5,328,237)	(13,916)	(67,784)	(1,519)	(84,336)	(1,780,432)
116	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(389,760)	(624)	(5,471)	(762)	(5,873)	(153,335)
117	355010-Tran Poles & Fixtures-Prod	DPRODTI	(18,317)	(48)	(235)	(5)	(289)	(6,025)
118	355045-Tran Poles & Fixtures-Wind	ENERGY1	761,848	1,740	9,491	153	8,842	153,060
119	356010-Tran OH Cond & Device-Prod	DPRODTI	(25,628)	(67)	(329)	(7)	(405)	(8,430)
120	356000E-Tran OH Conductor & D	DTRAN	(1,886,812)	(4,928)	(24,003)	(538)	(29,865)	(630,479)
121	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(138,020)	(221)	(1,937)	(270)	(2,080)	(54,298)
122	356045-Tran OH Cond & Device-Wind	ENERGY1	23,365	53	291	5	271	4,694
123	357000E-Tran Underground Cond	DTRAN	(1,119)	(3)	(14)	(0)	(18)	(374)
124	358000-Tran UG Conductor & Devic	DTRAN	(1,994)	(5)	(25)	(1)	(32)	(666)
125	359000-Transmission Road & Trai	DTRAN	(2,108)	(6)	(27)	(1)	(33)	(704)
126	TOTAL TRANSMISSION		(15,684,370)	(40,603)	(200,449)	(5,462)	(250,491)	(5,357,718)
127								
128	DISTRIBUTION							
129	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(1)	(3)	(0)	(5)	(73)
130	360005-Dist Land Rights-TX	DDISPSUB	(1,815)	(7)	(33)	(1)	(65)	(878)
131	361000E-Str & Improv	DDISPSUB	(152,805)	(553)	(2,756)	(81)	(5,431)	(73,957)
132	362000E-Other Eq	DDISPSUB	(2,694,744)	(9,759)	(48,599)	(1,426)	(95,770)	(1,304,248)
133	364000-Dist Poles, Towers & Fixt	PLT_364	(4,510,772)	(14,652)	(78,886)	(2,141)	(156,467)	(2,303,589)
134	365000-Dist OH Conductor & Devic	PLT_365	(4,032,133)	(13,097)	(70,515)	(1,914)	(139,864)	(2,059,154)
135	366000E-Dist Underground Cond	PLT_366	(351,644)	(1,160)	(6,175)	(170)	(12,238)	(178,324)
136	367000E-Dist UG Conductor & D	PLT_367	(1,162,133)	(3,833)	(20,409)	(560)	(40,444)	(589,334)
137	368000E-Dist Line Transformer	PLT_368	(3,042,721)	(613)	(39,641)	(90)	(84,386)	(2,216,534)
138	369000E-Distribution Services	CSERVICE	31,403	0	267	0	223	21,914
139	369010-Distribution Services O	CSERVICE	(448,278)	0	(3,810)	0	(3,186)	(312,819)
140	369020-Distribution Services U	CSERVICE	(620,671)	0	(5,275)	0	(4,412)	(433,119)
141	370000E-Distribution Meter	CMETERS	(641,685)	(2,149)	(6,578)	(1,021)	(9,206)	(366,976)
142	371000E-Dist Inst on Cust Premis	CUSTPREM	(35,643)	0	0	0	0	0
143	373000-Dist Street Light & Sg Sy	CLIGHT	(93,314)	0	0	0	0	0
144	TOTAL DISTRIBUTION		(17,757,107)	(45,824)	(282,413)	(7,404)	(551,250)	(9,817,091)
145								
146								
147								
148								
149								
150								
151	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
152	GENERAL							
153	389001-General Land Owned in Fe	SALWAGXAG	(665)	(2)	(8)	(0)	(11)	(259)
154	390000-Genl Structures & Improv	SALWAGXAG	(292,353)	(680)	(3,476)	(97)	(4,655)	(113,726)
155	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(8,815)	(21)	(105)	(3)	(140)	(3,429)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
156	391000-General Office Furn & E	SALWAGXAG	(5,633)	(2,191)	(250)	(972)	(19)	(80)	(92)	(579)	(1,327)	(61)	(62)	(228)	(1,099)
157	391004-General Info Sys Computer	SALWAGXAG	(3,299)	(1,283)	(146)	(570)	(11)	(47)	(54)	(339)	(777)	(36)	(37)	(133)	(644)
158	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
159	392010-General Transp Eq Grp	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
160	393000-General Stores Equipmen	SALWAGXAG	(564)	(219)	(25)	(97)	(2)	(8)	(9)	(58)	(133)	(6)	(6)	(23)	(110)
161	394000-General Tools & Shop Equi	SALWAGXAG	(66,945)	(26,041)	(2,966)	(11,556)	(226)	(952)	(1,088)	(6,879)	(15,766)	(729)	(741)	(2,709)	(13,058)
162	395000-General Laboratory Equi	SALWAGXAG	(14,305)	(5,565)	(634)	(2,469)	(48)	(203)	(233)	(1,470)	(3,369)	(156)	(158)	(579)	(2,790)
163	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
164	397000-General Communication E	SALWAGXAG	(83,588)	(32,516)	(3,704)	(14,430)	(282)	(1,188)	(1,359)	(8,589)	(19,686)	(910)	(925)	(3,382)	(16,304)
165	397010-General Comm Eq Two Wa	SALWAGXAG	(63,734)	(24,792)	(2,824)	(11,002)	(215)	(906)	(1,036)	(6,549)	(15,010)	(694)	(705)	(2,579)	(12,431)
166	397020-General Comm Eq AE	SALWAGXAG	(80)	(31)	(4)	(14)	(0)	(1)	(1)	(8)	(19)	(1)	(1)	(3)	(16)
167	397030-General Comm Eq EM	SALWAGXAG	(23,147)	(9,004)	(1,026)	(3,996)	(78)	(329)	(376)	(2,378)	(5,452)	(252)	(256)	(937)	(4,515)
168	398000-General Miscellaneous E	SALWAGXAG	(3,595)	(1,399)	(159)	(621)	(12)	(51)	(58)	(369)	(847)	(39)	(40)	(145)	(701)
169	TOTAL GENERAL		(566,723)	(220,456)	(25,110)	(97,832)	(1,912)	(8,056)	(9,212)	(58,232)	(133,472)	(6,172)	(6,271)	(22,931)	(110,541)
170															
171	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,033)	(402)	(46)	(178)	(3)	(15)	(17)	(106)	(243)	(11)	(11)	(42)	(202)
172	SchM-103 - Environmental Remediation	PRODPLT	(405,860)	(112,570)	(10,144)	(73,735)	(670)	(6,151)	(5,827)	(49,061)	(146,462)	(646)	(595)	(24,967)	(121,495)
173	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
174	SchM-109 - Employee Incentive	SALWAGES	(400,802)	(155,912)	(17,758)	(69,189)	(1,352)	(5,698)	(6,515)	(41,183)	(94,395)	(4,365)	(4,435)	(16,217)	(78,178)
175	SchM-111 - Post Employment Benefits - FAS 106(Short Term	SALWAGES	(2,113,509)	(822,157)	(93,642)	(364,849)	(7,130)	(30,046)	(34,353)	(217,166)	(497,763)	(23,017)	(23,385)	(85,516)	(412,247)
176	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(70,126)	(27,279)	(3,107)	(12,106)	(237)	(997)	(1,140)	(7,206)	(16,516)	(764)	(776)	(2,837)	(13,678)
177	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0	0	0	0	0
178	SchM-118 - Inventory Reserve	TOTPLT	(45,761)	(16,236)	(1,543)	(8,759)	(102)	(715)	(825)	(5,082)	(12,007)	(305)	(186)	(2,096)	(9,911)
179	SchM-127 - Litigation Reserve	RATEBASE	(65,558)	(22,077)	(2,103)	(12,431)	(140)	(1,026)	(1,154)	(7,596)	(18,363)	(485)	(182)	(3,218)	(15,145)
180	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(4,017)	(1,563)	(178)	(693)	(14)	(57)	(65)	(413)	(946)	(44)	(44)	(163)	(783)
181	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
182	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
183	SchM-137 - R&E Credit	TOTPLT	(5,566,621)	(1,975,093)	(187,648)	(1,065,525)	(12,419)	(87,038)	(100,358)	(618,147)	(1,460,650)	(37,065)	(22,678)	(254,972)	(1,205,678)
184	SchM-174 - New Hire Retention Credit	SALWAGES	(6,543)	(2,545)	(290)	(1,129)	(22)	(93)	(106)	(672)	(1,541)	(71)	(72)	(265)	(1,276)
185	SchM-192 - Texas Margin Tax	NETPLT	36,808	12,666	1,197	7,043	78	579	660	4,211	10,010	265	99	1,756	8,254
186	SchM-226 - Performance Recognition Award	SALWAGES	(10,252)	(3,988)	(454)	(1,770)	(35)	(146)	(167)	(1,053)	(2,414)	(112)	(113)	(415)	(2,000)
187	SchM-299 - Operating Lease	NETPLT	(59,249,848)	(20,388,139)	(1,926,842)	(11,336,518)	(126,099)	(931,322)	(1,062,862)	(6,778,579)	(16,113,579)	(425,853)	(160,054)	(2,827,379)	(13,286,200)
188	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(406,468)	(158,117)	(18,009)	(70,168)	(1,371)	(5,778)	(6,607)	(41,765)	(95,729)	(4,427)	(4,497)	(16,446)	(79,283)
189	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(25,774,389)	(5,178,228)	(566,390)	(4,204,253)	(40,103)	(379,957)	(304,334)	(3,704,772)	(11,299,546)	(50,420)	(46,387)	(1,947,485)	(9,352,061)
190	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,033,732)	(4,624,499)	(439,361)	(2,494,830)	(29,078)	(203,791)	(234,979)	(1,447,335)	(3,419,977)	(86,784)	(53,098)	(596,993)	(2,822,984)
191	Total Non-Plant ADIT		(107,117,711)	(33,476,139)	(3,266,319)	(19,709,091)	(218,696)	(1,652,250)	(1,758,649)	(12,915,925)	(33,170,122)	(634,104)	(316,417)	(5,777,255)	(27,392,867)
192															
193	**Total Account 190**		(149,824,776)	(51,102,184)	(4,955,884)	(28,325,563)	(326,862)	(2,360,436)	(2,701,282)	(17,550,542)	(41,209,236)	(838,948)	(453,839)	(7,205,308)	(34,003,928)
194															
195	**Account 281**														
196	311000E-Steam Prod Str & Improv	PRODPLT	621,052	172,255	15,523	112,830	1,025	9,412	8,916	75,074	224,118	989	910	38,204	185,914
197	**Total Account 281**		621,052	172,255	15,523	112,830	1,025	9,412	8,916	75,074	224,118	989	910	38,204	185,914
198															
199															
200															
201	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
202	**Account 282**														
203	INTANGIBLE														
204	303003-Intg Misc Computr Softwar	SALWAGXAG	9,529	3,707	422	1,645	32	135	155	979	2,244	104	105	386	1,859
205	303004-Intg Misc Computr Softwar	SALWAGXAG	554,288	215,618	24,559	95,685	1,870	7,880	9,009	56,954	130,543	6,036	6,133	22,427	108,116
206	303005-Intg Misc Computr Soft 15y	SALWAGXAG	171,121	66,566	7,582	29,540	577	2,433	2,781	17,583	40,302	1,864	1,893	6,924	33,378
207	303010-Intg Misc Computr Softwar	SALWAGXAG	20,532	7,987	910	3,544	69	292	334	2,110	4,836	224	227	831	4,005
208	303014-Intg CRS Computr Softwar	CUST	2,519	2,012	312	116	28	9	7	35	1	0	0	0	1
209	TOTAL INTANGIBLE		757,989	295,890	33,784	130,531	2,576	10,748	12,287	77,660	177,925	8,227	8,359	30,568	147,357
210															
211	PRODUCTION														
212	Steam Production														
213	310001-Steam Prod Land Own in Fe	DPROD	7,302	2,402	197	1,418	13	113	117	770	2,253	10	9	380	1,873
214	310002-Steam Prod Land Rights	DPROD	158,648	52,182	4,288	30,808	272	2,448	2,550	16,732	48,955	214	197	8,257	40,699
215	310003-Steam Prod Water Rights	DPROD	(228,661)	(75,211)	(6,181)	(44,404)	(392)	(3,529)	(3,676)	(24,116)	(70,560)	(308)	(283)	(11,901)	(58,660)
216	310004-Steam Prod Land Rights-NM	DPROD	10,558	3,473	285	2,050	18	163	170	1,113	3,258	14	13	549	2,708
217	311000E-Steam Prod Str & Improv	DPROD	13,977,777	4,597,576	377,828	2,714,366	23,961	215,716	224,696	1,474,207	4,313,264	18,834	17,328	727,473	3,585,791
218	312000E-Steam Prod Boiler Plant E	DPROD	72,153,397	23,732,727	1,950,353	14,011,582	123,688	1,113,526	1,159,883	7,609,868	22,265,102	97,222	89,446	3,755,220	18,509,882
219	314000-Steam Prod Turbogen Unit	DPROD	31,620,562	10,400,649	854,724	6,140,447	54,205	487,993	508,308	3,334,954	9,757,476	42,607	39,199	1,645,691	8,111,785
220	315000E-Steam Prod Acc Elec Eq	DPROD	3,555,310	1,169,414	96,102	690,411	6,095	54,868	57,152	374,971	1,097,098	4,791	4,407	185,036	912,062

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
156	391000-General Office Furn & E	SALWAGXAG	(5,633)	(13)	(67)	(2)	(90)	(2,191)
157	391004-General Info Sys Computer	SALWAGXAG	(3,299)	(8)	(39)	(1)	(53)	(1,283)
158	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)
159	392010-General Transp Eq Grp	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)
160	393000-General Stores Equipmen	SALWAGXAG	(564)	(1)	(7)	(0)	(9)	(219)
161	394000-General Tools & Shop Equi	SALWAGXAG	(66,945)	(156)	(796)	(22)	(1,066)	(26,041)
162	395000-General Laboratory Equi	SALWAGXAG	(14,305)	(33)	(170)	(5)	(228)	(5,565)
163	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0	0
164	397000-General Communication E	SALWAGXAG	(83,588)	(195)	(994)	(28)	(1,331)	(32,516)
165	397010-General Comm Eq Two Wa	SALWAGXAG	(63,734)	(148)	(758)	(21)	(1,015)	(24,792)
166	397020-General Comm Eq AE	SALWAGXAG	(80)	(0)	(1)	(0)	(1)	(31)
167	397030-General Comm Eq EM	SALWAGXAG	(23,147)	(54)	(275)	(8)	(369)	(9,004)
168	398000-General Miscellaneous E	SALWAGXAG	(3,595)	(8)	(43)	(1)	(57)	(1,399)
169	TOTAL GENERAL		(566,723)	(1,319)	(6,738)	(188)	(9,024)	(220,456)
170								
171	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,033)	(2)	(12)	(0)	(16)	(402)
172	SchM-103 - Environmental Remediation	PRODPLT	(405,860)	(1,007)	(5,144)	(102)	(5,725)	(112,570)
173	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0
174	SchM-109 - Employee Incentive	SALWAGES	(400,802)	(933)	(4,765)	(133)	(6,382)	(155,912)
175	SchM-111 - Post Employment Benefits - FAS 106(Short Term	SALWAGES	(2,113,509)	(4,918)	(25,127)	(700)	(33,654)	(822,157)
176	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(70,126)	(163)	(834)	(23)	(1,117)	(27,279)
177	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0
178	SchM-118 - Inventory Reserve	TOTPLT	(45,761)	(115)	(601)	(15)	(810)	(16,236)
179	SchM-127 - Litigation Reserve	RATEBASE	(65,558)	(164)	(863)	(21)	(1,134)	(22,077)
180	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(4,017)	(9)	(48)	(1)	(64)	(1,563)
181	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0
182	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0
183	SchM-137 - R&E Credit	TOTPLT	(5,566,621)	(13,932)	(73,105)	(1,764)	(98,594)	(1,975,093)
184	SchM-174 - New Hire Retention Credit	SALWAGES	(6,543)	(15)	(78)	(2)	(104)	(2,545)
185	SchM-192 - Texas Margin Tax	NETPLT	36,808	92	486	12	649	12,666
186	SchM-226 - Performance Recognition Award	SALWAGES	(10,252)	(24)	(122)	(3)	(163)	(3,988)
187	SchM-299 - Operating Lease	NETPLT	(59,249,848)	(148,770)	(782,552)	(18,860)	(1,044,002)	(20,388,139)
188	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(406,468)	(946)	(4,832)	(135)	(6,472)	(158,117)
189	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(25,774,389)	(58,876)	(321,081)	(5,182)	(299,152)	(5,178,228)
190	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,033,732)	(32,622)	(171,169)	(4,130)	(230,849)	(4,624,499)
191	Total Non-Plant ADIT		(107,117,711)	(262,403)	(1,389,847)	(31,059)	(1,727,590)	(33,476,139)
192								
193	**Total Account 190**		(149,824,776)	(371,258)	(1,989,178)	(46,172)	(2,655,110)	(51,102,184)
194								
195	**Account 281**							
196	311000E-Steam Prod Str & Improv	PRODPLT	621,052	1,540	7,871	155	8,761	172,255
197	**Total Account 281**		621,052	1,540	7,871	155	8,761	172,255
198								
199								
200								
201	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
202	**Account 282**							
203	INTANGIBLE							
204	303003-Intg Misc Computr Softwar	SALWAGXAG	9,529	22	113	3	152	3,707
205	303004-Intg Misc Computr Softwar	SALWAGXAG	554,288	1,290	6,590	183	8,826	215,618
206	303005-Intg Misc Computr Soft 15y	SALWAGXAG	171,121	398	2,034	57	2,725	66,566
207	303010-Intg Misc Computr Softwar	SALWAGXAG	20,532	48	244	7	327	7,987
208	303014-Intg CRS Computr Softwar	CUST	2,519	0	9	0	7	2,012
209	TOTAL INTANGIBLE		757,989	1,758	8,990	250	12,037	295,890
210								
211	PRODUCTION							
212	Steam Production							
213	310001-Steam Prod Land Own in Fe	DPROD	7,302	19	94	2	115	2,402
214	310002-Steam Prod Land Rights	DPROD	158,648	414	2,034	45	2,505	52,182
215	310003-Steam Prod Water Rights	DPROD	(228,661)	(597)	(2,931)	(65)	(3,611)	(75,211)
216	310004-Steam Prod Land Rights-NM	DPROD	10,558	28	135	3	167	3,473
217	311000E-Steam Prod Str & Improv	DPROD	13,977,777	36,519	179,197	3,962	220,734	4,597,576
218	312000E-Steam Prod Boiler Plant E	DPROD	72,153,397	188,512	925,014	20,454	1,139,429	23,732,727
219	314000-Steam Prod Turbogen Unit	DPROD	31,620,562	82,614	405,379	8,964	499,344	10,400,649
220	315000E-Steam Prod Acc Elec Eq	DPROD	3,555,310	9,289	45,579	1,008	56,145	1,169,414

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
221	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,421,863	467,680	38,434	276,114	2,437	21,943	22,857	149,961	438,759	1,916	1,763	74,001	364,758
222	Total Steam Production		122,676,754	40,350,892	3,316,033	23,822,792	210,297	1,893,241	1,972,059	12,938,460	37,855,604	165,299	152,078	6,384,706	31,470,898
223	Other Production Equipment:														
224	340001-Other Prod Land Own in Fee	DPROD	724	238	20	141	1	11	12	76	224	1	1	38	186
225	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0	0	0	0
226	340145-Other Prod Wind Land Own	ENERGY1	166	33	4	27	0	2	2	24	73	0	0	13	60
227	341000E-Other Prod Str & Impr	DPROD	1,395,013	458,848	37,708	270,900	2,391	21,529	22,425	147,129	430,473	1,880	1,729	72,603	357,870
228	341045-Other Prod Str & Imp-Wind	ENERGY1	2,852,302	573,044	62,679	465,260	4,438	42,048	33,679	409,986	1,250,455	5,580	5,133	215,517	1,034,938
229	342000E-Other Prod Fuel Hldr	DPROD	313,697	103,181	8,479	60,917	538	4,841	5,043	33,085	96,801	423	389	16,326	80,474
230	343000-Other Prod Prime Mover	DPROD	4,716,016	1,551,194	127,477	915,811	8,084	72,781	75,811	497,388	1,455,269	6,355	5,846	245,445	1,209,824
231	344000E-Other Prod Generator	DPROD	23,845,970	7,843,427	644,572	4,630,686	40,878	368,009	383,330	2,514,984	7,358,392	32,131	29,561	1,241,062	6,117,329
232	344045-Other Prod Generator-Wind	ENERGY1	46,211,009	9,284,066	1,015,484	7,537,822	71,901	681,226	545,641	6,642,301	20,259,002	90,398	83,168	3,491,654	16,767,348
233	345000E-Other Prod Access Elect Equip	DPROD	3,958,230	1,301,943	106,994	768,655	6,785	61,086	63,630	417,466	1,221,431	5,333	4,907	206,006	1,015,425
234	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,227,863	246,685	26,982	200,286	1,910	18,101	14,498	176,491	538,298	2,402	2,210	92,776	445,522
235	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,004	202	22	164	2	15	12	144	440	2	2	76	364
236	346000E-Other Prod Misc Pwr P	DPROD	604,475	198,824	16,339	117,384	1,036	9,329	9,717	63,753	186,529	814	749	31,460	155,069
237	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0	0	0	0	0	0	0
238	Total Other Production Equipment		85,126,467	21,561,685	2,046,760	14,968,052	137,965	1,278,979	1,153,799	10,902,828	32,797,385	145,319	133,696	5,612,976	27,184,409
239	TOTAL PRODUCTION		207,803,221	61,912,577	5,362,793	38,790,844	348,262	3,172,220	3,125,857	23,841,288	70,652,989	310,617	285,774	11,997,682	58,655,307
240															
241	TRANSMISSION														
242	105000-Held for Future Us	DTRAN	23	8	1	4	0	0	0	2	7	0	0	1	6
243	350001-Tran Land Owned in Fe	DTRAN	(8,881)	(2,967)	(240)	(1,726)	(15)	(136)	(143)	(909)	(2,722)	(12)	(11)	(492)	(2,229)
244	350002E-Transmission Land Right	DTRAN	6,280,991	2,098,794	169,914	1,220,496	10,712	96,308	101,207	642,593	1,924,877	8,380	7,710	348,234	1,576,643
245	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	459,454	180,753	20,859	142,315	1,049	7,184	7,821	78,996	19,879	349	248	8,356	11,523
246	350011-Tran Fee Land - Prod	DPRODTI	1	0	0	0	0	0	0	0	0	0	0	0	0
247	352000-Transmission Str & Improv	DTRAN	11,267,720	3,765,111	304,815	2,189,496	19,217	172,771	181,559	1,152,773	3,453,113	15,034	13,831	624,710	2,828,403
248	352010-Tran Str & Impr-Prod	DPRODTI	66,079	21,735	1,786	12,832	113	1,020	1,062	6,969	20,391	89	82	3,439	16,952
249	352045-Tran Str & Impr-Wind	ENERGY1	27,001	5,425	593	4,404	42	398	319	3,881	11,837	53	49	2,040	9,797
250	353000E-Transmission Station	DTRAN	109,806,160	36,691,754	2,970,481	21,337,071	187,272	1,683,692	1,769,324	11,233,999	33,651,269	146,508	134,790	6,087,926	27,563,343
251	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
252	353010-Tran Station Equip Pro	DPRODTI	2,538,851	835,080	68,627	493,024	4,352	39,181	40,813	267,767	783,439	3,421	3,147	132,134	651,305
253	353045-Tran Station Equip-Wind	ENERGY1	380,903	76,526	8,370	62,132	593	5,615	4,498	54,750	166,989	745	686	28,781	138,208
254	354000E-Tran Towers & Fixture	DTRAN	679,475	227,047	18,381	132,033	1,159	10,419	10,948	69,515	208,232	907	834	37,672	170,560
255	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	49,704	19,554	2,256	15,396	113	777	846	8,546	2,151	38	27	904	1,247
256	355000E	DTRAN	107,914,051	36,059,505	2,919,296	20,969,404	184,045	1,654,680	1,738,836	11,040,422	33,071,412	143,983	132,467	5,983,023	27,088,389
257	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,893,905	3,105,530	358,375	2,445,123	18,020	123,436	134,376	1,357,229	341,547	6,002	4,268	143,569	197,978
258	355010-Tran Poles & Fixtures-Prod	DPRODTI	(34,331)	(11,292)	(928)	(6,667)	(59)	(530)	(552)	(3,621)	(10,594)	(46)	(43)	(1,787)	(8,807)
259	355045-Tran Poles & Fixtures-Wind	ENERGY1	(451,533)	(90,716)	(9,922)	(73,653)	(703)	(6,656)	(5,332)	(64,903)	(197,953)	(883)	(813)	(34,117)	(163,836)
260	356000E-Tran OH Conductor & D	DTRAN	38,201,657	12,765,093	1,033,433	7,423,185	65,152	585,758	615,549	3,908,318	11,707,305	50,970	46,894	2,117,995	9,589,311
261	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,794,448	1,099,360	126,865	865,575	6,379	43,697	47,569	480,460	120,908	2,125	1,511	50,824	70,084
262	356010-Tran OH Cond & Device-Prod	DPRODTI	334,984	110,183	9,055	65,051	574	5,170	5,385	35,330	103,369	451	415	17,434	85,935
263	356045-Tran OH Cond & Device-Wind	ENERGY1	(13,848)	(2,782)	(304)	(2,259)	(22)	(204)	(164)	(1,990)	(6,071)	(27)	(25)	(1,046)	(5,025)
264	357000E-Tran Underground Cond	DTRAN	22,666	7,574	613	4,404	39	348	365	2,319	6,946	30	28	1,257	5,689
265	358000-Tran UG Conductor & Devic	DTRANRADNET	40,362	15,879	1,832	12,502	92	631	687	6,940	1,746	31	22	734	1,012
266	359000-Transmission Road & Trai	DTRAN	42,671	14,259	1,154	8,292	73	654	688	4,366	13,077	57	52	2,366	10,711
267	Recoverable Meters	DTRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
268	TOTAL TRANSMISSION		288,292,515	96,991,411	8,005,312	57,318,435	498,197	4,424,213	4,655,662	30,283,753	85,391,157	378,204	346,171	15,553,957	69,837,200
269															
270	DISTRIBUTION														
271	360001E-Dist Land Owned in Fee	DDISPSUB	1,066	516	48	272	3	23	38	159	0	4	4	0	0
272	360005-Dist Land Rights-TX	DDISPSUB	357,569	173,062	16,081	91,096	876	7,744	12,897	53,159	0	1,396	1,258	0	0
273	361000E-Str & Improv	DDISPSUB	1,687,078	816,541	75,873	429,808	4,131	36,536	60,851	250,813	0	6,588	5,936	0	0
274	362000E-Other Eq	DDISPSUB	37,526,346	18,162,637	1,687,669	9,560,394	91,885	812,690	1,353,534	5,578,939	0	146,550	132,048	0	0
275	364000-Dist Poles, Towers & Fixt	PLT_364	42,635,701	21,773,462	2,023,186	10,326,607	110,152	884,117	1,499,163	5,685,030	0	175,685	158,299	0	0
276	365000-Dist OH Conductor & Devic	PLT_365	31,306,551	15,987,822	1,485,585	7,582,623	80,883	649,189	1,100,805	4,174,405	0	129,002	116,236	0	0
277	366000E-Dist Underground Cond	PLT_366	2,510,614	1,273,167	118,302	612,305	6,441	52,371	88,583	339,915	0	10,273	9,256	0	0
278	367000E-Dist UG Conductor & D	PLT_367	10,074,170	5,108,751	474,704	2,456,956	25,845	210,144	355,452	1,363,955	0	41,221	37,142	0	0
279	368000E-Dist Line Transformer	PLT_368	24,104,645	17,559,535	1,631,629	3,367,948	88,834	318,889	669,217	199,247	0	141,684	127,663	0	0
280	369000E-Distribution Services	CSERVICE	(223,006)	(155,619)	(25,526)	(35,796)	(2,585)	(1,895)	(1,585)	0	0	0	0	0	0
281	369010-Distribution Services O	CSERVICE	3,624,891	2,529,532	414,924	581,849	42,014	30,808	25,765	0	0	0	0	0	0
282	369020-Distribution Services U	CSERVICE	5,135,318	3,583,543	587,816	824,294	59,520	43,645	36,501	0	0	0	0	0	0
283	370000E-Distribution Meter	CMETERS	5,840,155	3,339,952	790,076	858,703	79,902	79,432	93,081	543,072	55,937	0	0	9,924	46,013
284	371000E-Dist Inst on Cust Premis	CUSTPREM	428,775	0	0	0	0	0	0	0	0	0	428,775	0	0
285	373000-Dist Street Light & Sg Sy	CLIGHT	2,602,718	0	0	0	0	0	0	0	0	2,602,718	0	0	0

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
221	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,421,863	3,715	18,228	403	22,454	467,680
222	Total Steam Production		122,676,754	320,512	1,572,729	34,776	1,937,282	40,350,892
223	Other Production Equipment:							
224	340001-Other Prod Land Own in Fee	DPROD	724	2	9	0	11	238
225	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0
226	340145-Other Prod Wind Land Own	ENERGY1	166	0	2	0	2	33
227	341000E-Other Prod Str & Impr	DPROD	1,395,013	3,645	17,884	395	22,030	458,848
228	341045-Other Prod Str & Imp-Wind	ENERGY1	2,852,302	6,515	35,532	573	33,105	573,044
229	342000E-Other Prod Fuel Hldr	DPROD	313,697	820	4,022	89	4,954	103,181
230	343000-Other Prod Prime Mover	DPROD	4,716,016	12,321	60,460	1,337	74,474	1,551,194
231	344000E-Other Prod Generator	DPROD	23,845,970	62,301	305,708	6,760	376,570	7,843,427
232	344045-Other Prod Generator-Wind	ENERGY1	46,211,009	105,559	575,667	9,291	536,350	9,284,066
233	345000E-Other Prod Access Elect Equip	DPROD	3,958,230	10,341	50,745	1,122	62,507	1,301,943
234	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,227,863	2,805	15,296	247	14,251	246,685
235	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,004	2	13	0	12	202
236	346000E-Other Prod Misc Pwr P	DPROD	604,475	1,579	7,749	171	9,546	198,824
237	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0
238	Total Other Production Equipment		85,126,467	205,892	1,073,087	19,986	1,133,812	21,561,685
239	TOTAL PRODUCTION		207,803,221	526,403	2,645,817	54,763	3,071,095	61,912,577
240								
241	TRANSMISSION							
242	105000-Held for Future Us	DTRAN	23	0	0	0	0	8
243	350001-Tran Land Owned in Fe	DTRAN	(8,881)	(23)	(113)	(3)	(141)	(2,967)
244	350002E-Transmission Land Right	DTRAN	6,280,991	16,404	79,904	1,791	99,416	2,098,794
245	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	459,454	735	6,449	898	6,923	180,753
246	350011-Tran Fee Land - Prod	DPRODTI	1	0	0	0	0	0
247	352000-Transmission Str & Improv	DTRAN	11,267,720	29,428	143,344	3,213	178,346	3,765,111
248	352010-Tran Str & Impr-Prod	DPRODTI	66,079	173	847	19	1,044	21,735
249	352045-Tran Str & Impr-Wind	ENERGY1	27,001	62	336	5	313	5,425
250	353000E-Transmission Station	DTRAN	109,806,160	286,781	1,396,911	31,308	1,738,017	36,691,754
251	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
252	353010-Tran Station Equip Pro	DPRODTI	2,538,851	6,633	32,548	720	40,093	835,080
253	353045-Tran Station Equip-Wind	ENERGY1	380,903	870	4,745	77	4,421	76,526
254	354000E-Tran Towers & Fixture	DTRAN	679,475	1,775	8,644	194	10,755	227,047
255	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	49,704	80	698	97	749	19,554
256	355000E	DTRAN	107,914,051	281,839	1,372,841	30,768	1,708,068	36,059,505
257	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,893,905	12,631	110,805	15,436	118,940	3,105,530
258	355010-Tran Poles & Fixtures-Prod	DPRODTI	(34,331)	(90)	(440)	(10)	(542)	(11,292)
259	355045-Tran Poles & Fixtures-Wind	ENERGY1	(451,533)	(1,031)	(5,625)	(91)	(5,241)	(90,716)
260	356000E-Tran OH Conductor & D	DTRAN	38,201,657	99,771	485,987	10,892	604,658	12,765,093
261	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,794,448	4,471	39,225	5,464	42,105	1,099,360
262	356010-Tran OH Cond & Device-Prod	DPRODTI	334,984	875	4,295	95	5,290	110,183
263	356045-Tran OH Cond & Device-Wind	ENERGY1	(13,848)	(32)	(173)	(3)	(161)	(2,782)
264	357000E-Tran Underground Cond	DTRAN	22,666	59	288	6	359	7,574
265	358000-Tran UG Conductor & Devic	DTRANRADNET	40,362	65	567	79	608	15,879
266	359000-Transmission Road & Trai	DTRAN	42,671	111	543	12	675	14,259
267	Recoverable Meters	DTRAN	0	0	0	0	0	0
268	TOTAL TRANSMISSION		288,292,515	741,586	3,682,627	100,968	4,554,694	96,991,411
269								
270	DISTRIBUTION							
271	360001E-Dist Land Owned in Fee	DDISPSUB	1,066	4	19	1	38	516
272	360005-Dist Land Rights-TX	DDISPSUB	357,569	1,295	6,449	189	12,708	173,062
273	361000E-Str & Improv	DDISPSUB	1,687,078	6,110	30,426	893	59,958	816,541
274	362000E-Other Eq	DDISPSUB	37,526,346	135,906	676,784	19,863	1,333,671	18,162,637
275	364000-Dist Poles, Towers & Fixt	PLT_364	42,635,701	138,490	745,626	20,241	1,478,922	21,773,462
276	365000-Dist OH Conductor & Devic	PLT_365	31,306,551	101,691	547,499	14,862	1,085,943	15,987,822
277	366000E-Dist Underground Cond	PLT_366	2,510,614	8,281	44,090	1,210	87,373	1,273,167
278	367000E-Dist UG Conductor & D	PLT_367	10,074,170	33,227	176,917	4,856	350,596	5,108,751
279	368000E-Dist Line Transformer	PLT_368	24,104,645	4,854	314,035	709	668,508	17,559,535
280	369000E-Distribution Services	CSERVICE	(223,006)	0	(1,895)	0	(1,585)	(155,619)
281	369010-Distribution Services O	CSERVICE	3,624,891	0	30,808	0	25,765	2,529,532
282	369020-Distribution Services U	CSERVICE	5,135,318	0	43,645	0	36,501	3,583,543
283	370000E-Distribution Meter	CMETERS	5,840,155	19,560	59,872	9,295	83,786	3,339,952
284	371000E-Dist Inst on Cust Premis	CUSTPREM	428,775	0	0	0	0	0
285	373000-Dist Street Light & Sg Sy	CLIGHT	2,602,718	0	0	0	0	0

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
286	TOTAL DISTRIBUTION		167,612,593	90,152,901	9,280,367	36,657,060	587,900	3,123,692	5,294,303	18,188,694	55,937	3,255,121	1,016,618	9,924	46,013
287															
288	GENERAL														
289	389001-General Land Owned in Fe	SALWAGXAG	848	330	38	146	3	12	14	87	200	9	9	34	165
290	389002-General Land Rights	SALWAGXAG	5,727	2,228	254	989	19	81	93	588	1,349	62	63	232	1,117
291	390000-Genl Structures & Improv	SALWAGXAG	3,103,222	1,207,156	137,493	535,701	10,469	44,115	50,440	318,861	730,856	33,796	34,336	125,562	605,293
292	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,383)	(9,485)	(1,080)	(4,209)	(82)	(347)	(396)	(2,505)	(5,743)	(266)	(270)	(987)	(4,756)
293	390050-Genl Str & Imp-Call Center	CUST	602,376	481,089	74,629	27,844	6,632	2,081	1,692	8,259	149	0	0	28	121
294	391000-General Office Furn & E	SALWAGXAG	1,994,145	775,724	88,354	344,244	6,727	28,349	32,413	204,902	469,651	21,717	22,064	80,687	388,964
295	391004-General Info Sys Computer	SALWAGXAG	2,105,612	819,085	93,293	363,486	7,103	29,933	34,225	216,355	495,903	22,931	23,298	85,197	410,706
296	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
297	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
298	392010-General Transp Eq Grp	SALWAGXAG	242,080	94,169	10,726	41,790	817	3,441	3,935	24,874	57,013	2,636	2,679	9,795	47,218
299	392020-General Transp Eq Grp 2	SALWAGXAG	3,037,246	1,181,492	134,570	524,311	10,246	43,177	49,368	312,082	715,317	33,077	33,606	122,893	592,425
300	392030-General Transp Eq Trailer	SALWAGXAG	586,328	228,082	25,978	101,216	1,978	8,335	9,530	60,246	138,089	6,385	6,487	23,724	114,365
301	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
302	392040-General Transp Eq Grp 4	SALWAGXAG	3,860,142	1,501,599	171,030	666,366	13,022	54,876	62,743	396,636	909,121	42,039	42,711	156,188	752,933
303	393000-General Stores Equipmen	SALWAGXAG	33,872	13,176	1,501	5,847	114	482	551	3,480	7,977	369	375	1,371	6,607
304	394000-General Tools & Shop Equi	SALWAGXAG	3,989,511	1,551,924	176,762	688,698	13,458	56,715	64,846	409,929	939,590	43,448	44,142	161,423	778,167
305	395000-General Laboratory Equi	SALWAGXAG	859,003	334,153	38,060	148,287	2,898	12,212	13,962	88,264	202,308	9,355	9,505	34,757	167,551
306	396000-General Power Operated E	SALWAGXAG	866,595	337,106	38,396	149,598	2,923	12,319	14,086	89,044	204,096	9,438	9,589	35,064	169,032
307	397000-General Communication E	SALWAGXAG	5,019,504	1,952,592	222,397	866,503	16,933	71,357	81,588	515,762	1,182,169	54,665	55,539	203,098	979,070
308	397010-General Comm Eq Two Wa	SALWAGXAG	3,827,216	1,488,790	169,571	660,682	12,911	54,407	62,208	393,253	901,367	41,680	42,347	154,856	746,511
309	397020-General Comm Eq AE	SALWAGXAG	4,783	1,861	212	826	16	68	78	491	1,126	52	53	194	933
310	397030-General Comm Eq EM	SALWAGXAG	1,390,004	540,713	61,586	239,953	4,689	19,760	22,593	142,825	327,367	15,138	15,380	56,242	271,125
311	398000-General Miscellaneous E	SALWAGXAG	215,899	83,985	9,566	37,270	728	3,069	3,509	22,184	50,847	2,351	2,389	8,736	42,112
312	TOTAL GENERAL		31,719,730	12,585,769	1,453,334	5,399,548	111,604	444,443	507,478	3,205,617	7,328,754	338,882	344,300	1,259,093	6,069,661
313															
314	**Total Account 282**		696,186,048	261,938,548	24,135,589	138,296,418	1,548,539	11,175,316	13,595,587	75,597,012	163,606,762	4,291,052	2,001,223	28,851,224	134,755,538
315															
316	**Account 283**														
317	INTANGIBLE														
318	303003-Intg Misc Computr Softwar	SALWAGXAG	235,328	91,543	10,427	40,624	794	3,345	3,825	24,180	55,423	2,563	2,604	9,522	45,901
319	303004-Intg Misc Computr Softwar	SALWAGXAG	7,689,671	2,991,289	340,703	1,327,447	25,941	109,316	124,989	790,126	1,811,033	83,744	85,083	311,138	1,499,895
320	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	79,081	63,159	9,798	3,655	871	273	222	1,084	20	0	0	4	16
321	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,220,378	1,641,731	186,991	728,552	14,237	59,997	68,599	433,651	993,963	45,962	46,697	170,764	823,198
322	303010-Intg Misc Computr Softwar	SALWAGXAG	493,236	191,869	21,854	85,146	1,664	7,012	8,017	50,681	116,164	5,372	5,457	19,957	96,207
323	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	18,158	14,502	2,250	839	200	63	51	249	4	0	0	1	4
324	303014-Intg CRS Computr Softwar	CUST	81,226	64,871	10,063	3,755	894	281	228	1,114	20	0	0	4	16
325	TOTAL INTANGIBLE		12,817,077	5,058,963	582,084	2,190,018	44,600	180,286	205,931	1,301,084	2,976,627	137,640	139,841	511,390	2,465,238
326															
327	GENERAL														
328	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
329	393000-General Stores Equipmen	SALWAGXAG	238	93	11	41	1	3	4	24	56	3	3	10	46
330	394000-General Tools & Shop Equi	SALWAGXAG	28,532	11,099	1,264	4,925	96	406	464	2,932	6,720	311	316	1,154	5,565
331	395000-General Laboratory Equi	SALWAGXAG	6,040	2,349	268	1,043	20	86	98	621	1,422	66	67	244	1,178
332	397000-General Communication E	SALWAGXAG	35,292	13,728	1,564	6,092	119	502	574	3,626	8,312	384	390	1,428	6,884
333	397010-General Comm Eq Two Wa	SALWAGXAG	26,909	10,468	1,192	4,645	91	383	437	2,765	6,337	293	298	1,089	5,249
334	397020-General Comm Eq AE	SALWAGXAG	34	13	1	6	0	0	1	3	8	0	0	1	7
335	397030-General Comm Eq EM	SALWAGXAG	9,773	3,802	433	1,687	33	139	159	1,004	2,302	106	108	395	1,906
336	398000-General Miscellaneous E	SALWAGXAG	1,518	590	67	262	5	22	25	156	358	17	17	61	296
337	TOTAL GENERAL		108,335	42,142	4,800	18,702	365	1,540	1,761	11,132	25,515	1,180	1,199	4,383	21,131
338															
339	NON-PLANT														
340	SchM-107 - Pension Expense	SALWAGES	25,610,757	9,962,609	1,134,726	4,421,115	86,396	364,081	416,281	2,631,546	6,031,718	278,913	283,372	1,036,258	4,995,460
341	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,270,772	1,160,503	110,256	626,069	7,297	51,141	58,967	363,204	858,232	21,778	13,325	149,814	708,419
342	SchM-138 - Rate Case Expense	CLAIMREV	971,369	342,354	33,379	180,579	2,319	14,811	16,704	107,850	261,358	7,543	4,470	45,284	216,074
343	SchM-299 - Operating Lease	TOTPLT	59,249,848	21,022,441	1,997,282	11,341,209	132,186	926,409	1,068,189	6,579,419	15,546,824	394,509	241,379	2,713,864	12,832,960
344	TOTAL NON-PLANT		89,102,747	32,487,907	3,275,644	16,568,972	228,198	1,356,442	1,560,141	9,682,020	22,698,132	702,743	542,547	3,945,219	18,752,913
345															
346	**Total Account 283**		102,028,159	37,589,013	3,862,528	18,777,692	273,164	1,538,269	1,767,833	10,994,236	25,700,274	841,564	683,586	4,460,992	21,239,282
347															
348	ADIT NOL	TOTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
349	**Total Accumulated Deferred Income Taxes**		649,010,483	248,597,633	23,057,756	128,861,377	1,495,867	10,362,561	12,671,053	69,115,780	148,321,918	4,294,657	2,231,880	26,145,113	122,176,805
350															

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
286	TOTAL DISTRIBUTION		167,612,593	449,416	2,674,275	72,120	5,222,183	90,152,901
287								
288	GENERAL							
289	389001-General Land Owned in Fe	SALWAGXAG	848	2	10	0	14	330
290	389002-General Land Rights	SALWAGXAG	5,727	13	68	2	91	2,228
291	390000-Genl Structures & Improv	SALWAGXAG	3,103,222	7,221	36,894	1,027	49,413	1,207,156
292	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,383)	(57)	(290)	(8)	(388)	(9,485)
293	390050-Genl Str & Imp-Call Center	CUST	602,376	30	2,051	9	1,683	481,089
294	391000-General Office Furn & E	SALWAGXAG	1,994,145	4,640	23,708	660	31,753	775,724
295	391004-General Info Sys Computer	SALWAGXAG	2,105,612	4,900	25,034	697	33,528	819,085
296	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
297	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
298	392010-General Transp Eq Grp	SALWAGXAG	242,080	563	2,878	80	3,855	94,169
299	392020-General Transp Eq Grp 2	SALWAGXAG	3,037,246	7,068	36,110	1,005	48,363	1,181,492
300	392030-General Transp Eq Trailer	SALWAGXAG	586,328	1,364	6,971	194	9,336	228,082
301	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
302	392040-General Transp Eq Grp 4	SALWAGXAG	3,860,142	8,982	45,893	1,278	61,466	1,501,599
303	393000-General Stores Equipmen	SALWAGXAG	33,872	79	403	11	539	13,176
304	394000-General Tools & Shop Equi	SALWAGXAG	3,989,511	9,284	47,431	1,320	63,526	1,551,924
305	395000-General Laboratory Equi	SALWAGXAG	859,003	1,999	10,213	284	13,678	334,153
306	396000-General Power Operated E	SALWAGXAG	866,595	2,017	10,303	287	13,799	337,106
307	397000-General Communication E	SALWAGXAG	5,019,504	11,680	59,677	1,661	79,926	1,952,592
308	397010-General Comm Eq Two Wa	SALWAGXAG	3,827,216	8,906	45,502	1,267	60,941	1,488,790
309	397020-General Comm Eq AE	SALWAGXAG	4,783	11	57	2	76	1,861
310	397030-General Comm Eq EM	SALWAGXAG	1,390,004	3,235	16,526	460	22,133	540,713
311	398000-General Miscellaneous E	SALWAGXAG	215,899	502	2,567	71	3,438	83,985
312	TOTAL GENERAL		31,719,730	72,440	372,004	10,309	497,169	12,585,769
313								
314	**Total Account 282**		696,186,048	1,791,604	9,383,713	238,409	13,357,177	261,938,548
315								
316	**Account 283**							
317	INTANGIBLE							
318	303003-Intg Misc Computr Softwar	SALWAGXAG	235,328	548	2,798	78	3,747	91,543
319	303004-Intg Misc Computr Softwar	SALWAGXAG	7,689,671	17,894	91,422	2,545	122,444	2,991,289
320	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	79,081	4	269	1	221	63,159
321	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,220,378	9,821	50,176	1,397	67,202	1,641,731
322	303010-Intg Misc Computr Softwar	SALWAGXAG	493,236	1,148	5,864	163	7,854	191,869
323	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	18,158	1	62	0	51	14,502
324	303014-Intg CRS Computr Softwar	CUST	81,226	4	277	1	227	64,871
325	TOTAL INTANGIBLE		12,817,077	29,419	150,867	4,186	201,745	5,058,963
326								
327	GENERAL							
328	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0
329	393000-General Stores Equipmen	SALWAGXAG	238	1	3	0	4	93
330	394000-General Tools & Shop Equi	SALWAGXAG	28,532	66	339	9	454	11,099
331	395000-General Laboratory Equi	SALWAGXAG	6,040	14	72	2	96	2,349
332	397000-General Communication E	SALWAGXAG	35,292	82	420	12	562	13,728
333	397010-General Comm Eq Two Wa	SALWAGXAG	26,909	63	320	9	428	10,468
334	397020-General Comm Eq AE	SALWAGXAG	34	0	0	0	1	13
335	397030-General Comm Eq EM	SALWAGXAG	9,773	23	116	3	156	3,802
336	398000-General Miscellaneous E	SALWAGXAG	1,518	4	18	1	24	590
337	TOTAL GENERAL		108,335	252	1,288	36	1,725	42,142
338								
339	NON-PLANT							
340	SchM-107 - Pension Expense	SALWAGES	25,610,757	59,596	304,485	8,477	407,804	9,962,609
341	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,270,772	8,186	42,954	1,036	57,931	1,160,503
342	SchM-138 - Rate Case Expense	CLAIMREV	971,369	2,363	12,449	298	16,407	342,354
343	SchM-299 - Operating Lease	TOTPLT	59,249,848	148,294	778,115	18,775	1,049,414	21,022,441
344	TOTAL NON-PLANT		89,102,747	218,439	1,138,004	28,586	1,531,556	32,487,907
345								
346	**Total Account 283**		102,028,159	248,110	1,290,159	32,807	1,735,026	37,589,013
347								
348	ADIT NOL	TOTPLT	0	0	0	0	0	0
349	**Total Accumulated Deferred Income Taxes**		649,010,483	1,669,996	8,692,565	225,200	12,445,854	248,597,633
350								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**														
2															
3	**CASH WORKING CAPITAL (LEAD LAG)**														
4															
5	SPS CWC-Fossil Fuel for Generation	ENERGY1	59,417,387	11,937,305	1,305,693	9,692,013	92,449	875,910	701,577	8,540,566	26,048,706	116,233	106,936	4,489,514	21,559,192
6	Multiplied by Factor of 0.018137		0.018137	0.018137				0.018137	0.018137		0.018137				
7	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,077,652	216,507	23,681	175,784	1,677	15,886	12,724	154,900	472,445	2,108	1,940	81,426	391,019
8															
9	SPS CWC-Fuel Oil for Generation	ENERGY1	42,962	8,631	944	7,008	67	633	507	6,175	18,835	84	77	3,246	15,588
10	Multiplied by Factor of 0.077041		0.077041	0.077041				0.077041	0.077041		0.077041				
11	SPS CWC-Fuel Oil for Generation - CWC Amount		3,310	665	73	540	5	49	39	476	1,451	6	6	250	1,201
12															
13	SPS CWC-Gas for Generation	ENERGY1	66,222,072	13,304,407	1,455,225	10,801,976	103,036	976,223	781,924	9,518,661	29,031,894	129,544	119,183	5,003,669	24,028,226
14	Multiplied by Factor of -0.008521		(0.008521)	(0.008521)				(0.008521)	(0.008521)		(0.008521)				
15	SPS CWC-Gas for Generation - CWC Amount		(564,248)	(113,361)	(12,399)	(92,039)	(878)	(8,318)	(6,662)	(81,104)	(247,368)	(1,104)	(1,016)	(42,634)	(204,734)
16															
17	SPS CWC-Purchased Power Capacity	DPURCH	37,275,780	12,260,766	1,007,589	7,238,642	63,900	575,268	599,217	3,931,398	11,502,564	50,227	46,209	1,940,016	9,562,547
18	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)				(0.011589)	(0.011589)		(0.011589)				
19	SPS CWC-Purchased Power Capacity - CWC Amount		(431,991)	(142,091)	(11,677)	(83,889)	(741)	(6,667)	(6,944)	(45,561)	(133,304)	(582)	(536)	(22,483)	(110,821)
20															
21	SPS CWC-Purchased Power Energy	ENERGY1	199,399,823	40,060,607	4,381,797	32,525,591	310,250	2,939,482	2,354,433	28,661,430	87,417,298	390,067	358,869	15,066,436	72,350,861
22	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)				(0.011589)	(0.011589)		(0.011589)				
23	SPS CWC-Purchased Power Energy - CWC Amount		(2,310,853)	(464,264)	(50,781)	(376,940)	(3,595)	(34,066)	(27,286)	(332,158)	(1,013,083)	(4,520)	(4,159)	(174,606)	(838,477)
24															
25	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,338,739	6,174,445	458,059	2,634,507	37,984	164,937	309,653	170,679	161,292	136,549	90,633	0	161,292
26	Multiplied by Factor of -0.042000		(0.042000)	(0.042000)				(0.042000)	(0.042000)		(0.042000)				
27	SPS CWC-Payroll Tax Adjustment - CWC Amount		(434,227)	(259,327)	(19,238)	(110,649)	(1,595)	(6,927)	(13,005)	(7,169)	(6,774)	(5,735)	(3,807)	0	(6,774)
28															
29	SPS CWC-Franchise Tax	INCITYREV	1,364,092	814,655	60,436	347,596	5,012	21,762	40,856	22,519	21,281	18,016	11,958	0	21,281
30	Multiplied by Factor of 0.198904		0.198904	0.198904				0.198904	0.198904		0.198904				
31	SPS CWC-Federal Income Tax - CWC Amount		271,323	162,038	12,021	69,138	997	4,328	8,126	4,479	4,233	3,584	2,379	0	4,233
32															
33	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,470,794	4,461,667	330,994	1,903,700	27,447	119,184	223,756	123,333	116,550	98,671	65,492	0	116,550
34	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)				(0.181151)	(0.181151)		(0.181151)				
35	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,353,339)	(808,234)	(59,960)	(344,857)	(4,972)	(21,590)	(40,534)	(22,342)	(21,113)	(17,874)	(11,864)	0	(21,113)
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50															
51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
52															
53	**CASH WORKING CAPITAL (LEAD LAG)**														
54	Total O&M Expense	SCH O&M, LN 243	302,855,021	107,938,857	10,467,172	54,454,099	740,904	4,461,030	4,793,199	32,602,474	83,897,196	1,862,938	1,637,150	14,718,811	69,178,385
55	Multiplied by Factor of 0.002086		0.002086	0.002086				0.002086	0.002086		0.002086				
56	Total O&M Expense CWC Amount		631,706	225,143	21,833	113,582	1,545	9,305	9,998	68,003	174,996	3,886	3,415	30,701	144,295
57															
58	SPS CWC-Payroll	SALWAGES	5,048,809	1,963,992	223,696	871,562	17,032	71,774	82,064	518,773	1,189,070	54,984	55,863	204,284	984,786
59	Multiplied by Factor of 0.043178		0.043178	0.043178				0.043178	0.043178		0.043178				
60	SPS CWC-Payroll - CWC Amount		217,998	84,801	9,659	37,632	735	3,099	3,543	22,400	51,342	2,374	2,412	8,821	42,521
61															
62	SPS CWC-Property Tax	SCH OTX, LN 5	38,601,442	13,282,930	1,255,343	7,385,773	82,154	606,759	692,458	4,416,263	10,498,042	277,445	104,276	1,842,045	8,655,997
63	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)				(0.408192)	(0.408192)		(0.408192)				
64	SPS CWC-Property Tax - CWC Amount		(15,756,791)	(5,421,983)	(512,421)	(3,014,812)	(33,535)	(247,674)	(282,656)	(1,802,682)	(4,285,214)	(113,251)	(42,565)	(751,908)	(3,533,307)
65															

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
1	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**							
2								
3	**CASH WORKING CAPITAL (LEAD LAG)**							
4								
5	SPS CWC-Fossil Fuel for Generation	ENERGY1	59,417,387	135,726	740,184	11,946	689,630	11,937,305
6	Multiplied by Factor of 0.018137		0.018137					
7	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,077,652	2,462	13,425	217	12,508	216,507
8								
9	SPS CWC-Fuel Oil for Generation	ENERGY1	42,962	98	535	9	499	8,631
10	Multiplied by Factor of 0.077041		0.077041					
11	SPS CWC-Fuel Oil for Generation - CWC Amount		3,310	8	41	1	38	665
12								
13	SPS CWC-Gas for Generation	ENERGY1	66,222,072	151,270	824,952	13,314	768,609	13,304,407
14	Multiplied by Factor of -0.008521		(0.008521)					
15	SPS CWC-Gas for Generation - CWC Amount		(564,248)	(1,289)	(7,029)	(113)	(6,549)	(113,361)
16								
17	SPS CWC-Purchased Power Capacity	DPURCH	37,275,780	97,389	477,880	10,567	588,650	12,260,766
18	Multiplied by Factor of -0.011589		(0.011589)					
19	SPS CWC-Purchased Power Capacity - CWC Amount		(431,991)	(1,129)	(5,538)	(122)	(6,822)	(142,091)
20								
21	SPS CWC-Purchased Power Energy	ENERGY1	199,399,823	455,486	2,483,996	40,090	2,314,343	40,060,607
22	Multiplied by Factor of -0.011589		(0.011589)					
23	SPS CWC-Purchased Power Energy - CWC Amount		(2,310,853)	(5,279)	(28,787)	(465)	(26,821)	(464,264)
24								
25	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,338,739	20,165	144,772	3,248	306,406	6,174,445
26	Multiplied by Factor of -0.042000		(0.042000)					
27	SPS CWC-Payroll Tax Adjustment - CWC Amount		(434,227)	(847)	(6,080)	(136)	(12,869)	(259,327)
28								
29	SPS CWC-Franchise Tax	INCITYREV	1,364,092	2,661	19,101	428	40,427	814,655
30	Multiplied by Factor of 0.198904		0.198904					
31	SPS CWC-Federal Income Tax - CWC Amount		271,323	529	3,799	85	8,041	162,038
32								
33	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,470,794	14,571	104,612	2,347	221,409	4,461,667
34	Multiplied by Factor of -0.181151		(0.181151)					
35	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,353,339)	(2,640)	(18,951)	(425)	(40,108)	(808,234)
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37								
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51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
52								
53	**CASH WORKING CAPITAL (LEAD LAG)**							
54	Total O&M Expense	SCH O&M, LN 243	302,855,021	731,274	3,729,756	87,246	4,705,953	107,938,857
55	Multiplied by Factor of 0.002086		0.002086					
56	Total O&M Expense CWC Amount		631,706	1,525	7,780	182	9,816	225,143
57								
58	SPS CWC-Payroll	SALWAGES	5,048,809	11,748	60,025	1,671	80,393	1,963,992
59	Multiplied by Factor of 0.043178		0.043178					
60	SPS CWC-Payroll - CWC Amount		217,998	507	2,592	72	3,471	84,801
61								
62	SPS CWC-Property Tax	SCH OTX, LN 5	38,601,442	96,924	509,835	12,288	680,170	13,282,930
63	Multiplied by Factor of -0.408192		(0.408192)					
64	SPS CWC-Property Tax - CWC Amount		(15,756,791)	(39,564)	(208,110)	(5,016)	(277,640)	(5,421,983)
65								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
66	SPS CWC-Sales Tax	SCH OTX, LN 9	46,144	15,878	1,501	8,829	98	725	828	5,279	12,549	332	125	2,202	10,347
67	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)				(0.002384)	(0.002384)		(0.002384)				
68	SPS CWC-Sales Tax - CWC Amount		(110)	(38)	(4)	(21)	(0)	(2)	(2)	(13)	(30)	(1)	(0)	(5)	(25)
69			(18,649,570)												
70	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(252,285)	(98,139)	(11,178)	(43,551)	(851)	(3,586)	(4,101)	(25,923)	(59,417)	(2,748)	(2,791)	(10,208)	(49,209)
71	Multiplied by Factor of 0.043178		0.043178	0.043178				0.043178	0.043178		0.043178				
72	SPS CWC-Payroll Tax Adjustment - CWC Amount		(10,893)	(4,237)	(483)	(1,880)	(37)	(155)	(177)	(1,119)	(2,566)	(119)	(121)	(441)	(2,125)
73															
74	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,850,042)	(1,427,587)	(241,078)	(2,954,371)	(89,165)	(578,423)	(620,730)	(3,756,425)	(16,360,130)	(29,156)	207,022	(2,556,865)	(13,803,266)
75	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)				(0.000795)	(0.000795)		(0.000795)				
76	SPS CWC-Payroll Tax Adjustment - CWC Amount		20,538	1,134	192	2,347	71	460	493	2,985	12,998	23	(164)	2,031	10,967
77															
78	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,609,381)	(144,105)	(24,335)	(298,223)	(9,001)	(58,388)	(62,658)	(379,185)	(1,651,441)	(2,943)	20,897	(258,098)	(1,393,343)
79	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)				(0.000795)	(0.000795)		(0.000795)				
80	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,073	114	19	237	7	46	50	301	1,312	2	(17)	205	1,107
81															
82	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,637,851)	(6,523,131)	(599,485)	(3,625,826)	(40,315)	(292,225)	(342,292)	(2,038,604)	(4,990,674)	(131,202)	(54,096)	(868,642)	(4,122,032)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
66	SPS CWC-Sales Tax	SCH OTX, LN 9	46,144	116	609	15	813	15,878
67	Multiplied by Factor of -0.002384		(0.002384)					
68	SPS CWC-Sales Tax - CWC Amount		(110)	(0)	(1)	(0)	(2)	(38)
69			(18,649,570)					
70	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(252,285)	(587)	(2,999)	(84)	(4,017)	(98,139)
71	Multiplied by Factor of 0.043178		0.043178					
72	SPS CWC-Payroll Tax Adjustment - CWC Amount		(10,893)	(25)	(130)	(4)	(173)	(4,237)
73								
74	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,850,042)	(106,776)	(471,646)	(19,697)	(601,032)	(1,427,587)
75	Multiplied by Factor of -0.000795		(0.000795)					
76	SPS CWC-Payroll Tax Adjustment - CWC Amount		20,538	85	375	16	478	1,134
77								
78	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,609,381)	(10,778)	(47,609)	(1,988)	(60,670)	(144,105)
79	Multiplied by Factor of -0.000795		(0.000795)					
80	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,073	9	38	2	48	114
81								
82	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,637,851)	(45,648)	(246,577)	(5,707)	(336,585)	(6,523,131)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	50100-Steam Genr Fuel	ENEFUEL	5,166	0	5,166	0	0	0	0
6									
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	8,407,176	0	8,407,176	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	37,275,780	37,275,780	0	0	0	37,275,780	0
12	Total Other Power Supply		45,682,956	37,275,780	8,407,176	0	0	37,275,780	0
13									
14	**TOTAL COST OF SALES**		45,688,122	37,275,780	8,412,342	0	0	37,275,780	0
15									
16									
17	PRODUCTION EXPENSE								
18									
19	Steam Production Operation								
20	50000-Stm Prod Op & Supr	SALWAGPO	2,202,827	2,079,128	123,698	0	2,079,128	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,656,530	0	19,656,530	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	46,327	0	46,327	0	0	0	0
23	50200-Steam Expenses Major	DPROD	6,260,483	6,260,483	0	0	6,260,483	0	0
24	50500-Stm Gen Elec Exp Major	DPROD	5,422,476	5,422,476	0	0	5,422,476	0	0
25	50600-Misc Steam Pwr Exp	DPROD	7,959,968	7,959,968	0	0	7,959,968	0	0
26	50700-Stm Pow Gen Rents	DPROD	1,939,494	1,939,494	0	0	1,939,494	0	0
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
29	Total Steam Production Operation		43,488,104	23,661,549	19,826,556	0	23,661,549	0	0
30									
31	Steam Production Maintenance								
32	51000-Stm Maint Super&Eng	SALWAGPM	371,269	157,195	214,074	0	157,195	0	0
33	51100-Stm Maint of Structures	DPROD	2,129,083	2,129,083	0	0	2,129,083	0	0
34	51200-Stm Maint of Boiler Plt	ENERGY1	7,571,405	0	7,571,405	0	0	0	0
35	51300-Stm Maint of Elec Plant	ENERGY1	4,335,634	0	4,335,634	0	0	0	0
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,394,333	5,394,333	0	0	5,394,333	0	0
37	Total Steam Production Maintenance		19,801,723	7,680,610	12,121,113	0	7,680,610	0	0
38									
39	Total Steam Production O&M		63,289,828	31,342,159	31,947,669	0	31,342,159	0	0
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
52									
53	PRODUCTION EXPENSE CONTINUED								
54									
55	Other Production Operation								
56	54600-Oth Oper Super&Eng	SALWAGPO	235,028	221,830	13,198	0	221,830	0	0
57	54600W-Oth Oper Super&Eng	ENERGY1	88,172	0	88,172	0	0	0	0
58	54800-Oth Oper Gen Exp	DPROD	192,359	192,359	0	0	192,359	0	0
59	54900-Oth Oper Misc Gen Exp	DPROD	405,993	405,993	0	0	405,993	0	0
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,083,160	0	5,083,160	0	0	0	0
61	55000-Oth Oper Rents	DPROD	217,709	217,709	0	0	217,709	0	0
62	55000W-Oth Oper Rents	ENERGY1	3,178,302	0	3,178,302	0	0	0	0
63	Total Other Production Operation		9,400,723	1,037,892	8,362,832	0	1,037,892	0	0
64									
65	Other Production Maintenance								
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	260,911	110,469	150,442	0	110,469	0	0
67	55200-Oth Maint of Structures	DPROD	135,770	135,770	0	0	135,770	0	0
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,174,817	1,174,817	0	0	1,174,817	0	0
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,628,683	0	2,628,683	0	0	0	0
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,452,489	0	2,452,489	0	0	0	0
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	(32,652)	(32,652)	0	0	(32,652)	0	0
72	Total Other Production Maintenance		6,620,018	1,388,405	5,231,613	0	1,388,405	0	0
73									
74	Total Other Production O&M		16,020,742	2,426,296	13,594,445	0	2,426,296	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANSMISSION COST TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTRIBUTION COSTS DISTPRI (12)	DISTRIBUTION COSTS DISTSEC (13)	DISTRIBUTION COSTS DISTLT (14)
1	**OPERATION & MAINTENANCE EXPENSE**									
2										
3	**COST OF SALES**									
4										
5	50100-Steam Genr Fuel	ENEFUEL	5,166	5,166	0	0	0	0	0	0
6										
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0	0
8										
9	Other Power Supply									
10	55509-Pur Pwr Variable O&M	ENERGY1	8,407,176	8,407,176	0	0	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	37,275,780	0	0	0	0	0	0	0
12	Total Other Power Supply		45,682,956	8,407,176	0	0	0	0	0	0
13										
14	**TOTAL COST OF SALES**		45,688,122	8,412,342	0	0	0	0	0	0
15										
16										
17	PRODUCTION EXPENSE									
18										
19	Steam Production Operation									
20	50000-Stm Prod Op & Supr	SALWAGPO	2,202,827	123,698	0	0	0	0	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,656,530	19,656,530	0	0	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	46,327	46,327	0	0	0	0	0	0
23	50200-Steam Expenses Major	DPROD	6,260,483	0	0	0	0	0	0	0
24	50500-Stm Gen Elec Exp Major	DPROD	5,422,476	0	0	0	0	0	0	0
25	50600-Misc Steam Pwr Exp	DPROD	7,959,968	0	0	0	0	0	0	0
26	50700-Stm Pow Gen Rents	DPROD	1,939,494	0	0	0	0	0	0	0
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0
29	Total Steam Production Operation		43,488,104	19,826,556	0	0	0	0	0	0
30										
31	Steam Production Maintenance									
32	51000-Stm Maint Super&Eng	SALWAGPM	371,269	214,074	0	0	0	0	0	0
33	51100-Stm Maint of Structures	DPROD	2,129,083	0	0	0	0	0	0	0
34	51200-Stm Maint of Boiler Plt	ENERGY1	7,571,405	7,571,405	0	0	0	0	0	0
35	51300-Stm Maint of Elec Plant	ENERGY1	4,335,634	4,335,634	0	0	0	0	0	0
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,394,333	0	0	0	0	0	0	0
37	Total Steam Production Maintenance		19,801,723	12,121,113	0	0	0	0	0	0
38										
39	Total Steam Production O&M		63,289,828	31,947,669	0	0	0	0	0	0
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
52										
53	PRODUCTION EXPENSE CONTINUED									
54										
55	Other Production Operation									
56	54600-Oth Oper Super&Eng	SALWAGPO	235,028	13,198	0	0	0	0	0	0
57	54600W-Oth Oper Super&Eng	ENERGY1	88,172	88,172	0	0	0	0	0	0
58	54800-Oth Oper Gen Exp	DPROD	192,359	0	0	0	0	0	0	0
59	54900-Oth Oper Misc Gen Exp	DPROD	405,993	0	0	0	0	0	0	0
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,083,160	5,083,160	0	0	0	0	0	0
61	55000-Oth Oper Rents	DPROD	217,709	0	0	0	0	0	0	0
62	55000W-Oth Oper Rents	ENERGY1	3,178,302	3,178,302	0	0	0	0	0	0
63	Total Other Production Operation		9,400,723	8,362,832	0	0	0	0	0	0
64										
65	Other Production Maintenance									
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	260,911	150,442	0	0	0	0	0	0
67	55200-Oth Maint of Structures	DPROD	135,770	0	0	0	0	0	0	0
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,174,817	0	0	0	0	0	0	0
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,628,683	2,628,683	0	0	0	0	0	0
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,452,489	2,452,489	0	0	0	0	0	0
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	(32,652)	0	0	0	0	0	0	0
72	Total Other Production Maintenance		6,620,018	5,231,613	0	0	0	0	0	0
73										
74	Total Other Production O&M		16,020,742	13,594,445	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	50100-Steam Genr Fuel	ENEFUEL	5,166	0	0	0	0	0	0
6									
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	8,407,176	0	0	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	37,275,780	0	0	0	0	0	0
12	Total Other Power Supply		45,682,956	0	0	0	0	0	0
13									
14	**TOTAL COST OF SALES**		45,688,122	0	0	0	0	0	0
15									
16									
17	PRODUCTION EXPENSE								
18									
19	Steam Production Operation								
20	50000-Stm Prod Op & Supr	SALWAGPO	2,202,827	0	0	0	0	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,656,530	0	0	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	46,327	0	0	0	0	0	0
23	50200-Steam Expenses Major	DPROD	6,260,483	0	0	0	0	0	0
24	50500-Stm Gen Elec Exp Major	DPROD	5,422,476	0	0	0	0	0	0
25	50600-Misc Steam Pwr Exp	DPROD	7,959,968	0	0	0	0	0	0
26	50700-Stm Pow Gen Rents	DPROD	1,939,494	0	0	0	0	0	0
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
29	Total Steam Production Operation		43,488,104	0	0	0	0	0	0
30									
31	Steam Production Maintenance								
32	51000-Stm Maint Super&Eng	SALWAGPM	371,269	0	0	0	0	0	0
33	51100-Stm Maint of Structures	DPROD	2,129,083	0	0	0	0	0	0
34	51200-Stm Maint of Boiler Plt	ENERGY1	7,571,405	0	0	0	0	0	0
35	51300-Stm Maint of Elec Plant	ENERGY1	4,335,634	0	0	0	0	0	0
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,394,333	0	0	0	0	0	0
37	Total Steam Production Maintenance		19,801,723	0	0	0	0	0	0
38									
39	Total Steam Production O&M		63,289,828	0	0	0	0	0	0
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
52									
53	PRODUCTION EXPENSE CONTINUED								
54									
55	Other Production Operation								
56	54600-Oth Oper Super&Eng	SALWAGPO	235,028	0	0	0	0	0	0
57	54600W-Oth Oper Super&Eng	ENERGY1	88,172	0	0	0	0	0	0
58	54800-Oth Oper Gen Exp	DPROD	192,359	0	0	0	0	0	0
59	54900-Oth Oper Misc Gen Exp	DPROD	405,993	0	0	0	0	0	0
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,083,160	0	0	0	0	0	0
61	55000-Oth Oper Rents	DPROD	217,709	0	0	0	0	0	0
62	55000W-Oth Oper Rents	ENERGY1	3,178,302	0	0	0	0	0	0
63	Total Other Production Operation		9,400,723	0	0	0	0	0	0
64									
65	Other Production Maintenance								
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	260,911	0	0	0	0	0	0
67	55200-Oth Maint of Structures	DPROD	135,770	0	0	0	0	0	0
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,174,817	0	0	0	0	0	0
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,628,683	0	0	0	0	0	0
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,452,489	0	0	0	0	0	0
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	(32,652)	0	0	0	0	0	0
72	Total Other Production Maintenance		6,620,018	0	0	0	0	0	0
73									
74	Total Other Production O&M		16,020,742	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
75									
76	System Control and Dispatch								
77	55600-Load Dispatch	DPRODLD	634,285	634,285	0	0	634,285	0	0
78	55700-Purchased Power Other	DPROD	(1,984,758)	(1,984,758)	0	0	(1,984,758)	0	0
79	55790REC - REC Costs	ENERGYREC	4,110,497	0	4,110,497	0	0	0	0
80	Total System Control and Dispatch		2,760,023	(1,350,473)	4,110,497	0	(1,350,473)	0	0
81									
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,070,593	32,417,982	49,652,611	0	32,417,982	0	0
83									
84									
85	TRANSMISSION EXPENSE								
86									
87	Transmission Operations:								
88	56000-Trans Oper Super & Eng	SALWAGTO	3,700,121	3,670,217	29,904	0	0	0	36,020
89	56110-Load Disp-Reliability	DTRANLD	(77,314)	(77,314)	0	0	0	0	0
90	56111-Load Disp-Reliability	DTRANLD	77,614	77,614	0	0	0	0	0
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,498,686	1,498,686	0	0	0	0	0
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,391,602	2,391,602	0	0	0	0	0
93	56150-Rel/Plan/Standards Dev	DTRAN	12,564	12,564	0	0	0	0	0
94	56160-Trans Service Studies	DTRAN	15,008	15,008	0	0	0	0	0
95	56170-Gen Interconn Studies	DTRAN	66,234	66,234	0	0	0	0	0
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,812,223	1,812,223	0	0	0	0	0
97									
98									
99									
100									
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
102									
103	TRANSMISSION EXPENSE CONTINUED								
104									
105	Transmission Operations Continued:								
106	56200-Trans Oper Station Exp	PLT_353	683,861	683,861	0	0	0	0	18,542
107	56300-Trans Oper OH Lines	OHTRAN	690,059	676,780	13,279	0	0	0	1,117
108	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0
109	56600-Trans Oper Misc Exp	TRANPLT	1,588,159	1,542,677	45,482	0	0	0	17,168
110	56700-Trans Rents	TRANPLT	751,017	729,510	21,508	0	0	0	8,118
111	Total Transmission Operations		13,209,835	13,099,663	110,172	0	0	0	80,964
112									
113	Wheeling:								
114	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DPROD	164,230	164,230	0	0	164,230	0	0
115	56500-Transm of Elec By Others	DTRAN	131,391	131,391	0	0	0	0	0
116	56500S2-Wheeling Schedule 2	DTRAN	70,574	70,574	0	0	0	0	0
117	56500S9-Wheeling Schedule 9	DTRAN	6,870,145	6,870,145	0	0	0	0	0
118	56500S11-Wheeling Schedule 11	DTRAN	92,282,486	92,282,486	0	0	0	0	0
119	56500S12-Wheeling Schedule 12	DTRAN	1,761,381	1,761,381	0	0	0	0	0
120	56500MISC-Wheeling Miscellaneous	DTRAN	1,836,232	1,836,232	0	0	0	0	0
121	Total Wheeling		103,116,440	103,116,440	0	0	164,230	0	0
122									
123									
124	Transmission Maintenance								
125	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0
126	57000-Tran Mnt of Station Equip	PLT_353	688,854	688,854	0	0	0	0	18,677
127	57100-Trans Mt of Overhead Lines	OHTRAN	414,651	406,671	7,979	0	0	0	671
128	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
129	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
130	Total Transmission Maintenance		1,103,505	1,095,526	7,979	0	0	0	19,348
131									
132	TOTAL TRANSMISSION EXPENSE		117,429,780	117,311,629	118,152	0	164,230	0	100,312
133									
134									
135	REGIONAL MARKET EXPENSE								
136	57510-Operations Supervision	ENERGY1	100,150	0	100,150	0	0	0	0
137	57520-DA & RT Mkt Admin	ENERGY1	183,224	0	183,224	0	0	0	0
138	57550-Ancillary Serv Mkt Admin	ENERGY1	9,184	0	9,184	0	0	0	0
139	57560-Mkt Monitoring/Compliance	ENERGY1	15,915	0	15,915	0	0	0	0
140	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,743,162	3,743,162	0	0	0	0	0
141	575700W-Market facilitation monitoring and compliance serv - Wholesale	DTRAN	0	0	0	0	0	0	0
142	57580-Regional Market Rents	ENERGY1	26,708	0	26,708	0	0	0	0
143	TOTAL REGIONAL MARKET EXPENSE		4,078,342	3,743,162	335,180	0	0	0	0
144									
145									
146									
147									
148									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
75										
76	System Control and Dispatch									
77	55600-Load Dispatch	DPRODLD	634,285	0	0	0	0	0	0	0
78	55700-Purchased Power Other	DPROD	(1,984,758)	0	0	0	0	0	0	0
79	55790REC - REC Costs	ENERGYREC	4,110,497	4,110,497	0	0	0	0	0	0
80	Total System Control and Dispatch		2,760,023	4,110,497	0	0	0	0	0	0
81										
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,070,593	49,652,611	0	0	0	0	0	0
83										
84										
85	TRANSMISSION EXPENSE									
86										
87	Transmission Operations:									
88	56000-Trans Oper Super & Eng	SALWAGTO	3,700,121	29,904	3,590,921	43,277	0	0	0	0
89	56110-Load Disp-Reliability	DTRANLD	(77,314)	0	(77,314)	0	0	0	0	0
90	56111-Load Disp-Reliability	DTRANLD	77,614	0	77,614	0	0	0	0	0
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,498,686	0	1,498,686	0	0	0	0	0
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,391,602	0	2,391,602	0	0	0	0	0
93	56150-Rel/Plan/Standards Dev	DTRAN	12,564	0	12,564	0	0	0	0	0
94	56160-Trans Service Studies	DTRAN	15,008	0	15,008	0	0	0	0	0
95	56170-Gen Interconn Studies	DTRAN	66,234	0	66,234	0	0	0	0	0
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,812,223	0	1,812,223	0	0	0	0	0
97										
98										
99										
100										
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
102										
103	TRANSMISSION EXPENSE CONTINUED									
104										
105	Transmission Operations Continued:									
106	56200-Trans Oper Station Exp	PLT_353	683,861	0	665,319	0	0	0	0	0
107	56300-Trans Oper OH Lines	OHTRAN	690,059	13,279	629,607	46,056	0	0	0	0
108	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0
109	56600-Trans Oper Misc Exp	TRANPLT	1,588,159	45,482	1,463,107	62,402	0	0	0	0
110	56700-Trans Rents	TRANPLT	751,017	21,508	691,883	29,509	0	0	0	0
111	Total Transmission Operations		13,209,835	110,172	12,837,456	181,243	0	0	0	0
112										
113	Wheeling:									
114	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DPROD	164,230	0	0	0	0	0	0	0
115	56500-Transm of Elec By Others	DTRAN	131,391	0	131,391	0	0	0	0	0
116	56500S2-Wheeling Schedule 2	DTRAN	70,574	0	70,574	0	0	0	0	0
117	56500S9-Wheeling Schedule 9	DTRAN	6,870,145	0	6,870,145	0	0	0	0	0
118	56500S11-Wheeling Schedule 11	DTRAN	92,282,486	0	92,282,486	0	0	0	0	0
119	56500S12-Wheeling Schedule 12	DTRAN	1,761,381	0	1,761,381	0	0	0	0	0
120	56500MISC-Wheeling Miscellaneous	DTRAN	1,836,232	0	1,836,232	0	0	0	0	0
121	Total Wheeling		103,116,440	0	102,952,210	0	0	0	0	0
122										
123										
124	Transmission Maintenance									
125	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0
126	57000-Tran Mnt of Station Equip	PLT_353	688,854	0	670,177	0	0	0	0	0
127	57100-Trans Mt of Overhead Lines	OHTRAN	414,651	7,979	378,326	27,675	0	0	0	0
128	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0
129	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0
130	Total Transmission Maintenance		1,103,505	7,979	1,048,503	27,675	0	0	0	0
131										
132	TOTAL TRANSMISSION EXPENSE		117,429,780	118,152	116,838,169	208,917	0	0	0	0
133										
134										
135	REGIONAL MARKET EXPENSE									
136	57510-Operations Supervision	ENERGY1	100,150	100,150	0	0	0	0	0	0
137	57520-DA & RT Mkt Admin	ENERGY1	183,224	183,224	0	0	0	0	0	0
138	57550-Ancillary Serv Mkt Admin	ENERGY1	9,184	9,184	0	0	0	0	0	0
139	57560-Mkt Monitoring/Compliance	ENERGY1	15,915	15,915	0	0	0	0	0	0
140	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,743,162	0	3,743,162	0	0	0	0	0
141	575700W-Market facilitation monitoring and compliance serv - Wholesale	DTRAN	0	0	0	0	0	0	0	0
142	57580-Regional Market Rents	ENERGY1	26,708	26,708	0	0	0	0	0	0
143	TOTAL REGIONAL MARKET EXPENSE		4,078,342	335,180	3,743,162	0	0	0	0	0
144										
145										
146										
147										
148										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
75									
76	System Control and Dispatch								
77	55600-Load Dispatch	DPRODLD	634,285	0	0	0	0	0	0
78	55700-Purchased Power Other	DPROD	(1,984,758)	0	0	0	0	0	0
79	55790REC - REC Costs	ENERGYREC	4,110,497	0	0	0	0	0	0
80	Total System Control and Dispatch		2,760,023	0	0	0	0	0	0
81									
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,070,593	0	0	0	0	0	0
83									
84									
85	TRANSMISSION EXPENSE								
86									
87	Transmission Operations:								
88	56000-Trans Oper Super & Eng	SALWAGTO	3,700,121	0	0	0	0	0	0
89	56110-Load Disp-Reliability	DTRANLD	(77,314)	0	0	0	0	0	0
90	56111-Load Disp-Reliability	DTRANLD	77,614	0	0	0	0	0	0
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,498,686	0	0	0	0	0	0
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,391,602	0	0	0	0	0	0
93	56150-Rel/Plan/Standards Dev	DTRAN	12,564	0	0	0	0	0	0
94	56160-Trans Service Studies	DTRAN	15,008	0	0	0	0	0	0
95	56170-Gen Interconn Studies	DTRAN	66,234	0	0	0	0	0	0
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,812,223	0	0	0	0	0	0
97									
98									
99									
100									
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
102									
103	TRANSMISSION EXPENSE CONTINUED								
104									
105	Transmission Operations Continued:								
106	56200-Trans Oper Station Exp	PLT_353	683,861	0	0	0	0	0	0
107	56300-Trans Oper OH Lines	OHTRAN	690,059	0	0	0	0	0	0
108	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0
109	56600-Trans Oper Misc Exp	TRANPLT	1,588,159	0	0	0	0	0	0
110	56700-Trans Rents	TRANPLT	751,017	0	0	0	0	0	0
111	Total Transmission Operations		13,209,835	0	0	0	0	0	0
112									
113	Wheeling:								
114	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DPROD	164,230	0	0	0	0	0	0
115	56500-Transm of Elec By Others	DTRAN	131,391	0	0	0	0	0	0
116	56500S2-Wheeling Schedule 2	DTRAN	70,574	0	0	0	0	0	0
117	56500S9-Wheeling Schedule 9	DTRAN	6,870,145	0	0	0	0	0	0
118	56500S11-Wheeling Schedule 11	DTRAN	92,282,486	0	0	0	0	0	0
119	56500S12-Wheeling Schedule 12	DTRAN	1,761,381	0	0	0	0	0	0
120	56500MISC-Wheeling Miscellaneous	DTRAN	1,836,232	0	0	0	0	0	0
121	Total Wheeling		103,116,440	0	0	0	0	0	0
122									
123									
124	Transmission Maintenance								
125	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0
126	57000-Tran Mnt of Station Equip	PLT_353	688,854	0	0	0	0	0	0
127	57100-Trans Mt of Overhead Lines	OHTRAN	414,651	0	0	0	0	0	0
128	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
129	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
130	Total Transmission Maintenance		1,103,505	0	0	0	0	0	0
131									
132	TOTAL TRANSMISSION EXPENSE		117,429,780	0	0	0	0	0	0
133									
134									
135	REGIONAL MARKET EXPENSE								
136	57510-Operations Supervision	ENERGY1	100,150	0	0	0	0	0	0
137	57520-DA & RT Mkt Admin	ENERGY1	183,224	0	0	0	0	0	0
138	57550-Ancillary Serv Mkt Admin	ENERGY1	9,184	0	0	0	0	0	0
139	57560-Mkt Monitoring/Compliance	ENERGY1	15,915	0	0	0	0	0	0
140	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,743,162	0	0	0	0	0	0
141	575700W-Market facilitation monitoring and compliance serv - Wholesale	DTRAN	0	0	0	0	0	0	0
142	57580-Regional Market Rents	ENERGY1	26,708	0	0	0	0	0	0
143	TOTAL REGIONAL MARKET EXPENSE		4,078,342	0	0	0	0	0	0
144									
145									
146									
147									
148									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
149									
150									
151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
152									
153	DISTRIBUTION EXPENSES								
154									
155	Operation								
156	58000-Dist Oper Sup & Eng	SALWAGDO	3,097,138	1,665,591	0	1,431,547	0	0	0
157	58100-Dist Load Dispatching	DDISTLD	247,496	247,496	0	0	0	0	0
158	58200-Dist Op Station Exp	PLT_362	655,932	655,932	0	0	0	0	0
159	58300-Dist Oper Overhead Lines	OHDIST	(24,332)	(24,332)	0	0	0	0	0
160	58400-Dist Op UG Elec lines	UGDIST	345,917	345,917	0	0	0	0	0
161	58500-Dist Oper Streetlight	PLT_373	359,827	0	0	359,827	0	0	0
162	58600-Dist Oper Meter Exp	CMETERS	1,238,797	0	0	1,238,797	0	0	0
163	58700-Dist Oper Cust Install	PLT_371	413,211	0	0	413,211	0	0	0
164	58800-Dist Oper Misc Exp	DISTPLT	5,235,992	4,532,657	0	703,335	0	0	0
165	58900-Dist Rents	DISTPLT	1,602,425	1,387,176	0	215,249	0	0	0
166	Total Distribution Operation		13,172,403	8,810,437	0	4,361,966	0	0	0
167									
168	Maintenance								
169	59000-Dist Mtc Super & Eng	SALWAGDM	36,662	35,798	0	864	0	0	0
170	59100-Dist Mt of Structures	PLT_361	(22,018)	(22,018)	0	0	0	0	0
171	59200-Dist Mt of Station Equip	PLT_362	450,201	450,201	0	0	0	0	0
172	59300-Dist Mtc of Overhead Lines	OHDIST	7,349,517	7,349,517	0	0	0	0	0
173	59400-Dist Mt of Undergrnd Line	UGDIST	72,166	72,166	0	0	0	0	0
174	59500-Dist Mt of Line Transform	PLT_368	551	551	0	0	0	0	0
175	59600-Dist Mtc of Streetlights	PLT_373	155,463	0	0	155,463	0	0	0
176	59700-Dist Mtc of Meters	CMETERS	34,711	0	0	34,711	0	0	0
177	59800-Dist Mtce of Dist Plant	DISTPLT	45,936	39,766	0	6,170	0	0	0
178	Total Distribution Maintenance		8,123,190	7,925,981	0	197,209	0	0	0
179									
180	TOTAL DISTRIBUTION EXPENSES		21,295,593	16,736,418	0	4,559,175	0	0	0
181									
182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		224,874,308	170,209,190	50,105,943	4,559,175	32,582,212	0	100,312
183									
184									
185	CUSTOMER ACCOUNTS EXPENSES								
186	90100-Cust Acct Supervise	SALWAGCA	15,451	0	0	15,451	0	0	0
187	90200-Cust Acct Meter Read	CMETRDG	3,470,574	0	0	3,470,574	0	0	0
188	90300-Cust Acct Recrds &Coll	CUSTREC	5,066,509	0	0	5,066,509	0	0	0
189	90400-Cust Acct Uncollect	EXP_904	4,154,759	2,835,643	852,906	466,209	943,206	222,387	6,935
190	904001-Uncollectable Accounts - Non Commodity	EXP_904	(404,375)	(275,988)	(83,012)	(45,375)	(91,800)	(21,645)	(675)
191	90500-Cust Acct Misc	CUSTCAM	93,974	0	0	93,974	0	0	0
192	DEPINT - Customer Deposit Interest Expense	CUSTDEP	110,874	0	0	110,874	0	0	0
193	TOTAL CUSTOMER ACCTS EXPENSE		12,507,767	2,559,656	769,894	9,178,217	851,406	200,743	6,260
194									
195									
196									
197									
198									
199									
200									
201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
202									
203	CUSTOMER SERVICE EXPENSES								
204	90800EE-Customer Assistance Hist EE Amort	ENETRKR	0	0	0	0	0	0	0
205	90804EE-Customer Assistance SaversSwitch	PRODPLT	673,311	402,124	271,187	0	402,124	0	0
206	908-Customer Assistance - Major Acct Rep	MAJACCT	490,783	0	0	490,783	0	0	0
207	90800-Customer Asst Expense	CUSTASST	797,249	0	0	797,249	0	0	0
208	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0
209	910000-Misc Cust Serv Expense	CUSTCSM	67,893	0	0	67,893	0	0	0
210	TOTAL CUSTOMER SERVICE EXPENSE		2,029,236	402,124	271,187	1,355,925	402,124	0	0
211									
212	SALES EXPENSES								
213	91200-Economic Development	OX_902_3	190,038	0	0	190,038	0	0	0
214	916000-Misc Sales Expense	CUST	5,906	0	0	5,906	0	0	0
215	SALES EXPENSES TOTAL		195,944	0	0	195,944	0	0	0
216									
217	TOTAL CUSTOMER OPERATIONS EXPENSE		14,732,947	2,961,780	1,041,081	10,730,085	1,253,530	200,743	6,260
218									
219	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		239,607,255	173,170,970	51,147,025	15,289,261	33,835,742	200,743	106,572
220									
221	ADMINISTRATIVE & GENERAL EXPENSE								
222	92000-A&G Salaries	SALWAGXAG	19,947,768	13,224,582	2,940,668	3,782,517	7,977,691	0	25,106

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
149										
150										
151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
152										
153	DISTRIBUTION EXPENSES									
154										
155	Operation									
156	58000-Dist Oper Sup & Eng	SALWAGDO	3,097,138	0	0	0	484,832	928,180	104,239	148,340
157	58100-Dist Load Dispatching	DDISTLD	247,496	0	0	0	247,496	0	0	0
158	58200-Dist Op Station Exp	PLT_362	655,932	0	0	0	655,932	0	0	0
159	58300-Dist Oper Overhead Lines	OHDIST	(24,332)	0	0	0	0	(21,823)	(2,509)	0
160	58400-Dist Op UG Elec lines	UGDIST	345,917	0	0	0	0	315,026	30,890	0
161	58500-Dist Oper Streetlight	PLT_373	359,827	0	0	0	0	0	0	0
162	58600-Dist Oper Meter Exp	CMETERS	1,238,797	0	0	0	0	0	0	0
163	58700-Dist Oper Cust Install	PLT_371	413,211	0	0	0	0	0	0	0
164	58800-Dist Oper Misc Exp	DISTPLT	5,235,992	0	0	0	1,166,047	2,327,118	257,516	781,976
165	58900-Dist Rents	DISTPLT	1,602,425	0	0	0	356,857	712,192	78,810	239,316
166	Total Distribution Operation		13,172,403	0	0	0	2,911,164	4,260,693	468,947	1,169,633
167										
168	Maintenance									
169	59000-Dist Mtc Super & Eng	SALWAGDM	36,662	0	0	0	2,468	29,879	3,420	31
170	59100-Dist Mt of Structures	PLT_361	(22,018)	0	0	0	(22,018)	0	0	0
171	59200-Dist Mt of Station Equip	PLT_362	450,201	0	0	0	450,201	0	0	0
172	59300-Dist Mtc of Overhead Lines	OHDIST	7,349,517	0	0	0	0	6,591,782	757,735	0
173	59400-Dist Mt of Undergrnd Line	UGDIST	72,166	0	0	0	0	65,722	6,444	0
174	59500-Dist Mt of Line Transform	PLT_368	551	0	0	0	0	31	0	520
175	59600-Dist Mtc of Streetlights	PLT_373	155,463	0	0	0	0	0	0	0
176	59700-Dist Mtc of Meters	CMETERS	34,711	0	0	0	0	0	0	0
177	59800-Dist Mtce of Dist Plant	DISTPLT	45,936	0	0	0	10,230	20,416	2,259	6,860
178	Total Distribution Maintenance		8,123,190	0	0	0	440,881	6,707,830	769,859	7,412
179										
180	TOTAL DISTRIBUTION EXPENSES		21,295,593	0	0	0	3,352,044	10,968,523	1,238,806	1,177,045
181										
182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		224,874,308	50,105,943	120,581,331	208,917	3,352,044	10,968,523	1,238,806	1,177,045
183										
184										
185	CUSTOMER ACCOUNTS EXPENSES									
186	90100-Cust Acct Supervise	SALWAGCA	15,451	0	0	0	0	0	0	0
187	90200-Cust Acct Meter Read	CMETRDG	3,470,574	0	0	0	0	0	0	0
188	90300-Cust Acct Recrds &Coll	CUSTREC	5,066,509	0	0	0	0	0	0	0
189	90400-Cust Acct Uncollect	EXP_904	4,154,759	852,906	787,060	39,901	178,794	447,656	75,141	134,562
190	904001-Uncollectable Accounts - Non Commodity	EXP_904	(404,375)	(83,012)	(76,603)	(3,884)	(17,402)	(43,570)	(7,313)	(13,097)
191	90500-Cust Acct Misc	CUSTCAM	93,974	0	0	0	0	0	0	0
192	DEPINT - Customer Deposit Interest Expense	CUSTDEP	110,874	0	0	0	0	0	0	0
193	TOTAL CUSTOMER ACCTS EXPENSE		12,507,767	769,894	710,457	36,018	161,392	404,087	67,828	121,465
194										
195										
196										
197										
198										
199										
200										
201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
202										
203	CUSTOMER SERVICE EXPENSES									
204	90800EE-Customer Assistance Hist EE Amort	ENETRKR	0	0	0	0	0	0	0	0
205	90804EE-Customer Assistance SaversSwitch	PRODPLT	673,311	271,187	0	0	0	0	0	0
206	908-Customer Assistance - Major Acct Rep	MAJACCT	490,783	0	0	0	0	0	0	0
207	90800-Customer Asst Expense	CUSTASST	797,249	0	0	0	0	0	0	0
208	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0	0
209	910000-Misc Cust Serv Expense	CUSTCSM	67,893	0	0	0	0	0	0	0
210	TOTAL CUSTOMER SERVICE EXPENSE		2,029,236	271,187	0	0	0	0	0	0
211										
212	SALES EXPENSES									
213	91200-Economic Development	OX_902_3	190,038	0	0	0	0	0	0	0
214	916000-Misc Sales Expense	CUST	5,906	0	0	0	0	0	0	0
215	SALES EXPENSES TOTAL		195,944	0	0	0	0	0	0	0
216										
217	TOTAL CUSTOMER OPERATIONS EXPENSE		14,732,947	1,041,081	710,457	36,018	161,392	404,087	67,828	121,465
218										
219	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		239,607,255	51,147,025	121,291,788	244,935	3,513,437	11,372,610	1,306,634	1,298,510
220										
221	ADMINISTRATIVE & GENERAL EXPENSE									
222	92000-A&G Salaries	SALWAGXAG	19,947,768	2,940,668	2,333,551	29,523	576,373	1,912,425	216,850	153,064

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
149									
150									
151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
152									
153	DISTRIBUTION EXPENSES								
154									
155	Operation								
156	58000-Dist Oper Sup & Eng	SALWAGDO	3,097,138	62,776	1,013,840	354,931	0	0	0
157	58100-Dist Load Dispatching	DDISTLD	247,496	0	0	0	0	0	0
158	58200-Dist Op Station Exp	PLT_362	655,932	0	0	0	0	0	0
159	58300-Dist Oper Overhead Lines	OHDIST	(24,332)	0	0	0	0	0	0
160	58400-Dist Op UG Elec lines	UGDIST	345,917	0	0	0	0	0	0
161	58500-Dist Oper Streetlight	PLT_373	359,827	0	0	359,827	0	0	0
162	58600-Dist Oper Meter Exp	CMETERS	1,238,797	0	1,238,797	0	0	0	0
163	58700-Dist Oper Cust Install	PLT_371	413,211	0	0	413,211	0	0	0
164	58800-Dist Oper Misc Exp	DISTPLT	5,235,992	330,923	219,649	152,764	0	0	0
165	58900-Dist Rents	DISTPLT	1,602,425	101,276	67,221	46,752	0	0	0
166	Total Distribution Operation		13,172,403	494,974	2,539,507	1,327,484	0	0	0
167									
168	Maintenance								
169	59000-Dist Mtc Super & Eng	SALWAGDM	36,662	13	427	424	0	0	0
170	59100-Dist Mt of Structures	PLT_361	(22,018)	0	0	0	0	0	0
171	59200-Dist Mt of Station Equip	PLT_362	450,201	0	0	0	0	0	0
172	59300-Dist Mtc of Overhead Lines	OHDIST	7,349,517	0	0	0	0	0	0
173	59400-Dist Mt of Undergrnd Line	UGDIST	72,166	0	0	0	0	0	0
174	59500-Dist Mt of Line Transform	PLT_368	551	0	0	0	0	0	0
175	59600-Dist Mtc of Streetlights	PLT_373	155,463	0	0	155,463	0	0	0
176	59700-Dist Mtc of Meters	CMETERS	34,711	0	34,711	0	0	0	0
177	59800-Dist Mtce of Dist Plant	DISTPLT	45,936	2,903	1,927	1,340	0	0	0
178	Total Distribution Maintenance		8,123,190	2,916	37,065	157,228	0	0	0
179									
180	TOTAL DISTRIBUTION EXPENSES		21,295,593	497,890	2,576,573	1,484,712	0	0	0
181									
182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		224,874,308	497,890	2,576,573	1,484,712	0	0	0
183									
184									
185	CUSTOMER ACCOUNTS EXPENSES								
186	90100-Cust Acct Supervise	SALWAGCA	15,451	0	0	0	7,582	7,869	0
187	90200-Cust Acct Meter Read	CMETRDG	3,470,574	0	0	0	3,470,574	0	0
188	90300-Cust Acct Recrds &Coll	CUSTREC	5,066,509	0	0	0	0	5,066,509	0
189	90400-Cust Acct Uncollect	EXP_904	4,154,759	54,893	112,131	2,558	105,814	193,861	(3,046)
190	904001-Uncollectable Accounts - Non Commodity	EXP_904	(404,375)	(5,343)	(10,913)	(249)	(10,299)	(18,868)	296
191	90500-Cust Acct Misc	CUSTCAM	93,974	0	0	0	0	93,974	0
192	DEPINT - Customer Deposit Interest Expense	CUSTDEP	110,874	0	0	0	0	0	110,874
193	TOTAL CUSTOMER ACCTS EXPENSE		12,507,767	49,550	101,217	2,309	3,573,671	5,343,345	108,124
194									
195									
196									
197									
198									
199									
200									
201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
202									
203	CUSTOMER SERVICE EXPENSES								
204	90800EE-Customer Assistance Hist EE Amort	ENETRKR	0	0	0	0	0	0	0
205	90804EE-Customer Assistance SaversSwitch	PRODPLT	673,311	0	0	0	0	0	0
206	908-Customer Assistance - Major Acct Rep	MAJACCT	490,783	0	0	0	0	490,783	0
207	90800-Customer Asst Expense	CUSTASST	797,249	0	0	0	0	797,249	0
208	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0
209	910000-Misc Cust Serv Expense	CUSTCSM	67,893	0	0	0	0	67,893	0
210	TOTAL CUSTOMER SERVICE EXPENSE		2,029,236	0	0	0	0	1,355,925	0
211									
212	SALES EXPENSES								
213	91200-Economic Development	OX_902_3	190,038	0	0	0	77,256	112,782	0
214	916000-Misc Sales Expense	CUST	5,906	0	0	0	0	5,906	0
215	SALES EXPENSES TOTAL		195,944	0	0	0	77,256	118,688	0
216									
217	TOTAL CUSTOMER OPERATIONS EXPENSE		14,732,947	49,550	101,217	2,309	3,650,927	6,817,958	108,124
218									
219	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		239,607,255	547,441	2,677,790	1,487,021	3,650,927	6,817,958	108,124
220									
221	ADMINISTRATIVE & GENERAL EXPENSE								
222	92000-A&G Salaries	SALWAGXAG	19,947,768	64,758	1,053,030	377,497	814,010	1,473,223	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
223	92100-A&G Office & Supplies	SALWAGXAG	11,957,323	7,927,233	1,762,730	2,267,361	4,782,081	0	15,049
224	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,797,271)	(7,821,124)	(1,739,135)	(2,237,011)	(4,718,071)	0	(14,848)
225	92300-A&G Outside Services	SALWAGXAG	3,980,301	2,638,783	586,770	754,749	1,591,838	0	5,010
226	92400-A&G Property Insurance	TOTPLT	2,064,765	1,587,963	384,583	92,219	574,566	0	7,264
227	92500-A&G Injuries & Damages	SALWAGXAG	4,672,356	3,097,587	688,791	885,977	1,868,611	0	5,881
228	926000-Employee pensions and benefits	SALWAGXAG	15,760,486	10,448,580	2,323,386	2,988,521	6,303,076	0	19,836
229	92603-SPS Deferred Pension Exp	SALWAGXAG	407,369	270,070	60,054	77,246	162,919	0	513
230	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0	0	0	0	0	0
231	92800R-Regulatory Commision Expense TX	CLAIMREV	7,976,113	5,176,331	2,280,562	519,220	1,851,669	394,308	14,652
232	92804R-Regulatory Commision Expense Misc	CLAIMREV	(54,224)	(35,190)	(15,504)	(3,530)	(12,588)	(2,681)	(100)
233	92805R-Regulatory Commission Expense Energy Related	ENERGY1	0	0	0	0	0	0	0
234	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(622,647)	(412,790)	(91,790)	(118,067)	(249,015)	0	(784)
235	93020-A&G Misc General Exp	SALWAGXAG	146,581	97,178	21,609	27,795	58,622	0	184
236	93100-A&G Rents	GENLPLT	6,655,623	4,329,483	962,720	1,363,420	2,611,748	0	8,219
237	93500-A&G Maint of Gen PLT	GENLPLT	23,192	15,086	3,355	4,751	9,101	0	29
238	Recoverable Contributions and Donations	SALWAGES	2,130,030	1,412,126	314,005	403,899	851,861	0	2,681
239	TOTAL A&G EXPENSE		63,247,766	41,955,897	10,482,803	10,809,066	23,664,107	391,627	88,692
240									
241	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		348,543,143	252,402,647	70,042,169	26,098,327	57,499,849	37,868,150	195,264
242									
243	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		302,855,021	215,126,867	61,629,827	26,098,327	57,499,849	592,370	195,264
244									
245									
246									
247									
248									
249									
250									
251	**DEPRECIATION AND AMORTIZATION EXPENSE**								
252	INTANGIBLE								
253	303003-Intg Misc Computr Softwar	SALWAGXAG	685,136	454,218	101,002	129,916	274,006	0	862
254	303004-Intg Misc Computr Softwar	SALWAGXAG	11,390,694	7,551,580	1,679,198	2,159,916	4,555,469	0	14,336
255	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	129,019	0	0	129,019	0	0	0
256	303005-Intg Misc Computr Soft 15y	SALWAGXAG	3,265,239	2,164,725	481,356	619,158	1,305,864	0	4,110
257	303010-Intg Misc Computr Softwar	SALWAGXAG	512,165	339,545	75,503	97,117	204,830	0	645
258	303014-Intg CRS Computr Softwar	CUST	129,174	0	0	129,174	0	0	0
259	TOTAL INTANGIBLE		16,111,427	10,510,068	2,337,058	3,264,300	6,340,168	0	19,953
260									
261									
262	PRODUCTION								
263	Steam Production								
264	310002-Steam Prod Land Rights	DPROD	26,818	26,818	0	0	26,818	0	0
265	310003-Steam Prod Water Rights	DPROD	330,006	330,006	0	0	330,006	0	0
266	311000E-Steam Prod Str & Improv	DPROD	5,389,361	5,389,361	0	0	5,389,361	0	0
267	311001-Steam Prod Str&Imp-TolkSC	DPROD	310,393	310,393	0	0	310,393	0	0
268	312000E-Steam Prod Boiler Plant E	DPROD	24,734,426	24,734,426	0	0	24,734,426	0	0
269	312001-Steam Prod Blr Plt-TolkSC	DPROD	184,780	184,780	0	0	184,780	0	0
270	314000-Steam Prod Turbogen Unit	DPROD	12,398,604	12,398,604	0	0	12,398,604	0	0
271	314001-Steam Prod Turbogen-TolkSC	DPROD	514,047	514,047	0	0	514,047	0	0
272	315000E-Steam Prod Acc Elec Eq	DPROD	1,957,785	1,957,785	0	0	1,957,785	0	0
273	315001-Steam Prod Acc El Eq-TolkS	DPROD	296,169	296,169	0	0	296,169	0	0
274	316000E-Steam Prod Misc Pwr Plt E	DPROD	587,875	587,875	0	0	587,875	0	0
275	316001-Steam Prod PwrPltEq-TolkSC	DPROD	51,068	51,068	0	0	51,068	0	0
276	Total Steam Production		46,781,332	46,781,332	0	0	46,781,332	0	0
277									
278	Other Production Equipment:								
279	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
280	341000E-Other Prod Str & Impr	DPROD	251,373	251,373	0	0	251,373	0	0
281	341045-Other Prod Str & Imp-Wind	ENERGY1	1,102,696	0	1,102,696	0	0	0	0
282	342000E-Other Prod Fuel Hldr	DPROD	98,862	98,862	0	0	98,862	0	0
283	343000-Other Prod Prime Mover	DPROD	992,096	992,096	0	0	992,096	0	0
284	344000E-Other Prod Generator	DPROD	3,637,856	3,637,856	0	0	3,637,856	0	0
285	344045-Other Prod Generator-Wind	ENERGY1	34,251,232	0	34,251,232	0	0	0	0
286	345000E-Other Prod Access Elect Equip	DPROD	564,427	564,427	0	0	564,427	0	0
287	345045-Other Prod Acc El Eq-Wind	ENERGY1	474,690	0	474,690	0	0	0	0
288	346045-Other Prod Misc P Eq-Wind	ENERGY1	388	0	388	0	0	0	0
289	346000E-Other Prod Misc Pwr P	DPROD	90,726	90,726	0	0	90,726	0	0
290	Total Other Production Equipment		41,464,347	5,635,340	35,829,007	0	5,635,340	0	0
291									
292	TOTAL PRODUCTION		88,245,679	52,416,673	35,829,007	0	52,416,673	0	0
293									
294									
295									
296									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
223	92100-A&G Office & Supplies	SALWAGXAG	11,957,323	1,762,730	1,398,804	17,697	345,496	1,146,368	129,987	91,751
224	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,797,271)	(1,739,135)	(1,380,081)	(17,460)	(340,872)	(1,131,024)	(128,247)	(90,523)
225	92300-A&G Outside Services	SALWAGXAG	3,980,301	586,770	465,628	5,891	115,007	381,598	43,269	30,542
226	92400-A&G Property Insurance	TOTPLT	2,064,765	384,583	620,787	25,858	91,075	188,495	20,905	59,014
227	92500-A&G Injuries & Damages	SALWAGXAG	4,672,356	688,791	546,586	6,915	135,004	447,946	50,793	35,852
228	926000-Employee pensions and benefits	SALWAGXAG	15,760,486	2,323,386	1,843,710	23,326	455,385	1,510,983	171,331	120,934
229	92603-SPS Deferred Pension Exp	SALWAGXAG	407,369	60,054	47,655	603	11,771	39,055	4,428	3,126
230	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0	0	0	0	0	0	0
231	92800R-Regulatory Commision Expense TX	CLAIMREV	7,976,113	2,280,562	1,713,439	74,300	270,094	648,251	72,898	136,721
232	92804R-Regulatory Commision Expense Misc	CLAIMREV	(54,224)	(15,504)	(11,648)	(505)	(1,836)	(4,407)	(496)	(929)
233	92805R-Regulatory Commission Expense Energy Related	ENERGY1	0	0	0	0	0	0	0	0
234	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(622,647)	(91,790)	(72,839)	(922)	(17,991)	(59,694)	(6,769)	(4,778)
235	93020-A&G Misc General Exp	SALWAGXAG	146,581	21,609	17,148	217	4,235	14,053	1,593	1,125
236	93100-A&G Rents	GENLPLT	6,655,623	962,720	763,961	9,665	188,694	626,092	70,993	50,110
237	93500-A&G Maint of Gen PLT	GENLPLT	23,192	3,355	2,662	34	658	2,182	247	175
238	Recoverable Contributions and Donations	SALWAGES	2,130,030	314,005	249,177	3,152	61,545	204,209	23,155	16,344
239	TOTAL A&G EXPENSE		63,247,766	10,482,803	8,538,540	178,294	1,894,638	5,926,534	670,939	602,527
240										
241	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		348,543,143	70,042,169	129,830,327	423,229	5,408,074	17,299,143	1,977,573	1,901,037
242										
243	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		302,855,021	61,629,827	129,830,327	423,229	5,408,074	17,299,143	1,977,573	1,901,037
244										
245										
246										
247										
248										
249										
250										
251	**DEPRECIATION AND AMORTIZATION EXPENSE**									
252	INTANGIBLE									
253	303003-Intg Misc Computr Softwar	SALWAGXAG	685,136	101,002	80,149	1,014	19,796	65,685	7,448	5,257
254	303004-Intg Misc Computr Softwar	SALWAGXAG	11,390,694	1,679,198	1,332,518	16,858	329,124	1,092,044	123,827	87,403
255	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	129,019	0	0	0	0	0	0	0
256	303005-Intg Misc Computr Soft 15y	SALWAGXAG	3,265,239	481,356	381,978	4,833	94,346	313,044	35,496	25,055
257	303010-Intg Misc Computr Softwar	SALWAGXAG	512,165	75,503	59,915	758	14,799	49,102	5,568	3,930
258	303014-Intg CRS Computr Softwar	CUST	129,174	0	0	0	0	0	0	0
259	TOTAL INTANGIBLE		16,111,427	2,337,058	1,854,560	23,463	458,065	1,519,875	172,339	121,645
260										
261										
262	PRODUCTION									
263	Steam Production									
264	310002-Steam Prod Land Rights	DPROD	26,818	0	0	0	0	0	0	0
265	310003-Steam Prod Water Rights	DPROD	330,006	0	0	0	0	0	0	0
266	311000E-Steam Prod Str & Improv	DPROD	5,389,361	0	0	0	0	0	0	0
267	311001-Steam Prod Str&Imp-TolkSC	DPROD	310,393	0	0	0	0	0	0	0
268	312000E-Steam Prod Boiler Plant E	DPROD	24,734,426	0	0	0	0	0	0	0
269	312001-Steam Prod Blr Plt-TolkSC	DPROD	184,780	0	0	0	0	0	0	0
270	314000-Steam Prod Turbogen Unit	DPROD	12,398,604	0	0	0	0	0	0	0
271	314001-Steam Prod Turbogen-TolkSC	DPROD	514,047	0	0	0	0	0	0	0
272	315000E-Steam Prod Acc Elec Eq	DPROD	1,957,785	0	0	0	0	0	0	0
273	315001-Steam Prod Acc El Eq-TolkS	DPROD	296,169	0	0	0	0	0	0	0
274	316000E-Steam Prod Misc Pwr Plt E	DPROD	587,875	0	0	0	0	0	0	0
275	316001-Steam Prod PwrPltEq-TolkSC	DPROD	51,068	0	0	0	0	0	0	0
276	Total Steam Production		46,781,332	0	0	0	0	0	0	0
277										
278	Other Production Equipment:									
279	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
280	341000E-Other Prod Str & Impr	DPROD	251,373	0	0	0	0	0	0	0
281	341045-Other Prod Str & Imp-Wind	ENERGY1	1,102,696	1,102,696	0	0	0	0	0	0
282	342000E-Other Prod Fuel Hldr	DPROD	98,862	0	0	0	0	0	0	0
283	343000-Other Prod Prime Mover	DPROD	992,096	0	0	0	0	0	0	0
284	344000E-Other Prod Generator	DPROD	3,637,856	0	0	0	0	0	0	0
285	344045-Other Prod Generator-Wind	ENERGY1	34,251,232	34,251,232	0	0	0	0	0	0
286	345000E-Other Prod Access Elect Equip	DPROD	564,427	0	0	0	0	0	0	0
287	345045-Other Prod Acc El Eq-Wind	ENERGY1	474,690	474,690	0	0	0	0	0	0
288	346045-Other Prod Misc P Eq-Wind	ENERGY1	388	388	0	0	0	0	0	0
289	346000E-Other Prod Misc Pwr P	DPROD	90,726	0	0	0	0	0	0	0
290	Total Other Production Equipment		41,464,347	35,829,007	0	0	0	0	0	0
291										
292	TOTAL PRODUCTION		88,245,679	35,829,007	0	0	0	0	0	0
293										
294										
295										
296										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
223	92100-A&G Office & Supplies	SALWAGXAG	11,957,323	38,818	631,220	226,283	487,943	883,096	0
224	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,797,271)	(38,299)	(622,770)	(223,254)	(481,412)	(871,276)	0
225	92300-A&G Outside Services	SALWAGXAG	3,980,301	12,922	210,118	75,324	162,424	293,961	0
226	92400-A&G Property Insurance	TOTPLT	2,064,765	24,974	25,500	14,600	7,192	19,953	0
227	92500-A&G Injuries & Damages	SALWAGXAG	4,672,356	15,168	246,651	88,421	190,665	345,072	0
228	926000-Employee pensions and benefits	SALWAGXAG	15,760,486	51,165	831,986	298,255	643,139	1,163,975	0
229	92603-SPS Deferred Pension Exp	SALWAGXAG	407,369	1,322	21,505	7,709	16,624	30,086	0
230	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0	0	0	0	0	0
231	92800R-Regulatory Commision Expense TX	CLAIMREV	7,976,113	57,876	131,508	67,211	86,823	179,629	(3,826)
232	92804R-Regulatory Commision Expense Misc	CLAIMREV	(54,224)	(393)	(894)	(457)	(590)	(1,221)	26
233	92805R-Regulatory Commission Expense Energy Related	ENERGY1	0	0	0	0	0	0	0
234	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(622,647)	(2,021)	(32,869)	(11,783)	(25,408)	(45,985)	0
235	93020-A&G Misc General Exp	SALWAGXAG	146,581	476	7,738	2,774	5,982	10,826	0
236	93100-A&G Rents	GENLPLT	6,655,623	21,201	344,742	123,585	266,492	607,400	0
237	93500-A&G Maint of Gen PLT	GENLPLT	23,192	74	1,201	431	929	2,117	0
238	Recoverable Contributions and Donations	SALWAGES	2,130,030	6,915	112,443	40,309	86,920	157,311	0
239	TOTAL A&G EXPENSE		63,247,766	254,955	2,961,108	1,086,905	2,261,732	4,248,166	(3,800)
240									
241	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		348,543,143	802,396	5,638,898	2,573,926	5,912,659	11,066,124	104,325
242									
243	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		302,855,021	802,396	5,638,898	2,573,926	5,912,659	11,066,124	104,325
244									
245									
246									
247									
248									
249									
250									
251	**DEPRECIATION AND AMORTIZATION EXPENSE**								
252	INTANGIBLE								
253	303003-Intg Misc Computr Softwar	SALWAGXAG	685,136	2,224	36,168	12,966	27,958	50,600	0
254	303004-Intg Misc Computr Softwar	SALWAGXAG	11,390,694	36,979	601,308	215,560	464,821	841,249	0
255	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	129,019	0	0	0	0	129,019	0
256	303005-Intg Misc Computr Soft 15y	SALWAGXAG	3,265,239	10,600	172,370	61,792	133,245	241,151	0
257	303010-Intg Misc Computr Softwar	SALWAGXAG	512,165	1,663	27,037	9,692	20,900	37,825	0
258	303014-Intg CRS Computr Softwar	CUST	129,174	0	0	0	0	129,174	0
259	TOTAL INTANGIBLE		16,111,427	51,466	836,882	300,011	646,924	1,429,018	0
260									
261									
262	PRODUCTION								
263	Steam Production								
264	310002-Steam Prod Land Rights	DPROD	26,818	0	0	0	0	0	0
265	310003-Steam Prod Water Rights	DPROD	330,006	0	0	0	0	0	0
266	311000E-Steam Prod Str & Improv	DPROD	5,389,361	0	0	0	0	0	0
267	311001-Steam Prod Str&Imp-TolkSC	DPROD	310,393	0	0	0	0	0	0
268	312000E-Steam Prod Boiler Plant E	DPROD	24,734,426	0	0	0	0	0	0
269	312001-Steam Prod Blr Plt-TolkSC	DPROD	184,780	0	0	0	0	0	0
270	314000-Steam Prod Turbogen Unit	DPROD	12,398,604	0	0	0	0	0	0
271	314001-Steam Prod Turbogen-TolkSC	DPROD	514,047	0	0	0	0	0	0
272	315000E-Steam Prod Acc Elec Eq	DPROD	1,957,785	0	0	0	0	0	0
273	315001-Steam Prod Acc El Eq-TolkS	DPROD	296,169	0	0	0	0	0	0
274	316000E-Steam Prod Misc Pwr Plt E	DPROD	587,875	0	0	0	0	0	0
275	316001-Steam Prod PwrPltEq-TolkSC	DPROD	51,068	0	0	0	0	0	0
276	Total Steam Production		46,781,332	0	0	0	0	0	0
277									
278	Other Production Equipment:								
279	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
280	341000E-Other Prod Str & Impr	DPROD	251,373	0	0	0	0	0	0
281	341045-Other Prod Str & Imp-Wind	ENERGY1	1,102,696	0	0	0	0	0	0
282	342000E-Other Prod Fuel Hldr	DPROD	98,862	0	0	0	0	0	0
283	343000-Other Prod Prime Mover	DPROD	992,096	0	0	0	0	0	0
284	344000E-Other Prod Generator	DPROD	3,637,856	0	0	0	0	0	0
285	344045-Other Prod Generator-Wind	ENERGY1	34,251,232	0	0	0	0	0	0
286	345000E-Other Prod Access Elect Equip	DPROD	564,427	0	0	0	0	0	0
287	345045-Other Prod Acc El Eq-Wind	ENERGY1	474,690	0	0	0	0	0	0
288	346045-Other Prod Misc P Eq-Wind	ENERGY1	388	0	0	0	0	0	0
289	346000E-Other Prod Misc Pwr P	DPROD	90,726	0	0	0	0	0	0
290	Total Other Production Equipment		41,464,347	0	0	0	0	0	0
291									
292	TOTAL PRODUCTION		88,245,679	0	0	0	0	0	0
293									
294									
295									
296									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
297									
298									
299									
300									
301	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
302									
303	TRANSMISSION								
304	350002E-Transmission Land Right	DTRAN	890,101	890,101	0	0	0	0	0
305	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	65,111	65,111	0	0	0	0	0
306	352000-Transmission Str & Improv	DTRAN	1,153,418	1,153,418	0	0	0	0	0
307	352010-Tran Str & Impr-Prod	DPRODTI	8,857	8,857	0	0	0	0	8,857
308	352045-Tran Str & Impr-Wind	ENERGY1	42,704	0	42,704	0	0	0	0
309	353000E-Transmission Station	DTRAN	13,735,790	13,735,790	0	0	0	0	0
310	353010-Tran Station Equip Pro	DPRODTI	424,972	424,972	0	0	0	0	424,972
311	353045-Tran Station Equip-Wind	ENERGY1	577,439	0	577,439	0	0	0	0
312	354000E-Tran Towers & Fixture	DTRAN	57,438	57,438	0	0	0	0	0
313	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,202	4,202	0	0	0	0	0
314	355000E	DTRAN	22,074,081	22,074,081	0	0	0	0	0
315	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,614,717	1,614,717	0	0	0	0	0
316	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,721	5,721	0	0	0	0	5,721
317	355045-Tran Poles & Fixtures-Wind	ENERGY1	282,338	0	282,338	0	0	0	0
318	356000E-Tran OH Conductor & D	DTRAN	6,715,821	6,715,821	0	0	0	0	0
319	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	491,262	491,262	0	0	0	0	0
320	356010-Tran OH Cond & Device-Prod	DPRODTI	5,351	5,351	0	0	0	0	5,351
321	356045-Tran OH Cond & Device-Wind	ENERGY1	159,244	0	159,244	0	0	0	0
322	357000E-Tran Underground Cond	DTRAN	2,198	2,198	0	0	0	0	0
323	358000-Tran UG Conductor & Devic	DTRAN	6,688	6,688	0	0	0	0	0
324	359000-Transmission Road & Trai	DTRAN	3,843	3,843	0	0	0	0	0
325	TOTAL TRANSMISSION		48,321,294	47,259,570	1,061,724	0	0	0	444,901
326									
327	DISTRIBUTION								
328	360005-Dist Land Rights-TX	DDISPSUB	41,792	41,792	0	0	0	0	0
329	361000E-Str & Improv	DDISPSUB	298,176	298,176	0	0	0	0	0
330	362000E-Other Eq	DDISPSUB	4,414,495	4,414,495	0	0	0	0	0
331	364000-Dist Poles, Towers & Fixt	PLT_364	8,048,985	8,048,985	0	0	0	0	0
332	365000-Dist OH Conductor & Devic	PLT_365	5,820,133	5,820,133	0	0	0	0	0
333	366000E-Dist Underground Cond	PLT_366	350,567	350,567	0	0	0	0	0
334	367000E-Dist UG Conductor & D	PLT_367	933,323	933,323	0	0	0	0	0
335	368000E-Dist Line Transformer	PLT_368	3,748,749	3,748,749	0	0	0	0	0
336	369010-Distribution Services O	CSERVICE	963,023	0	0	963,023	0	0	0
337	369020-Distribution Services U	CSERVICE	860,733	0	0	860,733	0	0	0
338	370000E-Distribution Meter	CMETERS	1,811,465	0	0	1,811,465	0	0	0
339	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0	287,797	0	0	0
340	373000-Dist Street Light & Sg Sy	CLIGHT	858,941	0	0	858,941	0	0	0
341	TOTAL DISTRIBUTION		28,438,179	23,656,220	0	4,781,959	0	0	0
342									
343									
344									
345									
346									
347									
348									
349									
350									
351	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
352									
353	GENERAL								
354	389002-General Land Rights	SALWAGXAG	448	297	66	85	179	0	1
355	390000-Genl Structures & Improv	SALWAGXAG	824,765	546,787	121,586	156,393	329,848	0	1,038
356	390007-Genl Str & Imp Lease Bld	SALWAGXAG	84,103	55,757	12,398	15,948	33,635	0	106
357	390050-Genl Str & Imp-Call Center	CUST	124,741	0	0	124,741	0	0	0
358	391000-General Office Furn & E	SALWAGXAG	656,670	435,346	96,805	124,518	262,621	0	826
359	391004-General Info Sys Computer	SALWAGXAG	11,494,395	7,620,330	1,694,485	2,179,580	4,596,942	0	14,467
360	392010-General Transp Eq Grp	CUST	52,120	0	0	52,120	0	0	0
361	392020-General Transp Eq Grp 2	CUST	427,619	0	0	427,619	0	0	0
362	392030-General Transp Eq Trailer	CUST	79,223	0	0	79,223	0	0	0
363	392040-General Transp Eq Grp 4	CUST	584,488	0	0	584,488	0	0	0
364	393000-General Stores Equipmen	SALWAGXAG	10,217	6,773	1,506	1,937	4,086	0	13
365	394000-General Tools & Shop Equi	SALWAGXAG	1,001,561	663,995	147,649	189,917	400,553	0	1,261
366	395000-General Laboratory Equi	SALWAGXAG	229,125	151,901	33,777	43,447	91,634	0	288
367	396000-General Power Operated E	SALWAGXAG	108,261	71,773	15,960	20,528	43,297	0	136
368	397000-General Communication E	SALWAGXAG	1,639,560	1,086,963	241,701	310,895	655,707	0	2,064
369	397010-General Comm Eq Two Wa	SALWAGXAG	1,749,694	1,159,978	257,937	331,779	699,753	0	2,202
370	397020-General Comm Eq AE	SALWAGXAG	2,233	1,480	329	423	893	0	3

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
297										
298										
299										
300										
301	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
302										
303	TRANSMISSION									
304	350002E-Transmission Land Right	DTRAN	890,101	0	890,101	0	0	0	0	0
305	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	65,111	0	0	65,111	0	0	0	0
306	352000-Transmission Str & Improv	DTRAN	1,153,418	0	1,153,418	0	0	0	0	0
307	352010-Tran Str & Impr-Prod	DPRODTI	8,857	0	0	0	0	0	0	0
308	352045-Tran Str & Impr-Wind	ENERGY1	42,704	42,704	0	0	0	0	0	0
309	353000E-Transmission Station	DTRAN	13,735,790	0	13,735,790	0	0	0	0	0
310	353010-Tran Station Equip Pro	DPRODTI	424,972	0	0	0	0	0	0	0
311	353045-Tran Station Equip-Wind	ENERGY1	577,439	577,439	0	0	0	0	0	0
312	354000E-Tran Towers & Fixture	DTRAN	57,438	0	57,438	0	0	0	0	0
313	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,202	0	0	4,202	0	0	0	0
314	355000E	DTRAN	22,074,081	0	22,074,081	0	0	0	0	0
315	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,614,717	0	0	1,614,717	0	0	0	0
316	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,721	0	0	0	0	0	0	0
317	355045-Tran Poles & Fixtures-Wind	ENERGY1	282,338	282,338	0	0	0	0	0	0
318	356000E-Tran OH Conductor & D	DTRAN	6,715,821	0	6,715,821	0	0	0	0	0
319	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	491,262	0	0	491,262	0	0	0	0
320	356010-Tran OH Cond & Device-Prod	DPRODTI	5,351	0	0	0	0	0	0	0
321	356045-Tran OH Cond & Device-Wind	ENERGY1	159,244	159,244	0	0	0	0	0	0
322	357000E-Tran Underground Cond	DTRAN	2,198	0	2,198	0	0	0	0	0
323	358000-Tran UG Conductor & Devic	DTRAN	6,688	0	6,688	0	0	0	0	0
324	359000-Transmission Road & Trai	DTRAN	3,843	0	3,843	0	0	0	0	0
325	TOTAL TRANSMISSION		48,321,294	1,061,724	44,639,377	2,175,291	0	0	0	0
326										
327	DISTRIBUTION									
328	360005-Dist Land Rights-TX	DDISPSUB	41,792	0	0	0	41,792	0	0	0
329	361000E-Str & Improv	DDISPSUB	298,176	0	0	0	298,176	0	0	0
330	362000E-Other Eq	DDISPSUB	4,414,495	0	0	0	4,414,495	0	0	0
331	364000-Dist Poles, Towers & Fixt	PLT_364	8,048,985	0	0	0	0	7,219,134	829,850	0
332	365000-Dist OH Conductor & Devic	PLT_365	5,820,133	0	0	0	0	5,220,077	600,056	0
333	366000E-Dist Underground Cond	PLT_366	350,567	0	0	0	0	319,261	31,306	0
334	367000E-Dist UG Conductor & D	PLT_367	933,323	0	0	0	0	849,977	83,346	0
335	368000E-Dist Line Transformer	PLT_368	3,748,749	0	0	0	0	208,430	0	3,540,319
336	369010-Distribution Services O	CSERVICE	963,023	0	0	0	0	0	0	0
337	369020-Distribution Services U	CSERVICE	860,733	0	0	0	0	0	0	0
338	370000E-Distribution Meter	CMETERS	1,811,465	0	0	0	0	0	0	0
339	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0	0	0	0	0	0
340	373000-Dist Street Light & Sg Sy	CLIGHT	858,941	0	0	0	0	0	0	0
341	TOTAL DISTRIBUTION		28,438,179	0	0	0	4,754,463	13,816,881	1,544,557	3,540,319
342										
343										
344										
345										
346										
347										
348										
349										
350										
351	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
352										
353	GENERAL									
354	389002-General Land Rights	SALWAGXAG	448	66	52	1	13	43	5	3
355	390000-Genl Structures & Improv	SALWAGXAG	824,765	121,586	96,484	1,221	23,831	79,072	8,966	6,329
356	390007-Genl Str & Imp Lease Bld	SALWAGXAG	84,103	12,398	9,839	124	2,430	8,063	914	645
357	390050-Genl Str & Imp-Call Center	CUST	124,741	0	0	0	0	0	0	0
358	391000-General Office Furn & E	SALWAGXAG	656,670	96,805	76,819	972	18,974	62,956	7,139	5,039
359	391004-General Info Sys Computer	SALWAGXAG	11,494,395	1,694,485	1,344,649	17,012	332,120	1,101,986	124,954	88,199
360	392010-General Transp Eq Grp	CUST	52,120	0	0	0	0	0	0	0
361	392020-General Transp Eq Grp 2	CUST	427,619	0	0	0	0	0	0	0
362	392030-General Transp Eq Trailer	CUST	79,223	0	0	0	0	0	0	0
363	392040-General Transp Eq Grp 4	CUST	584,488	0	0	0	0	0	0	0
364	393000-General Stores Equipmen	SALWAGXAG	10,217	1,506	1,195	15	295	979	111	78
365	394000-General Tools & Shop Equi	SALWAGXAG	1,001,561	147,649	117,166	1,482	28,939	96,021	10,888	7,685
366	395000-General Laboratory Equi	SALWAGXAG	229,125	33,777	26,804	339	6,620	21,967	2,491	1,758
367	396000-General Power Operated E	SALWAGXAG	108,261	15,960	12,665	160	3,128	10,379	1,177	831
368	397000-General Communication E	SALWAGXAG	1,639,560	241,701	191,801	2,427	47,374	157,187	17,823	12,581
369	397010-General Comm Eq Two Wa	SALWAGXAG	1,749,694	257,937	204,685	2,590	50,556	167,746	19,021	13,426
370	397020-General Comm Eq AE	SALWAGXAG	2,233	329	261	3	65	214	24	17

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
297									
298									
299									
300									
301	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
302									
303	TRANSMISSION								
304	350002E-Transmission Land Right	DTRAN	890,101	0	0	0	0	0	0
305	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	65,111	0	0	0	0	0	0
306	352000-Transmission Str & Improv	DTRAN	1,153,418	0	0	0	0	0	0
307	352010-Tran Str & Impr-Prod	DPRODTI	8,857	0	0	0	0	0	0
308	352045-Tran Str & Impr-Wind	ENERGY1	42,704	0	0	0	0	0	0
309	353000E-Transmission Station	DTRAN	13,735,790	0	0	0	0	0	0
310	353010-Tran Station Equip Pro	DPRODTI	424,972	0	0	0	0	0	0
311	353045-Tran Station Equip-Wind	ENERGY1	577,439	0	0	0	0	0	0
312	354000E-Tran Towers & Fixture	DTRAN	57,438	0	0	0	0	0	0
313	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,202	0	0	0	0	0	0
314	355000E	DTRAN	22,074,081	0	0	0	0	0	0
315	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,614,717	0	0	0	0	0	0
316	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,721	0	0	0	0	0	0
317	355045-Tran Poles & Fixtures-Wind	ENERGY1	282,338	0	0	0	0	0	0
318	356000E-Tran OH Conductor & D	DTRAN	6,715,821	0	0	0	0	0	0
319	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	491,262	0	0	0	0	0	0
320	356010-Tran OH Cond & Device-Prod	DPRODTI	5,351	0	0	0	0	0	0
321	356045-Tran OH Cond & Device-Wind	ENERGY1	159,244	0	0	0	0	0	0
322	357000E-Tran Underground Cond	DTRAN	2,198	0	0	0	0	0	0
323	358000-Tran UG Conductor & Devic	DTRAN	6,688	0	0	0	0	0	0
324	359000-Transmission Road & Trai	DTRAN	3,843	0	0	0	0	0	0
325	TOTAL TRANSMISSION		48,321,294	0	0	0	0	0	0
326									
327	DISTRIBUTION								
328	360005-Dist Land Rights-TX	DDISPSUB	41,792	0	0	0	0	0	0
329	361000E-Str & Improv	DDISPSUB	298,176	0	0	0	0	0	0
330	362000E-Other Eq	DDISPSUB	4,414,495	0	0	0	0	0	0
331	364000-Dist Poles, Towers & Fixt	PLT_364	8,048,985	0	0	0	0	0	0
332	365000-Dist OH Conductor & Devic	PLT_365	5,820,133	0	0	0	0	0	0
333	366000E-Dist Underground Cond	PLT_366	350,567	0	0	0	0	0	0
334	367000E-Dist UG Conductor & D	PLT_367	933,323	0	0	0	0	0	0
335	368000E-Dist Line Transformer	PLT_368	3,748,749	0	0	0	0	0	0
336	369010-Distribution Services O	CSERVICE	963,023	963,023	0	0	0	0	0
337	369020-Distribution Services U	CSERVICE	860,733	860,733	0	0	0	0	0
338	370000E-Distribution Meter	CMETERS	1,811,465	0	1,811,465	0	0	0	0
339	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0	287,797	0	0	0
340	373000-Dist Street Light & Sg Sy	CLIGHT	858,941	0	0	858,941	0	0	0
341	TOTAL DISTRIBUTION		28,438,179	1,823,756	1,811,465	1,146,738	0	0	0
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351	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
352									
353	GENERAL								
354	389002-General Land Rights	SALWAGXAG	448	1	24	8	18	33	0
355	390000-Genl Structures & Improv	SALWAGXAG	824,765	2,678	43,539	15,608	33,656	60,912	0
356	390007-Genl Str & Imp Lease Bld	SALWAGXAG	84,103	273	4,440	1,592	3,432	6,211	0
357	390050-Genl Str & Imp-Call Center	CUST	124,741	0	0	0	0	124,741	0
358	391000-General Office Furn & E	SALWAGXAG	656,670	2,132	34,665	12,427	26,797	48,498	0
359	391004-General Info Sys Computer	SALWAGXAG	11,494,395	37,315	606,782	217,523	469,053	848,907	0
360	392010-General Transp Eq Grp	CUST	52,120	0	0	0	0	52,120	0
361	392020-General Transp Eq Grp 2	CUST	427,619	0	0	0	0	427,619	0
362	392030-General Transp Eq Trailer	CUST	79,223	0	0	0	0	79,223	0
363	392040-General Transp Eq Grp 4	CUST	584,488	0	0	0	0	584,488	0
364	393000-General Stores Equipmen	SALWAGXAG	10,217	33	539	193	417	755	0
365	394000-General Tools & Shop Equi	SALWAGXAG	1,001,561	3,251	52,872	18,954	40,871	73,969	0
366	395000-General Laboratory Equi	SALWAGXAG	229,125	744	12,095	4,336	9,350	16,922	0
367	396000-General Power Operated E	SALWAGXAG	108,261	351	5,715	2,049	4,418	7,995	0
368	397000-General Communication E	SALWAGXAG	1,639,560	5,323	86,551	31,027	66,906	121,088	0
369	397010-General Comm Eq Two Wa	SALWAGXAG	1,749,694	5,680	92,365	33,112	71,400	129,222	0
370	397020-General Comm Eq AE	SALWAGXAG	2,233	7	118	42	91	165	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
371	397030-General Comm Eq EM	SALWAGXAG	607,752	402,916	89,594	115,243	243,058	0	765
372	398000-General Miscellaneous E	SALWAGXAG	79,414	52,648	11,707	15,059	31,760	0	100
373	TOTAL GENERAL		19,756,387	12,256,944	2,725,500	4,773,943	7,393,966	0	23,269
374									
375	40730 - Regulatory Debits	TOTPLT	(335,708)	(258,185)	(62,529)	(14,994)	(93,418)	0	(1,181)
376									
377	40730-Amortization of Regulatory Debits	TOTPLT	398,167	306,221	74,162	17,783	110,799	0	1,401
378	40740-Amortization of Regulatory Credits	TOTPLT	(2,819,048)	(2,168,065)	(525,076)	(125,908)	(784,462)	0	(9,918)
379									
380	**TOTAL DEPRECIATION EXPENSE**		200,537,258	145,841,289	41,890,761	12,805,209	66,057,389	0	486,941
381	**TOTAL AMORTIZATION EXPENSE**		(2,420,882)	(1,861,844)	(450,913)	(108,124)	(673,663)	0	(8,517)
382									
383	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		198,116,377	143,979,444	41,439,848	12,697,085	65,383,726	0	478,425
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401	**OTHER OPERATING EXPENSES**								
402									
403	**TAXES OTHER THAN INCOME TAXES**								
404									
405	408100-Tax Other Than Income Tax - Property	NETPLT	38,601,442	27,949,206	9,334,307	1,317,929	7,206,184	0	103,178
406	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,048,809	3,347,161	744,287	957,361	2,019,165	0	6,354
407	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,338,739	0	10,338,739	0	0	0	0
408	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,470,794	0	7,470,794	0	0	0	0
409	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	46,144	33,410	11,158	1,575	8,614	0	123
410	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
411	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
412	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
413									
414	Payroll Tax Adjustment	SALWAGES	(252,285)	(167,255)	(37,191)	(47,839)	(100,896)	0	(318)
415									
416	**TOTAL TAXES OTHER THAN INCOME**		61,253,643	31,162,523	27,862,093	2,229,027	9,133,067	0	109,339
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
371	397030-General Comm Eq EM	SALWAGXAG	607,752	89,594	71,097	899	17,560	58,266	6,607	4,663
372	398000-General Miscellaneous E	SALWAGXAG	79,414	11,707	9,290	118	2,295	7,614	863	609
373	TOTAL GENERAL		19,756,387	2,725,500	2,162,805	27,363	534,200	1,772,494	200,983	141,864
374										
375	40730 - Regulatory Debits	TOTPLT	(335,708)	(62,529)	(100,933)	(4,204)	(14,808)	(30,647)	(3,399)	(9,595)
376										
377	40730-Amortization of Regulatory Debits	TOTPLT	398,167	74,162	119,712	4,986	17,563	36,349	4,031	11,380
378	40740-Amortization of Regulatory Credits	TOTPLT	(2,819,048)	(525,076)	(847,567)	(35,304)	(124,346)	(257,354)	(28,542)	(80,573)
379										
380	**TOTAL DEPRECIATION EXPENSE**		200,537,258	41,890,761	48,555,809	2,221,913	5,731,920	17,078,602	1,914,480	3,794,233
381	**TOTAL AMORTIZATION EXPENSE**		(2,420,882)	(450,913)	(727,856)	(30,318)	(106,783)	(221,005)	(24,510)	(69,192)
382										
383	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		198,116,377	41,439,848	47,827,954	2,191,595	5,625,137	16,857,597	1,889,970	3,725,041
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401	**OTHER OPERATING EXPENSES**									
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403	**TAXES OTHER THAN INCOME TAXES**									
404										
405	408100-Tax Other Than Income Tax - Property	NETPLT	38,601,442	9,334,307	13,374,488	547,779	1,864,342	3,492,198	388,576	972,463
406	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,048,809	744,287	590,625	7,472	145,881	484,038	54,885	38,741
407	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,338,739	10,338,739	0	0	0	0	0	0
408	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,470,794	7,470,794	0	0	0	0	0	0
409	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	46,144	11,158	15,988	655	2,229	4,175	464	1,162
410	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0
411	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0
412	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0
413										
414	Payroll Tax Adjustment	SALWAGES	(252,285)	(37,191)	(29,513)	(373)	(7,290)	(24,187)	(2,743)	(1,936)
415										
416	**TOTAL TAXES OTHER THAN INCOME**		61,253,643	27,862,093	13,951,588	555,532	2,005,162	3,956,223	441,183	1,010,430
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
371	397030-General Comm Eq EM	SALWAGXAG	607,752	1,973	32,083	11,501	24,801	44,885	0
372	398000-General Miscellaneous E	SALWAGXAG	79,414	258	4,192	1,503	3,241	5,865	0
373	TOTAL GENERAL		19,756,387	60,020	975,980	349,875	754,449	2,633,619	0
374									
375	40730 - Regulatory Debits	TOTPLT	(335,708)	(4,060)	(4,146)	(2,374)	(1,169)	(3,244)	0
376									
377	40730-Amortization of Regulatory Debits	TOTPLT	398,167	4,816	4,917	2,815	1,387	3,848	0
378	40740-Amortization of Regulatory Credits	TOTPLT	(2,819,048)	(34,097)	(34,816)	(19,933)	(9,819)	(27,242)	0
379									
380	**TOTAL DEPRECIATION EXPENSE**		200,537,258	1,931,181	3,620,182	1,794,250	1,400,204	4,059,392	0
381	**TOTAL AMORTIZATION EXPENSE**		(2,420,882)	(29,281)	(29,899)	(17,118)	(8,432)	(23,394)	0
382									
383	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		198,116,377	1,901,900	3,590,283	1,777,132	1,391,771	4,035,998	0
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401	**OTHER OPERATING EXPENSES**								
402									
403	**TAXES OTHER THAN INCOME TAXES**								
404									
405	408100-Tax Other Than Income Tax - Property	NETPLT	38,601,442	365,256	384,590	237,500	92,889	237,694	0
406	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,048,809	16,390	266,523	95,545	206,027	372,875	0
407	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,338,739	0	0	0	0	0	0
408	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,470,794	0	0	0	0	0	0
409	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	46,144	437	460	284	111	284	0
410	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
411	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
412	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
413									
414	Payroll Tax Adjustment	SALWAGES	(252,285)	(819)	(13,318)	(4,774)	(10,295)	(18,632)	0
415									
416	**TOTAL TAXES OTHER THAN INCOME**		61,253,643	381,264	638,256	328,555	288,732	592,220	0
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
445									
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450									
451	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
452	OPERATING REVENUES								
453	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	622,155,175	403,189,375	172,690,424	46,275,375	152,057,802	37,865,446	1,068,494
454	OTHER OPERATING REVENUE	SCH REV, LN 27	132,119,236	130,255,120	1,127,374	736,742	1,875,712	64,756	17,543
455	TOTAL OPERATING REVENUES	SCH REV, LN 29	754,274,411	533,444,496	173,817,798	47,012,117	153,933,515	37,930,203	1,086,037
456	Less:								
457	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 241	348,543,143	252,402,647	70,042,169	26,098,327	57,499,849	37,868,150	195,264
458	DEPRECIATION EXPENSE	SCH DAX, LN 130	200,537,258	145,841,289	41,890,761	12,805,209	66,057,389	0	486,941
459	AMORTIZATION EXPENSE	SCH DAX, LN 131	(2,420,882)	(1,861,844)	(450,913)	(108,124)	(673,663)	0	(8,517)
460	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 16	61,253,643	31,162,523	27,862,093	2,229,027	9,133,067	0	109,339
461	**NET OPERATING INCOME BEFORE TAXES**		146,361,249	105,899,882	34,473,688	5,987,679	21,916,873	62,052	303,010
462	Less:								
463	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%)		63,672,652	43,660,363	17,810,887	2,201,402	11,139,680	(9,146)	146,630
464									
465	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		82,688,597	62,239,519	16,662,801	3,786,277	10,777,193	71,198	156,380
466									
467	**SCHEDULE M ITEMS**								
468	**Sched M: Plant Temporary**								
469	303003-Intg Misc Computr Softwar	SALWAGXAG	60,236	39,934	8,880	11,422	24,090	0	76
470	303004-Intg Misc Computr Softwar	SALWAGXAG	1,887,595	1,251,401	278,266	357,928	754,904	0	2,376
471	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(356,825)	0	0	(356,825)	0	0	0
472	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,067,686	707,834	157,397	202,456	426,999	0	1,344
473	303010-Intg Misc Computr Softwar	SALWAGXAG	135,681	89,951	20,002	25,728	54,263	0	171
474	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(6,825)	0	0	(6,825)	0	0	0
475	303014-Intg CRS Computr Softwar	CUST	(198,523)	0	0	(198,523)	0	0	0
476	TOTAL INTANGIBLE		2,589,024	2,089,119	464,544	35,360	1,260,255	0	3,966
477									
478	310001-Steam Prod Land Own in Fe	DPROD	(343)	(343)	0	0	(343)	0	0
479	310002-Steam Prod Land Rights	DPROD	(27,125)	(27,125)	0	0	(27,125)	0	0
480	310003-Steam Prod Water Rights	DPROD	503,487	503,487	0	0	503,487	0	0
481	310004-Steam Prod Land Rights-NM	DPROD	(1,805)	(1,805)	0	0	(1,805)	0	0
482	311000E-Steam Prod Str & Improv	DPROD	2,448,073	2,448,073	0	0	2,448,073	0	0
483	312000E-Steam Prod Boiler Plant E	DPROD	5,020,963	5,020,963	0	0	5,020,963	0	0
484	314000-Steam Prod Turbogen Unit	DPROD	2,923,771	2,923,771	0	0	2,923,771	0	0
485	315000E-Steam Prod Acc Elec Eq	DPROD	771,042	771,042	0	0	771,042	0	0
486	316000E-Steam Prod Misc Pwr Plt E	DPROD	715,644	715,644	0	0	715,644	0	0
487	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0
488	Total Steam Production		12,353,706	12,353,706	0	0	12,353,706	0	0
489									
490	340001-Other Prod Land Own in Fee	DPROD	(314)	(314)	0	0	(314)	0	0
491	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
492	340145-Other Prod Wind Land Own	ENERGY1	(72)	0	(72)	0	0	0	0
493	341000E-Other Prod Str & Impr	DPROD	(1,946,256)	(1,946,256)	0	0	(1,946,256)	0	0
494	341045-Other Prod Str & Imp-Wind	ENERGY1	(7,089,614)	0	(7,089,614)	0	0	0	0
495	342000E-Other Prod Fuel Hldr	DPROD	42,417	42,417	0	0	42,417	0	0
496	343000-Other Prod Prime Mover	DPROD	1,299,603	1,299,603	0	0	1,299,603	0	0
497	344000E-Other Prod Generator	DPROD	(2,024,935)	(2,024,935)	0	0	(2,024,935)	0	0
498	344045-Other Prod Generator-Wind	ENERGY1	(119,051,870)	0	(119,051,870)	0	0	0	0
499	345000E-Other Prod Access Elect Equip	DPROD	(249,087)	(249,087)	0	0	(249,087)	0	0
500	345045-Other Prod Acc El Eq-Wind	ENERGY1	(3,051,947)	0	(3,051,947)	0	0	0	0
501	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,495)	0	(2,495)	0	0	0	0
502	346000E-Other Prod Misc Pwr P	DPROD	(11,792)	(11,792)	0	0	(11,792)	0	0
503	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
504	Total Other Production Equipment		(132,086,361)	(2,890,364)	(129,195,998)	0	(2,890,364)	0	0
505									
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
507	**SCHEDULE M ITEMS CONTINUED**								
508	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
509	350001-Tran Land Owned in Fe	DTRAN	(601)	(601)	0	0	0	0	0
510	350002E-Transmission Land Right	DTRAN	(2,930,634)	(2,930,634)	0	0	0	0	0
511	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(214,376)	(214,376)	0	0	0	0	0
512	350011-Tran Fee Land - Prod	DPRODTI	(6)	(6)	0	0	0	0	(6)
513	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0
514	352000-Transmission Str & Improv	DTRAN	(1,297,655)	(1,297,655)	0	0	0	0	0
515	352010-Tran Str & Impr-Prod	DPRODTI	19,506	19,506	0	0	0	0	19,506
516	352045-Tran Str & Impr-Wind	ENERGY1	(57,056)	0	(57,056)	0	0	0	0
517	353000E-Transmission Station	DTRAN	(12,639,062)	(12,639,062)	0	0	0	0	0
518	353010-Tran Station Equip Pro	DPRODTI	986,081	986,081	0	0	0	0	986,081

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANSMISSION COST TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTRIBUTION COSTS DISTPRI (12)	DISTRIBUTION COSTS DISTSEC (13)	DISTRIBUTION COSTS DISTLT (14)
445										
446										
447										
448										
449										
450										
451	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**									
452	OPERATING REVENUES									
453	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	622,155,175	172,690,424	116,237,778	5,563,934	20,830,160	52,698,924	6,060,088	10,806,748
454	OTHER OPERATING REVENUE	SCH REV, LN 27	132,119,236	1,127,374	125,655,195	65,459	655,618	1,342,037	148,999	429,801
455	TOTAL OPERATING REVENUES	SCH REV, LN 29	754,274,411	173,817,798	241,892,973	5,629,394	21,485,778	54,040,961	6,209,087	11,236,549
456	Less:									
457	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 241	348,543,143	70,042,169	129,830,327	423,229	5,408,074	17,299,143	1,977,573	1,901,037
458	DEPRECIATION EXPENSE	SCH DAX, LN 130	200,537,258	41,890,761	48,555,809	2,221,913	5,731,920	17,078,602	1,914,480	3,794,233
459	AMORTIZATION EXPENSE	SCH DAX, LN 131	(2,420,882)	(450,913)	(727,856)	(30,318)	(106,783)	(221,005)	(24,510)	(69,192)
460	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 16	61,253,643	27,862,093	13,951,588	555,532	2,005,162	3,956,223	441,183	1,010,430
461	**NET OPERATING INCOME BEFORE TAXES**		146,361,249	34,473,688	50,283,104	2,459,037	8,447,405	15,927,998	1,900,362	4,600,041
462	Less:									
463	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%)		63,672,652	17,810,887	21,015,934	857,624	2,925,594	5,467,960	609,410	1,506,676
464										
465	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		82,688,597	16,662,801	29,267,170	1,601,413	5,521,811	10,460,038	1,290,952	3,093,365
466										
467	**SCHEDULE M ITEMS**									
468	**Sched M: Plant Temporary**									
469	303003-Intg Misc Computr Softwar	SALWAGXAG	60,236	8,880	7,047	89	1,740	5,775	655	462
470	303004-Intg Misc Computr Softwar	SALWAGXAG	1,887,595	278,266	220,817	2,794	54,540	180,967	20,520	14,484
471	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(356,825)	0	0	0	0	0	0	0
472	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,067,686	157,397	124,901	1,580	30,850	102,361	11,607	8,193
473	303010-Intg Misc Computr Softwar	SALWAGXAG	135,681	20,002	15,872	201	3,920	13,008	1,475	1,041
474	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(6,825)	0	0	0	0	0	0	0
475	303014-Intg CRS Computr Softwar	CUST	(198,523)	0	0	0	0	0	0	0
476	TOTAL INTANGIBLE		2,589,024	464,544	368,637	4,664	91,051	302,110	34,256	24,180
477										
478	310001-Steam Prod Land Own in Fe	DPROD	(343)	0	0	0	0	0	0	0
479	310002-Steam Prod Land Rights	DPROD	(27,125)	0	0	0	0	0	0	0
480	310003-Steam Prod Water Rights	DPROD	503,487	0	0	0	0	0	0	0
481	310004-Steam Prod Land Rights-NM	DPROD	(1,805)	0	0	0	0	0	0	0
482	311000E-Steam Prod Str & Improv	DPROD	2,448,073	0	0	0	0	0	0	0
483	312000E-Steam Prod Boiler Plant E	DPROD	5,020,963	0	0	0	0	0	0	0
484	314000-Steam Prod Turbogen Unit	DPROD	2,923,771	0	0	0	0	0	0	0
485	315000E-Steam Prod Acc Elec Eq	DPROD	771,042	0	0	0	0	0	0	0
486	316000E-Steam Prod Misc Pwr Plt E	DPROD	715,644	0	0	0	0	0	0	0
487	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0	0
488	Total Steam Production		12,353,706	0	0	0	0	0	0	0
489										
490	340001-Other Prod Land Own in Fee	DPROD	(314)	0	0	0	0	0	0	0
491	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
492	340145-Other Prod Wind Land Own	ENERGY1	(72)	(72)	0	0	0	0	0	0
493	341000E-Other Prod Str & Impr	DPROD	(1,946,256)	0	0	0	0	0	0	0
494	341045-Other Prod Str & Imp-Wind	ENERGY1	(7,089,614)	(7,089,614)	0	0	0	0	0	0
495	342000E-Other Prod Fuel Hldr	DPROD	42,417	0	0	0	0	0	0	0
496	343000-Other Prod Prime Mover	DPROD	1,299,603	0	0	0	0	0	0	0
497	344000E-Other Prod Generator	DPROD	(2,024,935)	0	0	0	0	0	0	0
498	344045-Other Prod Generator-Wind	ENERGY1	(119,051,870)	(119,051,870)	0	0	0	0	0	0
499	345000E-Other Prod Access Elect Equip	DPROD	(249,087)	0	0	0	0	0	0	0
500	345045-Other Prod Acc El Eq-Wind	ENERGY1	(3,051,947)	(3,051,947)	0	0	0	0	0	0
501	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,495)	(2,495)	0	0	0	0	0	0
502	346000E-Other Prod Misc Pwr P	DPROD	(11,792)	0	0	0	0	0	0	0
503	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0
504	Total Other Production Equipment		(132,086,361)	(129,195,998)	0	0	0	0	0	0
505										
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
507	**SCHEDULE M ITEMS CONTINUED**									
508	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
509	350001-Tran Land Owned in Fe	DTRAN	(601)	0	(601)	0	0	0	0	0
510	350002E-Transmission Land Right	DTRAN	(2,930,634)	0	(2,930,634)	0	0	0	0	0
511	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(214,376)	0	0	(214,376)	0	0	0	0
512	350011-Tran Fee Land - Prod	DPRODTI	(6)	0	0	0	0	0	0	0
513	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
514	352000-Transmission Str & Improv	DTRAN	(1,297,655)	0	(1,297,655)	0	0	0	0	0
515	352010-Tran Str & Impr-Prod	DPRODTI	19,506	0	0	0	0	0	0	0
516	352045-Tran Str & Impr-Wind	ENERGY1	(57,056)	(57,056)	0	0	0	0	0	0
517	353000E-Transmission Station	DTRAN	(12,639,062)	0	(12,639,062)	0	0	0	0	0
518	353010-Tran Station Equip Pro	DPRODTI	986,081	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
445									
446									
447									
448									
449									
450									
451	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
452	OPERATING REVENUES								
453	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	622,155,175	4,684,018	11,510,039	5,836,394	8,043,459	16,426,132	(224,667)
454	OTHER OPERATING REVENUE	SCH REV, LN 27	132,119,236	182,075	154,527	96,979	29,316	274,229	(384)
455	TOTAL OPERATING REVENUES	SCH REV, LN 29	754,274,411	4,866,093	11,664,565	5,933,374	8,072,774	16,700,361	(225,051)
456	Less:								
457	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 241	348,543,143	802,396	5,638,898	2,573,926	5,912,659	11,066,124	104,325
458	DEPRECIATION EXPENSE	SCH DAX, LN 130	200,537,258	1,931,181	3,620,182	1,794,250	1,400,204	4,059,392	0
459	AMORTIZATION EXPENSE	SCH DAX, LN 131	(2,420,882)	(29,281)	(29,899)	(17,118)	(8,432)	(23,394)	0
460	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 16	61,253,643	381,264	638,256	328,555	288,732	592,220	0
461	**NET OPERATING INCOME BEFORE TAXES**		146,361,249	1,780,533	1,797,129	1,253,761	479,612	1,006,018	(329,376)
462	Less:								
463	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%)		63,672,652	564,780	662,701	410,894	193,087	467,630	(97,690)
464									
465	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		82,688,597	1,215,754	1,134,428	842,867	286,525	538,388	(231,686)
466									
467	**SCHEDULE M ITEMS**								
468	**Sched M: Plant Temporary**								
469	303003-Intg Misc Computr Softwar	SALWAGXAG	60,236	196	3,180	1,140	2,458	4,449	0
470	303004-Intg Misc Computr Softwar	SALWAGXAG	1,887,595	6,128	99,645	35,721	77,027	139,406	0
471	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(356,825)	0	0	0	0	(356,825)	0
472	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,067,686	3,466	56,362	20,205	43,569	78,853	0
473	303010-Intg Misc Computr Softwar	SALWAGXAG	135,681	440	7,163	2,568	5,537	10,021	0
474	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(6,825)	0	0	0	0	(6,825)	0
475	303014-Intg CRS Computr Softwar	CUST	(198,523)	0	0	0	0	(198,523)	0
476	TOTAL INTANGIBLE		2,589,024	10,230	166,350	59,634	128,591	(329,445)	0
477									
478	310001-Steam Prod Land Own in Fe	DPROD	(343)	0	0	0	0	0	0
479	310002-Steam Prod Land Rights	DPROD	(27,125)	0	0	0	0	0	0
480	310003-Steam Prod Water Rights	DPROD	503,487	0	0	0	0	0	0
481	310004-Steam Prod Land Rights-NM	DPROD	(1,805)	0	0	0	0	0	0
482	311000E-Steam Prod Str & Improv	DPROD	2,448,073	0	0	0	0	0	0
483	312000E-Steam Prod Boiler Plant E	DPROD	5,020,963	0	0	0	0	0	0
484	314000-Steam Prod Turbogen Unit	DPROD	2,923,771	0	0	0	0	0	0
485	315000E-Steam Prod Acc Elec Eq	DPROD	771,042	0	0	0	0	0	0
486	316000E-Steam Prod Misc Pwr Plt E	DPROD	715,644	0	0	0	0	0	0
487	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0
488	Total Steam Production		12,353,706	0	0	0	0	0	0
489									
490	340001-Other Prod Land Own in Fee	DPROD	(314)	0	0	0	0	0	0
491	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
492	340145-Other Prod Wind Land Own	ENERGY1	(72)	0	0	0	0	0	0
493	341000E-Other Prod Str & Impr	DPROD	(1,946,256)	0	0	0	0	0	0
494	341045-Other Prod Str & Imp-Wind	ENERGY1	(7,089,614)	0	0	0	0	0	0
495	342000E-Other Prod Fuel Hldr	DPROD	42,417	0	0	0	0	0	0
496	343000-Other Prod Prime Mover	DPROD	1,299,603	0	0	0	0	0	0
497	344000E-Other Prod Generator	DPROD	(2,024,935)	0	0	0	0	0	0
498	344045-Other Prod Generator-Wind	ENERGY1	(119,051,870)	0	0	0	0	0	0
499	345000E-Other Prod Access Elect Equip	DPROD	(249,087)	0	0	0	0	0	0
500	345045-Other Prod Acc El Eq-Wind	ENERGY1	(3,051,947)	0	0	0	0	0	0
501	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,495)	0	0	0	0	0	0
502	346000E-Other Prod Misc Pwr P	DPROD	(11,792)	0	0	0	0	0	0
503	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
504	Total Other Production Equipment		(132,086,361)	0	0	0	0	0	0
505									
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
507	**SCHEDULE M ITEMS CONTINUED**								
508	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
509	350001-Tran Land Owned in Fe	DTRAN	(601)	0	0	0	0	0	0
510	350002E-Transmission Land Right	DTRAN	(2,930,634)	0	0	0	0	0	0
511	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(214,376)	0	0	0	0	0	0
512	350011-Tran Fee Land - Prod	DPRODTI	(6)	0	0	0	0	0	0
513	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0
514	352000-Transmission Str & Improv	DTRAN	(1,297,655)	0	0	0	0	0	0
515	352010-Tran Str & Impr-Prod	DPRODTI	19,506	0	0	0	0	0	0
516	352045-Tran Str & Impr-Wind	ENERGY1	(57,056)	0	0	0	0	0	0
517	353000E-Transmission Station	DTRAN	(12,639,062)	0	0	0	0	0	0
518	353010-Tran Station Equip Pro	DPRODTI	986,081	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
519	353045-Tran Station Equip-Wind	ENERGY1	(861,577)	0	(861,577)	0	0	0	0
520	354000E-Tran Towers & Fixture	DTRAN	(1,078,375)	(1,078,375)	0	0	0	0	0
521	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(78,883)	(78,883)	0	0	0	0	0
522	355000E	DTRAN	(9,097,810)	(9,097,810)	0	0	0	0	0
523	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(665,504)	(665,504)	0	0	0	0	0
524	355010-Tran Poles & Fixtures-Prod	DPRODTI	410,120	410,120	0	0	0	0	410,120
525	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,397,689)	0	(1,397,689)	0	0	0	0
526	356000E-Tran OH Conductor & D	DTRAN	(3,267,528)	(3,267,528)	0	0	0	0	0
527	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(239,019)	(239,019)	0	0	0	0	0
528	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,147,129)	(1,147,129)	0	0	0	0	(1,147,129)
529	356045-Tran OH Cond & Device-Wind	ENERGY1	(45,004)	0	(45,004)	0	0	0	0
530	357000E-Tran Underground Cond	DTRAN	(1,939)	(1,939)	0	0	0	0	0
531	358000-Tran UG Conductor & Devic	DTRAN	(3,452)	(3,452)	0	0	0	0	0
532	359000-Transmission Road & Trai	DTRAN	(3,650)	(3,650)	0	0	0	0	0
533	TOTAL TRANSMISSION		(33,611,241)	(31,249,916)	(2,361,325)	0	0	0	268,572
534	DISTRIBUTION								
535	360001E-Dist Land Owned in Fee	DDISPSUB	(867)	(867)	0	0	0	0	0
536	360005-Dist Land Rights-TX	DDISPSUB	(53,375)	(53,375)	0	0	0	0	0
537	361000E-Str & Improv	DDISPSUB	(501,554)	(501,554)	0	0	0	0	0
538	362000E-Other Eq	DDISPSUB	(541,887)	(541,887)	0	0	0	0	0
539	364000-Dist Poles, Towers & Fixt	PLT_364	(3,291,907)	(3,291,907)	0	0	0	0	0
540	365000-Dist OH Conductor & Devic	PLT_365	(1,269,626)	(1,269,626)	0	0	0	0	0
541	366000E-Dist Underground Cond	PLT_366	(149,736)	(149,736)	0	0	0	0	0
542	367000E-Dist UG Conductor & D	PLT_367	(332,290)	(332,290)	0	0	0	0	0
543	368000E-Dist Line Transformer	PLT_368	(335,243)	(335,243)	0	0	0	0	0
544	369000E-Distribution Services	CSERVICE	41,539	0	0	41,539	0	0	0
545	369010-Distribution Services O	CSERVICE	(178,050)	0	0	(178,050)	0	0	0
546	369020-Distribution Services U	CSERVICE	(475,549)	0	0	(475,549)	0	0	0
547	370000E-Distribution Meter	CMETERS	(264,614)	0	0	(264,614)	0	0	0
548	371000E-Dist Inst on Cust Premis	CUSTPREM	73,074	0	0	73,074	0	0	0
549	373000-Dist Street Light & Sg Sy	CLIGHT	(133,347)	0	0	(133,347)	0	0	0
550	TOTAL DISTRIBUTION		(7,413,432)	(6,476,483)	0	(936,948)	0	0	0
551	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
552	GENERAL								
553	389001-General Land Owned in Fe	SALWAGXAG	(161)	(107)	(24)	(31)	(65)	0	(0)
554	389002-General Land Rights	SALWAGXAG	674	447	99	128	270	0	1
555	390000-Genl Structures & Improv	SALWAGXAG	644,505	427,282	95,012	122,212	257,756	0	811
556	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(326,254)	(216,294)	(48,096)	(61,865)	(130,478)	0	(411)
557	390050-Genl Str & Imp-Call Center	SALWAGXAG	70,328	46,625	10,368	13,336	28,126	0	89
558	391000-General Office Furn & E	SALWAGXAG	(549,313)	(364,173)	(80,979)	(104,161)	(219,686)	0	(691)
559	391004-General Info Sys Computer	SALWAGXAG	2,301,990	1,526,129	339,356	436,506	920,633	0	2,897
560	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
561	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0
562	392010-General Transp Eq Grp	SALWAGXAG	44,890	29,760	6,618	8,512	17,953	0	56
563	392020-General Transp Eq Grp 2	SALWAGXAG	563,210	373,386	83,027	106,796	225,244	0	709
564	392030-General Transp Eq Trailer	SALWAGXAG	108,725	72,081	16,028	20,617	43,482	0	137
565	392040-General Transp Eq Grp 4	SALWAGXAG	715,803	474,549	105,522	135,731	286,270	0	901
566	393000-General Stores Equipmen	SALWAGXAG	33	22	5	6	13	0	0
567	394000-General Tools & Shop Equi	SALWAGXAG	(6,251)	(4,144)	(922)	(1,185)	(2,500)	0	(8)
568	395000-General Laboratory Equi	SALWAGXAG	841	558	124	160	336	0	1
569	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
570	396000-General Power Operated E	SALWAGXAG	160,696	106,535	23,690	30,471	64,267	0	202
571	397000-General Communication E	SALWAGXAG	4,915	3,259	725	932	1,966	0	6
572	397010-General Comm Eq Two Wa	SALWAGXAG	3,748	2,485	552	711	1,499	0	5
573	397020-General Comm Eq AE	SALWAGXAG	5	3	1	1	2	0	0
574	397030-General Comm Eq EM	SALWAGXAG	1,361	902	201	258	544	0	2
575	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
576	398000-General Miscellaneous E	SALWAGXAG	211	140	31	40	85	0	0
577	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
578	TOTAL GENERAL		3,739,958	2,479,444	551,339	709,175	1,495,718	0	4,707
579	**Total Sched M: Plant Temporary**		(154,428,347)	(23,694,493)	(130,541,440)	(192,414)	12,219,315	0	277,245
580									
581	**Sched M: Non-Plant Temporary**								
582	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(174)	(133)	(32)	(8)	(48)	0	(1)
583	SchM-103 - Environmental Remediation	PRODPLT	1,444,700	862,824	581,876	0	862,824	0	0
584	SchM-107 - Pension Expense	SALWAGES	195,714	129,750	28,852	37,111	78,272	0	246
585	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
586	SchM-109 - Employee Incentive	SALWAGES	37,421	24,809	5,517	7,096	14,966	0	47
587	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	62,126	41,187	9,158	11,780	24,846	0	78
588	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(68,982)	(45,732)	(10,169)	(13,080)	(27,588)	0	(87)
589	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0
590	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
591	SchM-118 - Inventory Reserve	TOTPLT	8,750	6,730	1,630	391	2,435	0	31
592	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	433,715	333,561	80,784	19,371	120,691	0	1,526

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
519	353045-Tran Station Equip-Wind	ENERGY1	(861,577)	(861,577)	0	0	0	0	0	0
520	354000E-Tran Towers & Fixture	DTRAN	(1,078,375)	0	(1,078,375)	0	0	0	0	0
521	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(78,883)	0	0	(78,883)	0	0	0	0
522	355000E	DTRAN	(9,097,810)	0	(9,097,810)	0	0	0	0	0
523	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(665,504)	0	0	(665,504)	0	0	0	0
524	355010-Tran Poles & Fixtures-Prod	DPRODTI	410,120	0	0	0	0	0	0	0
525	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,397,689)	(1,397,689)	0	0	0	0	0	0
526	356000E-Tran OH Conductor & D	DTRAN	(3,267,528)	0	(3,267,528)	0	0	0	0	0
527	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(239,019)	0	0	(239,019)	0	0	0	0
528	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,147,129)	0	0	0	0	0	0	0
529	356045-Tran OH Cond & Device-Wind	ENERGY1	(45,004)	(45,004)	0	0	0	0	0	0
530	357000E-Tran Underground Cond	DTRAN	(1,939)	0	(1,939)	0	0	0	0	0
531	358000-Tran UG Conductor & Devic	DTRAN	(3,452)	0	(3,452)	0	0	0	0	0
532	359000-Transmission Road & Trai	DTRAN	(3,650)	0	(3,650)	0	0	0	0	0
533	TOTAL TRANSMISSION		(33,611,241)	(2,361,325)	(30,320,706)	(1,197,782)	0	0	0	0
534	DISTRIBUTION									
535	360001E-Dist Land Owned in Fee	DDISPSUB	(867)	0	0	0	(867)	0	0	0
536	360005-Dist Land Rights-TX	DDISPSUB	(53,375)	0	0	0	(53,375)	0	0	0
537	361000E-Str & Improv	DDISPSUB	(501,554)	0	0	0	(501,554)	0	0	0
538	362000E-Other Eq	DDISPSUB	(541,887)	0	0	0	(541,887)	0	0	0
539	364000-Dist Poles, Towers & Fixt	PLT_364	(3,291,907)	0	0	0	0	(2,952,511)	(339,396)	0
540	365000-Dist OH Conductor & Devic	PLT_365	(1,269,626)	0	0	0	0	(1,138,728)	(130,898)	0
541	366000E-Dist Underground Cond	PLT_366	(149,736)	0	0	0	0	(136,364)	(13,371)	0
542	367000E-Dist UG Conductor & D	PLT_367	(332,290)	0	0	0	0	(302,616)	(29,673)	0
543	368000E-Dist Line Transformer	PLT_368	(335,243)	0	0	0	0	(18,639)	0	(316,603)
544	369000E-Distribution Services	CSERVICE	41,539	0	0	0	0	0	0	0
545	369010-Distribution Services O	CSERVICE	(178,050)	0	0	0	0	0	0	0
546	369020-Distribution Services U	CSERVICE	(475,549)	0	0	0	0	0	0	0
547	370000E-Distribution Meter	CMETERS	(264,614)	0	0	0	0	0	0	0
548	371000E-Dist Inst on Cust Premis	CUSTPREM	73,074	0	0	0	0	0	0	0
549	373000-Dist Street Light & Sg Sy	CLIGHT	(133,347)	0	0	0	0	0	0	0
550	TOTAL DISTRIBUTION		(7,413,432)	0	0	0	(1,097,682)	(4,548,859)	(513,339)	(316,603)
551	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
552	GENERAL									
553	389001-General Land Owned in Fe	SALWAGXAG	(161)	(24)	(19)	(0)	(5)	(15)	(2)	(1)
554	389002-General Land Rights	SALWAGXAG	674	99	79	1	19	65	7	5
555	390000-Genl Structures & Improv	SALWAGXAG	644,505	95,012	75,396	954	18,622	61,790	7,006	4,945
556	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(326,254)	(48,096)	(38,166)	(483)	(9,427)	(31,279)	(3,547)	(2,503)
557	390050-Genl Str & Imp-Call Center	SALWAGXAG	70,328	10,368	8,227	104	2,032	6,743	765	540
558	391000-General Office Furn & E	SALWAGXAG	(549,313)	(80,979)	(64,260)	(813)	(15,872)	(52,664)	(5,972)	(4,215)
559	391004-General Info Sys Computer	SALWAGXAG	2,301,990	339,356	269,294	3,407	66,514	220,696	25,025	17,664
560	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
561	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
562	392010-General Transp Eq Grp	SALWAGXAG	44,890	6,618	5,251	66	1,297	4,304	488	344
563	392020-General Transp Eq Grp 2	SALWAGXAG	563,210	83,027	65,886	834	16,273	53,996	6,123	4,322
564	392030-General Transp Eq Trailer	SALWAGXAG	108,725	16,028	12,719	161	3,142	10,424	1,182	834
565	392040-General Transp Eq Grp 4	SALWAGXAG	715,803	105,522	83,737	1,059	20,682	68,625	7,781	5,493
566	393000-General Stores Equipmen	SALWAGXAG	33	5	4	0	1	3	0	0
567	394000-General Tools & Shop Equi	SALWAGXAG	(6,251)	(922)	(731)	(9)	(181)	(599)	(68)	(48)
568	395000-General Laboratory Equi	SALWAGXAG	841	124	98	1	24	81	9	6
569	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
570	396000-General Power Operated E	SALWAGXAG	160,696	23,690	18,799	238	4,643	15,406	1,747	1,233
571	397000-General Communication E	SALWAGXAG	4,915	725	575	7	142	471	53	38
572	397010-General Comm Eq Two Wa	SALWAGXAG	3,748	552	438	6	108	359	41	29
573	397020-General Comm Eq AE	SALWAGXAG	5	1	1	0	0	0	0	0
574	397030-General Comm Eq EM	SALWAGXAG	1,361	201	159	2	39	130	15	10
575	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
576	398000-General Miscellaneous E	SALWAGXAG	211	31	25	0	6	20	2	2
577	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
578	TOTAL GENERAL		3,739,958	551,339	437,512	5,535	108,063	358,556	40,657	28,698
579	**Total Sched M: Plant Temporary**		(154,428,347)	(130,541,440)	(29,514,557)	(1,187,583)	(898,568)	(3,888,193)	(438,426)	(263,726)
580										
581	**Sched M: Non-Plant Temporary**									
582	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(174)	(32)	(52)	(2)	(8)	(16)	(2)	(5)
583	SchM-103 - Environmental Remediation	PRODPLT	1,444,700	581,876	0	0	0	0	0	0
584	SchM-107 - Pension Expense	SALWAGES	195,714	28,852	22,895	290	5,655	18,763	2,128	1,502
585	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
586	SchM-109 - Employee Incentive	SALWAGES	37,421	5,517	4,378	55	1,081	3,588	407	287
587	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	62,126	9,158	7,268	92	1,795	5,956	675	477
588	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(68,982)	(10,169)	(8,070)	(102)	(1,993)	(6,613)	(750)	(529)
589	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
590	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
591	SchM-118 - Inventory Reserve	TOTPLT	8,750	1,630	2,631	110	386	799	89	250
592	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	433,715	80,784	130,400	5,432	19,131	39,594	4,391	12,396

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
519	353045-Tran Station Equip-Wind	ENERGY1	(861,577)	0	0	0	0	0	0
520	354000E-Tran Towers & Fixture	DTRAN	(1,078,375)	0	0	0	0	0	0
521	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(78,883)	0	0	0	0	0	0
522	355000E	DTRAN	(9,097,810)	0	0	0	0	0	0
523	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(665,504)	0	0	0	0	0	0
524	355010-Tran Poles & Fixtures-Prod	DPRODTI	410,120	0	0	0	0	0	0
525	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,397,689)	0	0	0	0	0	0
526	356000E-Tran OH Conductor & D	DTRAN	(3,267,528)	0	0	0	0	0	0
527	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(239,019)	0	0	0	0	0	0
528	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,147,129)	0	0	0	0	0	0
529	356045-Tran OH Cond & Device-Wind	ENERGY1	(45,004)	0	0	0	0	0	0
530	357000E-Tran Underground Cond	DTRAN	(1,939)	0	0	0	0	0	0
531	358000-Tran UG Conductor & Devic	DTRAN	(3,452)	0	0	0	0	0	0
532	359000-Transmission Road & Trai	DTRAN	(3,650)	0	0	0	0	0	0
533	TOTAL TRANSMISSION		(33,611,241)	0	0	0	0	0	0
534	DISTRIBUTION								
535	360001E-Dist Land Owned in Fee	DDISPSUB	(867)	0	0	0	0	0	0
536	360005-Dist Land Rights-TX	DDISPSUB	(53,375)	0	0	0	0	0	0
537	361000E-Str & Improv	DDISPSUB	(501,554)	0	0	0	0	0	0
538	362000E-Other Eq	DDISPSUB	(541,887)	0	0	0	0	0	0
539	364000-Dist Poles, Towers & Fixt	PLT_364	(3,291,907)	0	0	0	0	0	0
540	365000-Dist OH Conductor & Devic	PLT_365	(1,269,626)	0	0	0	0	0	0
541	366000E-Dist Underground Cond	PLT_366	(149,736)	0	0	0	0	0	0
542	367000E-Dist UG Conductor & D	PLT_367	(332,290)	0	0	0	0	0	0
543	368000E-Dist Line Transformer	PLT_368	(335,243)	0	0	0	0	0	0
544	369000E-Distribution Services	CSERVICE	41,539	41,539	0	0	0	0	0
545	369010-Distribution Services O	CSERVICE	(178,050)	(178,050)	0	0	0	0	0
546	369020-Distribution Services U	CSERVICE	(475,549)	(475,549)	0	0	0	0	0
547	370000E-Distribution Meter	CMETERS	(264,614)	0	(264,614)	0	0	0	0
548	371000E-Dist Inst on Cust Premis	CUSTPREM	73,074	0	0	73,074	0	0	0
549	373000-Dist Street Light & Sg Sy	CLIGHT	(133,347)	0	0	(133,347)	0	0	0
550	TOTAL DISTRIBUTION		(7,413,432)	(612,061)	(264,614)	(60,274)	0	0	0
551	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
552	GENERAL								
553	389001-General Land Owned in Fe	SALWAGXAG	(161)	(1)	(9)	(3)	(7)	(12)	0
554	389002-General Land Rights	SALWAGXAG	674	2	36	13	28	50	0
555	390000-Genl Structures & Improv	SALWAGXAG	644,505	2,092	34,023	12,197	26,300	47,599	0
556	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(326,254)	(1,059)	(17,223)	(6,174)	(13,313)	(24,095)	0
557	390050-Genl Str & Imp-Call Center	SALWAGXAG	70,328	228	3,713	1,331	2,870	5,194	0
558	391000-General Office Furn & E	SALWAGXAG	(549,313)	(1,783)	(28,998)	(10,395)	(22,416)	(40,569)	0
559	391004-General Info Sys Computer	SALWAGXAG	2,301,990	7,473	121,521	43,563	93,937	170,011	0
560	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
561	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0
562	392010-General Transp Eq Grp	SALWAGXAG	44,890	146	2,370	850	1,832	3,315	0
563	392020-General Transp Eq Grp 2	SALWAGXAG	563,210	1,828	29,731	10,658	22,983	41,595	0
564	392030-General Transp Eq Trailer	SALWAGXAG	108,725	353	5,740	2,058	4,437	8,030	0
565	392040-General Transp Eq Grp 4	SALWAGXAG	715,803	2,324	37,787	13,546	29,210	52,865	0
566	393000-General Stores Equipmen	SALWAGXAG	33	0	2	1	1	2	0
567	394000-General Tools & Shop Equi	SALWAGXAG	(6,251)	(20)	(330)	(118)	(255)	(462)	0
568	395000-General Laboratory Equi	SALWAGXAG	841	3	44	16	34	62	0
569	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
570	396000-General Power Operated E	SALWAGXAG	160,696	522	8,483	3,041	6,558	11,868	0
571	397000-General Communication E	SALWAGXAG	4,915	16	259	93	201	363	0
572	397010-General Comm Eq Two Wa	SALWAGXAG	3,748	12	198	71	153	277	0
573	397020-General Comm Eq AE	SALWAGXAG	5	0	0	0	0	0	0
574	397030-General Comm Eq EM	SALWAGXAG	1,361	4	72	26	56	101	0
575	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
576	398000-General Miscellaneous E	SALWAGXAG	211	1	11	4	9	16	0
577	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
578	TOTAL GENERAL		3,739,958	12,141	197,430	70,776	152,617	276,211	0
579	**Total Sched M: Plant Temporary**		(154,428,347)	(589,689)	99,166	70,136	281,208	(53,234)	0
580									
581	**Sched M: Non-Plant Temporary**								
582	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(174)	(2)	(2)	(1)	(1)	(2)	0
583	SchM-103 - Environmental Remediation	PRODPLT	1,444,700	0	0	0	0	0	0
584	SchM-107 - Pension Expense	SALWAGES	195,714	635	10,332	3,704	7,986	14,454	0
585	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
586	SchM-109 - Employee Incentive	SALWAGES	37,421	121	1,975	708	1,527	2,764	0
587	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	62,126	202	3,280	1,176	2,535	4,588	0
588	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(68,982)	(224)	(3,642)	(1,305)	(2,815)	(5,095)	0
589	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0
590	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
591	SchM-118 - Inventory Reserve	TOTPLT	8,750	106	108	62	30	85	0
592	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	433,715	5,246	5,357	3,067	1,511	4,191	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
593	SchM-127 - Litigation Reserve	RATEBASE	(407,235)	(279,241)	(113,914)	(14,080)	(71,247)	58	(938)
594	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
595	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
596	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
597	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
598	SchM-138 - Rate Case Expense	CLAIMREV	5,880,972	3,816,629	1,681,511	382,833	1,365,278	290,732	10,803
599	SchM-192 - Texas Margin Tax	TOTPLT	(261,091)	(200,799)	(48,631)	(11,661)	(72,654)	0	(919)
600	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
601	SchM-226 - Performance Recognition Award	SALWAGES	12,560	8,327	1,852	2,382	5,023	0	16
602	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	(572,673)	(440,430)	(106,666)	(25,577)	(159,359)	0	(2,015)
603	SchM-301 - Cares Act Payroll Deferral	SALWAGES	1,826,315	1,210,775	269,232	346,308	730,397	0	2,299
604	**Total Sched M: Non-Plant Temporary**		8,592,118	5,468,254	2,380,998	742,866	2,873,834	290,791	11,087
605									
606	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
607	**Sched M: Plant Permanent**								
608	303003-Intg Misc Computr Softwar	SALWAGXAG	4,959	3,288	731	940	1,983	0	6
609	303004-Intg Misc Computr Softwar	SALWAGXAG	(677,637)	(449,246)	(99,896)	(128,494)	(271,007)	0	(853)
610	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(787)	0	0	(787)	0	0	0
611	303005-Intg Misc Computr Soft 15y	SALWAGXAG	89,054	59,040	13,128	16,887	35,615	0	112
612	303010-Intg Misc Computr Softwar	SALWAGXAG	11,269	7,471	1,661	2,137	4,507	0	14
613	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(676)	0	0	(676)	0	0	0
614	303014-Intg CRS Computr Softwar	CUST	(7,229)	0	0	(7,229)	0	0	0
615	TOTAL INTANGIBLE		(581,046)	(379,448)	(84,376)	(117,222)	(228,901)	0	(720)
616									
617	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
618	310002-Steam Prod Land Rights	DPROD	2	2	0	0	2	0	0
619	310003-Steam Prod Water Rights	DPROD	254	254	0	0	254	0	0
620	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0
621	311000E-Steam Prod Str & Improv	DPROD	70,142	70,142	0	0	70,142	0	0
622	312000E-Steam Prod Boiler Plant E	DPROD	488,769	488,769	0	0	488,769	0	0
623	314000-Steam Prod Turbogen Unit	DPROD	188,660	188,660	0	0	188,660	0	0
624	315000E-Steam Prod Acc Elec Eq	DPROD	9,888	9,888	0	0	9,888	0	0
625	316000E-Steam Prod Misc Pwr Plt E	DPROD	7,781	7,781	0	0	7,781	0	0
626	Total Steam Production		765,497	765,497	0	0	765,497	0	0
627									
628	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
629	341000E-Other Prod Str & Impr	DPROD	(141,515)	(141,515)	0	0	(141,515)	0	0
630	341045-Other Prod Str & Imp-Wind	ENERGY1	35,224	0	35,224	0	0	0	0
631	342000E-Other Prod Fuel Hldr	DPROD	(1,179)	(1,179)	0	0	(1,179)	0	0
632	343000-Other Prod Prime Mover	DPROD	(2,513)	(2,513)	0	0	(2,513)	0	0
633	344000E-Other Prod Generator	DPROD	(20,628)	(20,628)	0	0	(20,628)	0	0
634	344045-Other Prod Generator-Wind	ENERGY1	(12,464,900)	0	(12,464,900)	0	0	0	0
635	345000E-Other Prod Access Elect Equip	DPROD	(3,216)	(3,216)	0	0	(3,216)	0	0
636	345045-Other Prod Acc El Eq-Wind	ENERGY1	15,163	0	15,163	0	0	0	0
637	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	0	12	0	0	0	0
638	346000E-Other Prod Misc Pwr P	DPROD	(663)	(663)	0	0	(663)	0	0
639	Total Other Production Equipment		(12,584,213)	(169,712)	(12,414,501)	0	(169,712)	0	0
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651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
652	**Sched M: Plant Permanent Continued**								
653									
654	TRANSMISSION								
655	350001-Tran Land Owned in Fe	DTRAN	(0)	(0)	0	0	0	0	0
656	350002E-Transmission Land Right	DTRAN	440	440	0	0	0	0	0
657	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32	32	0	0	0	0	0
658	352000-Transmission Str & Improv	DTRAN	(112,263)	(112,263)	0	0	0	0	0
659	352010-Tran Str & Impr-Prod	DPRODTI	(109)	(109)	0	0	0	0	(109)
660	352045-Tran Str & Impr-Wind	ENERGY1	(31,451)	0	(31,451)	0	0	0	0
661	353000E-Transmission Station	DTRAN	(1,093,968)	(1,093,968)	0	0	0	0	0
662	353010-Tran Station Equip Pro	DPRODTI	42,789	42,789	0	0	0	0	42,789
663	353045-Tran Station Equip-Wind	ENERGY1	(397,176)	0	(397,176)	0	0	0	0
664	354000E-Tran Towers & Fixture	DTRAN	2,045,252	2,045,252	0	0	0	0	0
665	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	149,610	149,610	0	0	0	0	0
666	355010-Tran Poles & Fixtures-Prod	DPRODTI	(6,447)	(6,447)	0	0	0	0	(6,447)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
593	SchM-127 - Litigation Reserve	RATEBASE	(407,235)	(113,914)	(134,413)	(5,485)	(18,711)	(34,972)	(3,898)	(9,636)
594	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0
595	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0
596	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0
597	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
598	SchM-138 - Rate Case Expense	CLAIMREV	5,880,972	1,681,511	1,263,358	54,783	199,146	477,970	53,750	100,807
599	SchM-192 - Texas Margin Tax	TOTPLT	(261,091)	(48,631)	(78,499)	(3,270)	(11,517)	(23,835)	(2,643)	(7,462)
600	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0
601	SchM-226 - Performance Recognition Award	SALWAGES	12,560	1,852	1,469	19	363	1,204	137	96
602	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	(572,673)	(106,666)	(172,178)	(7,172)	(25,260)	(52,280)	(5,798)	(16,368)
603	SchM-301 - Cares Act Payroll Deferral	SALWAGES	1,826,315	269,232	213,648	2,703	52,770	175,092	19,854	14,014
604	**Total Sched M: Non-Plant Temporary**		8,592,118	2,380,998	1,252,834	47,452	222,838	605,250	68,339	95,829
605										
606	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
607	**Sched M: Plant Permanent**									
608	303003-Intg Misc Computr Softwar	SALWAGXAG	4,959	731	580	7	143	475	54	38
609	303004-Intg Misc Computr Softwar	SALWAGXAG	(677,637)	(99,896)	(79,272)	(1,003)	(19,580)	(64,966)	(7,367)	(5,200)
610	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(787)	0	0	0	0	0	0	0
611	303005-Intg Misc Computr Soft 15y	SALWAGXAG	89,054	13,128	10,418	132	2,573	8,538	968	683
612	303010-Intg Misc Computr Softwar	SALWAGXAG	11,269	1,661	1,318	17	326	1,080	123	86
613	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(676)	0	0	0	0	0	0	0
614	303014-Intg CRS Computr Softwar	CUST	(7,229)	0	0	0	0	0	0	0
615	TOTAL INTANGIBLE		(581,046)	(84,376)	(66,956)	(847)	(16,538)	(54,873)	(6,222)	(4,392)
616										
617	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0
618	310002-Steam Prod Land Rights	DPROD	2	0	0	0	0	0	0	0
619	310003-Steam Prod Water Rights	DPROD	254	0	0	0	0	0	0	0
620	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0
621	311000E-Steam Prod Str & Improv	DPROD	70,142	0	0	0	0	0	0	0
622	312000E-Steam Prod Boiler Plant E	DPROD	488,769	0	0	0	0	0	0	0
623	314000-Steam Prod Turbogen Unit	DPROD	188,660	0	0	0	0	0	0	0
624	315000E-Steam Prod Acc Elec Eq	DPROD	9,888	0	0	0	0	0	0	0
625	316000E-Steam Prod Misc Pwr Plt E	DPROD	7,781	0	0	0	0	0	0	0
626	Total Steam Production		765,497	0	0	0	0	0	0	0
627										
628	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
629	341000E-Other Prod Str & Impr	DPROD	(141,515)	0	0	0	0	0	0	0
630	341045-Other Prod Str & Imp-Wind	ENERGY1	35,224	35,224	0	0	0	0	0	0
631	342000E-Other Prod Fuel Hldr	DPROD	(1,179)	0	0	0	0	0	0	0
632	343000-Other Prod Prime Mover	DPROD	(2,513)	0	0	0	0	0	0	0
633	344000E-Other Prod Generator	DPROD	(20,628)	0	0	0	0	0	0	0
634	344045-Other Prod Generator-Wind	ENERGY1	(12,464,900)	(12,464,900)	0	0	0	0	0	0
635	345000E-Other Prod Access Elect Equip	DPROD	(3,216)	0	0	0	0	0	0	0
636	345045-Other Prod Acc El Eq-Wind	ENERGY1	15,163	15,163	0	0	0	0	0	0
637	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	12	0	0	0	0	0	0
638	346000E-Other Prod Misc Pwr P	DPROD	(663)	0	0	0	0	0	0	0
639	Total Other Production Equipment		(12,584,213)	(12,414,501)	0	0	0	0	0	0
640										
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651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
652	**Sched M: Plant Permanent Continued**									
653										
654	TRANSMISSION									
655	350001-Tran Land Owned in Fe	DTRAN	(0)	0	(0)	0	0	0	0	0
656	350002E-Transmission Land Right	DTRAN	440	0	440	0	0	0	0	0
657	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32	0	0	32	0	0	0	0
658	352000-Transmission Str & Improv	DTRAN	(112,263)	0	(112,263)	0	0	0	0	0
659	352010-Tran Str & Impr-Prod	DPRODTI	(109)	0	0	0	0	0	0	0
660	352045-Tran Str & Impr-Wind	ENERGY1	(31,451)	(31,451)	0	0	0	0	0	0
661	353000E-Transmission Station	DTRAN	(1,093,968)	0	(1,093,968)	0	0	0	0	0
662	353010-Tran Station Equip Pro	DPRODTI	42,789	0	0	0	0	0	0	0
663	353045-Tran Station Equip-Wind	ENERGY1	(397,176)	(397,176)	0	0	0	0	0	0
664	354000E-Tran Towers & Fixture	DTRAN	2,045,252	0	2,045,252	0	0	0	0	0
665	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	149,610	0	0	149,610	0	0	0	0
666	355010-Tran Poles & Fixtures-Prod	DPRODTI	(6,447)	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
593	SchM-127 - Litigation Reserve	RATEBASE	(407,235)	(3,612)	(4,238)	(2,628)	(1,235)	(2,991)	625
594	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
595	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
596	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
597	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
598	SchM-138 - Rate Case Expense	CLAIMREV	5,880,972	42,673	96,964	49,556	64,016	132,444	(2,821)
599	SchM-192 - Texas Margin Tax	TOTPLT	(261,091)	(3,158)	(3,225)	(1,846)	(909)	(2,523)	0
600	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
601	SchM-226 - Performance Recognition Award	SALWAGES	12,560	41	663	238	513	928	0
602	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	(572,673)	(6,927)	(7,073)	(4,049)	(1,995)	(5,534)	0
603	SchM-301 - Cares Act Payroll Deferral	SALWAGES	1,826,315	5,929	96,410	34,562	74,527	134,881	0
604	**Total Sched M: Non-Plant Temporary**		8,592,118	41,030	196,909	83,242	145,691	278,190	(2,196)
605									
606	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
607	**Sched M: Plant Permanent**								
608	303003-Intg Misc Computr Softwar	SALWAGXAG	4,959	16	262	94	202	366	0
609	303004-Intg Misc Computr Softwar	SALWAGXAG	(677,637)	(2,200)	(35,772)	(12,824)	(27,652)	(50,046)	0
610	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(787)	0	0	0	0	(787)	0
611	303005-Intg Misc Computr Soft 15y	SALWAGXAG	89,054	289	4,701	1,685	3,634	6,577	0
612	303010-Intg Misc Computr Softwar	SALWAGXAG	11,269	37	595	213	460	832	0
613	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(676)	0	0	0	0	(676)	0
614	303014-Intg CRS Computr Softwar	CUST	(7,229)	0	0	0	0	(7,229)	0
615	TOTAL INTANGIBLE		(581,046)	(1,858)	(30,214)	(10,831)	(23,356)	(50,962)	0
616									
617	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
618	310002-Steam Prod Land Rights	DPROD	2	0	0	0	0	0	0
619	310003-Steam Prod Water Rights	DPROD	254	0	0	0	0	0	0
620	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0
621	311000E-Steam Prod Str & Improv	DPROD	70,142	0	0	0	0	0	0
622	312000E-Steam Prod Boiler Plant E	DPROD	488,769	0	0	0	0	0	0
623	314000-Steam Prod Turbogen Unit	DPROD	188,660	0	0	0	0	0	0
624	315000E-Steam Prod Acc Elec Eq	DPROD	9,888	0	0	0	0	0	0
625	316000E-Steam Prod Misc Pwr Plt E	DPROD	7,781	0	0	0	0	0	0
626	Total Steam Production		765,497	0	0	0	0	0	0
627									
628	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
629	341000E-Other Prod Str & Impr	DPROD	(141,515)	0	0	0	0	0	0
630	341045-Other Prod Str & Imp-Wind	ENERGY1	35,224	0	0	0	0	0	0
631	342000E-Other Prod Fuel Hldr	DPROD	(1,179)	0	0	0	0	0	0
632	343000-Other Prod Prime Mover	DPROD	(2,513)	0	0	0	0	0	0
633	344000E-Other Prod Generator	DPROD	(20,628)	0	0	0	0	0	0
634	344045-Other Prod Generator-Wind	ENERGY1	(12,464,900)	0	0	0	0	0	0
635	345000E-Other Prod Access Elect Equip	DPROD	(3,216)	0	0	0	0	0	0
636	345045-Other Prod Acc El Eq-Wind	ENERGY1	15,163	0	0	0	0	0	0
637	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	0	0	0	0	0	0
638	346000E-Other Prod Misc Pwr P	DPROD	(663)	0	0	0	0	0	0
639	Total Other Production Equipment		(12,584,213)	0	0	0	0	0	0
640									
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651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
652	**Sched M: Plant Permanent Continued**								
653									
654	TRANSMISSION								
655	350001-Tran Land Owned in Fe	DTRAN	(0)	0	0	0	0	0	0
656	350002E-Transmission Land Right	DTRAN	440	0	0	0	0	0	0
657	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32	0	0	0	0	0	0
658	352000-Transmission Str & Improv	DTRAN	(112,263)	0	0	0	0	0	0
659	352010-Tran Str & Impr-Prod	DPRODTI	(109)	0	0	0	0	0	0
660	352045-Tran Str & Impr-Wind	ENERGY1	(31,451)	0	0	0	0	0	0
661	353000E-Transmission Station	DTRAN	(1,093,968)	0	0	0	0	0	0
662	353010-Tran Station Equip Pro	DPRODTI	42,789	0	0	0	0	0	0
663	353045-Tran Station Equip-Wind	ENERGY1	(397,176)	0	0	0	0	0	0
664	354000E-Tran Towers & Fixture	DTRAN	2,045,252	0	0	0	0	0	0
665	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	149,610	0	0	0	0	0	0
666	355010-Tran Poles & Fixtures-Prod	DPRODTI	(6,447)	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
667	355000E	DTRAN	(2,278,217)	(2,278,217)	0	0	0	0	0
668	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(166,651)	(166,651)	0	0	0	0	0
669	355045-Tran Poles & Fixtures-Wind	ENERGY1	(91,131)	0	(91,131)	0	0	0	0
670	356010-Tran OH Cond & Device-Prod	DPRODTI	2,457	2,457	0	0	0	0	2,457
671	356000E-Tran OH Conductor & D	DTRAN	(810,064)	(810,064)	0	0	0	0	0
672	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(59,256)	(59,256)	0	0	0	0	0
673	356045-Tran OH Cond & Device-Wind	ENERGY1	(63,380)	0	(63,380)	0	0	0	0
674	357000E-Tran Underground Cond	DTRAN	(481)	(481)	0	0	0	0	0
675	358000-Tran UG Conductor & Devic	DTRAN	(856)	(856)	0	0	0	0	0
676	359000-Transmission Road & Trai	DTRAN	(905)	(905)	0	0	0	0	0
677	TOTAL TRANSMISSION		(2,871,774)	(2,288,637)	(583,138)	0	0	0	38,690
678									
679	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	0	0	0	0	0
680	360005-Dist Land Rights-TX	DDISPSUB	14	14	0	0	0	0	0
681	361000E-Str & Improv	DDISPSUB	(124,741)	(124,741)	0	0	0	0	0
682	362000E-Other Eq	DDISPSUB	(105,032)	(105,032)	0	0	0	0	0
683	364000-Dist Poles, Towers & Fixt	PLT_364	38,057	38,057	0	0	0	0	0
684	365000-Dist OH Conductor & Devic	PLT_365	8,354	8,354	0	0	0	0	0
685	366000E-Dist Underground Cond	PLT_366	7,111	7,111	0	0	0	0	0
686	367000E-Dist UG Conductor & D	PLT_367	36,945	36,945	0	0	0	0	0
687	368000E-Dist Line Transformer	PLT_368	25,729	25,729	0	0	0	0	0
688	369000E-Distribution Services	CSERVICE	100	0	0	100	0	0	0
689	369010-Distribution Services O	CSERVICE	1,091	0	0	1,091	0	0	0
690	369020-Distribution Services U	CSERVICE	847	0	0	847	0	0	0
691	370000E-Distribution Meter	CMETERS	2,861	0	0	2,861	0	0	0
692	371000E-Dist Inst on Cust Premis	CUSTPREM	322	0	0	322	0	0	0
693	373000-Dist Street Light & Sg Sy	CLIGHT	(13,575)	0	0	(13,575)	0	0	0
694	TOTAL DISTRIBUTION		(121,917)	(113,563)	0	(8,354)	0	0	0
695									
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701	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
702	**Sched M: Plant Permanent Continued**								
703	GENERAL								
704	389001-General Land Owned in Fe	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
705	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
706	390000-Genl Structures & Improv	SALWAGXAG	13,716	9,093	2,022	2,601	5,485	0	17
707	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,265	1,502	334	430	906	0	3
708	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,650	5,072	1,128	1,451	3,059	0	10
709	391000-General Office Furn & E	SALWAGXAG	985	653	145	187	394	0	1
710	391004-General Info Sys Computer	SALWAGXAG	28,794	19,089	4,245	5,460	11,516	0	36
711	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
712	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
713	392010-General Transp Eq Grp	SALWAGXAG	13	9	2	2	5	0	0
714	392020-General Transp Eq Grp 2	SALWAGXAG	164	109	24	31	66	0	0
715	392030-General Transp Eq Trailer	SALWAGXAG	32	21	5	6	13	0	0
716	392040-General Transp Eq Grp 4	SALWAGXAG	209	139	31	40	84	0	0
717	393000-General Stores Equipmen	SALWAGXAG	(1)	(1)	(0)	(0)	(0)	0	(0)
718	394000-General Tools & Shop Equi	SALWAGXAG	462	306	68	88	185	0	1
719	395000-General Laboratory Equi	SALWAGXAG	(27)	(18)	(4)	(5)	(11)	0	(0)
720	396000-General Power Operated E	SALWAGXAG	47	31	7	9	19	0	0
721	397000-General Communication E	SALWAGXAG	(155)	(103)	(23)	(29)	(62)	0	(0)
722	397010-General Comm Eq Two Wa	SALWAGXAG	(118)	(78)	(17)	(22)	(47)	0	(0)
723	397020-General Comm Eq AE	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
724	397030-General Comm Eq EM	SALWAGXAG	(43)	(28)	(6)	(8)	(17)	0	(0)
725	398000-General Miscellaneous E	SALWAGXAG	(7)	(4)	(1)	(1)	(3)	0	(0)
726	TOTAL GENERAL		53,987	35,791	7,959	10,237	21,591	0	68
727	**Total Sched M: Plant Permanent**		(15,339,466)	(2,150,072)	(13,074,055)	(115,339)	388,475	0	38,038
728									
729	**Sched M: Non-Plant Permanent**								
730	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
731	SchM-124 - Meals and Entertainment	SALWAGES	674,089	446,894	99,373	127,822	269,588	0	848
732	**Total Sched M: Non-Plant Permanent**		674,089	446,894	99,373	127,822	269,588	0	848
733									
734	Schedule M NOL	TOTPLT	(47,891,812)	(36,832,492)	(8,920,321)	(2,138,999)	(13,326,938)	0	(168,488)
735									
736	**SUBTOTAL SCHEDULE M ITEMS**		(208,393,417)	(56,761,908)	(150,055,445)	(1,576,064)	2,424,274	290,791	158,731
737									
738	**TAXABLE INCOME**		(125,704,820)	5,477,612	(133,392,644)	2,210,213	13,201,467	361,989	315,110
739	State Income Tax @ 2.08%		(2,609,381)	113,704	(2,768,964)	45,880	274,036	7,514	6,541
740	Federal Income Tax @ 21%		(25,850,042)	1,126,421	(27,430,973)	454,510	2,714,760	74,440	64,800

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
667	355000E	DTRAN	(2,278,217)	0	(2,278,217)	0	0	0	0	0
668	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(166,651)	0	0	(166,651)	0	0	0	0
669	355045-Tran Poles & Fixtures-Wind	ENERGY1	(91,131)	(91,131)	0	0	0	0	0	0
670	356010-Tran OH Cond & Device-Prod	DPRODTI	2,457	0	0	0	0	0	0	0
671	356000E-Tran OH Conductor & D	DTRAN	(810,064)	0	(810,064)	0	0	0	0	0
672	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(59,256)	0	0	(59,256)	0	0	0	0
673	356045-Tran OH Cond & Device-Wind	ENERGY1	(63,380)	(63,380)	0	0	0	0	0	0
674	357000E-Tran Underground Cond	DTRAN	(481)	0	(481)	0	0	0	0	0
675	358000-Tran UG Conductor & Devic	DTRAN	(856)	0	(856)	0	0	0	0	0
676	359000-Transmission Road & Trai	DTRAN	(905)	0	(905)	0	0	0	0	0
677	TOTAL TRANSMISSION		(2,871,774)	(583,138)	(2,251,061)	(76,265)	0	0	0	0
678										
679	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	0	0	0	(0)	0	0	0
680	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	14	0	0	0
681	361000E-Str & Improv	DDISPSUB	(124,741)	0	0	0	(124,741)	0	0	0
682	362000E-Other Eq	DDISPSUB	(105,032)	0	0	0	(105,032)	0	0	0
683	364000-Dist Poles, Towers & Fixt	PLT_364	38,057	0	0	0	0	34,133	3,924	0
684	365000-Dist OH Conductor & Devic	PLT_365	8,354	0	0	0	0	7,493	861	0
685	366000E-Dist Underground Cond	PLT_366	7,111	0	0	0	0	6,476	635	0
686	367000E-Dist UG Conductor & D	PLT_367	36,945	0	0	0	0	33,646	3,299	0
687	368000E-Dist Line Transformer	PLT_368	25,729	0	0	0	0	1,431	0	24,298
688	369000E-Distribution Services	CSERVICE	100	0	0	0	0	0	0	0
689	369010-Distribution Services O	CSERVICE	1,091	0	0	0	0	0	0	0
690	369020-Distribution Services U	CSERVICE	847	0	0	0	0	0	0	0
691	370000E-Distribution Meter	CMETERS	2,861	0	0	0	0	0	0	0
692	371000E-Dist Inst on Cust Premis	CUSTPREM	322	0	0	0	0	0	0	0
693	373000-Dist Street Light & Sg Sy	CLIGHT	(13,575)	0	0	0	0	0	0	0
694	TOTAL DISTRIBUTION		(121,917)	0	0	0	(229,759)	83,178	8,719	24,298
695										
696										
697										
698										
699										
700										
701	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
702	**Sched M: Plant Permanent Continued**									
703	GENERAL									
704	389001-General Land Owned in Fe	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
705	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0
706	390000-Genl Structures & Improv	SALWAGXAG	13,716	2,022	1,605	20	396	1,315	149	105
707	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,265	334	265	3	65	217	25	17
708	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,650	1,128	895	11	221	733	83	59
709	391000-General Office Furn & E	SALWAGXAG	985	145	115	1	28	94	11	8
710	391004-General Info Sys Computer	SALWAGXAG	28,794	4,245	3,368	43	832	2,761	313	221
711	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
712	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
713	392010-General Transp Eq Grp	SALWAGXAG	13	2	2	0	0	1	0	0
714	392020-General Transp Eq Grp 2	SALWAGXAG	164	24	19	0	5	16	2	1
715	392030-General Transp Eq Trailer	SALWAGXAG	32	5	4	0	1	3	0	0
716	392040-General Transp Eq Grp 4	SALWAGXAG	209	31	24	0	6	20	2	2
717	393000-General Stores Equipmen	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
718	394000-General Tools & Shop Equi	SALWAGXAG	462	68	54	1	13	44	5	4
719	395000-General Laboratory Equi	SALWAGXAG	(27)	(4)	(3)	(0)	(1)	(3)	(0)	(0)
720	396000-General Power Operated E	SALWAGXAG	47	7	5	0	1	4	1	0
721	397000-General Communication E	SALWAGXAG	(155)	(23)	(18)	(0)	(4)	(15)	(2)	(1)
722	397010-General Comm Eq Two Wa	SALWAGXAG	(118)	(17)	(14)	(0)	(3)	(11)	(1)	(1)
723	397020-General Comm Eq AE	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
724	397030-General Comm Eq EM	SALWAGXAG	(43)	(6)	(5)	(0)	(1)	(4)	(0)	(0)
725	398000-General Miscellaneous E	SALWAGXAG	(7)	(1)	(1)	(0)	(0)	(1)	(0)	(0)
726	TOTAL GENERAL		53,987	7,959	6,316	80	1,560	5,176	587	414
727	**Total Sched M: Plant Permanent**		(15,339,466)	(13,074,055)	(2,311,702)	(77,032)	(244,737)	33,482	3,084	20,321
728										
729	**Sched M: Non-Plant Permanent**									
730	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0	0
731	SchM-124 - Meals and Entertainment	SALWAGES	674,089	99,373	78,857	998	19,477	64,626	7,328	5,172
732	**Total Sched M: Non-Plant Permanent**		674,089	99,373	78,857	998	19,477	64,626	7,328	5,172
733										
734	Schedule M NOL	TOTPLT	(47,891,812)	(8,920,321)	(14,399,020)	(599,775)	(2,112,465)	(4,372,103)	(484,882)	(1,368,820)
735										
736	**SUBTOTAL SCHEDULE M ITEMS**		(208,393,417)	(150,055,445)	(44,893,588)	(1,815,941)	(3,013,454)	(7,556,939)	(844,557)	(1,511,224)
737										
738	**TAXABLE INCOME**		(125,704,820)	(133,392,644)	(15,626,418)	(214,528)	2,508,357	2,903,100	446,394	1,582,141
739	State Income Tax @ 2.08%		(2,609,381)	(2,768,964)	(324,373)	(4,453)	52,068	60,263	9,266	32,842
740	Federal Income Tax @ 21%		(25,850,042)	(27,430,973)	(3,213,429)	(44,116)	515,821	596,996	91,797	325,353

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
667	355000E	DTRAN	(2,278,217)	0	0	0	0	0	0
668	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(166,651)	0	0	0	0	0	0
669	355045-Tran Poles & Fixtures-Wind	ENERGY1	(91,131)	0	0	0	0	0	0
670	356010-Tran OH Cond & Device-Prod	DPRODTI	2,457	0	0	0	0	0	0
671	356000E-Tran OH Conductor & D	DTRAN	(810,064)	0	0	0	0	0	0
672	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(59,256)	0	0	0	0	0	0
673	356045-Tran OH Cond & Device-Wind	ENERGY1	(63,380)	0	0	0	0	0	0
674	357000E-Tran Underground Cond	DTRAN	(481)	0	0	0	0	0	0
675	358000-Tran UG Conductor & Devic	DTRAN	(856)	0	0	0	0	0	0
676	359000-Transmission Road & Trai	DTRAN	(905)	0	0	0	0	0	0
677	TOTAL TRANSMISSION		(2,871,774)	0	0	0	0	0	0
678									
679	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	0	0	0	0	0	0
680	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	0	0	0
681	361000E-Str & Improv	DDISPSUB	(124,741)	0	0	0	0	0	0
682	362000E-Other Eq	DDISPSUB	(105,032)	0	0	0	0	0	0
683	364000-Dist Poles, Towers & Fixt	PLT_364	38,057	0	0	0	0	0	0
684	365000-Dist OH Conductor & Devic	PLT_365	8,354	0	0	0	0	0	0
685	366000E-Dist Underground Cond	PLT_366	7,111	0	0	0	0	0	0
686	367000E-Dist UG Conductor & D	PLT_367	36,945	0	0	0	0	0	0
687	368000E-Dist Line Transformer	PLT_368	25,729	0	0	0	0	0	0
688	369000E-Distribution Services	CSERVICE	100	100	0	0	0	0	0
689	369010-Distribution Services O	CSERVICE	1,091	1,091	0	0	0	0	0
690	369020-Distribution Services U	CSERVICE	847	847	0	0	0	0	0
691	370000E-Distribution Meter	CMETERS	2,861	0	2,861	0	0	0	0
692	371000E-Dist Inst on Cust Premis	CUSTPREM	322	0	0	322	0	0	0
693	373000-Dist Street Light & Sg Sy	CLIGHT	(13,575)	0	0	(13,575)	0	0	0
694	TOTAL DISTRIBUTION		(121,917)	2,038	2,861	(13,253)	0	0	0
695									
696									
697									
698									
699									
700									
701	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
702	**Sched M: Plant Permanent Continued**								
703	GENERAL								
704	389001-General Land Owned in Fe	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0
705	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
706	390000-Genl Structures & Improv	SALWAGXAG	13,716	45	724	260	560	1,013	0
707	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,265	7	120	43	92	167	0
708	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,650	25	404	145	312	565	0
709	391000-General Office Furn & E	SALWAGXAG	985	3	52	19	40	73	0
710	391004-General Info Sys Computer	SALWAGXAG	28,794	93	1,520	545	1,175	2,127	0
711	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
712	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
713	392010-General Transp Eq Grp	SALWAGXAG	13	0	1	0	1	1	0
714	392020-General Transp Eq Grp 2	SALWAGXAG	164	1	9	3	7	12	0
715	392030-General Transp Eq Trailer	SALWAGXAG	32	0	2	1	1	2	0
716	392040-General Transp Eq Grp 4	SALWAGXAG	209	1	11	4	9	15	0
717	393000-General Stores Equipmen	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	0
718	394000-General Tools & Shop Equi	SALWAGXAG	462	1	24	9	19	34	0
719	395000-General Laboratory Equi	SALWAGXAG	(27)	(0)	(1)	(1)	(1)	(2)	0
720	396000-General Power Operated E	SALWAGXAG	47	0	2	1	2	3	0
721	397000-General Communication E	SALWAGXAG	(155)	(1)	(8)	(3)	(6)	(11)	0
722	397010-General Comm Eq Two Wa	SALWAGXAG	(118)	(0)	(6)	(2)	(5)	(9)	0
723	397020-General Comm Eq AE	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0
724	397030-General Comm Eq EM	SALWAGXAG	(43)	(0)	(2)	(1)	(2)	(3)	0
725	398000-General Miscellaneous E	SALWAGXAG	(7)	(0)	(0)	(0)	(0)	(0)	0
726	TOTAL GENERAL		53,987	175	2,850	1,022	2,203	3,987	0
727	**Total Sched M: Plant Permanent**		(15,339,466)	355	(24,503)	(23,063)	(21,153)	(46,975)	0
728									
729	**Sched M: Non-Plant Permanent**								
730	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
731	SchM-124 - Meals and Entertainment	SALWAGES	674,089	2,188	35,585	12,757	27,508	49,784	0
732	**Total Sched M: Non-Plant Permanent**		674,089	2,188	35,585	12,757	27,508	49,784	0
733									
734	Schedule M NOL	TOTPLT	(47,891,812)	(579,265)	(591,478)	(338,641)	(166,818)	(462,797)	0
735									
736	**SUBTOTAL SCHEDULE M ITEMS**		(208,393,417)	(1,125,380)	(284,322)	(195,569)	266,435	(235,031)	(2,196)
737									
738	**TAXABLE INCOME**		(125,704,820)	90,373	850,106	647,298	552,960	303,357	(233,881)
739	State Income Tax @ 2.08%		(2,609,381)	1,876	17,647	13,437	11,478	6,297	(4,855)
740	Federal Income Tax @ 21%		(25,850,042)	18,584	174,817	133,111	113,711	62,382	(48,096)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
741	Total Current Federal Income Tax Expense		(25,850,042)	1,126,421	(27,430,973)	454,510	2,714,760	74,440	64,800
742									
743									
744									
745									
746									
747									
748									
749									
750									
751	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
752									
753	**DEFERRED INCOME TAX EXPENSE**								
754									
755	**Deferred Income Tax Plant Related**								
756	INTANGIBLE								
757	303003-Intg Misc Computr Softwar	SALWAGXAG	(33,226)	(22,028)	(4,898)	(6,300)	(13,288)	0	(42)
758	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,011,811)	(670,791)	(149,160)	(191,861)	(404,653)	0	(1,273)
759	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	4,368	0	0	4,368	0	0	0
760	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(598,226)	(396,600)	(88,190)	(113,436)	(239,248)	0	(753)
761	303010-Intg Misc Computr Softwar	SALWAGXAG	(73,086)	(48,453)	(10,774)	(13,859)	(29,229)	0	(92)
762	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	1,513	0	0	1,513	0	0	0
763	303014-Intg CRS Computr Softwar	CUST	44,184	0	0	44,184	0	0	0
764	TOTAL INTANGIBLE		(1,666,284)	(1,137,872)	(253,021)	(275,391)	(686,418)	0	(2,160)
765									
766	310001-Steam Prod Land Own in Fe	DPROD	77	77	0	0	77	0	0
767	310002-Steam Prod Land Rights	DPROD	5,754	5,754	0	0	5,754	0	0
768	310003-Steam Prod Water Rights	DPROD	(112,249)	(112,249)	0	0	(112,249)	0	0
769	310004-Steam Prod Land Rights-NM	DPROD	383	383	0	0	383	0	0
770	311000E-Steam Prod Str & Improv	DPROD	(925,089)	(925,089)	0	0	(925,089)	0	0
771	312000E-Steam Prod Boiler Plant E	DPROD	(2,611,455)	(2,611,455)	0	0	(2,611,455)	0	0
772	314000-Steam Prod Turbogen Unit	DPROD	(1,335,315)	(1,335,315)	0	0	(1,335,315)	0	0
773	315000E-Steam Prod Acc Elec Eq	DPROD	(253,291)	(253,291)	0	0	(253,291)	0	0
774	316000E-Steam Prod Misc Pwr Plt E	DPROD	(184,493)	(184,493)	0	0	(184,493)	0	0
775	Total Steam Production		(5,415,678)	(5,415,678)	0	0	(5,415,678)	0	0
776									
777	340001-Other Prod Land Own in Fee	DPROD	70	70	0	0	70	0	0
778	340145-Other Prod Wind Land Own	ENERGY1	16	0	16	0	0	0	0
779	341000E-Other Prod Str & Impr	DPROD	436,486	436,486	0	0	436,486	0	0
780	341045-Other Prod Str & Imp-Wind	ENERGY1	1,577,833	0	1,577,833	0	0	0	0
781	342000E-Other Prod Fuel Hldr	DPROD	(10,985)	(10,985)	0	0	(10,985)	0	0
782	343000-Other Prod Prime Mover	DPROD	(590,013)	(590,013)	0	0	(590,013)	0	0
783	344000E-Other Prod Generator	DPROD	269,266	269,266	0	0	269,266	0	0
784	344045-Other Prod Generator-Wind	ENERGY1	26,495,818	0	26,495,818	0	0	0	0
785	345000E-Other Prod Access Elect Equip	DPROD	26,263	26,263	0	0	26,263	0	0
786	345045-Other Prod Acc El Eq-Wind	ENERGY1	679,228	0	679,228	0	0	0	0
787	346045-Other Prod Misc P Eq-Wind	ENERGY1	555	0	555	0	0	0	0
788	346000E-Other Prod Misc Pwr P	DPROD	6,556	6,556	0	0	6,556	0	0
789	Total Other Production Equipment		28,891,094	137,643	28,753,451	0	137,643	0	0
790									
791									
792									
793									
794									
795									
796									
797									
798									
799									
800									
801	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
802	**Deferred Income Tax Plant Related Continued**								
803									
804	TRANSMISSION								
805	350001-Tran Land Owned in Fe	DTRAN	134	134	0	0	0	0	0
806	350002E-Transmission Land Right	DTRAN	646,791	646,791	0	0	0	0	0
807	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	47,313	47,313	0	0	0	0	0
808	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0
809	350011-Tran Fee Land - Prod	DPRODTI	1	1	0	0	0	0	1
810	352000-Transmission Str & Improv	DTRAN	272,901	272,901	0	0	0	0	0
811	352010-Tran Str & Impr-Prod	DPRODTI	(5,576)	(5,576)	0	0	0	0	(5,576)
812	352045-Tran Str & Impr-Wind	ENERGY1	12,698	0	12,698	0	0	0	0
813	353000E-Transmission Station	DTRAN	2,657,959	2,657,959	0	0	0	0	0
814	353010-Tran Station Equip Pro	DPRODTI	(267,834)	(267,834)	0	0	0	0	(267,834)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
741	Total Current Federal Income Tax Expense		(25,850,042)	(27,430,973)	(3,213,429)	(44,116)	515,821	596,996	91,797	325,353
742										
743										
744										
745										
746										
747										
748										
749										
750										
751	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
752										
753	**DEFERRED INCOME TAX EXPENSE**									
754										
755	**Deferred Income Tax Plant Related**									
756	INTANGIBLE									
757	303003-Intg Misc Computr Softwar	SALWAGXAG	(33,226)	(4,898)	(3,887)	(49)	(960)	(3,185)	(361)	(255)
758	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,011,811)	(149,160)	(118,365)	(1,497)	(29,235)	(97,004)	(10,999)	(7,764)
759	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	4,368	0	0	0	0	0	0	0
760	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(598,226)	(88,190)	(69,982)	(885)	(17,285)	(57,353)	(6,503)	(4,590)
761	303010-Intg Misc Computr Softwar	SALWAGXAG	(73,086)	(10,774)	(8,550)	(108)	(2,112)	(7,007)	(795)	(561)
762	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	1,513	0	0	0	0	0	0	0
763	303014-Intg CRS Computr Softwar	CUST	44,184	0	0	0	0	0	0	0
764	TOTAL INTANGIBLE		(1,666,284)	(253,021)	(200,784)	(2,540)	(49,592)	(164,549)	(18,658)	(13,170)
765										
766	310001-Steam Prod Land Own in Fe	DPROD	77	0	0	0	0	0	0	0
767	310002-Steam Prod Land Rights	DPROD	5,754	0	0	0	0	0	0	0
768	310003-Steam Prod Water Rights	DPROD	(112,249)	0	0	0	0	0	0	0
769	310004-Steam Prod Land Rights-NM	DPROD	383	0	0	0	0	0	0	0
770	311000E-Steam Prod Str & Improv	DPROD	(925,089)	0	0	0	0	0	0	0
771	312000E-Steam Prod Boiler Plant E	DPROD	(2,611,455)	0	0	0	0	0	0	0
772	314000-Steam Prod Turbogen Unit	DPROD	(1,335,315)	0	0	0	0	0	0	0
773	315000E-Steam Prod Acc Elec Eq	DPROD	(253,291)	0	0	0	0	0	0	0
774	316000E-Steam Prod Misc Pwr Plt E	DPROD	(184,493)	0	0	0	0	0	0	0
775	Total Steam Production		(5,415,678)	0	0	0	0	0	0	0
776										
777	340001-Other Prod Land Own in Fee	DPROD	70	0	0	0	0	0	0	0
778	340145-Other Prod Wind Land Own	ENERGY1	16	16	0	0	0	0	0	0
779	341000E-Other Prod Str & Impr	DPROD	436,486	0	0	0	0	0	0	0
780	341045-Other Prod Str & Imp-Wind	ENERGY1	1,577,833	1,577,833	0	0	0	0	0	0
781	342000E-Other Prod Fuel Hldr	DPROD	(10,985)	0	0	0	0	0	0	0
782	343000-Other Prod Prime Mover	DPROD	(590,013)	0	0	0	0	0	0	0
783	344000E-Other Prod Generator	DPROD	269,266	0	0	0	0	0	0	0
784	344045-Other Prod Generator-Wind	ENERGY1	26,495,818	26,495,818	0	0	0	0	0	0
785	345000E-Other Prod Access Elect Equip	DPROD	26,263	0	0	0	0	0	0	0
786	345045-Other Prod Acc El Eq-Wind	ENERGY1	679,228	679,228	0	0	0	0	0	0
787	346045-Other Prod Misc P Eq-Wind	ENERGY1	555	555	0	0	0	0	0	0
788	346000E-Other Prod Misc Pwr P	DPROD	6,556	0	0	0	0	0	0	0
789	Total Other Production Equipment		28,891,094	28,753,451	0	0	0	0	0	0
790										
791										
792										
793										
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795										
796										
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798										
799										
800										
801	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
802	**Deferred Income Tax Plant Related Continued**									
803										
804	TRANSMISSION									
805	350001-Tran Land Owned in Fe	DTRAN	134	0	134	0	0	0	0	0
806	350002E-Transmission Land Right	DTRAN	646,791	0	646,791	0	0	0	0	0
807	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	47,313	0	0	47,313	0	0	0	0
808	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
809	350011-Tran Fee Land - Prod	DPRODTI	1	0	0	0	0	0	0	0
810	352000-Transmission Str & Improv	DTRAN	272,901	0	272,901	0	0	0	0	0
811	352010-Tran Str & Impr-Prod	DPRODTI	(5,576)	0	0	0	0	0	0	0
812	352045-Tran Str & Impr-Wind	ENERGY1	12,698	12,698	0	0	0	0	0	0
813	353000E-Transmission Station	DTRAN	2,657,959	0	2,657,959	0	0	0	0	0
814	353010-Tran Station Equip Pro	DPRODTI	(267,834)	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
741	Total Current Federal Income Tax Expense		(25,850,042)	18,584	174,817	133,111	113,711	62,382	(48,096)
742									
743									
744									
745									
746									
747									
748									
749									
750									
751	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
752									
753	**DEFERRED INCOME TAX EXPENSE**								
754									
755	**Deferred Income Tax Plant Related**								
756	INTANGIBLE								
757	303003-Intg Misc Computr Softwar	SALWAGXAG	(33,226)	(108)	(1,754)	(629)	(1,356)	(2,454)	0
758	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,011,811)	(3,285)	(53,413)	(19,148)	(41,289)	(74,726)	0
759	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	4,368	0	0	0	0	4,368	0
760	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(598,226)	(1,942)	(31,580)	(11,321)	(24,412)	(44,181)	0
761	303010-Intg Misc Computr Softwar	SALWAGXAG	(73,086)	(237)	(3,858)	(1,383)	(2,982)	(5,398)	0
762	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	1,513	0	0	0	0	1,513	0
763	303014-Intg CRS Computr Softwar	CUST	44,184	0	0	0	0	44,184	0
764	TOTAL INTANGIBLE		(1,666,284)	(5,572)	(90,605)	(32,481)	(70,039)	(76,695)	0
765									
766	310001-Steam Prod Land Own in Fe	DPROD	77	0	0	0	0	0	0
767	310002-Steam Prod Land Rights	DPROD	5,754	0	0	0	0	0	0
768	310003-Steam Prod Water Rights	DPROD	(112,249)	0	0	0	0	0	0
769	310004-Steam Prod Land Rights-NM	DPROD	383	0	0	0	0	0	0
770	311000E-Steam Prod Str & Improv	DPROD	(925,089)	0	0	0	0	0	0
771	312000E-Steam Prod Boiler Plant E	DPROD	(2,611,455)	0	0	0	0	0	0
772	314000-Steam Prod Turbogen Unit	DPROD	(1,335,315)	0	0	0	0	0	0
773	315000E-Steam Prod Acc Elec Eq	DPROD	(253,291)	0	0	0	0	0	0
774	316000E-Steam Prod Misc Pwr Plt E	DPROD	(184,493)	0	0	0	0	0	0
775	Total Steam Production		(5,415,678)	0	0	0	0	0	0
776									
777	340001-Other Prod Land Own in Fee	DPROD	70	0	0	0	0	0	0
778	340145-Other Prod Wind Land Own	ENERGY1	16	0	0	0	0	0	0
779	341000E-Other Prod Str & Impr	DPROD	436,486	0	0	0	0	0	0
780	341045-Other Prod Str & Imp-Wind	ENERGY1	1,577,833	0	0	0	0	0	0
781	342000E-Other Prod Fuel Hldr	DPROD	(10,985)	0	0	0	0	0	0
782	343000-Other Prod Prime Mover	DPROD	(590,013)	0	0	0	0	0	0
783	344000E-Other Prod Generator	DPROD	269,266	0	0	0	0	0	0
784	344045-Other Prod Generator-Wind	ENERGY1	26,495,818	0	0	0	0	0	0
785	345000E-Other Prod Access Elect Equip	DPROD	26,263	0	0	0	0	0	0
786	345045-Other Prod Acc El Eq-Wind	ENERGY1	679,228	0	0	0	0	0	0
787	346045-Other Prod Misc P Eq-Wind	ENERGY1	555	0	0	0	0	0	0
788	346000E-Other Prod Misc Pwr P	DPROD	6,556	0	0	0	0	0	0
789	Total Other Production Equipment		28,891,094	0	0	0	0	0	0
790									
791									
792									
793									
794									
795									
796									
797									
798									
799									
800									
801	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
802	**Deferred Income Tax Plant Related Continued**								
803									
804	TRANSMISSION								
805	350001-Tran Land Owned in Fe	DTRAN	134	0	0	0	0	0	0
806	350002E-Transmission Land Right	DTRAN	646,791	0	0	0	0	0	0
807	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	47,313	0	0	0	0	0	0
808	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0
809	350011-Tran Fee Land - Prod	DPRODTI	1	0	0	0	0	0	0
810	352000-Transmission Str & Improv	DTRAN	272,901	0	0	0	0	0	0
811	352010-Tran Str & Impr-Prod	DPRODTI	(5,576)	0	0	0	0	0	0
812	352045-Tran Str & Impr-Wind	ENERGY1	12,698	0	0	0	0	0	0
813	353000E-Transmission Station	DTRAN	2,657,959	0	0	0	0	0	0
814	353010-Tran Station Equip Pro	DPRODTI	(267,834)	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
815	353045-Tran Station Equip-Wind	ENERGY1	191,754	0	191,754	0	0	0	0
816	354000E-Tran Towers & Fixture	DTRAN	239,978	239,978	0	0	0	0	0
817	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	17,554	17,554	0	0	0	0	0
818	355010-Tran Poles & Fixtures-Prod	DPRODTI	(91,279)	(91,279)	0	0	0	0	(91,279)
819	355000E	DTRAN	1,664,488	1,664,488	0	0	0	0	0
820	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	121,757	121,757	0	0	0	0	0
821	355045-Tran Poles & Fixtures-Wind	ENERGY1	311,072	0	311,072	0	0	0	0
822	356010-Tran OH Cond & Device-Prod	DPRODTI	255,305	255,305	0	0	0	0	255,305
823	356000E-Tran OH Conductor & D	DTRAN	599,626	599,626	0	0	0	0	0
824	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	43,863	43,863	0	0	0	0	0
825	356045-Tran OH Cond & Device-Wind	ENERGY1	10,016	0	10,016	0	0	0	0
826	357000E-Tran Underground Cond	DTRAN	356	356	0	0	0	0	0
827	358000-Tran UG Conductor & Devic	DTRAN	634	634	0	0	0	0	0
828	359000-Transmission Road & Trai	DTRAN	670	670	0	0	0	0	0
829	TOTAL TRANSMISSION		6,730,181	6,204,639	525,541	0	0	0	(109,382)
830									
831	DISTRIBUTION								
832	360001E-Dist Land Owned in Fee	DDISPSUB	193	193	0	0	0	0	0
833	360005-Dist Land Rights-TX	DDISPSUB	9,961	9,961	0	0	0	0	0
834	361000E-Str & Improv	DDISPSUB	116,658	116,658	0	0	0	0	0
835	362000E-Other Eq	DDISPSUB	(97,021)	(97,021)	0	0	0	0	0
836	364000-Dist Poles, Towers & Fixt	PLT_364	590,556	590,556	0	0	0	0	0
837	365000-Dist OH Conductor & Devic	PLT_365	192,679	192,679	0	0	0	0	0
838	366000E-Dist Underground Cond	PLT_366	23,280	23,280	0	0	0	0	0
839	367000E-Dist UG Conductor & D	PLT_367	35,439	35,439	0	0	0	0	0
840	368000E-Dist Line Transformer	PLT_368	(130,379)	(130,379)	0	0	0	0	0
841	369000E-Distribution Services	CSERVICE	(11,279)	0	0	(11,279)	0	0	0
842	369010-Distribution Services O	CSERVICE	26,873	0	0	26,873	0	0	0
843	369020-Distribution Services U	CSERVICE	101,394	0	0	101,394	0	0	0
844	370000E-Distribution Meter	CMETERS	18,206	0	0	18,206	0	0	0
845	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,592)	0	0	(22,592)	0	0	0
846	373000-Dist Street Light & Sg Sy	CLIGHT	20,390	0	0	20,390	0	0	0
847	TOTAL DISTRIBUTION		874,358	741,367	0	132,992	0	0	0
848									
849									
850									
851	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
852	**Deferred Income Tax Plant Related Continued**								
853									
854	GENERAL								
855	389001-General Land Owned in Fe	SALWAGXAG	36	24	5	7	14	0	0
856	389002-General Land Rights	SALWAGXAG	(233)	(155)	(34)	(44)	(93)	0	(0)
857	390000-Genl Structures & Improv	SALWAGXAG	(202,921)	(134,528)	(29,914)	(38,478)	(81,154)	0	(255)
858	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,571	56,730	12,615	16,226	34,222	0	108
859	390050-Genl Str & Imp-Call Center	CUST	(24,618)	0	0	(24,618)	0	0	0
860	391000-General Office Furn & E	SALWAGXAG	98,247	65,134	14,483	18,630	39,292	0	124
861	391004-General Info Sys Computer	SALWAGXAG	(1,098,108)	(728,002)	(161,881)	(208,224)	(439,165)	0	(1,382)
862	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
863	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
864	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
865	392010-General Transp Eq Grp	SALWAGXAG	(23,612)	(15,654)	(3,481)	(4,477)	(9,443)	0	(30)
866	392020-General Transp Eq Grp 2	SALWAGXAG	(296,248)	(196,401)	(43,672)	(56,175)	(118,478)	0	(373)
867	392030-General Transp Eq Trailer	SALWAGXAG	(57,190)	(37,914)	(8,431)	(10,844)	(22,872)	0	(72)
868	392040-General Transp Eq Grp 4	SALWAGXAG	(376,512)	(249,613)	(55,505)	(71,395)	(150,578)	0	(474)
869	393000-General Stores Equipmen	SALWAGXAG	(765)	(507)	(113)	(145)	(306)	0	(1)
870	394000-General Tools & Shop Equi	SALWAGXAG	(87,740)	(58,168)	(12,935)	(16,637)	(35,090)	0	(110)
871	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
872	395000-General Laboratory Equi	SALWAGXAG	(19,394)	(12,858)	(2,859)	(3,678)	(7,756)	0	(24)
873	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
874	396000-General Power Operated E	SALWAGXAG	(84,526)	(56,038)	(12,461)	(16,028)	(33,805)	0	(106)
875	397000-General Communication E	SALWAGXAG	(113,328)	(75,132)	(16,707)	(21,489)	(45,323)	0	(143)
876	397010-General Comm Eq Two Wa	SALWAGXAG	(86,409)	(57,286)	(12,738)	(16,385)	(34,557)	0	(109)
877	397020-General Comm Eq AE	SALWAGXAG	(108)	(72)	(16)	(20)	(43)	0	(0)
878	397030-General Comm Eq EM	SALWAGXAG	(31,383)	(20,806)	(4,626)	(5,951)	(12,551)	0	(39)
879	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
880	398000-General Miscellaneous E	SALWAGXAG	(4,874)	(3,232)	(719)	(924)	(1,949)	0	(6)
881	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
882	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	127,455	98,023	23,740	5,693	35,467	0	448
883	TOTAL GENERAL		(2,196,660)	(1,426,453)	(315,248)	(454,959)	(884,169)	0	(2,446)
884									
885	**Total Deferred Income Tax Plant Related**		27,217,010	(896,354)	28,710,722	(597,358)	(6,848,622)	0	(113,988)
886									
887									
888									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
815	353045-Tran Station Equip-Wind	ENERGY1	191,754	191,754	0	0	0	0	0	0
816	354000E-Tran Towers & Fixture	DTRAN	239,978	0	239,978	0	0	0	0	0
817	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	17,554	0	0	17,554	0	0	0	0
818	355010-Tran Poles & Fixtures-Prod	DPRODTI	(91,279)	0	0	0	0	0	0	0
819	355000E	DTRAN	1,664,488	0	1,664,488	0	0	0	0	0
820	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	121,757	0	0	121,757	0	0	0	0
821	355045-Tran Poles & Fixtures-Wind	ENERGY1	311,072	311,072	0	0	0	0	0	0
822	356010-Tran OH Cond & Device-Prod	DPRODTI	255,305	0	0	0	0	0	0	0
823	356000E-Tran OH Conductor & D	DTRAN	599,626	0	599,626	0	0	0	0	0
824	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	43,863	0	0	43,863	0	0	0	0
825	356045-Tran OH Cond & Device-Wind	ENERGY1	10,016	10,016	0	0	0	0	0	0
826	357000E-Tran Underground Cond	DTRAN	356	0	356	0	0	0	0	0
827	358000-Tran UG Conductor & Devic	DTRAN	634	0	634	0	0	0	0	0
828	359000-Transmission Road & Trai	DTRAN	670	0	670	0	0	0	0	0
829	TOTAL TRANSMISSION		6,730,181	525,541	6,083,534	230,487	0	0	0	0
830										
831	DISTRIBUTION									
832	360001E-Dist Land Owned in Fee	DDISPSUB	193	0	0	0	193	0	0	0
833	360005-Dist Land Rights-TX	DDISPSUB	9,961	0	0	0	9,961	0	0	0
834	361000E-Str & Improv	DDISPSUB	116,658	0	0	0	116,658	0	0	0
835	362000E-Other Eq	DDISPSUB	(97,021)	0	0	0	(97,021)	0	0	0
836	364000-Dist Poles, Towers & Fixt	PLT_364	590,556	0	0	0	0	529,670	60,886	0
837	365000-Dist OH Conductor & Devic	PLT_365	192,679	0	0	0	0	172,814	19,865	0
838	366000E-Dist Underground Cond	PLT_366	23,280	0	0	0	0	21,201	2,079	0
839	367000E-Dist UG Conductor & D	PLT_367	35,439	0	0	0	0	32,274	3,165	0
840	368000E-Dist Line Transformer	PLT_368	(130,379)	0	0	0	0	(7,249)	0	(123,130)
841	369000E-Distribution Services	CSERVICE	(11,279)	0	0	0	0	0	0	0
842	369010-Distribution Services O	CSERVICE	26,873	0	0	0	0	0	0	0
843	369020-Distribution Services U	CSERVICE	101,394	0	0	0	0	0	0	0
844	370000E-Distribution Meter	CMETERS	18,206	0	0	0	0	0	0	0
845	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,592)	0	0	0	0	0	0	0
846	373000-Dist Street Light & Sg Sy	CLIGHT	20,390	0	0	0	0	0	0	0
847	TOTAL DISTRIBUTION		874,358	0	0	0	29,791	748,710	85,995	(123,130)
848										
849										
850										
851	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
852	**Deferred Income Tax Plant Related Continued**									
853										
854	GENERAL									
855	389001-General Land Owned in Fe	SALWAGXAG	36	5	4	0	1	3	0	0
856	389002-General Land Rights	SALWAGXAG	(233)	(34)	(27)	(0)	(7)	(22)	(3)	(2)
857	390000-Genl Structures & Improv	SALWAGXAG	(202,921)	(29,914)	(23,738)	(300)	(5,863)	(19,454)	(2,206)	(1,557)
858	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,571	12,615	10,010	127	2,472	8,204	930	657
859	390050-Genl Str & Imp-Call Center	CUST	(24,618)	0	0	0	0	0	0	0
860	391000-General Office Furn & E	SALWAGXAG	98,247	14,483	11,493	145	2,839	9,419	1,068	754
861	391004-General Info Sys Computer	SALWAGXAG	(1,098,108)	(161,881)	(128,460)	(1,625)	(31,729)	(105,277)	(11,937)	(8,426)
862	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
863	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
864	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
865	392010-General Transp Eq Grp	SALWAGXAG	(23,612)	(3,481)	(2,762)	(35)	(682)	(2,264)	(257)	(181)
866	392020-General Transp Eq Grp 2	SALWAGXAG	(296,248)	(43,672)	(34,656)	(438)	(8,560)	(28,402)	(3,220)	(2,273)
867	392030-General Transp Eq Trailer	SALWAGXAG	(57,190)	(8,431)	(6,690)	(85)	(1,652)	(5,483)	(622)	(439)
868	392040-General Transp Eq Grp 4	SALWAGXAG	(376,512)	(55,505)	(44,046)	(557)	(10,879)	(36,097)	(4,093)	(2,889)
869	393000-General Stores Equipmen	SALWAGXAG	(765)	(113)	(89)	(1)	(22)	(73)	(8)	(6)
870	394000-General Tools & Shop Equi	SALWAGXAG	(87,740)	(12,935)	(10,264)	(130)	(2,535)	(8,412)	(954)	(673)
871	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
872	395000-General Laboratory Equi	SALWAGXAG	(19,394)	(2,859)	(2,269)	(29)	(560)	(1,859)	(211)	(149)
873	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
874	396000-General Power Operated E	SALWAGXAG	(84,526)	(12,461)	(9,888)	(125)	(2,442)	(8,104)	(919)	(649)
875	397000-General Communication E	SALWAGXAG	(113,328)	(16,707)	(13,257)	(168)	(3,275)	(10,865)	(1,232)	(870)
876	397010-General Comm Eq Two Wa	SALWAGXAG	(86,409)	(12,738)	(10,108)	(128)	(2,497)	(8,284)	(939)	(663)
877	397020-General Comm Eq AE	SALWAGXAG	(108)	(16)	(13)	(0)	(3)	(10)	(1)	(1)
878	397030-General Comm Eq EM	SALWAGXAG	(31,383)	(4,626)	(3,671)	(46)	(907)	(3,009)	(341)	(241)
879	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
880	398000-General Miscellaneous E	SALWAGXAG	(4,874)	(719)	(570)	(7)	(141)	(467)	(53)	(37)
881	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
882	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	127,455	23,740	38,320	1,596	5,622	11,636	1,290	3,643
883	TOTAL GENERAL		(2,196,660)	(315,248)	(230,682)	(1,807)	(60,820)	(208,821)	(23,707)	(14,002)
884										
885	**Total Deferred Income Tax Plant Related**		27,217,010	28,710,722	5,652,069	226,139	(80,621)	375,340	43,630	(150,302)
886										
887										
888										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
815	353045-Tran Station Equip-Wind	ENERGY1	191,754	0	0	0	0	0	0
816	354000E-Tran Towers & Fixture	DTRAN	239,978	0	0	0	0	0	0
817	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	17,554	0	0	0	0	0	0
818	355010-Tran Poles & Fixtures-Prod	DPRODTI	(91,279)	0	0	0	0	0	0
819	355000E	DTRAN	1,664,488	0	0	0	0	0	0
820	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	121,757	0	0	0	0	0	0
821	355045-Tran Poles & Fixtures-Wind	ENERGY1	311,072	0	0	0	0	0	0
822	356010-Tran OH Cond & Device-Prod	DPRODTI	255,305	0	0	0	0	0	0
823	356000E-Tran OH Conductor & D	DTRAN	599,626	0	0	0	0	0	0
824	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	43,863	0	0	0	0	0	0
825	356045-Tran OH Cond & Device-Wind	ENERGY1	10,016	0	0	0	0	0	0
826	357000E-Tran Underground Cond	DTRAN	356	0	0	0	0	0	0
827	358000-Tran UG Conductor & Devic	DTRAN	634	0	0	0	0	0	0
828	359000-Transmission Road & Trai	DTRAN	670	0	0	0	0	0	0
829	TOTAL TRANSMISSION		6,730,181	0	0	0	0	0	0
830									
831	DISTRIBUTION								
832	360001E-Dist Land Owned in Fee	DDISPSUB	193	0	0	0	0	0	0
833	360005-Dist Land Rights-TX	DDISPSUB	9,961	0	0	0	0	0	0
834	361000E-Str & Improv	DDISPSUB	116,658	0	0	0	0	0	0
835	362000E-Other Eq	DDISPSUB	(97,021)	0	0	0	0	0	0
836	364000-Dist Poles, Towers & Fixt	PLT_364	590,556	0	0	0	0	0	0
837	365000-Dist OH Conductor & Devic	PLT_365	192,679	0	0	0	0	0	0
838	366000E-Dist Underground Cond	PLT_366	23,280	0	0	0	0	0	0
839	367000E-Dist UG Conductor & D	PLT_367	35,439	0	0	0	0	0	0
840	368000E-Dist Line Transformer	PLT_368	(130,379)	0	0	0	0	0	0
841	369000E-Distribution Services	CSERVICE	(11,279)	(11,279)	0	0	0	0	0
842	369010-Distribution Services O	CSERVICE	26,873	26,873	0	0	0	0	0
843	369020-Distribution Services U	CSERVICE	101,394	101,394	0	0	0	0	0
844	370000E-Distribution Meter	CMETERS	18,206	0	18,206	0	0	0	0
845	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,592)	0	0	(22,592)	0	0	0
846	373000-Dist Street Light & Sg Sy	CLIGHT	20,390	0	0	20,390	0	0	0
847	TOTAL DISTRIBUTION		874,358	116,988	18,206	(2,203)	0	0	0
848									
849									
850									
851	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
852	**Deferred Income Tax Plant Related Continued**								
853									
854	GENERAL								
855	389001-General Land Owned in Fe	SALWAGXAG	36	0	2	1	1	3	0
856	389002-General Land Rights	SALWAGXAG	(233)	(1)	(12)	(4)	(10)	(17)	0
857	390000-Genl Structures & Improv	SALWAGXAG	(202,921)	(659)	(10,712)	(3,840)	(8,281)	(14,986)	0
858	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,571	278	4,517	1,619	3,492	6,320	0
859	390050-Genl Str & Imp-Call Center	CUST	(24,618)	0	0	0	0	(24,618)	0
860	391000-General Office Furn & E	SALWAGXAG	98,247	319	5,186	1,859	4,009	7,256	0
861	391004-General Info Sys Computer	SALWAGXAG	(1,098,108)	(3,565)	(57,968)	(20,781)	(44,811)	(81,100)	0
862	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0
863	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
864	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0
865	392010-General Transp Eq Grp	SALWAGXAG	(23,612)	(77)	(1,246)	(447)	(964)	(1,744)	0
866	392020-General Transp Eq Grp 2	SALWAGXAG	(296,248)	(962)	(15,639)	(5,606)	(12,089)	(21,879)	0
867	392030-General Transp Eq Trailer	SALWAGXAG	(57,190)	(186)	(3,019)	(1,082)	(2,334)	(4,224)	0
868	392040-General Transp Eq Grp 4	SALWAGXAG	(376,512)	(1,222)	(19,876)	(7,125)	(15,364)	(27,807)	0
869	393000-General Stores Equipmen	SALWAGXAG	(765)	(2)	(40)	(14)	(31)	(56)	0
870	394000-General Tools & Shop Equi	SALWAGXAG	(87,740)	(285)	(4,632)	(1,660)	(3,580)	(6,480)	0
871	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
872	395000-General Laboratory Equi	SALWAGXAG	(19,394)	(63)	(1,024)	(367)	(791)	(1,432)	0
873	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
874	396000-General Power Operated E	SALWAGXAG	(84,526)	(274)	(4,462)	(1,600)	(3,449)	(6,243)	0
875	397000-General Communication E	SALWAGXAG	(113,328)	(368)	(5,983)	(2,145)	(4,625)	(8,370)	0
876	397010-General Comm Eq Two Wa	SALWAGXAG	(86,409)	(281)	(4,561)	(1,635)	(3,526)	(6,382)	0
877	397020-General Comm Eq AE	SALWAGXAG	(108)	(0)	(6)	(2)	(4)	(8)	0
878	397030-General Comm Eq EM	SALWAGXAG	(31,383)	(102)	(1,657)	(594)	(1,281)	(2,318)	0
879	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
880	398000-General Miscellaneous E	SALWAGXAG	(4,874)	(16)	(257)	(92)	(199)	(360)	0
881	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
882	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	127,455	1,542	1,574	901	444	1,232	0
883	TOTAL GENERAL		(2,196,660)	(5,923)	(119,815)	(42,615)	(93,392)	(193,214)	0
884									
885	**Total Deferred Income Tax Plant Related**		27,217,010	105,493	(192,213)	(77,298)	(163,431)	(269,908)	0
886									
887									
888									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
889									
890									
891									
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893									
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895									
896									
897									
898									
899									
900									
901	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
902									
903	**Deferred Income Tax Non-Plant**								
904	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	143	95	21	27	57	0	0
905	SchM-103 - Environmental Remediation	PRODPLT	(320,576)	(191,459)	(129,117)	0	(191,459)	0	0
906	SchM-107 - Pension Expense	SALWAGES	(2,336,036)	(1,548,700)	(344,375)	(442,962)	(934,249)	0	(2,940)
907	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
908	SchM-109 - Employee Incentive	SALWAGES	55,042	36,491	8,114	10,437	22,013	0	69
909	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	272,808	180,861	40,217	51,730	109,104	0	343
910	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	31,477	20,868	4,640	5,969	12,589	0	40
911	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0
912	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
913	SchM-118 - Inventory Reserve	TOTPLT	4,644	3,572	865	207	1,292	0	16
914	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(543,586)	(418,059)	(101,248)	(24,278)	(151,265)	0	(1,912)
915	SchM-127 - Litigation Reserve	TOTPLT	89,977	69,200	16,759	4,019	25,038	0	317
916	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
917	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
918	SchM-137 - R&E Credit	TOTPLT	(1,090,251)	(838,487)	(203,070)	(48,694)	(303,386)	0	(3,836)
919	SchM-138 - Rate Case Expense	TOTPLT	(1,743,118)	(1,340,592)	(324,673)	(77,853)	(485,060)	0	(6,132)
920	SchM-192 - Texas Margin Tax	NETPLT	205,388	148,711	49,665	7,012	38,342	0	549
921	SchM-226 - Performance Recognition Award	SALWAGES	(2,222)	(1,473)	(328)	(421)	(889)	0	(3)
922	SchM-257 - Texas R&E Credit	SALWAGES	(209,956)	(139,193)	(30,951)	(39,812)	(83,968)	0	(264)
923	TXGMT-Texas Gross Margin Tax	SALWAGES	1,364,092	904,339	201,092	258,661	545,540	0	1,717
924	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(406,468)	(269,473)	(59,921)	(77,075)	(162,559)	0	(512)
925	SchM_NOL - NOL Excess ADIT	TOTPLT	302,018	232,275	56,254	13,489	84,043	0	1,063
926	**Total Deferred Income Tax Non-Plant**		(4,326,623)	(3,151,024)	(816,054)	(359,544)	(1,474,815)	0	(11,485)
927									
928	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,890,387	(4,047,378)	27,894,668	(956,903)	(8,323,436)	0	(125,473)
929	Schedule M NOL	TOTPLT	10,842,650	8,338,833	2,019,550	484,267	3,017,203	0	38,145
930	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,733,037	4,291,454	29,914,218	(472,636)	(5,306,233)	0	(87,328)
931									
932	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0
933	ITC Amortization	TOTPLT	(28,075)	(21,592)	(5,229)	(1,254)	(7,812)	0	(99)
934									
935	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		5,245,539	5,509,987	(290,948)	26,500	(2,325,249)	81,954	(16,086)
936									
937	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0
938									
939	**TOTAL OPERATING DEDUCTIONS**		613,158,701	433,054,601	139,053,162	41,050,938	129,691,393	37,950,104	766,941
940									
941	**TOTAL NET OPERATING INCOME**		141,115,710	100,389,895	34,764,636	5,961,179	24,242,122	(19,902)	319,096
942									
943									
944									
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946									
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949									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANSMISSION COST TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTRIBUTION COSTS DISTPRI (12)	DISTRIBUTION COSTS DISTSEC (13)	DISTRIBUTION COSTS DISTLT (14)
889										
890										
891										
892										
893										
894										
895										
896										
897										
898										
899										
900										
901	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
902										
903	**Deferred Income Tax Non-Plant**									
904	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	143	21	17	0	4	14	2	1
905	SchM-103 - Environmental Remediation	PRODPLT	(320,576)	(129,117)	0	0	0	0	0	0
906	SchM-107 - Pension Expense	SALWAGES	(2,336,036)	(344,375)	(273,277)	(3,457)	(67,498)	(223,960)	(25,395)	(17,925)
907	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
908	SchM-109 - Employee Incentive	SALWAGES	55,042	8,114	6,439	81	1,590	5,277	598	422
909	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	272,808	40,217	31,914	404	7,883	26,155	2,966	2,093
910	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	31,477	4,640	3,682	47	909	3,018	342	242
911	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
912	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
913	SchM-118 - Inventory Reserve	TOTPLT	4,644	865	1,396	58	205	424	47	133
914	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(543,586)	(101,248)	(163,433)	(6,808)	(23,977)	(49,625)	(5,504)	(15,537)
915	SchM-127 - Litigation Reserve	TOTPLT	89,977	16,759	27,052	1,127	3,969	8,214	911	2,572
916	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0
917	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0
918	SchM-137 - R&E Credit	TOTPLT	(1,090,251)	(203,070)	(327,792)	(13,654)	(48,090)	(99,530)	(11,038)	(31,161)
919	SchM-138 - Rate Case Expense	TOTPLT	(1,743,118)	(324,673)	(524,081)	(21,830)	(76,887)	(159,131)	(17,648)	(49,821)
920	SchM-192 - Texas Margin Tax	NETPLT	205,388	49,665	71,162	2,915	9,920	18,581	2,068	5,174
921	SchM-226 - Performance Recognition Award	SALWAGES	(2,222)	(328)	(260)	(3)	(64)	(213)	(24)	(17)
922	SchM-257 - Texas R&E Credit	SALWAGES	(209,956)	(30,951)	(24,561)	(311)	(6,066)	(20,129)	(2,282)	(1,611)
923	TXGMT-Texas Gross Margin Tax	SALWAGES	1,364,092	201,092	159,576	2,019	39,414	130,778	14,829	10,467
924	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(406,468)	(59,921)	(47,550)	(602)	(11,745)	(38,969)	(4,419)	(3,119)
925	SchM_NOL - NOL Excess ADIT	TOTPLT	302,018	56,254	90,804	3,782	13,322	27,572	3,058	8,632
926	**Total Deferred Income Tax Non-Plant**		(4,326,623)	(816,054)	(968,911)	(36,232)	(157,111)	(371,525)	(41,490)	(89,454)
927										
928	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,890,387	27,894,668	4,683,158	189,908	(237,733)	3,815	2,140	(239,756)
929	Schedule M NOL	TOTPLT	10,842,650	2,019,550	3,259,921	135,788	478,259	989,839	109,777	309,899
930	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,733,037	29,914,218	7,943,079	325,696	240,527	993,654	111,916	70,143
931										
932	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0
933	ITC Amortization	TOTPLT	(28,075)	(5,229)	(8,441)	(352)	(1,238)	(2,563)	(284)	(802)
934										
935	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		5,245,539	(290,948)	4,396,835	276,776	807,177	1,648,349	212,695	427,536
936										
937	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0	0
938										
939	**TOTAL OPERATING DEDUCTIONS**		613,158,701	139,053,162	196,006,704	3,447,132	13,845,550	39,761,312	4,521,421	7,064,043
940										
941	**TOTAL NET OPERATING INCOME**		141,115,710	34,764,636	45,886,269	2,182,261	7,640,228	14,279,649	1,687,667	4,172,506
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
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901	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
902									
903	**Deferred Income Tax Non-Plant**								
904	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	143	0	8	3	6	11	0
905	SchM-103 - Environmental Remediation	PRODPLT	(320,576)	0	0	0	0	0	0
906	SchM-107 - Pension Expense	SALWAGES	(2,336,036)	(7,584)	(123,318)	(44,208)	(95,327)	(172,526)	0
907	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
908	SchM-109 - Employee Incentive	SALWAGES	55,042	179	2,906	1,042	2,246	4,065	0
909	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	272,808	886	14,401	5,163	11,132	20,148	0
910	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	31,477	102	1,662	596	1,284	2,325	0
911	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0
912	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
913	SchM-118 - Inventory Reserve	TOTPLT	4,644	56	57	33	16	45	0
914	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(543,586)	(6,575)	(6,713)	(3,844)	(1,893)	(5,253)	0
915	SchM-127 - Litigation Reserve	TOTPLT	89,977	1,088	1,111	636	313	869	0
916	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
917	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
918	SchM-137 - R&E Credit	TOTPLT	(1,090,251)	(13,187)	(13,465)	(7,709)	(3,798)	(10,536)	0
919	SchM-138 - Rate Case Expense	TOTPLT	(1,743,118)	(21,083)	(21,528)	(12,326)	(6,072)	(16,844)	0
920	SchM-192 - Texas Margin Tax	NETPLT	205,388	1,943	2,046	1,264	494	1,265	0
921	SchM-226 - Performance Recognition Award	SALWAGES	(2,222)	(7)	(117)	(42)	(91)	(164)	0
922	SchM-257 - Texas R&E Credit	SALWAGES	(209,956)	(682)	(11,083)	(3,973)	(8,568)	(15,506)	0
923	TXGMT-Texas Gross Margin Tax	SALWAGES	1,364,092	4,428	72,010	25,814	55,665	100,744	0
924	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(406,468)	(1,320)	(21,457)	(7,692)	(16,587)	(30,019)	0
925	SchM_NOL - NOL Excess ADIT	TOTPLT	302,018	3,653	3,730	2,136	1,052	2,919	0
926	**Total Deferred Income Tax Non-Plant**		(4,326,623)	(38,101)	(99,752)	(43,108)	(60,125)	(118,458)	0
927									
928	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,890,387	67,392	(291,965)	(120,406)	(223,556)	(388,367)	0
929	Schedule M NOL	TOTPLT	10,842,650	131,145	133,910	76,668	37,767	104,777	0
930	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,733,037	198,537	(158,055)	(43,738)	(185,789)	(283,590)	0
931									
932	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0
933	ITC Amortization	TOTPLT	(28,075)	(340)	(347)	(199)	(98)	(271)	0
934									
935	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		5,245,539	218,657	34,061	102,611	(60,697)	(215,182)	(52,950)
936									
937	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0
938									
939	**TOTAL OPERATING DEDUCTIONS**		613,158,701	3,304,217	9,901,497	4,782,223	7,532,465	15,479,161	51,374
940									
941	**TOTAL NET OPERATING INCOME**		141,115,710	1,561,876	1,763,068	1,151,150	540,309	1,221,200	(276,425)
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
950										
951	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
952										
953	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**									
954										
955	Rate Base times Pretax Claimed ROR		7.56%	252,023,690	172,812,744	70,497,543	8,713,403	44,092,135	(36,201)	580,379
956	Less: Net Operating Income	SCH ITX		141,115,710	100,389,895	34,764,636	5,961,179	24,242,122	(19,902)	319,096
957	Earnings Deficiency/Excess			110,907,980	72,422,849	35,732,907	2,752,224	19,850,014	(16,299)	261,283
958	Tax Gross-up Factor			1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557
959	Revenue Deficiency/Excess (Gross)			143,365,836	93,617,811	46,190,347	3,557,678	25,659,234	(21,069)	337,749
960										
961	Incremental Federal, State, & Deferred Income Taxes & ITC			32,457,856	21,194,962	10,457,440	805,454	5,809,220	(4,770)	76,466
962	Federal, State, & Deferred Income Taxes & ITC (Present Rates)	SCH ITX		5,245,539	5,509,987	(290,948)	26,500	(2,325,249)	81,954	(16,086)
963	Total Federal, State, & Deferred Income Taxes & ITC (Proposed Rates)	SCH ITX		37,703,395	26,704,949	10,166,492	831,954	3,483,971	77,184	60,380
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983	TAX RATES									
984	STATE TAX RATE			2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%
985	FEDERAL TAX RATE - CURRENT			21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
986	TAX GROSS-UP FACTOR			1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573
987	EFFECTIVE TAX RATE - CITTX			1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278
988	COMPOSITE COST OF DEBT			1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
989	EFFECTIVE TAX RATE			0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
				(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
950											
951	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
952											
953	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**										
954											
955	Rate Base times Pretax Claimed ROR		7.56%	252,023,690	70,497,543	83,183,489	3,394,573	11,579,840	21,642,815	2,412,115	5,963,598
956	Less: Net Operating Income	SCH ITX		141,115,710	34,764,636	45,886,269	2,182,261	7,640,228	14,279,649	1,687,667	4,172,506
957	Earnings Deficiency/Excess			110,907,980	35,732,907	37,297,220	1,212,312	3,939,612	7,363,166	724,449	1,791,093
958	Tax Gross-up Factor			1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557
959	Revenue Deficiency/Excess (Gross)			143,365,836	46,190,347	48,212,466	1,567,102	5,092,562	9,518,039	936,463	2,315,266
960											
961	Incremental Federal, State, & Deferred Income Taxes & ITC			32,457,856	10,457,440	10,915,245	354,790	1,152,950	2,154,873	212,014	524,174
962	Federal, State, & Deferred Income Taxes & ITC (Present Rates)	SCH ITX		5,245,539	(290,948)	4,396,835	276,776	807,177	1,648,349	212,695	427,536
963	Total Federal, State, & Deferred Income Taxes & ITC (Proposed Rates)	SCH ITX		37,703,395	10,166,492	15,312,081	631,566	1,960,127	3,803,222	424,709	951,709
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983	TAX RATES										
984	STATE TAX RATE			2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%
985	FEDERAL TAX RATE - CURRENT			21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
986	TAX GROSS-UP FACTOR			1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573
987	EFFECTIVE TAX RATE - CITTX			1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278
988	COMPOSITE COST OF DEBT			1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
989	EFFECTIVE TAX RATE			0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
					DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
				(1)	(15)	(16)	(17)	(18)	(19)	(20)
950										
951	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
952										
953	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**									
954										
955	Rate Base times Pretax Claimed ROR		7.56%	252,023,690	2,235,463	2,623,048	1,626,365	764,261	1,850,935	(386,668)
956	Less: Net Operating Income	SCH ITX		141,115,710	1,561,876	1,763,068	1,151,150	540,309	1,221,200	(276,425)
957	Earnings Deficiency/Excess			110,907,980	673,587	859,980	475,215	223,952	629,734	(110,243)
958	Tax Gross-up Factor			1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557
959	Revenue Deficiency/Excess (Gross)			143,365,836	870,716	1,111,658	614,289	289,492	814,030	(142,507)
960										
961	Incremental Federal, State, & Deferred Income Taxes & ITC			32,457,856	197,129	251,678	139,074	65,541	184,295	(32,263)
962	Federal, State, & Deferred Income Taxes & ITC (Present Rates)	SCH ITX		5,245,539	218,657	34,061	102,611	(60,697)	(215,182)	(52,950)
963	Total Federal, State, & Deferred Income Taxes & ITC (Proposed Rates)	SCH ITX		37,703,395	415,786	285,739	241,685	4,844	(30,886)	(85,214)
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983	TAX RATES									
984	STATE TAX RATE			2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%
985	FEDERAL TAX RATE - CURRENT			21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
986	TAX GROSS-UP FACTOR			1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573
987	EFFECTIVE TAX RATE - CITTX			1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278
988	COMPOSITE COST OF DEBT			1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
989	EFFECTIVE TAX RATE			0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303003-Intg Misc Computr Softwar	SALWAGXAG	3,419,452	2,266,961	504,090	648,400	1,367,538	-	4,304
7	303004-Intg Misc Computr Softwar	SALWAGXAG	83,583,684	55,412,681	12,321,773	15,849,229	33,427,540	-	105,197
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	2,396,783	-	-	2,396,783	-	-	-
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,914,004	29,113,250	6,473,732	8,327,021	17,562,484	-	55,269
10	303007-Intg Misc Computr Softwar	SALWAGXAG	276,173	183,092	40,713	52,368	110,450	-	348
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,297,641	3,512,127	780,970	1,004,544	2,118,680	-	6,668
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	494,321	-	-	494,321	-	-	-
13	303014-Intg CRS Computr Softwar	CUST	9,025,024	-	-	9,025,024	-	-	-
14	TOTAL INTANGIBLE		148,407,081	90,488,112	20,121,278	37,797,692	54,586,693	-	171,785
15									
16	PRODUCTION PLANT								
17	Steam Production								
18	310001-Steam Prod Land Own in Fe	DPROD	2,521,500	2,521,500	-	-	2,521,500	-	-
19	310002-Steam Prod Land Rights	DPROD	635,708	635,708	-	-	635,708	-	-
20	310003-Steam Prod Water Rights	DPROD	13,333,722	13,333,722	-	-	13,333,722	-	-
21	310004-Steam Prod Land Rights-NM	DPROD	(6,603,403)	(6,603,403)	-	-	(6,603,403)	-	-
22	311000E-Steam Prod Str & Improv	DPROD	126,587,777	126,587,777	-	-	126,587,777	-	-
23	311001-Steam Prod Str&Imp-TolkSC	DPROD	15,588,172	15,588,172	-	-	15,588,172	-	-
24	312000E-Steam Prod Boiler Plant E	DPROD	591,250,355	591,250,355	-	-	591,250,355	-	-
25	312001-Steam Prod Blr Plt-TolkSC	DPROD	9,081,097	9,081,097	-	-	9,081,097	-	-
26	314000-Steam Prod Turbogen Unit	DPROD	281,994,081	281,994,081	-	-	281,994,081	-	-
27	314001-Steam Prod Turbogen-TolkSC	DPROD	25,879,502	25,879,502	-	-	25,879,502	-	-
28	315000E-Steam Prod Acc Elec Eq	DPROD	38,654,321	38,654,321	-	-	38,654,321	-	-
29	315001-Steam Prod Acc El Eq-TolkS	DPROD	12,991,656	12,991,656	-	-	12,991,656	-	-
30	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,977,586	15,977,586	-	-	15,977,586	-	-
31	316001-Steam Prod PwrPltEq-TolkSC	DPROD	3,000,014	3,000,014	-	-	3,000,014	-	-
32	Total Steam Production		1,130,892,089	1,130,892,089	-	-	1,130,892,089	-	-
33									
34	Other Production Equipment:								
35	340001-Other Prod Land Own in Fee	DPROD	77,005	77,005	-	-	77,005	-	-
36	340002-Other Prod Land Rights	DPROD	391	391	-	-	391	-	-
37	341000E-Other Prod Str & Impr	DPROD	8,708,182	8,708,182	-	-	8,708,182	-	-
38	340145-Other Prod Wind Land Own	ENERGY1	658,993	-	658,993	-	-	-	-
39	341045-Other Prod Str & Imp-Wind	ENERGY1	27,567,104	-	27,567,104	-	-	-	-
40	342000E-Other Prod Fuel Hldr	DPROD	3,625,523	3,625,523	-	-	3,625,523	-	-
41	343000-Other Prod Prime Mover	DPROD	33,127,952	33,127,952	-	-	33,127,952	-	-
42	344000E-Other Prod Generator	DPROD	118,027,164	118,027,164	-	-	118,027,164	-	-
43	344045-Other Prod Generator-Wind	ENERGY1	848,062,370	-	848,062,370	-	-	-	-
44	345000E-Other Prod Access Elect Equip	DPROD	19,617,092	19,617,092	-	-	19,617,092	-	-
45	345045-Other Prod Acc El Eq-Wind	ENERGY1	11,867,127	-	11,867,127	-	-	-	-
46	346000E-Other Prod Misc Pwr P	DPROD	2,924,090	2,924,090	-	-	2,924,090	-	-
47	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,700	-	9,700	-	-	-	-
48	Total Other Production Equipment		1,074,272,692	186,107,398	888,165,294	-	186,107,398	-	-
49	TOTAL PRODUCTION PLANT		2,205,164,781	1,316,999,487	888,165,294	-	1,316,999,487	-	-
50									
51	**ELECTRIC PLANT IN SERVICE CONTINUED**								
52									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	**DEVELOPMENT OF RATE BASE**									
2										
3	**ELECTRIC PLANT IN SERVICE**									
4										
5	INTANGIBLE PLANT									
6	303003-Intg Misc Computr Softwar	SALWAGXAG	3,419,452	504,090	400,018	5,061	98,802	327,828	37,172	26,238
7	303004-Intg Misc Computr Softwar	SALWAGXAG	83,583,684	12,321,773	9,777,874	123,705	2,415,075	8,013,304	908,629	641,356
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	2,396,783	-	-	-	-	-	-	-
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,914,004	6,473,732	5,137,194	64,993	1,268,856	4,210,107	477,384	336,962
10	303007-Intg Misc Computr Softwar	SALWAGXAG	276,173	40,713	32,308	409	7,980	26,477	3,002	2,119
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,297,641	780,970	619,734	7,841	153,071	507,893	57,590	40,650
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	494,321	-	-	-	-	-	-	-
13	303014-Intg CRS Computr Softwar	CUST	9,025,024	-	-	-	-	-	-	-
14	TOTAL INTANGIBLE		148,407,081	20,121,278	15,967,127	202,009	3,943,783	13,085,610	1,483,778	1,047,326
15										
16	PRODUCTION PLANT									
17	Steam Production									
18	310001-Steam Prod Land Own in Fe	DPROD	2,521,500	-	-	-	-	-	-	-
19	310002-Steam Prod Land Rights	DPROD	635,708	-	-	-	-	-	-	-
20	310003-Steam Prod Water Rights	DPROD	13,333,722	-	-	-	-	-	-	-
21	310004-Steam Prod Land Rights-NM	DPROD	(6,603,403)	-	-	-	-	-	-	-
22	311000E-Steam Prod Str & Improv	DPROD	126,587,777	-	-	-	-	-	-	-
23	311001-Steam Prod Str&Imp-TolkSC	DPROD	15,588,172	-	-	-	-	-	-	-
24	312000E-Steam Prod Boiler Plant E	DPROD	591,250,355	-	-	-	-	-	-	-
25	312001-Steam Prod Blr Plt-TolkSC	DPROD	9,081,097	-	-	-	-	-	-	-
26	314000-Steam Prod Turbogen Unit	DPROD	281,994,081	-	-	-	-	-	-	-
27	314001-Steam Prod Turbogen-TolkSC	DPROD	25,879,502	-	-	-	-	-	-	-
28	315000E-Steam Prod Acc Elec Eq	DPROD	38,654,321	-	-	-	-	-	-	-
29	315001-Steam Prod Acc El Eq-TolkS	DPROD	12,991,656	-	-	-	-	-	-	-
30	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,977,586	-	-	-	-	-	-	-
31	316001-Steam Prod PwrPltEq-TolkSC	DPROD	3,000,014	-	-	-	-	-	-	-
32	Total Steam Production		1,130,892,089	-	-	-	-	-	-	-
33										
34	Other Production Equipment:									
35	340001-Other Prod Land Own in Fee	DPROD	77,005	-	-	-	-	-	-	-
36	340002-Other Prod Land Rights	DPROD	391	-	-	-	-	-	-	-
37	341000E-Other Prod Str & Impr	DPROD	8,708,182	-	-	-	-	-	-	-
38	340145-Other Prod Wind Land Own	ENERGY1	658,993	658,993	-	-	-	-	-	-
39	341045-Other Prod Str & Imp-Wind	ENERGY1	27,567,104	27,567,104	-	-	-	-	-	-
40	342000E-Other Prod Fuel Hldr	DPROD	3,625,523	-	-	-	-	-	-	-
41	343000-Other Prod Prime Mover	DPROD	33,127,952	-	-	-	-	-	-	-
42	344000E-Other Prod Generator	DPROD	118,027,164	-	-	-	-	-	-	-
43	344045-Other Prod Generator-Wind	ENERGY1	848,062,370	848,062,370	-	-	-	-	-	-
44	345000E-Other Prod Access Elect Equip	DPROD	19,617,092	-	-	-	-	-	-	-
45	345045-Other Prod Acc El Eq-Wind	ENERGY1	11,867,127	11,867,127	-	-	-	-	-	-
46	346000E-Other Prod Misc Pwr P	DPROD	2,924,090	-	-	-	-	-	-	-
47	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,700	9,700	-	-	-	-	-	-
48	Total Other Production Equipment		1,074,272,692	888,165,294	-	-	-	-	-	-
49	TOTAL PRODUCTION PLANT		2,205,164,781	888,165,294	-	-	-	-	-	-
50										
51	**ELECTRIC PLANT IN SERVICE CONTINUED**									
52										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303003-Intg Misc Computr Softwar	SALWAGXAG	3,419,452	11,101	180,511	64,711	139,538	252,540	-
7	303004-Intg Misc Computr Softwar	SALWAGXAG	83,583,684	271,346	4,412,330	1,581,758	3,410,805	6,172,991	-
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	2,396,783	-	-	-	-	2,396,783	-
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,914,004	142,562	2,318,192	831,040	1,792,002	3,243,226	-
10	303007-Intg Misc Computr Softwar	SALWAGXAG	276,173	897	14,579	5,226	11,270	20,397	-
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,297,641	17,198	279,659	100,254	216,181	391,252	-
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	494,321	-	-	-	-	494,321	-
13	303014-Intg CRS Computr Softwar	CUST	9,025,024	-	-	-	-	9,025,024	-
14	TOTAL INTANGIBLE		148,407,081	443,104	7,205,271	2,582,989	5,569,795	21,996,533	-
15									
16	PRODUCTION PLANT								
17	Steam Production								
18	310001-Steam Prod Land Own in Fe	DPROD	2,521,500	-	-	-	-	-	-
19	310002-Steam Prod Land Rights	DPROD	635,708	-	-	-	-	-	-
20	310003-Steam Prod Water Rights	DPROD	13,333,722	-	-	-	-	-	-
21	310004-Steam Prod Land Rights-NM	DPROD	(6,603,403)	-	-	-	-	-	-
22	311000E-Steam Prod Str & Improv	DPROD	126,587,777	-	-	-	-	-	-
23	311001-Steam Prod Str&Imp-TolkSC	DPROD	15,588,172	-	-	-	-	-	-
24	312000E-Steam Prod Boiler Plant E	DPROD	591,250,355	-	-	-	-	-	-
25	312001-Steam Prod Blr Plt-TolkSC	DPROD	9,081,097	-	-	-	-	-	-
26	314000-Steam Prod Turbogen Unit	DPROD	281,994,081	-	-	-	-	-	-
27	314001-Steam Prod Turbogen-TolkSC	DPROD	25,879,502	-	-	-	-	-	-
28	315000E-Steam Prod Acc Elec Eq	DPROD	38,654,321	-	-	-	-	-	-
29	315001-Steam Prod Acc El Eq-TolkS	DPROD	12,991,656	-	-	-	-	-	-
30	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,977,586	-	-	-	-	-	-
31	316001-Steam Prod PwrPltEq-TolkSC	DPROD	3,000,014	-	-	-	-	-	-
32	Total Steam Production		1,130,892,089	-	-	-	-	-	-
33									
34	Other Production Equipment:								
35	340001-Other Prod Land Own in Fee	DPROD	77,005	-	-	-	-	-	-
36	340002-Other Prod Land Rights	DPROD	391	-	-	-	-	-	-
37	341000E-Other Prod Str & Impr	DPROD	8,708,182	-	-	-	-	-	-
38	340145-Other Prod Wind Land Own	ENERGY1	658,993	-	-	-	-	-	-
39	341045-Other Prod Str & Imp-Wind	ENERGY1	27,567,104	-	-	-	-	-	-
40	342000E-Other Prod Fuel Hldr	DPROD	3,625,523	-	-	-	-	-	-
41	343000-Other Prod Prime Mover	DPROD	33,127,952	-	-	-	-	-	-
42	344000E-Other Prod Generator	DPROD	118,027,164	-	-	-	-	-	-
43	344045-Other Prod Generator-Wind	ENERGY1	848,062,370	-	-	-	-	-	-
44	345000E-Other Prod Access Elect Equip	DPROD	19,617,092	-	-	-	-	-	-
45	345045-Other Prod Acc El Eq-Wind	ENERGY1	11,867,127	-	-	-	-	-	-
46	346000E-Other Prod Misc Pwr P	DPROD	2,924,090	-	-	-	-	-	-
47	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,700	-	-	-	-	-	-
48	Total Other Production Equipment		1,074,272,692	-	-	-	-	-	-
49	TOTAL PRODUCTION PLANT		2,205,164,781	-	-	-	-	-	-
50									
51	**ELECTRIC PLANT IN SERVICE CONTINUED**								
52									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
53	TRANSMISSION PLANT:								
54	350001-Tran Land Owned in Fe	DTRAN	4,766,741	4,766,741	-	-	-	-	-
55	350002E-Transmission Land Right	DTRAN	69,536,742	69,536,742	-	-	-	-	-
56	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,086,607	5,086,607	-	-	-	-	-
57	350045-Tran Land Fee-Wind	ENERGY1	129,731	-	129,731	-	-	-	-
58	352000-Transmission Str & Improv	DTRAN	60,350,501	60,350,501	-	-	-	-	-
59	352010-Tran Str & Impr-Prod	DPRODTI	511,922	511,922	-	-	-	-	511,922
60	352045-Tran Str & Impr-Wind	ENERGY1	2,235,804	-	2,235,804	-	-	-	-
61	353000E-Transmission Station	DTRAN	588,067,715	588,067,715	-	-	-	-	-
62	353010-Tran Station Equip Pro	DPRODTI	16,389,064	16,389,064	-	-	-	-	16,389,064
63	353045-Tran Station Equip-Wind	ENERGY1	28,562,564	-	28,562,564	-	-	-	-
64	354000E-Tran Towers & Fixture	DTRAN	3,681,895	3,681,895	-	-	-	-	-
65	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	269,330	269,330	-	-	-	-	-
66	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,188,350	1,188,350	-	-	-	-	1,188,350
67	355000E	DTRAN	620,495,599	620,495,599	-	-	-	-	-
68	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,389,206	45,389,206	-	-	-	-	-
69	355045-Tran Poles & Fixtures-Wind	ENERGY1	11,156,897	-	11,156,897	-	-	-	-
70	356010-Tran OH Cond & Device-Prod	DPRODTI	309,701	309,701	-	-	-	-	309,701
71	356045-Tran OH Cond & Device-Wind	ENERGY1	6,658,916	-	6,658,916	-	-	-	-
72	356000E-Tran OH Conductor & D	DTRAN	220,539,060	220,539,060	-	-	-	-	-
73	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,132,415	16,132,415	-	-	-	-	-
74	357000E-Tran Underground Cond	DTRAN	130,852	130,852	-	-	-	-	-
75	358000-Tran UG Conductor & Devic	DTRAN	233,016	233,016	-	-	-	-	-
76	359000-Transmission Road & Trai	DTRAN	246,348	246,348	-	-	-	-	-
77	TOTAL TRANSMISSION PLANT		1,702,068,976	1,653,325,064	48,743,912	-	-	-	18,399,036
78									
79	DISTRIBUTION PLANT								
80	360001E-Dist Land Owned in Fee	DDISPSUB	6,380,698	6,380,698	-	-	-	-	-
81	360005-Dist Land Rights-TX	DDISPSUB	2,963,957	2,963,957	-	-	-	-	-
82	361000E-Str & Improv	DDISPSUB	19,111,088	19,111,088	-	-	-	-	-
83	362000E-Other Eq	DDISPSUB	196,188,837	196,188,837	-	-	-	-	-
84	364000-Dist Poles, Towers & Fixt								
85	Primary	DDISTPOL	220,721,417	220,721,417	-	-	-	-	-
86	Secondary	DDISTSOL	25,372,258	25,372,258	-	-	-	-	-
87	Total Account 364		246,093,675	246,093,675	-	-	-	-	-
88	365000-Dist OH Conductor & Devic								
89	Primary	DDISTPOL	165,173,433	165,173,433	-	-	-	-	-
90	Secondary	DDISTSOL	18,986,934	18,986,934	-	-	-	-	-
91	Total Account 365		184,160,367	184,160,367	-	-	-	-	-
92	366000E-Dist Underground Cond								
93	Primary	DDISTPUL	18,453,170	18,453,170	-	-	-	-	-
94	Secondary	DDISTSUL	1,809,452	1,809,452	-	-	-	-	-
95	Total Account 366		20,262,623	20,262,623	-	-	-	-	-
96	367000E-Dist UG Conductor & D								
97	Primary	DDISTPUL	35,113,204	35,113,204	-	-	-	-	-
98	Secondary	DDISTSUL	3,443,076	3,443,076	-	-	-	-	-
99	Total Account 367		38,556,280	38,556,280	-	-	-	-	-
100									
101	**ELECTRIC PLANT IN SERVICE CONTINUED**								
102									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
53	TRANSMISSION PLANT:									
54	350001-Tran Land Owned in Fe	DTRAN	4,766,741	-	4,766,741	-	-	-	-	-
55	350002E-Transmission Land Right	DTRAN	69,536,742	-	69,536,742	-	-	-	-	-
56	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,086,607	-	-	5,086,607	-	-	-	-
57	350045-Tran Land Fee-Wind	ENERGY1	129,731	129,731	-	-	-	-	-	-
58	352000-Transmission Str & Improv	DTRAN	60,350,501	-	60,350,501	-	-	-	-	-
59	352010-Tran Str & Impr-Prod	DPRODTI	511,922	-	-	-	-	-	-	-
60	352045-Tran Str & Impr-Wind	ENERGY1	2,235,804	2,235,804	-	-	-	-	-	-
61	353000E-Transmission Station	DTRAN	588,067,715	-	588,067,715	-	-	-	-	-
62	353010-Tran Station Equip Pro	DPRODTI	16,389,064	-	-	-	-	-	-	-
63	353045-Tran Station Equip-Wind	ENERGY1	28,562,564	28,562,564	-	-	-	-	-	-
64	354000E-Tran Towers & Fixture	DTRAN	3,681,895	-	3,681,895	-	-	-	-	-
65	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	269,330	-	-	269,330	-	-	-	-
66	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,188,350	-	-	-	-	-	-	-
67	355000E	DTRAN	620,495,599	-	620,495,599	-	-	-	-	-
68	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,389,206	-	-	45,389,206	-	-	-	-
69	355045-Tran Poles & Fixtures-Wind	ENERGY1	11,156,897	11,156,897	-	-	-	-	-	-
70	356010-Tran OH Cond & Device-Prod	DPRODTI	309,701	-	-	-	-	-	-	-
71	356045-Tran OH Cond & Device-Wind	ENERGY1	6,658,916	6,658,916	-	-	-	-	-	-
72	356000E-Tran OH Conductor & D	DTRAN	220,539,060	-	220,539,060	-	-	-	-	-
73	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,132,415	-	-	16,132,415	-	-	-	-
74	357000E-Tran Underground Cond	DTRAN	130,852	-	130,852	-	-	-	-	-
75	358000-Tran UG Conductor & Devic	DTRAN	233,016	-	233,016	-	-	-	-	-
76	359000-Transmission Road & Trai	DTRAN	246,348	-	246,348	-	-	-	-	-
77	TOTAL TRANSMISSION PLANT		1,702,068,976	48,743,912	1,568,048,470	66,877,559	-	-	-	-
78										
79	DISTRIBUTION PLANT									
80	360001E-Dist Land Owned in Fee	DDISPSUB	6,380,698	-	-	-	6,380,698	-	-	-
81	360005-Dist Land Rights-TX	DDISPSUB	2,963,957	-	-	-	2,963,957	-	-	-
82	361000E-Str & Improv	DDISPSUB	19,111,088	-	-	-	19,111,088	-	-	-
83	362000E-Other Eq	DDISPSUB	196,188,837	-	-	-	196,188,837	-	-	-
84	364000-Dist Poles, Towers & Fixt									
85	Primary	DDISTPOL	220,721,417	-	-	-	-	220,721,417	-	-
86	Secondary	DDISTSOL	25,372,258	-	-	-	-	-	25,372,258	-
87	Total Account 364		246,093,675	-	-	-	-	220,721,417	25,372,258	-
88	365000-Dist OH Conductor & Devic									
89	Primary	DDISTPOL	165,173,433	-	-	-	-	165,173,433	-	-
90	Secondary	DDISTSOL	18,986,934	-	-	-	-	-	18,986,934	-
91	Total Account 365		184,160,367	-	-	-	-	165,173,433	18,986,934	-
92	366000E-Dist Underground Cond									
93	Primary	DDISTPUL	18,453,170	-	-	-	-	18,453,170	-	-
94	Secondary	DDISTSUL	1,809,452	-	-	-	-	-	1,809,452	-
95	Total Account 366		20,262,623	-	-	-	-	18,453,170	1,809,452	-
96	367000E-Dist UG Conductor & D									
97	Primary	DDISTPUL	35,113,204	-	-	-	-	35,113,204	-	-
98	Secondary	DDISTSUL	3,443,076	-	-	-	-	-	3,443,076	-
99	Total Account 367		38,556,280	-	-	-	-	35,113,204	3,443,076	-
100										
101	**ELECTRIC PLANT IN SERVICE CONTINUED**									
102										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
53	TRANSMISSION PLANT:								
54	350001-Tran Land Owned in Fe	DTRAN	4,766,741	-	-	-	-	-	-
55	350002E-Transmission Land Right	DTRAN	69,536,742	-	-	-	-	-	-
56	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,086,607	-	-	-	-	-	-
57	350045-Tran Land Fee-Wind	ENERGY1	129,731	-	-	-	-	-	-
58	352000-Transmission Str & Improv	DTRAN	60,350,501	-	-	-	-	-	-
59	352010-Tran Str & Impr-Prod	DPRODTI	511,922	-	-	-	-	-	-
60	352045-Tran Str & Impr-Wind	ENERGY1	2,235,804	-	-	-	-	-	-
61	353000E-Transmission Station	DTRAN	588,067,715	-	-	-	-	-	-
62	353010-Tran Station Equip Pro	DPRODTI	16,389,064	-	-	-	-	-	-
63	353045-Tran Station Equip-Wind	ENERGY1	28,562,564	-	-	-	-	-	-
64	354000E-Tran Towers & Fixture	DTRAN	3,681,895	-	-	-	-	-	-
65	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	269,330	-	-	-	-	-	-
66	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,188,350	-	-	-	-	-	-
67	355000E	DTRAN	620,495,599	-	-	-	-	-	-
68	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,389,206	-	-	-	-	-	-
69	355045-Tran Poles & Fixtures-Wind	ENERGY1	11,156,897	-	-	-	-	-	-
70	356010-Tran OH Cond & Device-Prod	DPRODTI	309,701	-	-	-	-	-	-
71	356045-Tran OH Cond & Device-Wind	ENERGY1	6,658,916	-	-	-	-	-	-
72	356000E-Tran OH Conductor & D	DTRAN	220,539,060	-	-	-	-	-	-
73	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,132,415	-	-	-	-	-	-
74	357000E-Tran Underground Cond	DTRAN	130,852	-	-	-	-	-	-
75	358000-Tran UG Conductor & Devic	DTRAN	233,016	-	-	-	-	-	-
76	359000-Transmission Road & Trai	DTRAN	246,348	-	-	-	-	-	-
77	TOTAL TRANSMISSION PLANT		1,702,068,976	-	-	-	-	-	-
78									
79	DISTRIBUTION PLANT								
80	360001E-Dist Land Owned in Fee	DDISPSUB	6,380,698	-	-	-	-	-	-
81	360005-Dist Land Rights-TX	DDISPSUB	2,963,957	-	-	-	-	-	-
82	361000E-Str & Improv	DDISPSUB	19,111,088	-	-	-	-	-	-
83	362000E-Other Eq	DDISPSUB	196,188,837	-	-	-	-	-	-
84	364000-Dist Poles, Towers & Fixt								
85	Primary	DDISTPOL	220,721,417	-	-	-	-	-	-
86	Secondary	DDISTSOL	25,372,258	-	-	-	-	-	-
87	Total Account 364		246,093,675	-	-	-	-	-	-
88	365000-Dist OH Conductor & Devic								
89	Primary	DDISTPOL	165,173,433	-	-	-	-	-	-
90	Secondary	DDISTSOL	18,986,934	-	-	-	-	-	-
91	Total Account 365		184,160,367	-	-	-	-	-	-
92	366000E-Dist Underground Cond								
93	Primary	DDISTPUL	18,453,170	-	-	-	-	-	-
94	Secondary	DDISTSUL	1,809,452	-	-	-	-	-	-
95	Total Account 366		20,262,623	-	-	-	-	-	-
96	367000E-Dist UG Conductor & D								
97	Primary	DDISTPUL	35,113,204	-	-	-	-	-	-
98	Secondary	DDISTSUL	3,443,076	-	-	-	-	-	-
99	Total Account 367		38,556,280	-	-	-	-	-	-
100									
101	**ELECTRIC PLANT IN SERVICE CONTINUED**								
102									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
103	TRANSMISSION PLANT CONTINUED:								
104	368000E-Dist Line Transformer								
105	Capacitors	DDISTPOL	8,869,365	8,869,365	-	-	-	-	-
106	Line Transformers	DDISTSLT	150,651,581	150,651,581	-	-	-	-	-
107	Total Account 368		159,520,946	159,520,946	-	-	-	-	-
108	369000E-Distribution Services	CSERVICE	(1)	-	-	(1)	-	-	-
109	369010-Distribution Services O	CSERVICE	33,277,516	-	-	33,277,516	-	-	-
110	369020-Distribution Services U	CSERVICE	30,476,378	-	-	30,476,378	-	-	-
111	370000E-Distribution Meter	CMETERS	42,316,472	-	-	42,316,472	-	-	-
112	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	-	-	8,129,851	-	-	-
113	373000-Dist Street Light & Sg Sy	CLIGHT	21,300,788	-	-	21,300,788	-	-	-
114	TOTAL DISTRIBUTION PLANT		1,008,739,475	873,238,470	-	135,501,005	-	-	-
115									
116	TOTAL PROD, TRANS, & DIST PLANT		4,915,973,232	3,843,563,021	936,909,206	135,501,005	1,316,999,487	-	18,399,036
117									
118	GENERAL PLANT								
119	389001-General Land Owned in Fe	SALWAGXAG	1,816,812	1,204,474	267,831	344,506	726,596	-	2,287
120	389002-General Land Rights	SALWAGXAG	27,289	18,091	4,023	5,175	10,914	-	34
121	390000-Genl Structures & Improv	SALWAGXAG	43,989,818	29,163,512	6,484,909	8,341,397	17,592,805	-	55,365
122	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,174,809	1,441,812	320,607	412,390	869,769	-	2,737
123	390050-Genl Str & Imp-Call Center	CUST	6,205,949	-	-	6,205,949	-	-	-
124	391000-General Office Furn & E	SALWAGXAG	13,631,553	9,037,181	2,009,542	2,584,830	5,451,654	-	17,156
125	391004-General Info Sys Computer	SALWAGXAG	60,215,035	39,920,190	8,876,804	11,418,041	24,081,740	-	75,786
126	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-
127	392010-General Transp Eq Grp	SALWAGXAG	2,316,816	1,535,958	341,541	439,317	926,562	-	2,916
128	392020-General Transp Eq Grp 2	SALWAGXAG	29,067,109	19,270,345	4,285,027	5,511,737	11,624,780	-	36,583
129	392030-General Transp Eq Trailer	SALWAGXAG	5,611,451	3,720,170	827,231	1,064,049	2,244,182	-	7,062
130	392040-General Transp Eq Grp 4	SALWAGXAG	36,944,067	24,492,457	5,446,235	7,005,374	14,775,004	-	46,497
131	393000-General Stores Equipmen	SALWAGXAG	259,945	172,333	38,321	49,291	103,959	-	327
132	394000-General Tools & Shop Equi	SALWAGXAG	31,143,982	20,647,230	4,591,196	5,905,556	12,455,382	-	39,197
133	395000-General Laboratory Equi	SALWAGXAG	6,592,356	4,370,471	971,835	1,250,050	2,636,474	-	8,297
134	396000-General Power Operated E	SALWAGXAG	8,294,102	5,498,662	1,222,703	1,572,737	3,317,052	-	10,439
135	397000-General Communication E	SALWAGXAG	40,802,436	27,050,404	6,015,030	7,737,002	16,318,078	-	51,353
136	397010-General Comm Eq Two Wa	SALWAGXAG	28,902,760	19,161,389	4,260,799	5,480,573	11,559,053	-	36,376
137	397020-General Comm Eq AE	SALWAGXAG	36,124	23,949	5,325	6,850	14,447	-	45
138	397030-General Comm Eq EM	SALWAGXAG	10,498,314	6,959,968	1,547,645	1,990,702	4,198,580	-	13,213
139	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-
140	398000-General Miscellaneous E	SALWAGXAG	1,656,901	1,098,460	244,258	314,183	662,643	-	2,085
141	398050-Genl Misc. Equipment-Call Center	CUST	-	-	-	-	-	-	-
142	TOTAL GENERAL PLANT		330,187,628	214,787,057	47,760,862	67,639,709	129,569,674	-	407,757
143									
144	**TOTAL ELECTRIC PLANT IN SERVICE**		5,394,567,941	4,148,838,189	1,004,791,346	240,938,405	1,501,155,853	-	18,978,578
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
103	TRANSMISSION PLANT CONTINUED:									
104	368000E-Dist Line Transformer									
105	Capacitors	DDISTPOL	8,869,365	-	-	-	-	8,869,365	-	-
106	Line Transformers	DDISTSLT	150,651,581	-	-	-	-	-	-	150,651,581
107	Total Account 368		159,520,946	-	-	-	-	8,869,365	-	150,651,581
108	369000E-Distribution Services	CSERVICE	(1)	-	-	-	-	-	-	-
109	369010-Distribution Services O	CSERVICE	33,277,516	-	-	-	-	-	-	-
110	369020-Distribution Services U	CSERVICE	30,476,378	-	-	-	-	-	-	-
111	370000E-Distribution Meter	CMETERS	42,316,472	-	-	-	-	-	-	-
112	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	-	-	-	-	-	-	-
113	373000-Dist Street Light & Sg Sy	CLIGHT	21,300,788	-	-	-	-	-	-	-
114	TOTAL DISTRIBUTION PLANT		1,008,739,475	-	-	-	224,644,580	448,330,590	49,611,720	150,651,581
115										
116	TOTAL PROD, TRANS, & DIST PLANT		4,915,973,232	936,909,206	1,568,048,470	66,877,559	224,644,580	448,330,590	49,611,720	150,651,581
117										
118	GENERAL PLANT									
119	389001-General Land Owned in Fe	SALWAGXAG	1,816,812	267,831	212,536	2,689	52,495	174,181	19,750	13,941
120	389002-General Land Rights	SALWAGXAG	27,289	4,023	3,192	40	788	2,616	297	209
121	390000-Genl Structures & Improv	SALWAGXAG	43,989,818	6,484,909	5,146,063	65,106	1,271,046	4,217,376	478,209	337,544
122	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,174,809	320,607	254,416	3,219	62,839	208,502	23,642	16,688
123	390050-Genl Str & Imp-Call Center	CUST	6,205,949	-	-	-	-	-	-	-
124	391000-General Office Furn & E	SALWAGXAG	13,631,553	2,009,542	1,594,661	20,175	393,871	1,306,879	148,187	104,598
125	391004-General Info Sys Computer	SALWAGXAG	60,215,035	8,876,804	7,044,138	89,119	1,739,859	5,772,914	654,591	462,044
126	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-	-
127	392010-General Transp Eq Grp	SALWAGXAG	2,316,816	341,541	271,028	3,429	66,942	222,117	25,186	17,777
128	392020-General Transp Eq Grp 2	SALWAGXAG	29,067,109	4,285,027	3,400,359	43,020	839,868	2,786,711	315,985	223,038
129	392030-General Transp Eq Trailer	SALWAGXAG	5,611,451	827,231	656,445	8,305	162,138	537,979	61,001	43,058
130	392040-General Transp Eq Grp 4	SALWAGXAG	36,944,067	5,446,235	4,321,829	54,678	1,067,466	3,541,888	401,615	283,480
131	393000-General Stores Equipmen	SALWAGXAG	259,945	38,321	30,409	385	7,511	24,921	2,826	1,995
132	394000-General Tools & Shop Equi	SALWAGXAG	31,143,982	4,591,196	3,643,318	46,094	899,877	2,985,824	338,563	238,975
133	395000-General Laboratory Equi	SALWAGXAG	6,592,356	971,835	771,194	9,757	190,480	632,020	71,665	50,585
134	396000-General Power Operated E	SALWAGXAG	8,294,102	1,222,703	970,269	12,275	239,651	795,169	90,164	63,643
135	397000-General Communication E	SALWAGXAG	40,802,436	6,015,030	4,773,193	60,388	1,178,950	3,911,796	443,559	313,086
136	397010-General Comm Eq Two Wa	SALWAGXAG	28,902,760	4,260,799	3,381,133	42,777	835,119	2,770,955	314,199	221,777
137	397020-General Comm Eq AE	SALWAGXAG	36,124	5,325	4,226	53	1,044	3,463	393	277
138	397030-General Comm Eq EM	SALWAGXAG	10,498,314	1,547,645	1,228,125	15,538	303,339	1,006,491	114,126	80,556
139	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-	-
140	398000-General Miscellaneous E	SALWAGXAG	1,656,901	244,258	193,829	2,452	47,875	158,850	18,012	12,714
141	398050-Genl Misc. Equipment-Call Center	CUST	-	-	-	-	-	-	-	-
142	TOTAL GENERAL PLANT		330,187,628	47,760,862	37,900,363	479,498	9,361,160	31,060,652	3,521,969	2,485,984
143										
144	**TOTAL ELECTRIC PLANT IN SERVICE**		5,394,567,941	1,004,791,346	1,621,915,960	67,559,065	237,949,523	492,476,852	54,617,467	154,184,891
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
103	TRANSMISSION PLANT CONTINUED:								
104	368000E-Dist Line Transformer								
105	Capacitors	DDISTPOL	8,869,365	-	-	-	-	-	-
106	Line Transformers	DDISTSLT	150,651,581	-	-	-	-	-	-
107	Total Account 368		159,520,946	-	-	-	-	-	-
108	369000E-Distribution Services	CSERVICE	(1)	(1)	-	-	-	-	-
109	369010-Distribution Services O	CSERVICE	33,277,516	33,277,516	-	-	-	-	-
110	369020-Distribution Services U	CSERVICE	30,476,378	30,476,378	-	-	-	-	-
111	370000E-Distribution Meter	CMETERS	42,316,472	-	42,316,472	-	-	-	-
112	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	-	-	8,129,851	-	-	-
113	373000-Dist Street Light & Sg Sy	CLIGHT	21,300,788	-	-	21,300,788	-	-	-
114	TOTAL DISTRIBUTION PLANT		1,008,739,475	63,753,893	42,316,472	29,430,639	-	-	-
115									
116	TOTAL PROD, TRANS, & DIST PLANT		4,915,973,232	63,753,893	42,316,472	29,430,639	-	-	-
117									
118	GENERAL PLANT								
119	389001-General Land Owned in Fe	SALWAGXAG	1,816,812	5,898	95,908	34,382	74,139	134,179	-
120	389002-General Land Rights	SALWAGXAG	27,289	89	1,441	516	1,114	2,015	-
121	390000-Genl Structures & Improv	SALWAGXAG	43,989,818	142,808	2,322,195	832,474	1,795,095	3,248,825	-
122	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,174,809	7,060	114,807	41,157	88,748	160,618	-
123	390050-Genl Str & Imp-Call Center	CUST	6,205,949	-	-	-	-	6,205,949	-
124	391000-General Office Furn & E	SALWAGXAG	13,631,553	44,253	719,601	257,967	556,264	1,006,745	-
125	391004-General Info Sys Computer	SALWAGXAG	60,215,035	195,482	3,178,713	1,139,524	2,457,199	4,447,122	-
126	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-
127	392010-General Transp Eq Grp	SALWAGXAG	2,316,816	7,521	122,303	43,844	94,542	171,106	-
128	392020-General Transp Eq Grp 2	SALWAGXAG	29,067,109	94,363	1,534,434	550,073	1,186,143	2,146,723	-
129	392030-General Transp Eq Trailer	SALWAGXAG	5,611,451	18,217	296,225	106,192	228,987	414,428	-
130	392040-General Transp Eq Grp 4	SALWAGXAG	36,944,067	119,935	1,950,254	699,139	1,507,579	2,728,468	-
131	393000-General Stores Equipmen	SALWAGXAG	259,945	844	13,722	4,919	10,608	19,198	-
132	394000-General Tools & Shop Equi	SALWAGXAG	31,143,982	101,106	1,644,071	589,376	1,270,894	2,300,108	-
133	395000-General Laboratory Equi	SALWAGXAG	6,592,356	21,401	348,006	124,755	269,015	486,872	-
134	396000-General Power Operated E	SALWAGXAG	8,294,102	26,926	437,840	156,960	338,458	612,553	-
135	397000-General Communication E	SALWAGXAG	40,802,436	132,461	2,153,935	772,155	1,665,028	3,013,424	-
136	397010-General Comm Eq Two Wa	SALWAGXAG	28,902,760	93,830	1,525,758	546,963	1,179,437	2,134,585	-
137	397020-General Comm Eq AE	SALWAGXAG	36,124	117	1,907	684	1,474	2,668	-
138	397030-General Comm Eq EM	SALWAGXAG	10,498,314	34,082	554,199	198,673	428,405	775,343	-
139	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-
140	398000-General Miscellaneous E	SALWAGXAG	1,656,901	5,379	87,467	31,356	67,613	122,369	-
141	398050-Genl Misc. Equipment-Call Center	CUST	-	-	-	-	-	-	-
142	TOTAL GENERAL PLANT		330,187,628	1,051,773	17,102,787	6,131,110	13,220,741	30,133,298	-
143									
144	**TOTAL ELECTRIC PLANT IN SERVICE**		5,394,567,941	65,248,770	66,624,530	38,144,738	18,790,536	52,129,832	-
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
151	**DEPRECIATION & AMORTIZATION RESERVE:**								
152	INTANGIBLE								
153	303003-Intg Misc Computr Softwar	SALWAGXAG	1,671,568	1,108,184	246,420	316,965	668,509	-	2,104
154	303004-Intg Misc Computr Softwar	SALWAGXAG	64,894,676	43,022,607	9,566,669	12,305,399	25,953,264	-	81,675
155	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	160,559	-	-	160,559	-	-	-
156	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,663,479	7,069,466	1,571,993	2,022,021	4,264,635	-	13,421
157	303007-Intg Misc Computr Softwar	SALWAGXAG	3,662	2,428	540	694	1,464	-	5
158	303010-Intg Misc Computr Softwar	SALWAGXAG	3,879,387	2,571,880	571,893	735,614	1,551,479	-	4,883
159	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	2,060	1,365	304	391	824	-	3
160	303014-Intg CRS Computr Softwar	CUST	8,494,199	-	-	8,494,199	-	-	-
161	TOTAL INTANGIBLE		89,769,590	53,775,930	11,957,819	24,035,842	32,440,175	-	102,090
162									
163	PRODUCTION								
164	Steam Production								
165	310002-Steam Prod Land Rights	DPROD	386,433	386,433	-	-	386,433	-	-
166	310003-Steam Prod Water Rights	DPROD	2,678,518	2,678,518	-	-	2,678,518	-	-
167	310004-Steam Prod Land Rights-NM	DPROD	30,574	30,574	-	-	30,574	-	-
168	311000E-Steam Prod Str & Improv	DPROD	69,602,856	69,602,856	-	-	69,602,856	-	-
169	311001-Steam Prod Str&Imp-TolkSC	DPROD	6,925,376	6,925,376	-	-	6,925,376	-	-
170	312000E-Steam Prod Boiler Plant E	DPROD	330,617,389	330,617,389	-	-	330,617,389	-	-
171	312001-Steam Prod Blr Plt-TolkSC	DPROD	4,819,618	4,819,618	-	-	4,819,618	-	-
172	314000-Steam Prod Turbogen Unit	DPROD	161,681,972	161,681,972	-	-	161,681,972	-	-
173	314001-Steam Prod Turbogen-TolkSC	DPROD	9,514,111	9,514,111	-	-	9,514,111	-	-
174	315000E-Steam Prod Acc Elec Eq	DPROD	21,797,593	21,797,593	-	-	21,797,593	-	-
175	315001-Steam Prod Acc El Eq-TolkS	DPROD	5,677,229	5,677,229	-	-	5,677,229	-	-
176	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,917,607	9,917,607	-	-	9,917,607	-	-
177	316001-Steam Prod PwrPltEq-TolkSC	DPROD	1,231,024	1,231,024	-	-	1,231,024	-	-
178	Total Steam Production		624,880,301	624,880,301	-	-	624,880,301	-	-
179									
180	Other Production Equipment:								
181	340002-Other Prod Land Rights	DPROD	390	390	-	-	390	-	-
182	341000E-Other Prod Str & Impr	DPROD	2,252,394	2,252,394	-	-	2,252,394	-	-
183	341045-Other Prod Str & Imp-Wind	ENERGY1	1,844,161	-	1,844,161	-	-	-	-
184	342000E-Other Prod Fuel Hldr	DPROD	2,406,032	2,406,032	-	-	2,406,032	-	-
185	343000-Other Prod Prime Mover	DPROD	19,632,315	19,632,315	-	-	19,632,315	-	-
186	344000E-Other Prod Generator	DPROD	24,596,742	24,596,742	-	-	24,596,742	-	-
187	344045-Other Prod Generator-Wind	ENERGY1	25,411,094	-	25,411,094	-	-	-	-
188	345000E-Other Prod Access Elect Equip	DPROD	5,867,953	5,867,953	-	-	5,867,953	-	-
189	345045-Other Prod Acc El Eq-Wind	ENERGY1	793,829	-	793,829	-	-	-	-
190	346045-Other Prod Misc P Eq-Wind	ENERGY1	649	-	649	-	-	-	-
191	346000E-Other Prod Misc Pwr P	DPROD	847,798	847,798	-	-	847,798	-	-
192	Total Other Production Equipment		83,653,357	55,603,625	28,049,733	-	55,603,625	-	-
193	TOTAL PRODUCTION		708,533,658	680,483,926	28,049,733	-	680,483,926	-	-
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199									
200									
201	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
202									
203	TRANSMISSION								
204	350002E-Transmission Land Right	DTRAN	7,847,287	7,847,287	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
151	**DEPRECIATION & AMORTIZATION RESERVE:**									
152	INTANGIBLE									
153	303003-Intg Misc Computr Softwar	SALWAGXAG	1,671,568	246,420	195,545	2,474	48,298	160,256	18,171	12,826
154	303004-Intg Misc Computr Softwar	SALWAGXAG	64,894,676	9,566,669	7,591,577	96,045	1,875,073	6,221,558	705,463	497,951
155	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	160,559	-	-	-	-	-	-	-
156	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,663,479	1,571,993	1,247,446	15,782	308,112	1,022,325	115,922	81,823
157	303007-Intg Misc Computr Softwar	SALWAGXAG	3,662	540	428	5	106	351	40	28
158	303010-Intg Misc Computr Softwar	SALWAGXAG	3,879,387	571,893	453,822	5,742	112,091	371,923	42,172	29,767
159	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	2,060	304	241	3	60	197	22	16
160	303014-Intg CRS Computr Softwar	CUST	8,494,199	-	-	-	-	-	-	-
161	TOTAL INTANGIBLE		89,769,590	11,957,819	9,489,060	120,051	2,343,740	7,776,611	881,790	622,412
162										
163	PRODUCTION									
164	Steam Production									
165	310002-Steam Prod Land Rights	DPROD	386,433	-	-	-	-	-	-	-
166	310003-Steam Prod Water Rights	DPROD	2,678,518	-	-	-	-	-	-	-
167	310004-Steam Prod Land Rights-NM	DPROD	30,574	-	-	-	-	-	-	-
168	311000E-Steam Prod Str & Improv	DPROD	69,602,856	-	-	-	-	-	-	-
169	311001-Steam Prod Str&Imp-TolkSC	DPROD	6,925,376	-	-	-	-	-	-	-
170	312000E-Steam Prod Boiler Plant E	DPROD	330,617,389	-	-	-	-	-	-	-
171	312001-Steam Prod Blr Plt-TolkSC	DPROD	4,819,618	-	-	-	-	-	-	-
172	314000-Steam Prod Turbogen Unit	DPROD	161,681,972	-	-	-	-	-	-	-
173	314001-Steam Prod Turbogen-TolkSC	DPROD	9,514,111	-	-	-	-	-	-	-
174	315000E-Steam Prod Acc Elec Eq	DPROD	21,797,593	-	-	-	-	-	-	-
175	315001-Steam Prod Acc El Eq-TolkS	DPROD	5,677,229	-	-	-	-	-	-	-
176	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,917,607	-	-	-	-	-	-	-
177	316001-Steam Prod PwrPltEq-TolkSC	DPROD	1,231,024	-	-	-	-	-	-	-
178	Total Steam Production		624,880,301	-	-	-	-	-	-	-
179										
180	Other Production Equipment:									
181	340002-Other Prod Land Rights	DPROD	390	-	-	-	-	-	-	-
182	341000E-Other Prod Str & Impr	DPROD	2,252,394	-	-	-	-	-	-	-
183	341045-Other Prod Str & Imp-Wind	ENERGY1	1,844,161	1,844,161	-	-	-	-	-	-
184	342000E-Other Prod Fuel Hldr	DPROD	2,406,032	-	-	-	-	-	-	-
185	343000-Other Prod Prime Mover	DPROD	19,632,315	-	-	-	-	-	-	-
186	344000E-Other Prod Generator	DPROD	24,596,742	-	-	-	-	-	-	-
187	344045-Other Prod Generator-Wind	ENERGY1	25,411,094	25,411,094	-	-	-	-	-	-
188	345000E-Other Prod Access Elect Equip	DPROD	5,867,953	-	-	-	-	-	-	-
189	345045-Other Prod Acc El Eq-Wind	ENERGY1	793,829	793,829	-	-	-	-	-	-
190	346045-Other Prod Misc P Eq-Wind	ENERGY1	649	649	-	-	-	-	-	-
191	346000E-Other Prod Misc Pwr P	DPROD	847,798	-	-	-	-	-	-	-
192	Total Other Production Equipment		83,653,357	28,049,733	-	-	-	-	-	-
193	TOTAL PRODUCTION		708,533,658	28,049,733	-	-	-	-	-	-
194										
195										
196										
197										
198										
199										
200										
201	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
202										
203	TRANSMISSION									
204	350002E-Transmission Land Right	DTRAN	7,847,287	-	7,847,287	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
151	**DEPRECIATION & AMORTIZATION RESERVE:**								
152	INTANGIBLE								
153	303003-Intg Misc Computr Softwar	SALWAGXAG	1,671,568	5,427	88,241	31,633	68,212	123,452	-
154	303004-Intg Misc Computr Softwar	SALWAGXAG	64,894,676	210,674	3,425,749	1,228,083	2,648,161	4,792,733	-
155	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	160,559	-	-	-	-	160,559	-
156	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,663,479	34,618	562,918	201,798	435,145	787,541	-
157	303007-Intg Misc Computr Softwar	SALWAGXAG	3,662	12	193	69	149	270	-
158	303010-Intg Misc Computr Softwar	SALWAGXAG	3,879,387	12,594	204,790	73,414	158,306	286,508	-
159	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	2,060	7	109	39	84	152	-
160	303014-Intg CRS Computr Softwar	CUST	8,494,199	-	-	-	-	8,494,199	-
161	TOTAL INTANGIBLE		89,769,590	263,331	4,282,000	1,535,037	3,310,058	14,645,415	-
162									
163	PRODUCTION								
164	Steam Production								
165	310002-Steam Prod Land Rights	DPROD	386,433	-	-	-	-	-	-
166	310003-Steam Prod Water Rights	DPROD	2,678,518	-	-	-	-	-	-
167	310004-Steam Prod Land Rights-NM	DPROD	30,574	-	-	-	-	-	-
168	311000E-Steam Prod Str & Improv	DPROD	69,602,856	-	-	-	-	-	-
169	311001-Steam Prod Str&Imp-TolkSC	DPROD	6,925,376	-	-	-	-	-	-
170	312000E-Steam Prod Boiler Plant E	DPROD	330,617,389	-	-	-	-	-	-
171	312001-Steam Prod Blr Plt-TolkSC	DPROD	4,819,618	-	-	-	-	-	-
172	314000-Steam Prod Turbogen Unit	DPROD	161,681,972	-	-	-	-	-	-
173	314001-Steam Prod Turbogen-TolkSC	DPROD	9,514,111	-	-	-	-	-	-
174	315000E-Steam Prod Acc Elec Eq	DPROD	21,797,593	-	-	-	-	-	-
175	315001-Steam Prod Acc El Eq-TolkS	DPROD	5,677,229	-	-	-	-	-	-
176	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,917,607	-	-	-	-	-	-
177	316001-Steam Prod PwrPltEq-TolkSC	DPROD	1,231,024	-	-	-	-	-	-
178	Total Steam Production		624,880,301	-	-	-	-	-	-
179									
180	Other Production Equipment:								
181	340002-Other Prod Land Rights	DPROD	390	-	-	-	-	-	-
182	341000E-Other Prod Str & Impr	DPROD	2,252,394	-	-	-	-	-	-
183	341045-Other Prod Str & Imp-Wind	ENERGY1	1,844,161	-	-	-	-	-	-
184	342000E-Other Prod Fuel Hldr	DPROD	2,406,032	-	-	-	-	-	-
185	343000-Other Prod Prime Mover	DPROD	19,632,315	-	-	-	-	-	-
186	344000E-Other Prod Generator	DPROD	24,596,742	-	-	-	-	-	-
187	344045-Other Prod Generator-Wind	ENERGY1	25,411,094	-	-	-	-	-	-
188	345000E-Other Prod Access Elect Equip	DPROD	5,867,953	-	-	-	-	-	-
189	345045-Other Prod Acc El Eq-Wind	ENERGY1	793,829	-	-	-	-	-	-
190	346045-Other Prod Misc P Eq-Wind	ENERGY1	649	-	-	-	-	-	-
191	346000E-Other Prod Misc Pwr P	DPROD	847,798	-	-	-	-	-	-
192	Total Other Production Equipment		83,653,357	-	-	-	-	-	-
193	TOTAL PRODUCTION		708,533,658	-	-	-	-	-	-
194									
195									
196									
197									
198									
199									
200									
201	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
202									
203	TRANSMISSION								
204	350002E-Transmission Land Right	DTRAN	7,847,287	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
205	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,028	574,028	-	-	-	-	-
206	352000-Transmission Str & Improv	DTRAN	7,882,203	7,882,203	-	-	-	-	-
207	352010-Tran Str & Impr-Prod	DPRODTI	49,290	49,290	-	-	-	-	49,290
208	352045-Tran Str & Impr-Wind	ENERGY1	16,063	-	16,063	-	-	-	-
209	353000E-Transmission Station	DTRAN	72,884,456	72,884,456	-	-	-	-	-
210	353010-Tran Station Equip Pro	DPRODTI	8,220,599	8,220,599	-	-	-	-	8,220,599
211	353045-Tran Station Equip-Wind	ENERGY1	171,175	-	171,175	-	-	-	-
212	354000E-Tran Towers & Fixture	DTRAN	1,240,080	1,240,080	-	-	-	-	-
213	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	90,712	90,712	-	-	-	-	-
214	355000E	DTRAN	103,400,740	103,400,740	-	-	-	-	-
215	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,563,756	7,563,756	-	-	-	-	-
216	355010-Tran Poles & Fixtures-Prod	DPRODTI	374,793	374,793	-	-	-	-	374,793
217	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,163,164)	-	(1,163,164)	-	-	-	-
218	356000E-Tran OH Conductor & D	DTRAN	49,331,601	49,331,601	-	-	-	-	-
219	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,608,603	3,608,603	-	-	-	-	-
220	356010-Tran OH Cond & Device-Prod	DPRODTI	(387,460)	(387,460)	-	-	-	-	(387,460)
221	356045-Tran OH Cond & Device-Wind	ENERGY1	52,146	-	52,146	-	-	-	-
222	357000E-Tran Underground Cond	DTRAN	64,986	64,986	-	-	-	-	-
223	358000-Tran UG Conductor & Devic	DTRAN	124,554	124,554	-	-	-	-	-
224	359000-Transmission Road & Trai	DTRAN	17,845	17,845	-	-	-	-	-
225	TOTAL TRANSMISSION		261,964,294	262,888,073	(923,779)	-	-	-	8,257,222
226									
227	DISTRIBUTION								
228	360005-Dist Land Rights-TX	DDISPSUB	628,833	628,833	-	-	-	-	-
229	361000E-Str & Improv	DDISPSUB	2,370,917	2,370,917	-	-	-	-	-
230	362000E-Other Eq	DDISPSUB	39,807,237	39,807,237	-	-	-	-	-
231	364000-Dist Poles, Towers & Fixt	PLT_364	56,597,837	56,597,837	-	-	-	-	-
232	365000-Dist OH Conductor & Devic	PLT_365	51,334,875	51,334,875	-	-	-	-	-
233	366000E-Dist Underground Cond	PLT_366	8,230,485	8,230,485	-	-	-	-	-
234	367000E-Dist UG Conductor & D	PLT_367	10,808,575	10,808,575	-	-	-	-	-
235	368000E-Dist Line Transformer	PLT_368	57,285,400	57,285,400	-	-	-	-	-
236	369000E-Distribution Services	CSERVICE	1	-	-	1	-	-	-
237	369010-Distribution Services O	CSERVICE	14,223,892	-	-	14,223,892	-	-	-
238	369020-Distribution Services U	CSERVICE	13,349,288	-	-	13,349,288	-	-	-
239	370000E-Distribution Meter	CMETERS	15,582,687	-	-	15,582,687	-	-	-
240	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	-	-	6,754,063	-	-	-
241	373000-Dist Street Light & Sg Sy	CLIGHT	3,020,180	-	-	3,020,180	-	-	-
242	TOTAL DISTRIBUTION		279,994,271	227,064,159	-	52,930,112	-	-	-
243									
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250									
251	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
205	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,028	-	-	574,028	-	-	-	-
206	352000-Transmission Str & Improv	DTRAN	7,882,203	-	7,882,203	-	-	-	-	-
207	352010-Tran Str & Impr-Prod	DPRODTI	49,290	-	-	-	-	-	-	-
208	352045-Tran Str & Impr-Wind	ENERGY1	16,063	16,063	-	-	-	-	-	-
209	353000E-Transmission Station	DTRAN	72,884,456	-	72,884,456	-	-	-	-	-
210	353010-Tran Station Equip Pro	DPRODTI	8,220,599	-	-	-	-	-	-	-
211	353045-Tran Station Equip-Wind	ENERGY1	171,175	171,175	-	-	-	-	-	-
212	354000E-Tran Towers & Fixture	DTRAN	1,240,080	-	1,240,080	-	-	-	-	-
213	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	90,712	-	-	90,712	-	-	-	-
214	355000E	DTRAN	103,400,740	-	103,400,740	-	-	-	-	-
215	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,563,756	-	-	7,563,756	-	-	-	-
216	355010-Tran Poles & Fixtures-Prod	DPRODTI	374,793	-	-	-	-	-	-	-
217	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,163,164)	(1,163,164)	-	-	-	-	-	-
218	356000E-Tran OH Conductor & D	DTRAN	49,331,601	-	49,331,601	-	-	-	-	-
219	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,608,603	-	-	3,608,603	-	-	-	-
220	356010-Tran OH Cond & Device-Prod	DPRODTI	(387,460)	-	-	-	-	-	-	-
221	356045-Tran OH Cond & Device-Wind	ENERGY1	52,146	52,146	-	-	-	-	-	-
222	357000E-Tran Underground Cond	DTRAN	64,986	-	64,986	-	-	-	-	-
223	358000-Tran UG Conductor & Devic	DTRAN	124,554	-	124,554	-	-	-	-	-
224	359000-Transmission Road & Trai	DTRAN	17,845	-	17,845	-	-	-	-	-
225	TOTAL TRANSMISSION		261,964,294	(923,779)	242,793,752	11,837,099	-	-	-	-
226										
227	DISTRIBUTION									
228	360005-Dist Land Rights-TX	DDISPSUB	628,833	-	-	-	628,833	-	-	-
229	361000E-Str & Improv	DDISPSUB	2,370,917	-	-	-	2,370,917	-	-	-
230	362000E-Other Eq	DDISPSUB	39,807,237	-	-	-	39,807,237	-	-	-
231	364000-Dist Poles, Towers & Fixt	PLT_364	56,597,837	-	-	-	-	50,762,600	5,835,237	-
232	365000-Dist OH Conductor & Devic	PLT_365	51,334,875	-	-	-	-	46,042,250	5,292,626	-
233	366000E-Dist Underground Cond	PLT_366	8,230,485	-	-	-	-	7,495,503	734,982	-
234	367000E-Dist UG Conductor & D	PLT_367	10,808,575	-	-	-	-	9,843,369	965,206	-
235	368000E-Dist Line Transformer	PLT_368	57,285,400	-	-	-	-	3,185,068	-	54,100,331
236	369000E-Distribution Services	CSERVICE	1	-	-	-	-	-	-	-
237	369010-Distribution Services O	CSERVICE	14,223,892	-	-	-	-	-	-	-
238	369020-Distribution Services U	CSERVICE	13,349,288	-	-	-	-	-	-	-
239	370000E-Distribution Meter	CMETERS	15,582,687	-	-	-	-	-	-	-
240	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	-	-	-	-	-	-	-
241	373000-Dist Street Light & Sg Sy	CLIGHT	3,020,180	-	-	-	-	-	-	-
242	TOTAL DISTRIBUTION		279,994,271	-	-	-	42,806,987	117,328,790	12,828,051	54,100,331
243										
244										
245										
246										
247										
248										
249										
250										
251	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
205	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,028	-	-	-	-	-	-
206	352000-Transmission Str & Improv	DTRAN	7,882,203	-	-	-	-	-	-
207	352010-Tran Str & Impr-Prod	DPRODTI	49,290	-	-	-	-	-	-
208	352045-Tran Str & Impr-Wind	ENERGY1	16,063	-	-	-	-	-	-
209	353000E-Transmission Station	DTRAN	72,884,456	-	-	-	-	-	-
210	353010-Tran Station Equip Pro	DPRODTI	8,220,599	-	-	-	-	-	-
211	353045-Tran Station Equip-Wind	ENERGY1	171,175	-	-	-	-	-	-
212	354000E-Tran Towers & Fixture	DTRAN	1,240,080	-	-	-	-	-	-
213	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	90,712	-	-	-	-	-	-
214	355000E	DTRAN	103,400,740	-	-	-	-	-	-
215	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,563,756	-	-	-	-	-	-
216	355010-Tran Poles & Fixtures-Prod	DPRODTI	374,793	-	-	-	-	-	-
217	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,163,164)	-	-	-	-	-	-
218	356000E-Tran OH Conductor & D	DTRAN	49,331,601	-	-	-	-	-	-
219	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,608,603	-	-	-	-	-	-
220	356010-Tran OH Cond & Device-Prod	DPRODTI	(387,460)	-	-	-	-	-	-
221	356045-Tran OH Cond & Device-Wind	ENERGY1	52,146	-	-	-	-	-	-
222	357000E-Tran Underground Cond	DTRAN	64,986	-	-	-	-	-	-
223	358000-Tran UG Conductor & Devic	DTRAN	124,554	-	-	-	-	-	-
224	359000-Transmission Road & Trai	DTRAN	17,845	-	-	-	-	-	-
225	TOTAL TRANSMISSION		261,964,294	-	-	-	-	-	-
226									
227	DISTRIBUTION								
228	360005-Dist Land Rights-TX	DDISPSUB	628,833	-	-	-	-	-	-
229	361000E-Str & Improv	DDISPSUB	2,370,917	-	-	-	-	-	-
230	362000E-Other Eq	DDISPSUB	39,807,237	-	-	-	-	-	-
231	364000-Dist Poles, Towers & Fixt	PLT_364	56,597,837	-	-	-	-	-	-
232	365000-Dist OH Conductor & Devic	PLT_365	51,334,875	-	-	-	-	-	-
233	366000E-Dist Underground Cond	PLT_366	8,230,485	-	-	-	-	-	-
234	367000E-Dist UG Conductor & D	PLT_367	10,808,575	-	-	-	-	-	-
235	368000E-Dist Line Transformer	PLT_368	57,285,400	-	-	-	-	-	-
236	369000E-Distribution Services	CSERVICE	1	1	-	-	-	-	-
237	369010-Distribution Services O	CSERVICE	14,223,892	14,223,892	-	-	-	-	-
238	369020-Distribution Services U	CSERVICE	13,349,288	13,349,288	-	-	-	-	-
239	370000E-Distribution Meter	CMETERS	15,582,687	-	15,582,687	-	-	-	-
240	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	-	-	6,754,063	-	-	-
241	373000-Dist Street Light & Sg Sy	CLIGHT	3,020,180	-	-	3,020,180	-	-	-
242	TOTAL DISTRIBUTION		279,994,271	27,573,181	15,582,687	9,774,244	-	-	-
243									
244									
245									
246									
247									
248									
249									
250									
251	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
252									
253	GENERAL								
254	389002-General Land Rights	SALWAGXAG	11,242	7,453	1,657	2,132	4,496	-	14
255	390000-Genl Structures & Improv	SALWAGXAG	11,935,697	7,912,896	1,759,541	2,263,260	4,773,432	-	15,022
256	390007-Genl Str & Imp Lease Bld	SALWAGXAG	411,670	272,921	60,688	78,061	164,639	-	518
257	390050-Genl Str & Imp-Call Center	CUST	2,432,720	-	-	2,432,720	-	-	-
258	391000-General Office Furn & E	SALWAGXAG	3,332,845	2,209,545	491,323	631,978	1,332,902	-	4,195
259	391004-General Info Sys Computer	SALWAGXAG	31,652,575	20,984,407	4,666,172	6,001,996	12,658,783	-	39,837
260	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-
261	392010-General Transp Eq Grp	SALWAGXAG	807,906	535,610	119,100	153,196	323,105	-	1,017
262	392020-General Transp Eq Grp 2	SALWAGXAG	18,892,379	12,524,901	2,785,084	3,582,393	7,555,610	-	23,778
263	392030-General Transp Eq Trailer	SALWAGXAG	2,406,478	1,595,400	354,759	456,319	962,421	-	3,029
264	392040-General Transp Eq Grp 4	SALWAGXAG	21,052,219	13,956,790	3,103,485	3,991,945	8,419,393	-	26,496
265	393000-General Stores Equipmen	SALWAGXAG	184,867	122,560	27,253	35,055	73,934	-	233
266	394000-General Tools & Shop Equi	SALWAGXAG	6,022,658	3,992,784	887,851	1,142,023	2,408,636	-	7,580
267	395000-General Laboratory Equi	SALWAGXAG	5,052,338	3,349,501	744,808	958,030	2,020,577	-	6,359
268	396000-General Power Operated E	SALWAGXAG	3,666,804	2,430,946	540,554	695,303	1,466,461	-	4,615
269	397000-General Communication E	SALWAGXAG	31,893,685	21,144,254	4,701,716	6,047,715	12,755,210	-	40,141
270	397010-General Comm Eq Two Wa	SALWAGXAG	6,306,603	4,181,029	929,709	1,195,865	2,522,194	-	7,937
271	397020-General Comm Eq AE	SALWAGXAG	6,713	4,451	990	1,273	2,685	-	8
272	397030-General Comm Eq EM	SALWAGXAG	4,457,694	2,955,275	657,146	845,273	1,782,761	-	5,610
273	398000-General Miscellaneous E	SALWAGXAG	1,126,963	747,132	166,135	213,696	450,705	-	1,418
274	TOTAL GENERAL		151,654,056	98,927,853	21,997,971	30,728,232	59,677,942	-	187,807
275									
276	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,491,915,869	1,323,139,940	61,081,743	107,694,186	772,602,042	-	8,547,119
277									
278	**NET ELECTRIC PLANT IN SERVICE**								
279	NET PRODUCTION PLANT								
280	Net Steam Production Plant		506,011,788	506,011,788	-	-	506,011,788	-	-
281	Net Other Production Plant		990,619,335	130,503,773	860,115,562	-	130,503,773	-	-
282	TOTAL NET PRODUCTION PLANT		1,496,631,123	636,515,561	860,115,562	-	636,515,561	-	-
283	NET TRANSMISSION PLANT		1,440,104,682	1,390,436,991	49,667,692	-	-	-	10,141,813
284	NET DISTRIBUTION PLANT		728,745,204	646,174,311	-	82,570,893	-	-	-
285	NET GENERAL & INTANGIBLE PLANT		237,171,063	152,571,387	33,926,350	50,673,326	92,038,250	-	289,646
286	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	2,825,698,249	943,709,603	133,244,219	728,553,811	-	10,431,459
287									
288	**PLANT HELD FOR FUTURE USE**								
289	10500P-Held for Future Use - Production	PRODPLT	-	-	-	-	-	-	-
290	105000-Held for Future Us	TRANPLT	-	-	-	-	-	-	-
291	**TOTAL PLANT HELD FOR FUTURE USE**		-	-	-	-	-	-	-
292									
293									
294	**TOTAL CONSTRUCTION WORK IN PROGRESS**		-	-	-	-	-	-	-
295									
296	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	2,825,698,249	943,709,603	133,244,219	728,553,811	-	10,431,459
297									
298									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
252										
253	GENERAL									
254	389002-General Land Rights	SALWAGXAG	11,242	1,657	1,315	17	325	1,078	122	86
255	390000-Genl Structures & Improv	SALWAGXAG	11,935,697	1,759,541	1,396,274	17,665	344,871	1,144,295	129,752	91,585
256	390007-Genl Str & Imp Lease Bld	SALWAGXAG	411,670	60,688	48,158	609	11,895	39,467	4,475	3,159
257	390050-Genl Str & Imp-Call Center	CUST	2,432,720	-	-	-	-	-	-	-
258	391000-General Office Furn & E	SALWAGXAG	3,332,845	491,323	389,886	4,933	96,300	319,525	36,231	25,574
259	391004-General Info Sys Computer	SALWAGXAG	31,652,575	4,666,172	3,702,815	46,846	914,573	3,034,584	344,092	242,877
260	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-	-
261	392010-General Transp Eq Grp	SALWAGXAG	807,906	119,100	94,511	1,196	23,344	77,455	8,783	6,199
262	392020-General Transp Eq Grp 2	SALWAGXAG	18,892,379	2,785,084	2,210,088	27,961	545,878	1,811,243	205,377	144,965
263	392030-General Transp Eq Trailer	SALWAGXAG	2,406,478	354,759	281,517	3,562	69,533	230,713	26,161	18,465
264	392040-General Transp Eq Grp 4	SALWAGXAG	21,052,219	3,103,485	2,462,753	31,158	608,285	2,018,311	228,856	161,538
265	393000-General Stores Equipmen	SALWAGXAG	184,867	27,253	21,626	274	5,342	17,724	2,010	1,419
266	394000-General Tools & Shop Equi	SALWAGXAG	6,022,658	887,851	704,549	8,914	174,019	577,402	65,472	46,213
267	395000-General Laboratory Equi	SALWAGXAG	5,052,338	744,808	591,038	7,478	145,983	484,376	54,923	38,768
268	396000-General Power Operated E	SALWAGXAG	3,666,804	540,554	428,954	5,427	105,949	351,543	39,861	28,136
269	397000-General Communication E	SALWAGXAG	31,893,685	4,701,716	3,731,020	47,203	921,539	3,057,700	346,713	244,727
270	397010-General Comm Eq Two Wa	SALWAGXAG	6,306,603	929,709	737,766	9,334	182,224	604,624	68,558	48,392
271	397020-General Comm Eq AE	SALWAGXAG	6,713	990	785	10	194	644	73	52
272	397030-General Comm Eq EM	SALWAGXAG	4,457,694	657,146	521,475	6,597	128,801	427,366	48,459	34,205
273	398000-General Miscellaneous E	SALWAGXAG	1,126,963	166,135	131,836	1,668	32,563	108,044	12,251	8,647
274	TOTAL GENERAL		151,654,056	21,997,971	17,456,366	220,850	4,311,616	14,306,093	1,622,169	1,145,009
275										
276	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,491,915,869	61,081,743	269,739,178	12,178,000	49,462,343	139,411,494	15,332,010	55,867,753
277										
278	**NET ELECTRIC PLANT IN SERVICE**									
279	NET PRODUCTION PLANT									
280	Net Steam Production Plant		506,011,788	-	-	-	-	-	-	-
281	Net Other Production Plant		990,619,335	860,115,562	-	-	-	-	-	-
282	TOTAL NET PRODUCTION PLANT		1,496,631,123	860,115,562	-	-	-	-	-	-
283	NET TRANSMISSION PLANT		1,440,104,682	49,667,692	1,325,254,718	55,040,459	-	-	-	-
284	NET DISTRIBUTION PLANT		728,745,204	-	-	-	181,837,593	331,001,800	36,783,669	96,551,249
285	NET GENERAL & INTANGIBLE PLANT		237,171,063	33,926,350	26,922,064	340,605	6,649,586	22,063,558	2,501,788	1,765,889
286	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	943,709,603	1,352,176,782	55,381,065	188,487,179	353,065,358	39,285,457	98,317,138
287										
288	**PLANT HELD FOR FUTURE USE**									
289	10500P-Held for Future Use - Production	PRODPLT	-	-	-	-	-	-	-	-
290	105000-Held for Future Us	TRANPLT	-	-	-	-	-	-	-	-
291	**TOTAL PLANT HELD FOR FUTURE USE**		-	-	-	-	-	-	-	-
292										
293										
294	**TOTAL CONSTRUCTION WORK IN PROGRESS**		-	-	-	-	-	-	-	-
295										
296	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	943,709,603	1,352,176,782	55,381,065	188,487,179	353,065,358	39,285,457	98,317,138
297										
298										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
252									
253	GENERAL								
254	389002-General Land Rights	SALWAGXAG	11,242	36	593	213	459	830	-
255	390000-Genl Structures & Improv	SALWAGXAG	11,935,697	38,748	630,078	225,874	487,061	881,499	-
256	390007-Genl Str & Imp Lease Bld	SALWAGXAG	411,670	1,336	21,732	7,791	16,799	30,403	-
257	390050-Genl Str & Imp-Call Center	CUST	2,432,720	-	-	-	-	2,432,720	-
258	391000-General Office Furn & E	SALWAGXAG	3,332,845	10,820	175,939	63,072	136,004	246,144	-
259	391004-General Info Sys Computer	SALWAGXAG	31,652,575	102,757	1,670,919	599,001	1,291,649	2,337,670	-
260	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-
261	392010-General Transp Eq Grp	SALWAGXAG	807,906	2,623	42,649	15,289	32,968	59,667	-
262	392020-General Transp Eq Grp 2	SALWAGXAG	18,892,379	61,332	997,317	357,524	770,943	1,395,278	-
263	392030-General Transp Eq Trailer	SALWAGXAG	2,406,478	7,812	127,036	45,541	98,201	177,728	-
264	392040-General Transp Eq Grp 4	SALWAGXAG	21,052,219	68,344	1,111,333	398,397	859,079	1,554,791	-
265	393000-General Stores Equipmen	SALWAGXAG	184,867	600	9,759	3,498	7,544	13,653	-
266	394000-General Tools & Shop Equi	SALWAGXAG	6,022,658	19,552	317,932	113,974	245,767	444,797	-
267	395000-General Laboratory Equi	SALWAGXAG	5,052,338	16,402	266,710	95,612	206,171	373,135	-
268	396000-General Power Operated E	SALWAGXAG	3,666,804	11,904	193,568	69,392	149,632	270,808	-
269	397000-General Communication E	SALWAGXAG	31,893,685	103,540	1,683,647	603,564	1,301,488	2,355,477	-
270	397010-General Comm Eq Two Wa	SALWAGXAG	6,306,603	20,474	332,922	119,348	257,354	465,768	-
271	397020-General Comm Eq AE	SALWAGXAG	6,713	22	354	127	274	496	-
272	397030-General Comm Eq EM	SALWAGXAG	4,457,694	14,471	235,319	84,359	181,905	329,219	-
273	398000-General Miscellaneous E	SALWAGXAG	1,126,963	3,659	59,492	21,327	45,988	83,231	-
274	TOTAL GENERAL		151,654,056	484,431	7,877,300	2,823,902	6,089,285	13,453,315	-
275									
276	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,491,915,869	28,320,943	27,741,987	14,133,183	9,399,343	28,098,730	-
277									
278	**NET ELECTRIC PLANT IN SERVICE**								
279	NET PRODUCTION PLANT								
280	Net Steam Production Plant		506,011,788	-	-	-	-	-	-
281	Net Other Production Plant		990,619,335	-	-	-	-	-	-
282	TOTAL NET PRODUCTION PLANT		1,496,631,123	-	-	-	-	-	-
283	NET TRANSMISSION PLANT		1,440,104,682	-	-	-	-	-	-
284	NET DISTRIBUTION PLANT		728,745,204	36,180,712	26,733,785	19,656,396	-	-	-
285	NET GENERAL & INTANGIBLE PLANT		237,171,063	747,114	12,148,758	4,355,160	9,391,193	24,031,102	-
286	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	36,927,826	38,882,543	24,011,555	9,391,193	24,031,102	-
287									
288	**PLANT HELD FOR FUTURE USE**								
289	10500P-Held for Future Use - Production	PRODPLT	-	-	-	-	-	-	-
290	105000-Held for Future Us	TRANPLT	-	-	-	-	-	-	-
291	**TOTAL PLANT HELD FOR FUTURE USE**		-	-	-	-	-	-	-
292									
293									
294	**TOTAL CONSTRUCTION WORK IN PROGRESS**		-	-	-	-	-	-	-
295									
296	**TOTAL NET PLANT IN SERVICE**		3,902,652,072	36,927,826	38,882,543	24,011,555	9,391,193	24,031,102	-
297									
298									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
299									
300									
301	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
302									
303	**PLUS: ADDITIONS TO RATE BASE**								
304	15100-Fuel Inventory	ENEFUEL	3,806,837	-	3,806,837	-	-	-	-
305									
306	15810-NOx Inventory	ENERGY1	-	-	-	-	-	-	-
307									
308	Utility Material and Supplies:								
309	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,358,490	4,394,741	2,963,749	-	4,394,741	-	-
310	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,985,584	1,928,721	56,863	-	-	-	21,464
311	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,869,186	2,483,777	-	385,409	-	-	-
312	Total Utility Material and Supplies		12,213,261	8,807,239	3,020,613	385,409	4,394,741	-	21,464
313									
314	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,637,851)	(11,255,670)	(6,937,521)	(444,661)	(2,741,138)	(430,820)	(41,506)
315	Prepayments	SCH RBO, LN 63	2,711,353	2,034,488	576,854	100,011	862,168	-	9,072
316	TOTAL ADDITIONS TO RATE BASE		93,600	(413,943)	466,783	40,759	2,515,771	(430,820)	(10,970)
317									
318	**LESS: DEDUCTIONS TO RATE BASE**								
319	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	-	-	-	-	-	-	-
320	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,633,062)	(61,412,068)	(13,655,809)	(17,565,184)	(37,046,653)	-	(116,586)
321	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(78,521)	(78,521)	-	-	(78,521)	-	-
322			(92,711,583)	(61,490,590)	(13,655,809)	(17,565,184)	(37,125,175)	-	(116,586)
323	Accumulated Deferred Income Taxes								
324	Account 190	SCH RBO, LN 193	(149,824,776)	(95,911,835)	(48,568,961)	(5,343,981)	(21,700,166)	9	(365,276)
325	Account 281	SCH RBO, LN 197	621,052	370,914	250,139	-	370,914	-	-
326	Account 282	SCH RBO, LN 314	696,186,048	617,195,034	54,933,508	24,057,506	170,257,745	-	2,945,700
327	Account 283	SCH RBO, LN 346	102,028,159	74,143,216	17,577,447	10,307,496	32,963,588	48,021	270,014
328	ADIT - NOL	SCH RBO, LN 348	-	-	-	-	-	-	-
329	Total Accumulated Deferred Income Taxes		649,010,483	595,797,329	24,192,133	29,021,021	181,892,081	48,030	2,850,437
330									
331	23500-Customer Deposits	CUSTDEP	5,115,286	-	-	5,115,286	-	-	-
332									
333	25410-Reg Liability - Retiree Medical	SALWAGES	217,674	144,309	32,089	41,276	87,054	-	274
334	25430-Retiree Liability FAS 158/106	SALWAGES	7,467,118	4,950,405	1,100,790	1,415,923	2,986,317	-	9,398
335									
336	25200-Customer Advances for Construction	DISTPLT	-	-	-	-	-	-	-
337	TOTAL DEDUCTIONS TO RATE BASE		569,098,977	539,401,453	11,669,203	18,028,321	147,840,278	48,030	2,743,523
338									
339									
340	**TOTAL RATE BASE**		3,333,646,694	2,285,882,854	932,507,184	115,256,657	583,229,305	(478,850)	7,676,966
341									
342									
343									
344									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
299										
300										
301	**ADDITIONS AND DEDUCTIONS TO RATE BASE**									
302										
303	**PLUS: ADDITIONS TO RATE BASE**									
304	15100-Fuel Inventory	ENEFUEL	3,806,837	3,806,837	-	-	-	-	-	-
305										
306	15810-NOx Inventory	ENERGY1	-	-	-	-	-	-	-	-
307										
308	Utility Material and Supplies:									
309	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,358,490	2,963,749	-	-	-	-	-	-
310	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,985,584	56,863	1,829,240	78,017	-	-	-	-
311	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,869,186	-	-	-	638,963	1,275,199	141,112	428,503
312	Total Utility Material and Supplies		12,213,261	3,020,613	1,829,240	78,017	638,963	1,275,199	141,112	428,503
313										
314	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,637,851)	(6,937,521)	(5,161,551)	(222,372)	(744,201)	(1,370,080)	(152,318)	(391,684)
315	Prepayments	SCH RBO, LN 63	2,711,353	576,854	775,354	32,270	89,670	187,660	20,826	57,469
316	TOTAL ADDITIONS TO RATE BASE		93,600	466,783	(2,556,957)	(112,085)	(15,568)	92,780	9,619	94,287
317										
318	**LESS: DEDUCTIONS TO RATE BASE**									
319	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	-	-	-	-	-	-	-	-
320	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,633,062)	(13,655,809)	(10,836,499)	(137,098)	(2,676,549)	(8,880,884)	(1,007,004)	(710,794)
321	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(78,521)	-	-	-	-	-	-	-
322			(92,711,583)	(13,655,809)	(10,836,499)	(137,098)	(2,676,549)	(8,880,884)	(1,007,004)	(710,794)
323	Accumulated Deferred Income Taxes									
324	Account 190	SCH RBO, LN 193	(149,824,776)	(48,568,961)	(42,181,634)	(1,640,901)	(6,638,293)	(16,617,990)	(1,840,355)	(4,927,229)
325	Account 281	SCH RBO, LN 197	621,052	250,139	-	-	-	-	-	-
326	Account 282	SCH RBO, LN 314	696,186,048	54,933,508	277,935,113	11,285,045	40,492,995	82,175,688	9,093,753	23,008,995
327	Account 283	SCH RBO, LN 346	102,028,159	17,577,447	23,493,150	848,798	3,898,933	9,463,949	1,058,852	2,097,911
328	ADIT - NOL	SCH RBO, LN 348	-	-	-	-	-	-	-	-
329	Total Accumulated Deferred Income Taxes		649,010,483	24,192,133	259,246,630	10,492,942	37,753,635	75,021,646	8,312,251	20,179,677
330										
331	23500-Customer Deposits	CUSTDEP	5,115,286	-	-	-	-	-	-	-
332										
333	25410-Reg Liability - Retiree Medical	SALWAGES	217,674	32,089	25,464	322	6,289	20,869	2,366	1,670
334	25430-Retiree Liability FAS 158/106	SALWAGES	7,467,118	1,100,790	873,526	11,051	215,756	715,885	81,174	57,297
335										
336	25200-Customer Advances for Construction	DISTPLT	-	-	-	-	-	-	-	-
337	TOTAL DEDUCTIONS TO RATE BASE		569,098,977	11,669,203	249,309,121	10,367,217	35,299,131	66,877,516	7,388,787	19,527,850
338										
339										
340	**TOTAL RATE BASE**		3,333,646,694	932,507,184	1,100,310,704	44,901,763	153,172,480	286,280,621	31,906,289	78,883,576
341										
342										
343										
344										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
299									
300									
301	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
302									
303	**PLUS: ADDITIONS TO RATE BASE**								
304	15100-Fuel Inventory	ENEFUEL	3,806,837	-	-	-	-	-	-
305									
306	15810-NOx Inventory	ENERGY1	-	-	-	-	-	-	-
307									
308	Utility Material and Supplies:								
309	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,358,490	-	-	-	-	-	-
310	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,985,584	-	-	-	-	-	-
311	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,869,186	181,337	120,362	83,710	-	-	-
312	Total Utility Material and Supplies		12,213,261	181,337	120,362	83,710	-	-	-
313									
314	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,637,851)	(146,766)	(134,446)	(87,775)	(17,232)	(58,702)	260
315	Prepayments	SCH RBO, LN 63	2,711,353	24,320	27,675	15,196	9,295	23,525	-
316	TOTAL ADDITIONS TO RATE BASE		93,600	58,891	13,591	11,132	(7,937)	(35,178)	260
317									
318	**LESS: DEDUCTIONS TO RATE BASE**								
319	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	-	-	-	-	-	-	-
320	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,633,062)	(300,724)	(4,890,041)	(1,753,011)	(3,780,084)	(6,841,325)	-
321	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(78,521)	-	-	-	-	-	-
322			(92,711,583)	(300,724)	(4,890,041)	(1,753,011)	(3,780,084)	(6,841,325)	-
323	Accumulated Deferred Income Taxes								
324	Account 190	SCH RBO, LN 193	(149,824,776)	(1,835,572)	(1,651,651)	(693,314)	(353,776)	(809,769)	101
325	Account 281	SCH RBO, LN 197	621,052	-	-	-	-	-	-
326	Account 282	SCH RBO, LN 314	696,186,048	8,640,675	7,522,701	3,634,662	1,300,636	2,958,831	-
327	Account 283	SCH RBO, LN 346	102,028,159	887,777	2,813,043	1,176,156	1,793,613	3,637,373	(466)
328	ADIT - NOL	SCH RBO, LN 348	-	-	-	-	-	-	-
329	Total Accumulated Deferred Income Taxes		649,010,483	7,692,880	8,684,094	4,117,505	2,740,473	5,786,435	(365)
330									
331	23500-Customer Deposits	CUSTDEP	5,115,286	-	-	-	-	-	5,115,286
332									
333	25410-Reg Liability - Retiree Medical	SALWAGES	217,674	707	11,491	4,119	8,883	16,076	-
334	25430-Retiree Liability FAS 158/106	SALWAGES	7,467,118	24,241	394,184	141,310	304,711	551,477	-
335									
336	25200-Customer Advances for Construction	DISTPLT	-	-	-	-	-	-	-
337	TOTAL DEDUCTIONS TO RATE BASE		569,098,977	7,417,104	4,199,728	2,509,922	(726,017)	(487,337)	5,114,920
338									
339									
340	**TOTAL RATE BASE**		3,333,646,694	29,569,613	34,696,406	21,512,765	10,109,273	24,483,261	(5,114,661)
341									
342									
343									
344									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
345									
346									
347									
348									
349									
350									
351	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
352	Prepayments								
353	16510-Prepayments-Insurance	TOTPLT	1,655,527	1,273,227	308,358	73,941	460,686	-	5,824
354	16512-Prepayments-NERC Fees	TRANPLT	183,159	177,913	5,245	-	-	-	1,980
355	16515-Prepayments-Auto Licensing	TOTPLT	778	599	145	35	217	-	3
356	16516-Prepayments-I/T Related	TOTPLT	333,723	256,659	62,159	14,905	92,866	-	1,174
357	16517-Prepayments-Brand Adv	SALWAGXAG	-	-	-	-	-	-	-
358	16518-Prepayments-Pollution Emissions	PRODPLT	475,457	283,959	191,498	-	283,959	-	-
359	16519-Prepayments-Benefits	SALWAGES	10,140	6,722	1,495	1,923	4,055	-	13
360	16523-Prepaid Taxes State	TOTPLT	-	-	-	-	-	-	-
361	16526-Prepayments-Other Distribution Utility	SALWAGXAG	47,317	31,369	6,975	8,972	18,923	-	60
362	165295-Prepayments Hardware Maintenance	TOTPLT	5,252	4,039	978	235	1,462	-	18
363	Total Prepayments		2,711,353	2,034,488	576,854	100,011	862,168	-	9,072
364									
365	**Accumulated Deferred Income Taxes**								
366	**Account 190**								
367	INTANGIBLE								
368	303003-Intg Misc Computr Softwar	SALWAGXAG	(33)	(22)	(5)	(6)	(13)	-	(0)
369	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,091)	(723)	(161)	(207)	(436)	-	(1)
370	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(593)	(393)	(87)	(113)	(237)	-	(1)
371	303010-Intg Misc Computr Softwar	SALWAGXAG	(71)	(47)	(10)	(14)	(28)	-	(0)
372	TOTAL INTANGIBLE		(1,788)	(1,186)	(264)	(339)	(715)	-	(2)
373									
374	PRODUCTION								
375	Steam Production								
376	310001-Steam Prod Land Own in Fe	DPROD	(2,518)	(2,518)	-	-	(2,518)	-	-
377	310002-Steam Prod Land Rights	DPROD	(6,715)	(6,715)	-	-	(6,715)	-	-
378	310003-Steam Prod Water Rights	DPROD	(15,151)	(15,151)	-	-	(15,151)	-	-
379	310004-Steam Prod Land Rights-NM	DPROD	(447)	(447)	-	-	(447)	-	-
380	311000E-Steam Prod Str & Improv	DPROD	(274,656)	(274,656)	-	-	(274,656)	-	-
381	312000E-Steam Prod Boiler Plant E	DPROD	(1,165,120)	(1,165,120)	-	-	(1,165,120)	-	-
382	314000-Steam Prod Turbogen Unit	DPROD	(532,167)	(532,167)	-	-	(532,167)	-	-
383	315000E-Steam Prod Acc Elec Eq	DPROD	(67,117)	(67,117)	-	-	(67,117)	-	-
384	316000E-Steam Prod Misc Pwr Plt E	DPROD	(28,671)	(28,671)	-	-	(28,671)	-	-
385	Total Steam Production		(2,092,561)	(2,092,561)	-	-	(2,092,561)	-	-
386									
387	Other Production Equipment:								
388	340001-Other Prod Land Own in Fee	DPROD	(1)	(1)	-	-	(1)	-	-
389	341000E-Other Prod Str & Impr	DPROD	(98,546)	(98,546)	-	-	(98,546)	-	-
390	341045-Other Prod Str & Imp-Wind	ENERGY1	(149,594)	-	(149,594)	-	-	-	-
391	342000E-Other Prod Fuel Hldr	DPROD	(8,164)	(8,164)	-	-	(8,164)	-	-
392	343000-Other Prod Prime Mover	DPROD	(251,733)	(251,733)	-	-	(251,733)	-	-
393	344000E-Other Prod Generator	DPROD	(1,104,638)	(1,104,638)	-	-	(1,104,638)	-	-
394	344045-Other Prod Generator-Wind	ENERGY1	(4,711,659)	-	(4,711,659)	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
345										
346										
347										
348										
349										
350										
351	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
352	Prepayments									
353	16510-Prepayments-Insurance	TOTPLT	1,655,527	308,358	497,746	20,733	73,024	151,135	16,761	47,317
354	16512-Prepayments-NERC Fees	TRANPLT	183,159	5,245	168,737	7,197	-	-	-	-
355	16515-Prepayments-Auto Licensing	TOTPLT	778	145	234	10	34	71	8	22
356	16516-Prepayments-I/T Related	TOTPLT	333,723	62,159	100,336	4,179	14,720	30,466	3,379	9,538
357	16517-Prepayments-Brand Adv	SALWAGXAG	-	-	-	-	-	-	-	-
358	16518-Prepayments-Pollution Emissions	PRODPLT	475,457	191,498	-	-	-	-	-	-
359	16519-Prepayments-Benefits	SALWAGES	10,140	1,495	1,186	15	293	972	110	78
360	16523-Prepaid Taxes State	TOTPLT	-	-	-	-	-	-	-	-
361	16526-Prepayments-Other Distribution Utility	SALWAGXAG	47,317	6,975	5,535	70	1,367	4,536	514	363
362	165295-Prepayments Hardware Maintenance	TOTPLT	5,252	978	1,579	66	232	479	53	150
363	Total Prepayments		2,711,353	576,854	775,354	32,270	89,670	187,660	20,826	57,469
364										
365	**Accumulated Deferred Income Taxes**									
366	**Account 190**									
367	INTANGIBLE									
368	303003-Intg Misc Computr Softwar	SALWAGXAG	(33)	(5)	(4)	(0)	(1)	(3)	(0)	(0)
369	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,091)	(161)	(128)	(2)	(32)	(105)	(12)	(8)
370	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(593)	(87)	(69)	(1)	(17)	(57)	(6)	(5)
371	303010-Intg Misc Computr Softwar	SALWAGXAG	(71)	(10)	(8)	(0)	(2)	(7)	(1)	(1)
372	TOTAL INTANGIBLE		(1,788)	(264)	(209)	(3)	(52)	(171)	(19)	(14)
373										
374	PRODUCTION									
375	Steam Production									
376	310001-Steam Prod Land Own in Fe	DPROD	(2,518)	-	-	-	-	-	-	-
377	310002-Steam Prod Land Rights	DPROD	(6,715)	-	-	-	-	-	-	-
378	310003-Steam Prod Water Rights	DPROD	(15,151)	-	-	-	-	-	-	-
379	310004-Steam Prod Land Rights-NM	DPROD	(447)	-	-	-	-	-	-	-
380	311000E-Steam Prod Str & Improv	DPROD	(274,656)	-	-	-	-	-	-	-
381	312000E-Steam Prod Boiler Plant E	DPROD	(1,165,120)	-	-	-	-	-	-	-
382	314000-Steam Prod Turbogen Unit	DPROD	(532,167)	-	-	-	-	-	-	-
383	315000E-Steam Prod Acc Elec Eq	DPROD	(67,117)	-	-	-	-	-	-	-
384	316000E-Steam Prod Misc Pwr Plt E	DPROD	(28,671)	-	-	-	-	-	-	-
385	Total Steam Production		(2,092,561)	-	-	-	-	-	-	-
386										
387	Other Production Equipment:									
388	340001-Other Prod Land Own in Fee	DPROD	(1)	-	-	-	-	-	-	-
389	341000E-Other Prod Str & Impr	DPROD	(98,546)	-	-	-	-	-	-	-
390	341045-Other Prod Str & Imp-Wind	ENERGY1	(149,594)	(149,594)	-	-	-	-	-	-
391	342000E-Other Prod Fuel Hldr	DPROD	(8,164)	-	-	-	-	-	-	-
392	343000-Other Prod Prime Mover	DPROD	(251,733)	-	-	-	-	-	-	-
393	344000E-Other Prod Generator	DPROD	(1,104,638)	-	-	-	-	-	-	-
394	344045-Other Prod Generator-Wind	ENERGY1	(4,711,659)	(4,711,659)	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
345									
346									
347									
348									
349									
350									
351	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
352	Prepayments								
353	16510-Prepayments-Insurance	TOTPLT	1,655,527	20,024	20,446	11,706	5,767	15,998	-
354	16512-Prepayments-NERC Fees	TRANPLT	183,159	-	-	-	-	-	-
355	16515-Prepayments-Auto Licensing	TOTPLT	778	9	10	6	3	8	-
356	16516-Prepayments-I/T Related	TOTPLT	333,723	4,036	4,122	2,360	1,162	3,225	-
357	16517-Prepayments-Brand Adv	SALWAGXAG	-	-	-	-	-	-	-
358	16518-Prepayments-Pollution Emissions	PRODPLT	475,457	-	-	-	-	-	-
359	16519-Prepayments-Benefits	SALWAGES	10,140	33	535	192	414	749	-
360	16523-Prepaid Taxes State	TOTPLT	-	-	-	-	-	-	-
361	16526-Prepayments-Other Distribution Utility	SALWAGXAG	47,317	154	2,498	895	1,931	3,495	-
362	165295-Prepayments Hardware Maintenance	TOTPLT	5,252	64	65	37	18	51	-
363	Total Prepayments		2,711,353	24,320	27,675	15,196	9,295	23,525	-
364									
365	**Accumulated Deferred Income Taxes**								
366	**Account 190**								
367	INTANGIBLE								
368	303003-Intg Misc Computr Softwar	SALWAGXAG	(33)	(0)	(2)	(1)	(1)	(2)	-
369	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,091)	(4)	(58)	(21)	(45)	(81)	-
370	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(593)	(2)	(31)	(11)	(24)	(44)	-
371	303010-Intg Misc Computr Softwar	SALWAGXAG	(71)	(0)	(4)	(1)	(3)	(5)	-
372	TOTAL INTANGIBLE		(1,788)	(6)	(94)	(34)	(73)	(132)	-
373									
374	PRODUCTION								
375	Steam Production								
376	310001-Steam Prod Land Own in Fe	DPROD	(2,518)	-	-	-	-	-	-
377	310002-Steam Prod Land Rights	DPROD	(6,715)	-	-	-	-	-	-
378	310003-Steam Prod Water Rights	DPROD	(15,151)	-	-	-	-	-	-
379	310004-Steam Prod Land Rights-NM	DPROD	(447)	-	-	-	-	-	-
380	311000E-Steam Prod Str & Improv	DPROD	(274,656)	-	-	-	-	-	-
381	312000E-Steam Prod Boiler Plant E	DPROD	(1,165,120)	-	-	-	-	-	-
382	314000-Steam Prod Turbogen Unit	DPROD	(532,167)	-	-	-	-	-	-
383	315000E-Steam Prod Acc Elec Eq	DPROD	(67,117)	-	-	-	-	-	-
384	316000E-Steam Prod Misc Pwr Plt E	DPROD	(28,671)	-	-	-	-	-	-
385	Total Steam Production		(2,092,561)	-	-	-	-	-	-
386									
387	Other Production Equipment:								
388	340001-Other Prod Land Own in Fee	DPROD	(1)	-	-	-	-	-	-
389	341000E-Other Prod Str & Impr	DPROD	(98,546)	-	-	-	-	-	-
390	341045-Other Prod Str & Imp-Wind	ENERGY1	(149,594)	-	-	-	-	-	-
391	342000E-Other Prod Fuel Hldr	DPROD	(8,164)	-	-	-	-	-	-
392	343000-Other Prod Prime Mover	DPROD	(251,733)	-	-	-	-	-	-
393	344000E-Other Prod Generator	DPROD	(1,104,638)	-	-	-	-	-	-
394	344045-Other Prod Generator-Wind	ENERGY1	(4,711,659)	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
395	345000E-Other Prod Access Elect Equip	DPROD	(187,071)	(187,071)	-	-	(187,071)	-	-
396	345045-Other Prod Acc El Eq-Wind	ENERGY1	(64,398)	-	(64,398)	-	-	-	-
397	346045-Other Prod Misc P Eq-Wind	ENERGY1	(53)	-	(53)	-	-	-	-
398	346000E-Other Prod Misc Pwr P	DPROD	(28,659)	(28,659)	-	-	(28,659)	-	-
399	Total Other Production Equipment		(6,604,517)	(1,678,813)	(4,925,704)	-	(1,678,813)	-	-
400	TOTAL PRODUCTION		(8,697,078)	(3,771,374)	(4,925,704)	-	(3,771,374)	-	-
401	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
402	TRANSMISSION								
403	105000-Held for Future Us	DTRAN	(23)	(23)	-	-	-	-	-
404	350001-Tran Land Owned in Fe	DTRAN	(753)	(753)	-	-	-	-	-
405	350002E-Transmission Land Right	DTRAN	(46,267)	(46,267)	-	-	-	-	-
406	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,384)	(3,384)	-	-	-	-	-
407	352000-Transmission Str & Improv	DTRAN	(739,418)	(739,418)	-	-	-	-	-
408	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	(2,310)	-	-	-	-	(2,310)
409	352045-Tran Str & Impr-Wind	ENERGY1	(10,119)	-	(10,119)	-	-	-	-
410	353000E-Transmission Station	DTRAN	(7,205,371)	(7,205,371)	-	-	-	-	-
411	353010-Tran Station Equip Pro	DPRODTI	(90,493)	(90,493)	-	-	-	-	(90,493)
412	353045-Tran Station Equip-Wind	ENERGY1	(142,746)	-	(142,746)	-	-	-	-
413	354000E-Tran Towers & Fixture	DTRAN	(406,937)	(406,937)	-	-	-	-	-
414	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(29,767)	(29,767)	-	-	-	-	-
415	355000E	DTRAN	(5,328,237)	(5,328,237)	-	-	-	-	-
416	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(389,760)	(389,760)	-	-	-	-	-
417	355010-Tran Poles & Fixtures-Prod	DPRODTI	(18,317)	(18,317)	-	-	-	-	(18,317)
418	355045-Tran Poles & Fixtures-Wind	ENERGY1	761,848	-	761,848	-	-	-	-
419	356010-Tran OH Cond & Device-Prod	DPRODTI	(25,628)	(25,628)	-	-	-	-	(25,628)
420	356000E-Tran OH Conductor & D	DTRAN	(1,886,812)	(1,886,812)	-	-	-	-	-
421	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(138,020)	(138,020)	-	-	-	-	-
422	356045-Tran OH Cond & Device-Wind	ENERGY1	23,365	-	23,365	-	-	-	-
423	357000E-Tran Underground Cond	DTRAN	(1,119)	(1,119)	-	-	-	-	-
424	358000-Tran UG Conductor & Devic	DTRAN	(1,994)	(1,994)	-	-	-	-	-
425	359000-Transmission Road & Trai	DTRAN	(2,108)	(2,108)	-	-	-	-	-
426	TOTAL TRANSMISSION		(15,684,370)	(16,316,719)	632,349	-	-	-	(136,748)
427									
428	DISTRIBUTION								
429	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(152)	-	-	-	-	-
430	360005-Dist Land Rights-TX	DDISPSUB	(1,815)	(1,815)	-	-	-	-	-
431	361000E-Str & Improv	DDISPSUB	(152,805)	(152,805)	-	-	-	-	-
432	362000E-Other Eq	DDISPSUB	(2,694,744)	(2,694,744)	-	-	-	-	-
433	364000-Dist Poles, Towers & Fixt	PLT_364	(4,510,772)	(4,510,772)	-	-	-	-	-
434	365000-Dist OH Conductor & Devic	PLT_365	(4,032,133)	(4,032,133)	-	-	-	-	-
435	366000E-Dist Underground Cond	PLT_366	(351,644)	(351,644)	-	-	-	-	-
436	367000E-Dist UG Conductor & D	PLT_367	(1,162,133)	(1,162,133)	-	-	-	-	-
437	368000E-Dist Line Transformer	PLT_368	(3,042,721)	(3,042,721)	-	-	-	-	-
438	369000E-Distribution Services	CSERVICE	31,403	-	-	31,403	-	-	-
439	369010-Distribution Services O	CSERVICE	(448,278)	-	-	(448,278)	-	-	-
440	369020-Distribution Services U	CSERVICE	(620,671)	-	-	(620,671)	-	-	-
441	370000E-Distribution Meter	CMETERS	(641,685)	-	-	(641,685)	-	-	-
442	371000E-Dist Inst on Cust Premis	CUSTPREM	(35,643)	-	-	(35,643)	-	-	-
443	373000-Dist Street Light & Sg Sy	CLIGHT	(93,314)	-	-	(93,314)	-	-	-
444	TOTAL DISTRIBUTION		(17,757,107)	(15,948,919)	-	(1,808,188)	-	-	-
445									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
395	345000E-Other Prod Access Elect Equip	DPROD	(187,071)	-	-	-	-	-	-	-
396	345045-Other Prod Acc El Eq-Wind	ENERGY1	(64,398)	(64,398)	-	-	-	-	-	-
397	346045-Other Prod Misc P Eq-Wind	ENERGY1	(53)	(53)	-	-	-	-	-	-
398	346000E-Other Prod Misc Pwr P	DPROD	(28,659)	-	-	-	-	-	-	-
399	Total Other Production Equipment		(6,604,517)	(4,925,704)	-	-	-	-	-	-
400	TOTAL PRODUCTION		(8,697,078)	(4,925,704)	-	-	-	-	-	-
401	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
402	TRANSMISSION									
403	105000-Held for Future Us	DTRAN	(23)	-	(23)	-	-	-	-	-
404	350001-Tran Land Owned in Fe	DTRAN	(753)	-	(753)	-	-	-	-	-
405	350002E-Transmission Land Right	DTRAN	(46,267)	-	(46,267)	-	-	-	-	-
406	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,384)	-	-	(3,384)	-	-	-	-
407	352000-Transmission Str & Improv	DTRAN	(739,418)	-	(739,418)	-	-	-	-	-
408	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	-	-	-	-	-	-	-
409	352045-Tran Str & Impr-Wind	ENERGY1	(10,119)	(10,119)	-	-	-	-	-	-
410	353000E-Transmission Station	DTRAN	(7,205,371)	-	(7,205,371)	-	-	-	-	-
411	353010-Tran Station Equip Pro	DPRODTI	(90,493)	-	-	-	-	-	-	-
412	353045-Tran Station Equip-Wind	ENERGY1	(142,746)	(142,746)	-	-	-	-	-	-
413	354000E-Tran Towers & Fixture	DTRAN	(406,937)	-	(406,937)	-	-	-	-	-
414	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(29,767)	-	-	(29,767)	-	-	-	-
415	355000E	DTRAN	(5,328,237)	-	(5,328,237)	-	-	-	-	-
416	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(389,760)	-	-	(389,760)	-	-	-	-
417	355010-Tran Poles & Fixtures-Prod	DPRODTI	(18,317)	-	-	-	-	-	-	-
418	355045-Tran Poles & Fixtures-Wind	ENERGY1	761,848	761,848	-	-	-	-	-	-
419	356010-Tran OH Cond & Device-Prod	DPRODTI	(25,628)	-	-	-	-	-	-	-
420	356000E-Tran OH Conductor & D	DTRAN	(1,886,812)	-	(1,886,812)	-	-	-	-	-
421	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(138,020)	-	-	(138,020)	-	-	-	-
422	356045-Tran OH Cond & Device-Wind	ENERGY1	23,365	23,365	-	-	-	-	-	-
423	357000E-Tran Underground Cond	DTRAN	(1,119)	-	(1,119)	-	-	-	-	-
424	358000-Tran UG Conductor & Devic	DTRAN	(1,994)	-	(1,994)	-	-	-	-	-
425	359000-Transmission Road & Trai	DTRAN	(2,108)	-	(2,108)	-	-	-	-	-
426	TOTAL TRANSMISSION		(15,684,370)	632,349	(15,619,039)	(560,932)	-	-	-	-
427										
428	DISTRIBUTION									
429	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	-	-	-	(152)	-	-	-
430	360005-Dist Land Rights-TX	DDISPSUB	(1,815)	-	-	-	(1,815)	-	-	-
431	361000E-Str & Improv	DDISPSUB	(152,805)	-	-	-	(152,805)	-	-	-
432	362000E-Other Eq	DDISPSUB	(2,694,744)	-	-	-	(2,694,744)	-	-	-
433	364000-Dist Poles, Towers & Fixt	PLT_364	(4,510,772)	-	-	-	-	(4,045,711)	(465,061)	-
434	365000-Dist OH Conductor & Devic	PLT_365	(4,032,133)	-	-	-	-	(3,616,420)	(415,713)	-
435	366000E-Dist Underground Cond	PLT_366	(351,644)	-	-	-	-	(320,243)	(31,402)	-
436	367000E-Dist UG Conductor & D	PLT_367	(1,162,133)	-	-	-	-	(1,058,354)	(103,778)	-
437	368000E-Dist Line Transformer	PLT_368	(3,042,721)	-	-	-	-	(169,175)	-	(2,873,546)
438	369000E-Distribution Services	CSERVICE	31,403	-	-	-	-	-	-	-
439	369010-Distribution Services O	CSERVICE	(448,278)	-	-	-	-	-	-	-
440	369020-Distribution Services U	CSERVICE	(620,671)	-	-	-	-	-	-	-
441	370000E-Distribution Meter	CMETERS	(641,685)	-	-	-	-	-	-	-
442	371000E-Dist Inst on Cust Premis	CUSTPREM	(35,643)	-	-	-	-	-	-	-
443	373000-Dist Street Light & Sg Sy	CLIGHT	(93,314)	-	-	-	-	-	-	-
444	TOTAL DISTRIBUTION		(17,757,107)	-	-	-	(2,849,516)	(9,209,903)	(1,015,954)	(2,873,546)
445										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
395	345000E-Other Prod Access Elect Equip	DPROD	(187,071)	-	-	-	-	-	-
396	345045-Other Prod Acc El Eq-Wind	ENERGY1	(64,398)	-	-	-	-	-	-
397	346045-Other Prod Misc P Eq-Wind	ENERGY1	(53)	-	-	-	-	-	-
398	346000E-Other Prod Misc Pwr P	DPROD	(28,659)	-	-	-	-	-	-
399	Total Other Production Equipment		(6,604,517)	-	-	-	-	-	-
400	TOTAL PRODUCTION		(8,697,078)	-	-	-	-	-	-
401	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
402	TRANSMISSION								
403	105000-Held for Future Us	DTRAN	(23)	-	-	-	-	-	-
404	350001-Tran Land Owned in Fe	DTRAN	(753)	-	-	-	-	-	-
405	350002E-Transmission Land Right	DTRAN	(46,267)	-	-	-	-	-	-
406	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,384)	-	-	-	-	-	-
407	352000-Transmission Str & Improv	DTRAN	(739,418)	-	-	-	-	-	-
408	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	-	-	-	-	-	-
409	352045-Tran Str & Impr-Wind	ENERGY1	(10,119)	-	-	-	-	-	-
410	353000E-Transmission Station	DTRAN	(7,205,371)	-	-	-	-	-	-
411	353010-Tran Station Equip Pro	DPRODTI	(90,493)	-	-	-	-	-	-
412	353045-Tran Station Equip-Wind	ENERGY1	(142,746)	-	-	-	-	-	-
413	354000E-Tran Towers & Fixture	DTRAN	(406,937)	-	-	-	-	-	-
414	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(29,767)	-	-	-	-	-	-
415	355000E	DTRAN	(5,328,237)	-	-	-	-	-	-
416	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(389,760)	-	-	-	-	-	-
417	355010-Tran Poles & Fixtures-Prod	DPRODTI	(18,317)	-	-	-	-	-	-
418	355045-Tran Poles & Fixtures-Wind	ENERGY1	761,848	-	-	-	-	-	-
419	356010-Tran OH Cond & Device-Prod	DPRODTI	(25,628)	-	-	-	-	-	-
420	356000E-Tran OH Conductor & D	DTRAN	(1,886,812)	-	-	-	-	-	-
421	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(138,020)	-	-	-	-	-	-
422	356045-Tran OH Cond & Device-Wind	ENERGY1	23,365	-	-	-	-	-	-
423	357000E-Tran Underground Cond	DTRAN	(1,119)	-	-	-	-	-	-
424	358000-Tran UG Conductor & Devic	DTRAN	(1,994)	-	-	-	-	-	-
425	359000-Transmission Road & Trai	DTRAN	(2,108)	-	-	-	-	-	-
426	TOTAL TRANSMISSION		(15,684,370)	-	-	-	-	-	-
427									
428	DISTRIBUTION								
429	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	-	-	-	-	-	-
430	360005-Dist Land Rights-TX	DDISPSUB	(1,815)	-	-	-	-	-	-
431	361000E-Str & Improv	DDISPSUB	(152,805)	-	-	-	-	-	-
432	362000E-Other Eq	DDISPSUB	(2,694,744)	-	-	-	-	-	-
433	364000-Dist Poles, Towers & Fixt	PLT_364	(4,510,772)	-	-	-	-	-	-
434	365000-Dist OH Conductor & Devic	PLT_365	(4,032,133)	-	-	-	-	-	-
435	366000E-Dist Underground Cond	PLT_366	(351,644)	-	-	-	-	-	-
436	367000E-Dist UG Conductor & D	PLT_367	(1,162,133)	-	-	-	-	-	-
437	368000E-Dist Line Transformer	PLT_368	(3,042,721)	-	-	-	-	-	-
438	369000E-Distribution Services	CSERVICE	31,403	31,403	-	-	-	-	-
439	369010-Distribution Services O	CSERVICE	(448,278)	(448,278)	-	-	-	-	-
440	369020-Distribution Services U	CSERVICE	(620,671)	(620,671)	-	-	-	-	-
441	370000E-Distribution Meter	CMETERS	(641,685)	-	(641,685)	-	-	-	-
442	371000E-Dist Inst on Cust Premis	CUSTPREM	(35,643)	-	-	(35,643)	-	-	-
443	373000-Dist Street Light & Sg Sy	CLIGHT	(93,314)	-	-	(93,314)	-	-	-
444	TOTAL DISTRIBUTION		(17,757,107)	(1,037,546)	(641,685)	(128,957)	-	-	-
445									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
446									
447									
448									
449									
450									
451	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
452	GENERAL								
453	389001-General Land Owned in Fe	SALWAGXAG	(665)	(441)	(98)	(126)	(266)	-	(1)
454	390000-Genl Structures & Improv	SALWAGXAG	(292,353)	(193,819)	(43,098)	(55,436)	(116,921)	-	(368)
455	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(8,815)	(5,844)	(1,299)	(1,671)	(3,525)	-	(11)
456	391000-General Office Furn & E	SALWAGXAG	(5,633)	(3,734)	(830)	(1,068)	(2,253)	-	(7)
457	391004-General Info Sys Computer	SALWAGXAG	(3,299)	(2,187)	(486)	(626)	(1,319)	-	(4)
458	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	-	(0)
459	392010-General Transp Eq Grp	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	-	(0)
460	393000-General Stores Equipmen	SALWAGXAG	(564)	(374)	(83)	(107)	(226)	-	(1)
461	394000-General Tools & Shop Equi	SALWAGXAG	(66,945)	(44,382)	(9,869)	(12,694)	(26,773)	-	(84)
462	395000-General Laboratory Equi	SALWAGXAG	(14,305)	(9,483)	(2,109)	(2,712)	(5,721)	-	(18)
463	396000-General Power Operated E	SALWAGXAG	-	-	-	-	-	-	-
464	397000-General Communication E	SALWAGXAG	(83,588)	(55,416)	(12,322)	(15,850)	(33,429)	-	(105)
465	397010-General Comm Eq Two Wa	SALWAGXAG	(63,734)	(42,253)	(9,396)	(12,085)	(25,489)	-	(80)
466	397020-General Comm Eq AE	SALWAGXAG	(80)	(53)	(12)	(15)	(32)	-	(0)
467	397030-General Comm Eq EM	SALWAGXAG	(23,147)	(15,346)	(3,412)	(4,389)	(9,257)	-	(29)
468	398000-General Miscellaneous E	SALWAGXAG	(3,595)	(2,384)	(530)	(682)	(1,438)	-	(5)
469	TOTAL GENERAL		(566,723)	(375,715)	(83,545)	(107,463)	(226,649)	-	(713)
470									
471	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,033)	(685)	(152)	(196)	(413)	-	(1)
472	SchM-103 - Environmental Remediation	PRODPLT	(405,860)	(242,393)	(163,467)	-	(242,393)	-	-
473	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-
474	SchM-109 - Employee Incentive	SALWAGES	(400,802)	(265,716)	(59,086)	(76,001)	(160,292)	-	(504)
475	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,113,509)	(1,401,173)	(311,570)	(400,766)	(845,254)	-	(2,660)
476	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(70,126)	(46,491)	(10,338)	(13,297)	(28,045)	-	(88)
477	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-
478	SchM-118 - Inventory Reserve	TOTPLT	(45,761)	(35,193)	(8,523)	(2,044)	(12,734)	-	(161)
479	SchM-127 - Litigation Reserve	RATEBASE	(65,558)	(44,953)	(18,338)	(2,267)	(11,470)	9	(151)
480	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(4,017)	(2,663)	(592)	(762)	(1,606)	-	(5)
481	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-
482	SchM-136 - Performance Share Plan	SALWAGES	-	-	-	-	-	-	-
483	SchM-137 - R&E Credit	TOTPLT	(5,566,621)	(4,281,160)	(1,036,838)	(248,623)	(1,549,033)	-	(19,584)
484	SchM-174 - New Hire Retention Credit	SALWAGES	(6,543)	(4,338)	(965)	(1,241)	(2,617)	-	(8)
485	SchM-192 - Texas Margin Tax	NETPLT	36,808	26,650	8,901	1,257	6,871	-	98
486	SchM-226 - Performance Recognition Award	SALWAGES	(10,252)	(6,796)	(1,511)	(1,944)	(4,100)	-	(13)
487	SchM-299 - Operating Lease	NETPLT	(59,249,848)	(42,899,595)	(14,327,347)	(2,022,906)	(11,060,864)	-	(158,370)
488	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(406,468)	(269,473)	(59,921)	(77,075)	(162,559)	-	(512)
489	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(25,774,389)	-	(25,774,389)	-	-	-	-
490	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,033,732)	(10,023,944)	(2,427,661)	(582,128)	(3,626,919)	-	(45,854)
491	Total Non-Plant ADIT		(107,117,711)	(59,497,923)	(44,191,797)	(3,427,992)	(17,701,428)	9	(227,813)
492									
493	**Total Account 190**		(149,824,776)	(95,911,835)	(48,568,961)	(5,343,981)	(21,700,166)	9	(365,276)
494									
495	**Account 281**								
496	311000E-Steam Prod Str & Improv	PRODPLT	621,052	370,914	250,139	-	370,914	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
446										
447										
448										
449										
450										
451	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
452	GENERAL									
453	389001-General Land Owned in Fe	SALWAGXAG	(665)	(98)	(78)	(1)	(19)	(64)	(7)	(5)
454	390000-Genl Structures & Improv	SALWAGXAG	(292,353)	(43,098)	(34,200)	(433)	(8,447)	(28,028)	(3,178)	(2,243)
455	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(8,815)	(1,299)	(1,031)	(13)	(255)	(845)	(96)	(68)
456	391000-General Office Furn & E	SALWAGXAG	(5,633)	(830)	(659)	(8)	(163)	(540)	(61)	(43)
457	391004-General Info Sys Computer	SALWAGXAG	(3,299)	(486)	(386)	(5)	(95)	(316)	(36)	(25)
458	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
459	392010-General Transp Eq Grp	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
460	393000-General Stores Equipmen	SALWAGXAG	(564)	(83)	(66)	(1)	(16)	(54)	(6)	(4)
461	394000-General Tools & Shop Equi	SALWAGXAG	(66,945)	(9,869)	(7,831)	(99)	(1,934)	(6,418)	(728)	(514)
462	395000-General Laboratory Equi	SALWAGXAG	(14,305)	(2,109)	(1,673)	(21)	(413)	(1,371)	(156)	(110)
463	396000-General Power Operated E	SALWAGXAG	-	-	-	-	-	-	-	-
464	397000-General Communication E	SALWAGXAG	(83,588)	(12,322)	(9,778)	(124)	(2,415)	(8,014)	(909)	(641)
465	397010-General Comm Eq Two Wa	SALWAGXAG	(63,734)	(9,396)	(7,456)	(94)	(1,842)	(6,110)	(693)	(489)
466	397020-General Comm Eq AE	SALWAGXAG	(80)	(12)	(9)	(0)	(2)	(8)	(1)	(1)
467	397030-General Comm Eq EM	SALWAGXAG	(23,147)	(3,412)	(2,708)	(34)	(669)	(2,219)	(252)	(178)
468	398000-General Miscellaneous E	SALWAGXAG	(3,595)	(530)	(421)	(5)	(104)	(345)	(39)	(28)
469	TOTAL GENERAL		(566,723)	(83,545)	(66,297)	(839)	(16,375)	(54,333)	(6,161)	(4,349)
470										
471	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,033)	(152)	(121)	(2)	(30)	(99)	(11)	(8)
472	SchM-103 - Environmental Remediation	PRODPLT	(405,860)	(163,467)	-	-	-	-	-	-
473	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-	-
474	SchM-109 - Employee Incentive	SALWAGES	(400,802)	(59,086)	(46,887)	(593)	(11,581)	(38,426)	(4,357)	(3,075)
475	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,113,509)	(311,570)	(247,245)	(3,128)	(61,068)	(202,626)	(22,976)	(16,217)
476	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(70,126)	(10,338)	(8,204)	(104)	(2,026)	(6,723)	(762)	(538)
477	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-	-
478	SchM-118 - Inventory Reserve	TOTPLT	(45,761)	(8,523)	(13,758)	(573)	(2,018)	(4,178)	(463)	(1,308)
479	SchM-127 - Litigation Reserve	RATEBASE	(65,558)	(18,338)	(21,638)	(883)	(3,012)	(5,630)	(627)	(1,551)
480	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(4,017)	(592)	(470)	(6)	(116)	(385)	(44)	(31)
481	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-	-
482	SchM-136 - Performance Share Plan	SALWAGES	-	-	-	-	-	-	-	-
483	SchM-137 - R&E Credit	TOTPLT	(5,566,621)	(1,036,838)	(1,673,645)	(69,714)	(245,539)	(508,184)	(56,359)	(159,102)
484	SchM-174 - New Hire Retention Credit	SALWAGES	(6,543)	(965)	(765)	(10)	(189)	(627)	(71)	(50)
485	SchM-192 - Texas Margin Tax	NETPLT	36,808	8,901	12,753	522	1,778	3,330	371	927
486	SchM-226 - Performance Recognition Award	SALWAGES	(10,252)	(1,511)	(1,199)	(15)	(296)	(983)	(111)	(79)
487	SchM-299 - Operating Lease	NETPLT	(59,249,848)	(14,327,347)	(20,528,673)	(840,792)	(2,861,602)	(5,360,219)	(596,430)	(1,492,645)
488	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(406,468)	(59,921)	(47,550)	(602)	(11,745)	(38,969)	(4,419)	(3,119)
489	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(25,774,389)	(25,774,389)	-	-	-	-	-	-
490	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,033,732)	(2,427,661)	(3,918,686)	(163,228)	(574,906)	(1,189,866)	(131,960)	(372,524)
491	Total Non-Plant ADIT		(107,117,711)	(44,191,797)	(26,496,088)	(1,079,127)	(3,772,350)	(7,353,583)	(818,221)	(2,049,321)
492										
493	**Total Account 190**		(149,824,776)	(48,568,961)	(42,181,634)	(1,640,901)	(6,638,293)	(16,617,990)	(1,840,355)	(4,927,229)
494										
495	**Account 281**									
496	311000E-Steam Prod Str & Improv	PRODPLT	621,052	250,139	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
446									
447									
448									
449									
450									
451	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
452	GENERAL								
453	389001-General Land Owned in Fe	SALWAGXAG	(665)	(2)	(35)	(13)	(27)	(49)	-
454	390000-Genl Structures & Improv	SALWAGXAG	(292,353)	(949)	(15,433)	(5,533)	(11,930)	(21,591)	-
455	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(8,815)	(29)	(465)	(167)	(360)	(651)	-
456	391000-General Office Furn & E	SALWAGXAG	(5,633)	(18)	(297)	(107)	(230)	(416)	-
457	391004-General Info Sys Computer	SALWAGXAG	(3,299)	(11)	(174)	(62)	(135)	(244)	-
458	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	-
459	392010-General Transp Eq Grp	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	-
460	393000-General Stores Equipmen	SALWAGXAG	(564)	(2)	(30)	(11)	(23)	(42)	-
461	394000-General Tools & Shop Equi	SALWAGXAG	(66,945)	(217)	(3,534)	(1,267)	(2,732)	(4,944)	-
462	395000-General Laboratory Equi	SALWAGXAG	(14,305)	(46)	(755)	(271)	(584)	(1,056)	-
463	396000-General Power Operated E	SALWAGXAG	-	-	-	-	-	-	-
464	397000-General Communication E	SALWAGXAG	(83,588)	(271)	(4,413)	(1,582)	(3,411)	(6,173)	-
465	397010-General Comm Eq Two Wa	SALWAGXAG	(63,734)	(207)	(3,364)	(1,206)	(2,601)	(4,707)	-
466	397020-General Comm Eq AE	SALWAGXAG	(80)	(0)	(4)	(2)	(3)	(6)	-
467	397030-General Comm Eq EM	SALWAGXAG	(23,147)	(75)	(1,222)	(438)	(945)	(1,710)	-
468	398000-General Miscellaneous E	SALWAGXAG	(3,595)	(12)	(190)	(68)	(147)	(266)	-
469	TOTAL GENERAL		(566,723)	(1,840)	(29,917)	(10,725)	(23,126)	(41,855)	-
470									
471	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,033)	(3)	(55)	(20)	(42)	(76)	-
472	SchM-103 - Environmental Remediation	PRODPLT	(405,860)	-	-	-	-	-	-
473	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-
474	SchM-109 - Employee Incentive	SALWAGES	(400,802)	(1,301)	(21,158)	(7,585)	(16,356)	(29,601)	-
475	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,113,509)	(6,861)	(111,571)	(39,997)	(86,246)	(156,091)	-
476	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(70,126)	(228)	(3,702)	(1,327)	(2,862)	(5,179)	-
477	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-
478	SchM-118 - Inventory Reserve	TOTPLT	(45,761)	(553)	(565)	(324)	(159)	(442)	-
479	SchM-127 - Litigation Reserve	RATEBASE	(65,558)	(582)	(682)	(423)	(199)	(481)	101
480	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(4,017)	(13)	(212)	(76)	(164)	(297)	-
481	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-
482	SchM-136 - Performance Share Plan	SALWAGES	-	-	-	-	-	-	-
483	SchM-137 - R&E Credit	TOTPLT	(5,566,621)	(67,330)	(68,749)	(39,361)	(19,390)	(53,792)	-
484	SchM-174 - New Hire Retention Credit	SALWAGES	(6,543)	(21)	(345)	(124)	(267)	(483)	-
485	SchM-192 - Texas Margin Tax	NETPLT	36,808	348	367	226	89	227	-
486	SchM-226 - Performance Recognition Award	SALWAGES	(10,252)	(33)	(541)	(194)	(418)	(757)	-
487	SchM-299 - Operating Lease	NETPLT	(59,249,848)	(560,636)	(590,313)	(364,542)	(142,577)	(364,839)	-
488	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(406,468)	(1,320)	(21,457)	(7,692)	(16,587)	(30,019)	-
489	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(25,774,389)	-	-	-	-	-	-
490	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,033,732)	(157,647)	(160,970)	(92,161)	(45,400)	(125,950)	-
491	Total Non-Plant ADIT		(107,117,711)	(796,180)	(979,954)	(553,599)	(330,577)	(767,782)	101
492									
493	**Total Account 190**		(149,824,776)	(1,835,572)	(1,651,651)	(693,314)	(353,776)	(809,769)	101
494									
495	**Account 281**								
496	311000E-Steam Prod Str & Improv	PRODPLT	621,052	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
497	**Total Account 281**		621,052	370,914	250,139	-	370,914	-	-
498									
499									
500									
501	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
502	**Account 282**								
503	INTANGIBLE								
504	303003-Intg Misc Computr Softwar	SALWAGXAG	9,529	6,318	1,405	1,807	3,811	-	12
505	303004-Intg Misc Computr Softwar	SALWAGXAG	554,288	367,471	81,712	105,105	221,676	-	698
506	303005-Intg Misc Computr Soft 15y	SALWAGXAG	171,121	113,447	25,226	32,448	68,436	-	215
507	303010-Intg Misc Computr Softwar	SALWAGXAG	20,532	13,612	3,027	3,893	8,212	-	26
508	303014-Intg CRS Computr Softwar	CUST	2,519	-	-	2,519	-	-	-
509	TOTAL INTANGIBLE		757,989	500,847	111,370	145,772	302,135	-	951
510									
511	PRODUCTION								
512	Steam Production								
513	310001-Steam Prod Land Own in Fe	DPROD	7,302	7,302	-	-	7,302	-	-
514	310002-Steam Prod Land Rights	DPROD	158,648	158,648	-	-	158,648	-	-
515	310003-Steam Prod Water Rights	DPROD	(228,661)	(228,661)	-	-	(228,661)	-	-
516	310004-Steam Prod Land Rights-NM	DPROD	10,558	10,558	-	-	10,558	-	-
517	311000E-Steam Prod Str & Improv	DPROD	13,977,777	13,977,777	-	-	13,977,777	-	-
518	312000E-Steam Prod Boiler Plant E	DPROD	72,153,397	72,153,397	-	-	72,153,397	-	-
519	314000-Steam Prod Turbogen Unit	DPROD	31,620,562	31,620,562	-	-	31,620,562	-	-
520	315000E-Steam Prod Acc Elec Eq	DPROD	3,555,310	3,555,310	-	-	3,555,310	-	-
521	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,421,863	1,421,863	-	-	1,421,863	-	-
522	Total Steam Production		122,676,754	122,676,754	-	-	122,676,754	-	-
523	Other Production Equipment:								
524	340001-Other Prod Land Own in Fee	DPROD	724	724	-	-	724	-	-
525	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-
526	340145-Other Prod Wind Land Own	ENERGY1	166	-	166	-	-	-	-
527	341000E-Other Prod Str & Impr	DPROD	1,395,013	1,395,013	-	-	1,395,013	-	-
528	341045-Other Prod Str & Imp-Wind	ENERGY1	2,852,302	-	2,852,302	-	-	-	-
529	342000E-Other Prod Fuel Hldr	DPROD	313,697	313,697	-	-	313,697	-	-
530	343000-Other Prod Prime Mover	DPROD	4,716,016	4,716,016	-	-	4,716,016	-	-
531	344000E-Other Prod Generator	DPROD	23,845,970	23,845,970	-	-	23,845,970	-	-
532	344045-Other Prod Generator-Wind	ENERGY1	46,211,009	-	46,211,009	-	-	-	-
533	345000E-Other Prod Access Elect Equip	DPROD	3,958,230	3,958,230	-	-	3,958,230	-	-
534	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,227,863	-	1,227,863	-	-	-	-
535	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,004	-	1,004	-	-	-	-
536	346000E-Other Prod Misc Pwr P	DPROD	604,475	604,475	-	-	604,475	-	-
537	Texas Gross Margin Tax in Provision	DPROD	-	-	-	-	-	-	-
538	Total Other Production Equipment		85,126,467	34,834,124	50,292,343	-	34,834,124	-	-
539	TOTAL PRODUCTION		207,803,221	157,510,878	50,292,343	-	157,510,878	-	-
540									
541	TRANSMISSION								
542	105000-Held for Future Us	DTRAN	23	23	-	-	-	-	-
543	350001-Tran Land Owned in Fe	DTRAN	(8,881)	(8,881)	-	-	-	-	-
544	350002E-Transmission Land Right	DTRAN	6,280,991	6,280,991	-	-	-	-	-
545	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	459,454	459,454	-	-	-	-	-
546	350011-Tran Fee Land - Prod	DPRODTI	1	1	-	-	-	-	1
547	352000-Transmission Str & Improv	DTRAN	11,267,720	11,267,720	-	-	-	-	-
548	352010-Tran Str & Impr-Prod	DPRODTI	66,079	66,079	-	-	-	-	66,079
549	352045-Tran Str & Impr-Wind	ENERGY1	27,001	-	27,001	-	-	-	-
550	353000E-Transmission Station	DTRAN	109,806,160	109,806,160	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
497	**Total Account 281**		621,052	250,139	-	-	-	-	-	-
498										
499										
500										
501	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
502	**Account 282**									
503	INTANGIBLE									
504	303003-Intg Misc Computr Softwar	SALWAGXAG	9,529	1,405	1,115	14	275	914	104	73
505	303004-Intg Misc Computr Softwar	SALWAGXAG	554,288	81,712	64,842	820	16,016	53,140	6,026	4,253
506	303005-Intg Misc Computr Soft 15y	SALWAGXAG	171,121	25,226	20,018	253	4,944	16,406	1,860	1,313
507	303010-Intg Misc Computr Softwar	SALWAGXAG	20,532	3,027	2,402	30	593	1,968	223	158
508	303014-Intg CRS Computr Softwar	CUST	2,519	-	-	-	-	-	-	-
509	TOTAL INTANGIBLE		757,989	111,370	88,377	1,118	21,829	72,428	8,213	5,797
510										
511	PRODUCTION									
512	Steam Production									
513	310001-Steam Prod Land Own in Fe	DPROD	7,302	-	-	-	-	-	-	-
514	310002-Steam Prod Land Rights	DPROD	158,648	-	-	-	-	-	-	-
515	310003-Steam Prod Water Rights	DPROD	(228,661)	-	-	-	-	-	-	-
516	310004-Steam Prod Land Rights-NM	DPROD	10,558	-	-	-	-	-	-	-
517	311000E-Steam Prod Str & Improv	DPROD	13,977,777	-	-	-	-	-	-	-
518	312000E-Steam Prod Boiler Plant E	DPROD	72,153,397	-	-	-	-	-	-	-
519	314000-Steam Prod Turbogen Unit	DPROD	31,620,562	-	-	-	-	-	-	-
520	315000E-Steam Prod Acc Elec Eq	DPROD	3,555,310	-	-	-	-	-	-	-
521	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,421,863	-	-	-	-	-	-	-
522	Total Steam Production		122,676,754	-	-	-	-	-	-	-
523	Other Production Equipment:									
524	340001-Other Prod Land Own in Fee	DPROD	724	-	-	-	-	-	-	-
525	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-
526	340145-Other Prod Wind Land Own	ENERGY1	166	166	-	-	-	-	-	-
527	341000E-Other Prod Str & Impr	DPROD	1,395,013	-	-	-	-	-	-	-
528	341045-Other Prod Str & Imp-Wind	ENERGY1	2,852,302	2,852,302	-	-	-	-	-	-
529	342000E-Other Prod Fuel Hldr	DPROD	313,697	-	-	-	-	-	-	-
530	343000-Other Prod Prime Mover	DPROD	4,716,016	-	-	-	-	-	-	-
531	344000E-Other Prod Generator	DPROD	23,845,970	-	-	-	-	-	-	-
532	344045-Other Prod Generator-Wind	ENERGY1	46,211,009	46,211,009	-	-	-	-	-	-
533	345000E-Other Prod Access Elect Equip	DPROD	3,958,230	-	-	-	-	-	-	-
534	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,227,863	1,227,863	-	-	-	-	-	-
535	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,004	1,004	-	-	-	-	-	-
536	346000E-Other Prod Misc Pwr P	DPROD	604,475	-	-	-	-	-	-	-
537	Texas Gross Margin Tax in Provision	DPROD	-	-	-	-	-	-	-	-
538	Total Other Production Equipment		85,126,467	50,292,343	-	-	-	-	-	-
539	TOTAL PRODUCTION		207,803,221	50,292,343	-	-	-	-	-	-
540										
541	TRANSMISSION									
542	105000-Held for Future Us	DTRAN	23	-	23	-	-	-	-	-
543	350001-Tran Land Owned in Fe	DTRAN	(8,881)	-	(8,881)	-	-	-	-	-
544	350002E-Transmission Land Right	DTRAN	6,280,991	-	6,280,991	-	-	-	-	-
545	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	459,454	-	-	459,454	-	-	-	-
546	350011-Tran Fee Land - Prod	DPRODTI	1	-	-	-	-	-	-	-
547	352000-Transmission Str & Improv	DTRAN	11,267,720	-	11,267,720	-	-	-	-	-
548	352010-Tran Str & Impr-Prod	DPRODTI	66,079	-	-	-	-	-	-	-
549	352045-Tran Str & Impr-Wind	ENERGY1	27,001	27,001	-	-	-	-	-	-
550	353000E-Transmission Station	DTRAN	109,806,160	-	109,806,160	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
497	**Total Account 281**		621,052	-	-	-	-	-	-
498									
499									
500									
501	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
502	**Account 282**								
503	INTANGIBLE								
504	303003-Intg Misc Computr Softwar	SALWAGXAG	9,529	31	503	180	389	704	-
505	303004-Intg Misc Computr Softwar	SALWAGXAG	554,288	1,799	29,260	10,489	22,619	40,936	-
506	303005-Intg Misc Computr Soft 15y	SALWAGXAG	171,121	556	9,033	3,238	6,983	12,638	-
507	303010-Intg Misc Computr Softwar	SALWAGXAG	20,532	67	1,084	389	838	1,516	-
508	303014-Intg CRS Computr Softwar	CUST	2,519	-	-	-	-	2,519	-
509	TOTAL INTANGIBLE		757,989	2,453	39,881	14,297	30,829	58,313	-
510									
511	PRODUCTION								
512	Steam Production								
513	310001-Steam Prod Land Own in Fe	DPROD	7,302	-	-	-	-	-	-
514	310002-Steam Prod Land Rights	DPROD	158,648	-	-	-	-	-	-
515	310003-Steam Prod Water Rights	DPROD	(228,661)	-	-	-	-	-	-
516	310004-Steam Prod Land Rights-NM	DPROD	10,558	-	-	-	-	-	-
517	311000E-Steam Prod Str & Improv	DPROD	13,977,777	-	-	-	-	-	-
518	312000E-Steam Prod Boiler Plant E	DPROD	72,153,397	-	-	-	-	-	-
519	314000-Steam Prod Turbogen Unit	DPROD	31,620,562	-	-	-	-	-	-
520	315000E-Steam Prod Acc Elec Eq	DPROD	3,555,310	-	-	-	-	-	-
521	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,421,863	-	-	-	-	-	-
522	Total Steam Production		122,676,754	-	-	-	-	-	-
523	Other Production Equipment:								
524	340001-Other Prod Land Own in Fee	DPROD	724	-	-	-	-	-	-
525	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-
526	340145-Other Prod Wind Land Own	ENERGY1	166	-	-	-	-	-	-
527	341000E-Other Prod Str & Impr	DPROD	1,395,013	-	-	-	-	-	-
528	341045-Other Prod Str & Imp-Wind	ENERGY1	2,852,302	-	-	-	-	-	-
529	342000E-Other Prod Fuel Hldr	DPROD	313,697	-	-	-	-	-	-
530	343000-Other Prod Prime Mover	DPROD	4,716,016	-	-	-	-	-	-
531	344000E-Other Prod Generator	DPROD	23,845,970	-	-	-	-	-	-
532	344045-Other Prod Generator-Wind	ENERGY1	46,211,009	-	-	-	-	-	-
533	345000E-Other Prod Access Elect Equip	DPROD	3,958,230	-	-	-	-	-	-
534	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,227,863	-	-	-	-	-	-
535	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,004	-	-	-	-	-	-
536	346000E-Other Prod Misc Pwr P	DPROD	604,475	-	-	-	-	-	-
537	Texas Gross Margin Tax in Provision	DPROD	-	-	-	-	-	-	-
538	Total Other Production Equipment		85,126,467	-	-	-	-	-	-
539	TOTAL PRODUCTION		207,803,221	-	-	-	-	-	-
540									
541	TRANSMISSION								
542	105000-Held for Future Us	DTRAN	23	-	-	-	-	-	-
543	350001-Tran Land Owned in Fe	DTRAN	(8,881)	-	-	-	-	-	-
544	350002E-Transmission Land Right	DTRAN	6,280,991	-	-	-	-	-	-
545	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	459,454	-	-	-	-	-	-
546	350011-Tran Fee Land - Prod	DPRODTI	1	-	-	-	-	-	-
547	352000-Transmission Str & Improv	DTRAN	11,267,720	-	-	-	-	-	-
548	352010-Tran Str & Impr-Prod	DPRODTI	66,079	-	-	-	-	-	-
549	352045-Tran Str & Impr-Wind	ENERGY1	27,001	-	-	-	-	-	-
550	353000E-Transmission Station	DTRAN	109,806,160	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
551	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
552	353010-Tran Station Equip Pro	DPRODTI	2,538,851	2,538,851	-	-	-	-	2,538,851
553	353045-Tran Station Equip-Wind	ENERGY1	380,903	-	380,903	-	-	-	-
554	354000E-Tran Towers & Fixture	DTRAN	679,475	679,475	-	-	-	-	-
555	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	49,704	49,704	-	-	-	-	-
556	355000E	DTRAN	107,914,051	107,914,051	-	-	-	-	-
557	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,893,905	7,893,905	-	-	-	-	-
558	355010-Tran Poles & Fixtures-Prod	DPRODTI	(34,331)	(34,331)	-	-	-	-	(34,331)
559	355045-Tran Poles & Fixtures-Wind	ENERGY1	(451,533)	-	(451,533)	-	-	-	-
560	356000E-Tran OH Conductor & D	DTRAN	38,201,657	38,201,657	-	-	-	-	-
561	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,794,448	2,794,448	-	-	-	-	-
562	356010-Tran OH Cond & Device-Prod	DPRODTI	334,984	334,984	-	-	-	-	334,984
563	356045-Tran OH Cond & Device-Wind	ENERGY1	(13,848)	-	(13,848)	-	-	-	-
564	357000E-Tran Underground Cond	DTRAN	22,666	22,666	-	-	-	-	-
565	358000-Tran UG Conductor & Devic	DTRANRADNET	40,362	40,362	-	-	-	-	-
566	359000-Transmission Road & Trai	DTRAN	42,671	42,671	-	-	-	-	-
567	Recoverable Meters	DTRAN	-	-	-	-	-	-	-
568	TOTAL TRANSMISSION		288,292,515	288,349,991	(57,476)	-	-	-	2,905,585
569									
570	DISTRIBUTION								
571	360001E-Dist Land Owned in Fee	DDISPSUB	1,066	1,066	-	-	-	-	-
572	360005-Dist Land Rights-TX	DDISPSUB	357,569	357,569	-	-	-	-	-
573	361000E-Str & Improv	DDISPSUB	1,687,078	1,687,078	-	-	-	-	-
574	362000E-Other Eq	DDISPSUB	37,526,346	37,526,346	-	-	-	-	-
575	364000-Dist Poles, Towers & Fixt	PLT_364	42,635,701	42,635,701	-	-	-	-	-
576	365000-Dist OH Conductor & Devic	PLT_365	31,306,551	31,306,551	-	-	-	-	-
577	366000E-Dist Underground Cond	PLT_366	2,510,614	2,510,614	-	-	-	-	-
578	367000E-Dist UG Conductor & D	PLT_367	10,074,170	10,074,170	-	-	-	-	-
579	368000E-Dist Line Transformer	PLT_368	24,104,645	24,104,645	-	-	-	-	-
580	369000E-Distribution Services	CSERVICE	(223,006)	-	-	(223,006)	-	-	-
581	369010-Distribution Services O	CSERVICE	3,624,891	-	-	3,624,891	-	-	-
582	369020-Distribution Services U	CSERVICE	5,135,318	-	-	5,135,318	-	-	-
583	370000E-Distribution Meter	CMETERS	5,840,155	-	-	5,840,155	-	-	-
584	371000E-Dist Inst on Cust Premis	CUSTPREM	428,775	-	-	428,775	-	-	-
585	373000-Dist Street Light & Sg Sy	CLIGHT	2,602,718	-	-	2,602,718	-	-	-
586	TOTAL DISTRIBUTION		167,612,593	150,203,741	-	17,408,851	-	-	-
587									
588	GENERAL								
589	389001-General Land Owned in Fe	SALWAGXAG	848	562	125	161	339	-	1
590	389002-General Land Rights	SALWAGXAG	5,727	3,797	844	1,086	2,290	-	7
591	390000-Genl Structures & Improv	SALWAGXAG	3,103,222	2,057,314	457,472	588,436	1,241,069	-	3,906
592	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,383)	(16,165)	(3,595)	(4,624)	(9,752)	-	(31)
593	390050-Genl Str & Imp-Call Center	CUST	602,376	-	-	602,376	-	-	-
594	391000-General Office Furn & E	SALWAGXAG	1,994,145	1,322,039	293,974	378,132	797,516	-	2,510
595	391004-General Info Sys Computer	SALWAGXAG	2,105,612	1,395,938	310,406	399,269	842,095	-	2,650
596	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	-	0
597	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	-	0
598	392010-General Transp Eq Grp	SALWAGXAG	242,080	160,489	35,687	45,903	96,815	-	305
599	392020-General Transp Eq Grp 2	SALWAGXAG	3,037,246	2,013,574	447,746	575,926	1,214,683	-	3,823

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
551	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
552	353010-Tran Station Equip Pro	DPRODTI	2,538,851	-	-	-	-	-	-	-
553	353045-Tran Station Equip-Wind	ENERGY1	380,903	380,903	-	-	-	-	-	-
554	354000E-Tran Towers & Fixture	DTRAN	679,475	-	679,475	-	-	-	-	-
555	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	49,704	-	-	49,704	-	-	-	-
556	355000E	DTRAN	107,914,051	-	107,914,051	-	-	-	-	-
557	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,893,905	-	-	7,893,905	-	-	-	-
558	355010-Tran Poles & Fixtures-Prod	DPRODTI	(34,331)	-	-	-	-	-	-	-
559	355045-Tran Poles & Fixtures-Wind	ENERGY1	(451,533)	(451,533)	-	-	-	-	-	-
560	356000E-Tran OH Conductor & D	DTRAN	38,201,657	-	38,201,657	-	-	-	-	-
561	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,794,448	-	-	2,794,448	-	-	-	-
562	356010-Tran OH Cond & Device-Prod	DPRODTI	334,984	-	-	-	-	-	-	-
563	356045-Tran OH Cond & Device-Wind	ENERGY1	(13,848)	(13,848)	-	-	-	-	-	-
564	357000E-Tran Underground Cond	DTRAN	22,666	-	22,666	-	-	-	-	-
565	358000-Tran UG Conductor & Devic	DTRANRADNET	40,362	-	-	40,362	-	-	-	-
566	359000-Transmission Road & Trai	DTRAN	42,671	-	42,671	-	-	-	-	-
567	Recoverable Meters	DTRAN	-	-	-	-	-	-	-	-
568	TOTAL TRANSMISSION		288,292,515	(57,476)	274,206,533	11,237,872	-	-	-	-
569										
570	DISTRIBUTION									
571	360001E-Dist Land Owned in Fee	DDISPSUB	1,066	-	-	-	1,066	-	-	-
572	360005-Dist Land Rights-TX	DDISPSUB	357,569	-	-	-	357,569	-	-	-
573	361000E-Str & Improv	DDISPSUB	1,687,078	-	-	-	1,687,078	-	-	-
574	362000E-Other Eq	DDISPSUB	37,526,346	-	-	-	37,526,346	-	-	-
575	364000-Dist Poles, Towers & Fixt	PLT_364	42,635,701	-	-	-	-	38,239,960	4,395,741	-
576	365000-Dist OH Conductor & Devic	PLT_365	31,306,551	-	-	-	-	28,078,846	3,227,705	-
577	366000E-Dist Underground Cond	PLT_366	2,510,614	-	-	-	-	2,286,417	224,198	-
578	367000E-Dist UG Conductor & D	PLT_367	10,074,170	-	-	-	-	9,174,547	899,623	-
579	368000E-Dist Line Transformer	PLT_368	24,104,645	-	-	-	-	1,340,218	-	22,764,427
580	369000E-Distribution Services	CSERVICE	(223,006)	-	-	-	-	-	-	-
581	369010-Distribution Services O	CSERVICE	3,624,891	-	-	-	-	-	-	-
582	369020-Distribution Services U	CSERVICE	5,135,318	-	-	-	-	-	-	-
583	370000E-Distribution Meter	CMETERS	5,840,155	-	-	-	-	-	-	-
584	371000E-Dist Inst on Cust Premis	CUSTPREM	428,775	-	-	-	-	-	-	-
585	373000-Dist Street Light & Sg Sy	CLIGHT	2,602,718	-	-	-	-	-	-	-
586	TOTAL DISTRIBUTION		167,612,593	-	-	-	39,572,059	79,119,988	8,747,267	22,764,427
587										
588	GENERAL									
589	389001-General Land Owned in Fe	SALWAGXAG	848	125	99	1	25	81	9	7
590	389002-General Land Rights	SALWAGXAG	5,727	844	670	8	165	549	62	44
591	390000-Genl Structures & Improv	SALWAGXAG	3,103,222	457,472	363,024	4,593	89,665	297,511	33,735	23,812
592	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,383)	(3,595)	(2,852)	(36)	(705)	(2,338)	(265)	(187)
593	390050-Genl Str & Imp-Call Center	CUST	602,376	-	-	-	-	-	-	-
594	391000-General Office Furn & E	SALWAGXAG	1,994,145	293,974	233,281	2,951	57,619	191,182	21,678	15,302
595	391004-General Info Sys Computer	SALWAGXAG	2,105,612	310,406	246,321	3,116	60,840	201,868	22,890	16,157
596	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
597	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
598	392010-General Transp Eq Grp	SALWAGXAG	242,080	35,687	28,319	358	6,995	23,209	2,632	1,858
599	392020-General Transp Eq Grp 2	SALWAGXAG	3,037,246	447,746	355,306	4,495	87,759	291,186	33,018	23,305

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
551	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
552	353010-Tran Station Equip Pro	DPRODTI	2,538,851	-	-	-	-	-	-
553	353045-Tran Station Equip-Wind	ENERGY1	380,903	-	-	-	-	-	-
554	354000E-Tran Towers & Fixture	DTRAN	679,475	-	-	-	-	-	-
555	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	49,704	-	-	-	-	-	-
556	355000E	DTRAN	107,914,051	-	-	-	-	-	-
557	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,893,905	-	-	-	-	-	-
558	355010-Tran Poles & Fixtures-Prod	DPRODTI	(34,331)	-	-	-	-	-	-
559	355045-Tran Poles & Fixtures-Wind	ENERGY1	(451,533)	-	-	-	-	-	-
560	356000E-Tran OH Conductor & D	DTRAN	38,201,657	-	-	-	-	-	-
561	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,794,448	-	-	-	-	-	-
562	356010-Tran OH Cond & Device-Prod	DPRODTI	334,984	-	-	-	-	-	-
563	356045-Tran OH Cond & Device-Wind	ENERGY1	(13,848)	-	-	-	-	-	-
564	357000E-Tran Underground Cond	DTRAN	22,666	-	-	-	-	-	-
565	358000-Tran UG Conductor & Devic	DTRANRADNET	40,362	-	-	-	-	-	-
566	359000-Transmission Road & Trai	DTRAN	42,671	-	-	-	-	-	-
567	Recoverable Meters	DTRAN	-	-	-	-	-	-	-
568	TOTAL TRANSMISSION		288,292,515	-	-	-	-	-	-
569									
570	DISTRIBUTION								
571	360001E-Dist Land Owned in Fee	DDISPSUB	1,066	-	-	-	-	-	-
572	360005-Dist Land Rights-TX	DDISPSUB	357,569	-	-	-	-	-	-
573	361000E-Str & Improv	DDISPSUB	1,687,078	-	-	-	-	-	-
574	362000E-Other Eq	DDISPSUB	37,526,346	-	-	-	-	-	-
575	364000-Dist Poles, Towers & Fixt	PLT_364	42,635,701	-	-	-	-	-	-
576	365000-Dist OH Conductor & Devic	PLT_365	31,306,551	-	-	-	-	-	-
577	366000E-Dist Underground Cond	PLT_366	2,510,614	-	-	-	-	-	-
578	367000E-Dist UG Conductor & D	PLT_367	10,074,170	-	-	-	-	-	-
579	368000E-Dist Line Transformer	PLT_368	24,104,645	-	-	-	-	-	-
580	369000E-Distribution Services	CSERVICE	(223,006)	(223,006)	-	-	-	-	-
581	369010-Distribution Services O	CSERVICE	3,624,891	3,624,891	-	-	-	-	-
582	369020-Distribution Services U	CSERVICE	5,135,318	5,135,318	-	-	-	-	-
583	370000E-Distribution Meter	CMETERS	5,840,155	-	5,840,155	-	-	-	-
584	371000E-Dist Inst on Cust Premis	CUSTPREM	428,775	-	-	428,775	-	-	-
585	373000-Dist Street Light & Sg Sy	CLIGHT	2,602,718	-	-	2,602,718	-	-	-
586	TOTAL DISTRIBUTION		167,612,593	8,537,203	5,840,155	3,031,493	-	-	-
587									
588	GENERAL								
589	389001-General Land Owned in Fe	SALWAGXAG	848	3	45	16	35	63	-
590	389002-General Land Rights	SALWAGXAG	5,727	19	302	108	234	423	-
591	390000-Genl Structures & Improv	SALWAGXAG	3,103,222	10,074	163,817	58,726	126,633	229,185	-
592	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,383)	(79)	(1,287)	(461)	(995)	(1,801)	-
593	390050-Genl Str & Imp-Call Center	CUST	602,376	-	-	-	-	602,376	-
594	391000-General Office Furn & E	SALWAGXAG	1,994,145	6,474	105,270	37,738	81,375	147,276	-
595	391004-General Info Sys Computer	SALWAGXAG	2,105,612	6,836	111,154	39,847	85,924	155,508	-
596	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	-
597	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	-
598	392010-General Transp Eq Grp	SALWAGXAG	242,080	786	12,779	4,581	9,879	17,879	-
599	392020-General Transp Eq Grp 2	SALWAGXAG	3,037,246	9,860	160,334	57,478	123,941	224,313	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
600	392030-General Transp Eq Trailer	SALWAGXAG	586,328	388,713	86,436	111,180	234,490	-	738
601	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
602	392040-General Transp Eq Grp 4	SALWAGXAG	3,860,142	2,559,122	569,056	731,964	1,543,783	-	4,858
603	393000-General Stores Equipmen	SALWAGXAG	33,872	22,456	4,993	6,423	13,546	-	43
604	394000-General Tools & Shop Equi	SALWAGXAG	3,989,511	2,644,888	588,127	756,495	1,595,521	-	5,021
605	395000-General Laboratory Equi	SALWAGXAG	859,003	569,485	126,633	162,885	343,540	-	1,081
606	396000-General Power Operated E	SALWAGXAG	866,595	574,518	127,752	164,325	346,577	-	1,091
607	397000-General Communication E	SALWAGXAG	5,019,504	3,327,733	739,967	951,804	2,007,445	-	6,317
608	397010-General Comm Eq Two Wa	SALWAGXAG	3,827,216	2,537,293	564,202	725,721	1,530,615	-	4,817
609	397020-General Comm Eq AE	SALWAGXAG	4,783	3,171	705	907	1,913	-	6
610	397030-General Comm Eq EM	SALWAGXAG	1,390,004	921,518	204,912	263,574	555,903	-	1,749
611	398000-General Miscellaneous E	SALWAGXAG	215,899	143,133	31,827	40,939	86,344	-	272
612	TOTAL GENERAL		31,719,730	20,629,577	4,587,271	6,502,883	12,444,733	-	39,164
613									
614	**Total Account 282**		696,186,048	617,195,034	54,933,508	24,057,506	170,257,745	-	2,945,700
615									
616	**Account 283**								
617	INTANGIBLE								
618	303003-Intg Misc Computr Softwar	SALWAGXAG	235,328	156,013	34,692	44,623	94,115	-	296
619	303004-Intg Misc Computr Softwar	SALWAGXAG	7,689,671	5,097,948	1,133,599	1,458,124	3,075,322	-	9,678
620	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	79,081	-	-	79,081	-	-	-
621	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,220,378	2,797,944	622,161	800,273	1,687,852	-	5,312
622	303010-Intg Misc Computr Softwar	SALWAGXAG	493,236	326,996	72,712	93,528	197,259	-	621
623	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	18,158	-	-	18,158	-	-	-
624	303014-Intg CRS Computr Softwar	CUST	81,226	-	-	81,226	-	-	-
625	TOTAL INTANGIBLE		12,817,077	8,378,901	1,863,164	2,575,012	5,054,548	-	15,907
626									
627	GENERAL								
628	391004-General Info Sys Computer	SALWAGXAG	-	-	-	-	-	-	-
629	393000-General Stores Equipmen	SALWAGXAG	238	158	35	45	95	-	0
630	394000-General Tools & Shop Equi	SALWAGXAG	28,532	18,916	4,206	5,410	11,411	-	36
631	395000-General Laboratory Equi	SALWAGXAG	6,040	4,004	890	1,145	2,415	-	8
632	397000-General Communication E	SALWAGXAG	35,292	23,397	5,203	6,692	14,114	-	44
633	397010-General Comm Eq Two Wa	SALWAGXAG	26,909	17,839	3,967	5,102	10,762	-	34
634	397020-General Comm Eq AE	SALWAGXAG	34	22	5	6	13	-	0
635	397030-General Comm Eq EM	SALWAGXAG	9,773	6,479	1,441	1,853	3,908	-	12
636	398000-General Miscellaneous E	SALWAGXAG	1,518	1,006	224	288	607	-	2
637	TOTAL GENERAL		108,335	71,822	15,971	20,543	43,326	-	136
638									
639	NON-PLANT								
640	SchM-107 - Pension Expense	SALWAGES	25,610,757	16,978,922	3,775,494	4,856,340	10,242,486	-	32,233
641	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,270,772	2,515,476	609,214	146,083	910,164	-	11,507
642	SchM-138 - Rate Case Expense	CLAIMREV	971,369	630,398	277,738	63,233	225,505	48,021	1,784
643	SchM-299 - Operating Lease	TOTPLT	59,249,848	45,567,696	11,035,867	2,646,285	16,487,559	-	208,446
644	TOTAL NON-PLANT		89,102,747	65,692,493	15,698,313	7,711,941	27,865,714	48,021	253,971
645									
646	**Total Account 283**		102,028,159	74,143,216	17,577,447	10,307,496	32,963,588	48,021	270,014
647									
648	ADIT NOL	TOTPLT	-	-	-	-	-	-	-
649	**Total Accumulated Deferred Income Taxes**		649,010,483	595,797,329	24,192,133	29,021,021	181,892,081	48,030	2,850,437

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
600	392030-General Transp Eq Trailer	SALWAGXAG	586,328	86,436	68,590	868	16,941	56,212	6,374	4,499
601	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
602	392040-General Transp Eq Grp 4	SALWAGXAG	3,860,142	569,056	451,571	5,713	111,535	370,078	41,963	29,620
603	393000-General Stores Equipmen	SALWAGXAG	33,872	4,993	3,962	50	979	3,247	368	260
604	394000-General Tools & Shop Equi	SALWAGXAG	3,989,511	588,127	466,705	5,905	115,273	382,481	43,370	30,612
605	395000-General Laboratory Equi	SALWAGXAG	859,003	126,633	100,489	1,271	24,820	82,354	9,338	6,591
606	396000-General Power Operated E	SALWAGXAG	866,595	127,752	101,377	1,283	25,039	83,082	9,421	6,650
607	397000-General Communication E	SALWAGXAG	5,019,504	739,967	587,197	7,429	145,034	481,228	54,566	38,516
608	397010-General Comm Eq Two Wa	SALWAGXAG	3,827,216	564,202	447,719	5,664	110,584	366,921	41,605	29,367
609	397020-General Comm Eq AE	SALWAGXAG	4,783	705	560	7	138	459	52	37
610	397030-General Comm Eq EM	SALWAGXAG	1,390,004	204,912	162,607	2,057	40,163	133,262	15,111	10,666
611	398000-General Miscellaneous E	SALWAGXAG	215,899	31,827	25,257	320	6,238	20,699	2,347	1,657
612	TOTAL GENERAL		31,719,730	4,587,271	3,640,203	46,054	899,108	2,983,271	338,273	238,770
613										
614	**Total Account 282**		696,186,048	54,933,508	277,935,113	11,285,045	40,492,995	82,175,688	9,093,753	23,008,995
615										
616	**Account 283**									
617	INTANGIBLE									
618	303003-Intg Misc Computr Softwar	SALWAGXAG	235,328	34,692	27,529	348	6,800	22,561	2,558	1,806
619	303004-Intg Misc Computr Softwar	SALWAGXAG	7,689,671	1,133,599	899,561	11,381	222,186	737,221	83,594	59,005
620	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	79,081	-	-	-	-	-	-	-
621	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,220,378	622,161	493,713	6,246	121,944	404,615	45,879	32,384
622	303010-Intg Misc Computr Softwar	SALWAGXAG	493,236	72,712	57,700	730	14,252	47,287	5,362	3,785
623	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	18,158	-	-	-	-	-	-	-
624	303014-Intg CRS Computr Softwar	CUST	81,226	-	-	-	-	-	-	-
625	TOTAL INTANGIBLE		12,817,077	1,863,164	1,478,503	18,705	365,181	1,211,684	137,393	96,979
626										
627	GENERAL									
628	391004-General Info Sys Computer	SALWAGXAG	-	-	-	-	-	-	-	-
629	393000-General Stores Equipmen	SALWAGXAG	238	35	28	0	7	23	3	2
630	394000-General Tools & Shop Equi	SALWAGXAG	28,532	4,206	3,338	42	824	2,735	310	219
631	395000-General Laboratory Equi	SALWAGXAG	6,040	890	707	9	175	579	66	46
632	397000-General Communication E	SALWAGXAG	35,292	5,203	4,129	52	1,020	3,383	384	271
633	397010-General Comm Eq Two Wa	SALWAGXAG	26,909	3,967	3,148	40	778	2,580	293	206
634	397020-General Comm Eq AE	SALWAGXAG	34	5	4	0	1	3	0	0
635	397030-General Comm Eq EM	SALWAGXAG	9,773	1,441	1,143	14	282	937	106	75
636	398000-General Miscellaneous E	SALWAGXAG	1,518	224	178	2	44	146	17	12
637	TOTAL GENERAL		108,335	15,971	12,673	160	3,130	10,386	1,178	831
638										
639	NON-PLANT									
640	SchM-107 - Pension Expense	SALWAGES	25,610,757	3,775,494	2,996,025	37,904	740,000	2,455,345	278,412	196,517
641	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,270,772	609,214	983,381	40,962	144,271	298,593	33,115	93,484
642	SchM-138 - Rate Case Expense	CLAIMREV	971,369	277,738	208,671	9,049	32,893	78,947	8,878	16,651
643	SchM-299 - Operating Lease	TOTPLT	59,249,848	11,035,867	17,813,896	742,018	2,613,457	5,408,993	599,877	1,693,450
644	TOTAL NON-PLANT		89,102,747	15,698,313	22,001,973	829,932	3,530,621	8,241,878	920,282	2,000,101
645										
646	**Total Account 283**		102,028,159	17,577,447	23,493,150	848,798	3,898,933	9,463,949	1,058,852	2,097,911
647										
648	ADIT NOL	TOTPLT	-	-	-	-	-	-	-	-
649	**Total Accumulated Deferred Income Taxes**		649,010,483	24,192,133	259,246,630	10,492,942	37,753,635	75,021,646	8,312,251	20,179,677

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
600	392030-General Transp Eq Trailer	SALWAGXAG	586,328	1,903	30,952	11,096	23,926	43,303	-
601	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
602	392040-General Transp Eq Grp 4	SALWAGXAG	3,860,142	12,532	203,774	73,050	157,521	285,087	-
603	393000-General Stores Equipmen	SALWAGXAG	33,872	110	1,788	641	1,382	2,502	-
604	394000-General Tools & Shop Equi	SALWAGXAG	3,989,511	12,952	210,604	75,498	162,800	294,641	-
605	395000-General Laboratory Equi	SALWAGXAG	859,003	2,789	45,346	16,256	35,053	63,441	-
606	396000-General Power Operated E	SALWAGXAG	866,595	2,813	45,747	16,400	35,363	64,002	-
607	397000-General Communication E	SALWAGXAG	5,019,504	16,295	264,976	94,990	204,831	370,711	-
608	397010-General Comm Eq Two Wa	SALWAGXAG	3,827,216	12,425	202,036	72,427	156,177	282,655	-
609	397020-General Comm Eq AE	SALWAGXAG	4,783	16	252	91	195	353	-
610	397030-General Comm Eq EM	SALWAGXAG	1,390,004	4,513	73,377	26,305	56,722	102,657	-
611	398000-General Miscellaneous E	SALWAGXAG	215,899	701	11,397	4,086	8,810	15,945	-
612	TOTAL GENERAL		31,719,730	101,019	1,642,665	588,873	1,269,808	2,900,518	-
613									
614	**Total Account 282**		696,186,048	8,640,675	7,522,701	3,634,662	1,300,636	2,958,831	-
615									
616	**Account 283**								
617	INTANGIBLE								
618	303003-Intg Misc Computr Softwar	SALWAGXAG	235,328	764	12,423	4,453	9,603	17,380	-
619	303004-Intg Misc Computr Softwar	SALWAGXAG	7,689,671	24,964	405,933	145,521	313,793	567,913	-
620	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	79,081	-	-	-	-	79,081	-
621	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,220,378	13,701	222,791	79,867	172,221	311,692	-
622	303010-Intg Misc Computr Softwar	SALWAGXAG	493,236	1,601	26,038	9,334	20,128	36,427	-
623	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	18,158	-	-	-	-	18,158	-
624	303014-Intg CRS Computr Softwar	CUST	81,226	-	-	-	-	81,226	-
625	TOTAL INTANGIBLE		12,817,077	41,030	667,184	239,176	515,745	1,111,877	-
626									
627	GENERAL								
628	391004-General Info Sys Computer	SALWAGXAG	-	-	-	-	-	-	-
629	393000-General Stores Equipmen	SALWAGXAG	238	1	13	5	10	18	-
630	394000-General Tools & Shop Equi	SALWAGXAG	28,532	93	1,506	540	1,164	2,107	-
631	395000-General Laboratory Equi	SALWAGXAG	6,040	20	319	114	246	446	-
632	397000-General Communication E	SALWAGXAG	35,292	115	1,863	668	1,440	2,606	-
633	397010-General Comm Eq Two Wa	SALWAGXAG	26,909	87	1,420	509	1,098	1,987	-
634	397020-General Comm Eq AE	SALWAGXAG	34	0	2	1	1	2	-
635	397030-General Comm Eq EM	SALWAGXAG	9,773	32	516	185	399	722	-
636	398000-General Miscellaneous E	SALWAGXAG	1,518	5	80	29	62	112	-
637	TOTAL GENERAL		108,335	352	5,719	2,050	4,421	8,001	-
638									
639	NON-PLANT								
640	SchM-107 - Pension Expense	SALWAGES	25,610,757	83,143	1,351,976	484,664	1,045,100	1,891,458	-
641	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,270,772	39,561	40,395	23,127	11,393	31,607	-
642	SchM-138 - Rate Case Expense	CLAIMREV	971,369	7,048	16,016	8,185	10,574	21,876	(466)
643	SchM-299 - Operating Lease	TOTPLT	59,249,848	716,643	731,753	418,953	206,381	572,555	-
644	TOTAL NON-PLANT		89,102,747	846,395	2,140,140	934,930	1,273,447	2,517,495	(466)
645									
646	**Total Account 283**		102,028,159	887,777	2,813,043	1,176,156	1,793,613	3,637,373	(466)
647									
648	ADIT NOL	TOTPLT	-	-	-	-	-	-	-
649	**Total Accumulated Deferred Income Taxes**		649,010,483	7,692,880	8,684,094	4,117,505	2,740,473	5,786,435	(365)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
650									
651	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
652									
653	**CASH WORKING CAPITAL (LEAD LAG)**								
654									
655	SPS CWC-Fossil Fuel for Generation	ENERGY1	59,417,387	-	59,417,387	-	-	-	-
656	Multiplied by Factor of 0.018137		0.01814	0.01814	0.01814	0.01814	0.01814	0.01814	0.01814
657	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,077,652	-	1,077,652	-	-	-	-
658									
659	SPS CWC-Fuel Oil for Generation	ENERGY1	42,962	-	42,962	-	-	-	-
660	Multiplied by Factor of 0.077041		0.07704	0.07704	0.07704	0.07704	0.07704	0.07704	0.07704
661	SPS CWC-Fuel Oil for Generation - CWC Amount		3,310	-	3,310	-	-	-	-
662									
663	SPS CWC-Gas for Generation	ENERGY1	66,222,072	-	66,222,072	-	-	-	-
664	Multiplied by Factor of -0.008521		(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)
665	SPS CWC-Gas for Generation - CWC Amount		(564,248)	-	(564,248)	-	-	-	-
666									
667	SPS CWC-Purchased Power Capacity	DPURCH	37,275,780	37,275,780	-	-	-	37,275,780	-
668	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
669	SPS CWC-Purchased Power Capacity - CWC Amount		(431,991)	(431,991)	-	-	-	(431,991)	-
670									
671	SPS CWC-Purchased Power Energy	ENERGY1	199,399,823	-	199,399,823	-	-	-	-
672	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
673	SPS CWC-Purchased Power Energy - CWC Amount		(2,310,853)	-	(2,310,853)	-	-	-	-
674									
675	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,338,739	-	10,338,739	-	-	-	-
676	Multiplied by Factor of -0.042000		(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)
677	SPS CWC-Payroll Tax Adjustment - CWC Amount		(434,227)	-	(434,227)	-	-	-	-
678									
679	SPS CWC-Franchise Tax	INCITYREV	1,364,092	-	1,364,092	-	-	-	-
680	Multiplied by Factor of 0.198904		0.19890	0.19890	0.19890	0.19890	0.19890	0.19890	0.19890
681	SPS CWC-Federal Income Tax - CWC Amount		271,323	-	271,323	-	-	-	-
682									
683	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,470,794	-	7,470,794	-	-	-	-
684	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)
685	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,353,339)	-	(1,353,339)	-	-	-	-
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
650										
651	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**									
652										
653	**CASH WORKING CAPITAL (LEAD LAG)**									
654										
655	SPS CWC-Fossil Fuel for Generation	ENERGY1	59,417,387	59,417,387	-	-	-	-	-	-
656	Multiplied by Factor of 0.018137		0.01814	0.01814	0.01814	0.01814	0.01814	0.01814	0.01814	0.01814
657	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,077,652	1,077,652	-	-	-	-	-	-
658										
659	SPS CWC-Fuel Oil for Generation	ENERGY1	42,962	42,962	-	-	-	-	-	-
660	Multiplied by Factor of 0.077041		0.07704	0.07704	0.07704	0.07704	0.07704	0.07704	0.07704	0.07704
661	SPS CWC-Fuel Oil for Generation - CWC Amount		3,310	3,310	-	-	-	-	-	-
662										
663	SPS CWC-Gas for Generation	ENERGY1	66,222,072	66,222,072	-	-	-	-	-	-
664	Multiplied by Factor of -0.008521		(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)
665	SPS CWC-Gas for Generation - CWC Amount		(564,248)	(564,248)	-	-	-	-	-	-
666										
667	SPS CWC-Purchased Power Capacity	DPURCH	37,275,780	-	-	-	-	-	-	-
668	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
669	SPS CWC-Purchased Power Capacity - CWC Amount		(431,991)	-	-	-	-	-	-	-
670										
671	SPS CWC-Purchased Power Energy	ENERGY1	199,399,823	199,399,823	-	-	-	-	-	-
672	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
673	SPS CWC-Purchased Power Energy - CWC Amount		(2,310,853)	(2,310,853)	-	-	-	-	-	-
674										
675	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,338,739	10,338,739	-	-	-	-	-	-
676	Multiplied by Factor of -0.042000		(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)
677	SPS CWC-Payroll Tax Adjustment - CWC Amount		(434,227)	(434,227)	-	-	-	-	-	-
678										
679	SPS CWC-Franchise Tax	INCITYREV	1,364,092	1,364,092	-	-	-	-	-	-
680	Multiplied by Factor of 0.198904		0.19890	0.19890	0.19890	0.19890	0.19890	0.19890	0.19890	0.19890
681	SPS CWC-Federal Income Tax - CWC Amount		271,323	271,323	-	-	-	-	-	-
682										
683	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,470,794	7,470,794	-	-	-	-	-	-
684	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)
685	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,353,339)	(1,353,339)	-	-	-	-	-	-
686										
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
650									
651	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
652									
653	**CASH WORKING CAPITAL (LEAD LAG)**								
654									
655	SPS CWC-Fossil Fuel for Generation	ENERGY1	59,417,387	-	-	-	-	-	-
656	Multiplied by Factor of 0.018137		0.01814	0.01814	0.01814	0.01814	0.01814	0.01814	0.01814
657	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,077,652	-	-	-	-	-	-
658									
659	SPS CWC-Fuel Oil for Generation	ENERGY1	42,962	-	-	-	-	-	-
660	Multiplied by Factor of 0.077041		0.07704	0.07704	0.07704	0.07704	0.07704	0.07704	0.07704
661	SPS CWC-Fuel Oil for Generation - CWC Amount		3,310	-	-	-	-	-	-
662									
663	SPS CWC-Gas for Generation	ENERGY1	66,222,072	-	-	-	-	-	-
664	Multiplied by Factor of -0.008521		(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)	(0.00852)
665	SPS CWC-Gas for Generation - CWC Amount		(564,248)	-	-	-	-	-	-
666									
667	SPS CWC-Purchased Power Capacity	DPURCH	37,275,780	-	-	-	-	-	-
668	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
669	SPS CWC-Purchased Power Capacity - CWC Amount		(431,991)	-	-	-	-	-	-
670									
671	SPS CWC-Purchased Power Energy	ENERGY1	199,399,823	-	-	-	-	-	-
672	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
673	SPS CWC-Purchased Power Energy - CWC Amount		(2,310,853)	-	-	-	-	-	-
674									
675	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,338,739	-	-	-	-	-	-
676	Multiplied by Factor of -0.042000		(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)	(0.04200)
677	SPS CWC-Payroll Tax Adjustment - CWC Amount		(434,227)	-	-	-	-	-	-
678									
679	SPS CWC-Franchise Tax	INCITYREV	1,364,092	-	-	-	-	-	-
680	Multiplied by Factor of 0.198904		0.19890	0.19890	0.19890	0.19890	0.19890	0.19890	0.19890
681	SPS CWC-Federal Income Tax - CWC Amount		271,323	-	-	-	-	-	-
682									
683	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,470,794	-	-	-	-	-	-
684	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)
685	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,353,339)	-	-	-	-	-	-
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
701	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
702									
703	**CASH WORKING CAPITAL (LEAD LAG)**								
704	Total O&M Expense	SCH O&M, LN 243	302,855,021	215,126,867	61,629,827	26,098,327	57,499,849	592,370	195,264
705	Multiplied by Factor of 0.002086		0.002086	0.002086	0.002086	0.002086	0.002086	0.002086	0.002086
706	Total O&M Expense CWC Amount		631,706	448,720	128,550	54,437	119,935	1,236	407
707									
708	SPS CWC-Payroll	SALWAGES	5,048,809	3,347,161	744,287	957,361	2,019,165	-	6,354
709	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
710	SPS CWC-Payroll - CWC Amount		217,998	144,524	32,137	41,337	87,184	-	274
711									
712	SPS CWC-Property Tax	SCH OTX, LN 5	38,601,442	27,949,206	9,334,307	1,317,929	7,206,184	-	103,178
713	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)
714	SPS CWC-Property Tax - CWC Amount		(15,756,791)	(11,408,636)	(3,810,187)	(537,968)	(2,941,505)	-	(42,117)
715									
716	SPS CWC-Sales Tax	SCH OTX, LN 9	46,144	33,410	11,158	1,575	8,614	-	123
717	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)
718	SPS CWC-Sales Tax - CWC Amount		(110)	(80)	(27)	(4)	(21)	-	(0)
719			(18,649,570)	(11,247,463)	(6,959,909)	(442,198)	(2,734,406)	(430,755)	(41,435)
720	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(252,285)	(167,255)	(37,191)	(47,839)	(100,896)	-	(318)
721	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
722	SPS CWC-Payroll Tax Adjustment - CWC Amount		(10,893)	(7,222)	(1,606)	(2,066)	(4,357)	-	(14)
723									
724	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,850,042)	1,126,421	(27,430,973)	454,510	2,714,760	74,440	64,800
725	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
726	SPS CWC-Payroll Tax Adjustment - CWC Amount		20,538	(895)	21,794	(361)	(2,157)	(59)	(51)
727									
728	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,609,381)	113,704	(2,768,964)	45,880	274,036	7,514	6,541
729	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
730	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,073	(90)	2,200	(36)	(218)	(6)	(5)
731									
732	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,637,851)	(11,255,670)	(6,937,521)	(444,661)	(2,741,138)	(430,820)	(41,506)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
701	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
702										
703	**CASH WORKING CAPITAL (LEAD LAG)**									
704	Total O&M Expense	SCH O&M, LN 243	302,855,021	61,629,827	129,830,327	423,229	5,408,074	17,299,143	1,977,573	1,901,037
705	Multiplied by Factor of 0.002086		0.002086	0.002086	0.002086	0.002086	0.002086	0.002086	0.002086	0.002086
706	Total O&M Expense CWC Amount		631,706	128,550	270,805	883	11,280	36,083	4,125	3,965
707										
708	SPS CWC-Payroll	SALWAGES	5,048,809	744,287	590,625	7,472	145,881	484,038	54,885	38,741
709	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
710	SPS CWC-Payroll - CWC Amount		217,998	32,137	25,502	323	6,299	20,900	2,370	1,673
711										
712	SPS CWC-Property Tax	SCH OTX, LN 5	38,601,442	9,334,307	13,374,488	547,779	1,864,342	3,492,198	388,576	972,463
713	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)
714	SPS CWC-Property Tax - CWC Amount		(15,756,791)	(3,810,187)	(5,459,356)	(223,599)	(761,009)	(1,425,486)	(158,613)	(396,951)
715										
716	SPS CWC-Sales Tax	SCH OTX, LN 9	46,144	11,158	15,988	655	2,229	4,175	464	1,162
717	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)
718	SPS CWC-Sales Tax - CWC Amount		(110)	(27)	(38)	(2)	(5)	(10)	(1)	(3)
719			(18,649,570)	(6,959,909)	(5,163,087)	(222,395)	(743,435)	(1,368,513)	(152,120)	(391,316)
720	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(252,285)	(37,191)	(29,513)	(373)	(7,290)	(24,187)	(2,743)	(1,936)
721	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
722	SPS CWC-Payroll Tax Adjustment - CWC Amount		(10,893)	(1,606)	(1,274)	(16)	(315)	(1,044)	(118)	(84)
723										
724	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,850,042)	(27,430,973)	(3,213,429)	(44,116)	515,821	596,996	91,797	325,353
725	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
726	SPS CWC-Payroll Tax Adjustment - CWC Amount		20,538	21,794	2,553	35	(410)	(474)	(73)	(258)
727										
728	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,609,381)	(2,768,964)	(324,373)	(4,453)	52,068	60,263	9,266	32,842
729	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
730	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,073	2,200	258	4	(41)	(48)	(7)	(26)
731										
732	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,637,851)	(6,937,521)	(5,161,551)	(222,372)	(744,201)	(1,370,080)	(152,318)	(391,684)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
701	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
702									
703	**CASH WORKING CAPITAL (LEAD LAG)**								
704	Total O&M Expense	SCH O&M, LN 243	302,855,021	802,396	5,638,898	2,573,926	5,912,659	11,066,124	104,325
705	Multiplied by Factor of 0.002086		0.002086	0.002086	0.002086	0.002086	0.002086	0.002086	0.002086
706	Total O&M Expense CWC Amount		631,706	1,674	11,762	5,369	12,333	23,082	218
707									
708	SPS CWC-Payroll	SALWAGES	5,048,809	16,390	266,523	95,545	206,027	372,875	-
709	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
710	SPS CWC-Payroll - CWC Amount		217,998	708	11,508	4,125	8,896	16,100	-
711									
712	SPS CWC-Property Tax	SCH OTX, LN 5	38,601,442	365,256	384,590	237,500	92,889	237,694	-
713	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)
714	SPS CWC-Property Tax - CWC Amount		(15,756,791)	(149,095)	(156,987)	(96,946)	(37,917)	(97,025)	-
715									
716	SPS CWC-Sales Tax	SCH OTX, LN 9	46,144	437	460	284	111	284	-
717	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)
718	SPS CWC-Sales Tax - CWC Amount		(110)	(1)	(1)	(1)	(0)	(1)	-
719			(18,649,570)	(146,714)	(133,718)	(87,452)	(16,688)	(57,843)	218
720	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(252,285)	(819)	(13,318)	(4,774)	(10,295)	(18,632)	-
721	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
722	SPS CWC-Payroll Tax Adjustment - CWC Amount		(10,893)	(35)	(575)	(206)	(445)	(805)	-
723									
724	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,850,042)	18,584	174,817	133,111	113,711	62,382	(48,096)
725	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
726	SPS CWC-Payroll Tax Adjustment - CWC Amount		20,538	(15)	(139)	(106)	(90)	(50)	38
727									
728	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,609,381)	1,876	17,647	13,437	11,478	6,297	(4,855)
729	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
730	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,073	(1)	(14)	(11)	(9)	(5)	4
731									
732	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,637,851)	(146,766)	(134,446)	(87,775)	(17,232)	(58,702)	260

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TOTAL COMPANY - ALL COMPONENTS								
2									
3	PRESENT RATES								
4									
5			3,333,646,694	1,122,646,645	106,952,013	632,138,137	7,094,191	52,190,069	58,693,762
	RATE BASE		141,115,710	61,306,169	5,702,627	31,586,626	110,370	1,466,400	1,274,462
6	NET OPER INC (PRESENT RATES)		4.23%	5.46%	5.33%	5.00%	1.56%	2.81%	2.17%
7	RATE OF RETURN (PRES RATES)		1.00	1.29	1.26	1.18	0.37	0.66	0.51
8	RELATIVE RATE OF RETURN		622,155,175	239,341,579	23,225,518	121,366,823	1,276,911	8,467,997	9,075,876
10	AVERAGE REVENUE (PRES RATES)		$0.0466	$0.0933	$0.0827	$0.0581	$0.0643	$0.0448	$0.0600
11	REVENUE REQUIRED - $/MO/CUST		$2,404.24	$1,158.08	$724.44	$10,146.31	$448.20	$9,472.03	$12,484.01
12	SALES REV REQUIRED $/KW		$30.18	$0.00	$0.00	$19.97	$0.00	$14.94	$14.82
13									
14	CLAIMED RATE OF RETURN								
15									
16			7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
	CLAIMED RATE OF RETURN		252,023,690	84,872,086	8,085,572	47,789,643	536,321	3,945,569	4,437,248
17	RETURN REQ FOR CLAIMED ROR		765,521,011	269,804,197	26,305,845	142,311,746	1,827,519	11,672,709	13,164,270
18	SALES REVENUE REQ CLAIMED ROR		143,365,836	30,462,618	3,080,327	20,944,922	550,608	3,204,712	4,088,394
19	REVENUE DEFICIENCY SALES REV		23.04%	12.73%	13.26%	17.26%	43.12%	37.84%	45.05%
20	PERCENT INCREASE REQUIRED		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0574	$0.1051	$0.0937	$0.0681	$0.0920	$0.0618	$0.0870
23	REVENUE DEFICIENCY $/KWH		$0.0107	$0.0119	$0.0110	$0.0100	$0.0277	$0.0170	$0.0270

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	TOTAL COMPANY - ALL COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		3,333,646,694	386,248,519	933,766,689	24,657,548	9,259,122
6	NET OPER INC (PRESENT RATES)		141,115,710	16,270,730	21,195,802	947,787	1,254,735
7	RATE OF RETURN (PRES RATES)		4.23%	4.21%	2.27%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	1.00	0.54	0.91	3.20
9	SALES REVENUE (PRE RATES)		622,155,175	68,281,614	142,119,112	4,759,790	4,239,954
10	REVENUE PRES RATES $/KWH		$0.0466	$0.0365	$0.0232	$0.1905	$0.1845
11	REVENUE REQUIRED - $/MO/CUST		$2,404.24	$19,245.10	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$30.18	$19.56	$14.41	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		252,023,690	29,200,388	70,592,762	1,864,111	699,990
18	SALES REVENUE REQ CLAIMED ROR		765,521,011	84,995,210	205,972,375	5,944,281	3,522,859
19	REVENUE DEFICIENCY SALES REV		143,365,836	16,713,596	63,853,263	1,184,491	(717,095)
20	PERCENT INCREASE REQUIRED		23.04%	24.48%	44.93%	24.89%	-16.91%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0574	$0.0454	$0.0336	$0.2379	$0.1533
23	REVENUE DEFICIENCY $/KWH		$0.0107	$0.0089	$0.0104	$0.0474	($0.0312)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	TOTAL COMPANY - ALL COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		3,333,646,694	163,641,868	770,124,821	8,327,557	43,862,512	1,044,851	57,648,911	1,122,646,645
6	NET OPER INC (PRESENT RATES)		141,115,710	4,803,231	16,392,571	172,876	1,293,524	(10,258)	1,284,720	61,306,169
7	RATE OF RETURN (PRES RATES)		4.23%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.69	0.50	0.49	0.70	-0.23	0.53	1.29
9	SALES REVENUE (PRE RATES)		622,155,175	25,904,908	116,214,204	1,271,656	7,196,341	119,124	8,956,752	239,341,579
10	REVENUE PRES RATES $/KWH		$0.0466	$0.0246	$0.0229	$0.0427	$0.0452	$0.0455	$0.0602	$0.0933
11	REVENUE REQUIRED - $/MO/CUST		$2,404.24	$0.00	$0.00	$0.00	$8,168.38	$29,781.00	$12,388.32	$1,158.08
12	SALES REV REQUIRED $/KW		$30.18	$15.45	$14.19	$13.79	$15.16	$14.35	$14.82	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		252,023,690	12,371,325	58,221,436	629,563	3,316,006	78,991	4,358,258	84,872,086
18	SALES REVENUE REQ CLAIMED ROR		765,521,011	35,687,848	170,284,528	1,861,996	9,810,713	234,492	12,929,778	269,804,197
19	REVENUE DEFICIENCY SALES REV		143,365,836	9,782,940	54,070,323	590,340	2,614,372	115,368	3,973,026	30,462,618
20	PERCENT INCREASE REQUIRED		23.04%	37.76%	46.53%	46.42%	36.33%	96.85%	44.36%	12.73%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0574	$0.0339	$0.0335	$0.0625	$0.0617	$0.0895	$0.0870	$0.1051
23	REVENUE DEFICIENCY $/KWH		$0.0107	$0.0093	$0.0106	$0.0198	$0.0164	$0.0440	$0.0267	$0.0119

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		2,285,882,854	874,545,379	75,175,928	469,052,855	4,483,868	37,613,644	46,859,683
6	NET OPER INC (PRESENT RATES)		100,389,895	47,757,705	4,008,343	23,437,594	69,759	1,056,166	1,018,539
7	RATE OF RETURN (PRES RATES)		4.39%	5.46%	5.33%	5.00%	1.56%	2.81%	2.17%
8	RELATIVE RATE OF RETURN		1.00	1.24	1.21	1.14	0.35	0.64	0.49
9	SALES REVENUE (PRE RATES)		403,189,375	164,374,344	13,739,155	85,399,604	607,186	5,797,086	6,672,937
10	REVENUE PRES RATES $/KWH		$0.0302	$0.0641	$0.0490	$0.0409	$0.0306	$0.0307	$0.0441
11	REVENUE REQUIRED - $/MO/CUST		$1,558.07	$795.34	$428.55	$7,139.44	$213.12	$6,484.44	$9,178.73
12	SALES REV REQUIRED $/KW		$19.56	$0.00	$0.00	$14.05	$0.00	$10.23	$10.89
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		172,812,744	66,115,631	5,683,300	35,460,396	338,980	2,843,591	3,542,592
18	SALES REVENUE REQ CLAIMED ROR		496,807,186	188,104,822	15,904,298	100,940,947	955,196	8,107,612	9,935,670
19	REVENUE DEFICIENCY SALES REV		93,617,811	23,730,478	2,165,144	15,541,343	348,010	2,310,526	3,262,732
20	PERCENT INCREASE REQUIRED		23.22%	14.44%	15.76%	18.20%	57.32%	39.86%	48.89%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0372	$0.0733	$0.0567	$0.0483	$0.0481	$0.0429	$0.0657
23	REVENUE DEFICIENCY $/KWH		$0.0070	$0.0092	$0.0077	$0.0074	$0.0175	$0.0122	$0.0216

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	DEMAND COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		2,285,882,854	247,891,878	521,330,099	4,678,032	4,251,488
6	NET OPER INC (PRESENT RATES)		100,389,895	10,442,453	11,843,388	179,814	576,134
7	RATE OF RETURN (PRES RATES)		4.39%	4.21%	2.27%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	0.96	0.52	0.88	3.09
9	SALES REVENUE (PRE RATES)		403,189,375	43,064,954	81,565,127	751,820	1,217,163
10	REVENUE PRES RATES $/KWH		$0.0302	$0.0230	$0.0133	$0.0301	$0.0530
11	REVENUE REQUIRED - $/MO/CUST		$1,558.07	$12,137.81	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$19.56	$12.34	$8.27	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		172,812,744	18,740,626	39,412,555	353,659	321,413
18	SALES REVENUE REQ CLAIMED ROR		496,807,186	53,791,635	117,202,569	976,541	887,897
19	REVENUE DEFICIENCY SALES REV		93,617,811	10,726,681	35,637,442	224,722	(329,267)
20	PERCENT INCREASE REQUIRED		23.22%	24.91%	43.69%	29.89%	-27.05%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0372	$0.0287	$0.0191	$0.0391	$0.0386
23	REVENUE DEFICIENCY $/KWH		$0.0070	$0.0057	$0.0058	$0.0090	($0.0143)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	DEMAND COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		2,285,882,854	92,551,175	428,778,924	6,079,139	31,534,505	801,829	46,057,854	874,545,379
6	NET OPER INC (PRESENT RATES)		100,389,895	2,716,571	9,126,818	126,200	929,966	(7,872)	1,026,411	47,757,705
7	RATE OF RETURN (PRES RATES)		4.39%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.67	0.48	0.47	0.67	-0.22	0.51	1.24
9	SALES REVENUE (PRE RATES)		403,189,375	14,921,620	66,643,506	890,673	4,906,413	79,333	6,593,605	164,374,344
10	REVENUE PRES RATES $/KWH		$0.0302	$0.0142	$0.0131	$0.0299	$0.0308	$0.0303	$0.0443	$0.0641
11	REVENUE REQUIRED - $/MO/CUST		$1,558.07	$0.00	$0.00	$68,513.31	$5,569.14	$19,833.14	$9,119.79	$795.34
12	SALES REV REQUIRED $/KW		$19.56	$8.90	$8.14	$9.66	$10.34	$9.56	$10.91	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		172,812,744	6,996,869	32,415,687	459,583	2,384,009	60,618	3,481,974	66,115,631
18	SALES REVENUE REQ CLAIMED ROR		496,807,186	20,454,572	96,747,996	1,321,623	6,785,989	167,867	9,767,803	188,104,822
19	REVENUE DEFICIENCY SALES REV		93,617,811	5,532,952	30,104,490	430,950	1,879,576	88,534	3,174,198	23,730,478
20	PERCENT INCREASE REQUIRED		23.22%	37.08%	45.17%	48.38%	38.31%	111.60%	48.14%	14.44%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0372	$0.0195	$0.0190	$0.0444	$0.0426	$0.0641	$0.0657	$0.0733
23	REVENUE DEFICIENCY $/KWH		$0.0070	$0.0053	$0.0059	$0.0145	$0.0118	$0.0338	$0.0213	$0.0092

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		932,507,184	186,736,485	20,457,369	151,966,835	1,447,655	13,744,873	10,982,807
6	NET OPER INC (PRESENT RATES)		34,764,636	10,197,419	1,090,777	7,593,466	22,522	386,740	238,741
7	RATE OF RETURN (PRES RATES)		3.73%	5.46%	5.33%	5.00%	1.56%	2.81%	2.17%
8	RELATIVE RATE OF RETURN		1.00	1.46	1.43	1.34	0.42	0.75	0.58
9	SALES REVENUE (PRE RATES)		172,690,424	46,909,738	4,646,680	32,512,000	268,096	2,424,102	2,159,610
10	REVENUE PRES RATES $/KWH		$0.0129	$0.0183	$0.0166	$0.0156	$0.0135	$0.0128	$0.0143
11	REVENUE REQUIRED - $/MO/CUST		$667.34	$226.98	$144.94	$2,718.02	$94.10	$2,711.52	$2,970.58
12	SALES REV REQUIRED $/KW		$8.38	$0.00	$0.00	$5.35	$0.00	$4.28	$3.53
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,497,543	14,117,278	1,546,577	11,488,693	109,443	1,039,112	830,300
18	SALES REVENUE REQ CLAIMED ROR		218,880,771	51,976,766	5,235,873	37,547,187	380,455	3,267,396	2,924,292
19	REVENUE DEFICIENCY SALES REV		46,190,347	5,067,028	589,193	5,035,187	112,358	843,293	764,682
20	PERCENT INCREASE REQUIRED		26.75%	10.80%	12.68%	15.49%	41.91%	34.79%	35.41%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0164	$0.0203	$0.0187	$0.0180	$0.0191	$0.0173	$0.0193
23	REVENUE DEFICIENCY $/KWH		$0.0035	$0.0020	$0.0021	$0.0024	$0.0057	$0.0045	$0.0051

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	ENERGY COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		932,507,184	134,232,947	409,463,828	1,806,864	1,667,521
6	NET OPER INC (PRESENT RATES)		34,764,636	5,654,567	9,284,980	69,452	225,971
7	RATE OF RETURN (PRES RATES)		3.73%	4.21%	2.27%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	1.13	0.61	1.03	3.63
9	SALES REVENUE (PRE RATES)		172,690,424	23,580,658	58,995,171	544,835	649,532
10	REVENUE PRES RATES $/KWH		$0.0129	$0.0126	$0.0096	$0.0218	$0.0283
11	REVENUE REQUIRED - $/MO/CUST		$667.34	$6,646.18	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$8.38	$6.75	$5.98	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,497,543	10,148,011	30,955,465	136,599	126,065
18	SALES REVENUE REQ CLAIMED ROR		218,880,771	29,389,135	87,007,648	631,632	520,386
19	REVENUE DEFICIENCY SALES REV		46,190,347	5,808,476	28,012,477	86,798	(129,145)
20	PERCENT INCREASE REQUIRED		26.75%	24.63%	47.48%	15.93%	-19.88%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0164	$0.0157	$0.0142	$0.0253	$0.0226
23	REVENUE DEFICIENCY $/KWH		$0.0035	$0.0031	$0.0046	$0.0035	($0.0056)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	ENERGY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		932,507,184	70,575,409	338,888,419	2,130,638	11,614,235	187,313	10,795,494	186,736,485
6	NET OPER INC (PRESENT RATES)		34,764,636	2,071,536	7,213,444	44,231	342,509	(1,839)	240,580	10,197,419
7	RATE OF RETURN (PRES RATES)		3.73%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.79	0.57	0.56	0.79	-0.26	0.60	1.46
9	SALES REVENUE (PRE RATES)		172,690,424	10,708,793	48,286,378	346,206	2,077,897	25,640	2,133,971	46,909,738
10	REVENUE PRES RATES $/KWH		$0.0129	$0.0102	$0.0095	$0.0116	$0.0131	$0.0098	$0.0144	$0.0183
11	REVENUE REQUIRED - $/MO/CUST		$667.34	$0.00	$0.00	$26,631.19	$2,358.57	$6,409.98	$2,951.55	$226.98
12	SALES REV REQUIRED $/KW		$8.38	$6.39	$5.90	$3.75	$4.38	$3.09	$3.53	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,497,543	5,335,501	25,619,965	161,076	878,036	14,161	816,139	14,117,278
18	SALES REVENUE REQ CLAIMED ROR		218,880,771	14,927,976	72,079,672	497,246	2,770,149	46,322	2,877,970	51,976,766
19	REVENUE DEFICIENCY SALES REV		46,190,347	4,219,183	23,793,294	151,041	692,253	20,682	744,000	5,067,028
20	PERCENT INCREASE REQUIRED		26.75%	39.40%	49.28%	43.63%	33.32%	80.66%	34.86%	10.80%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0164	$0.0142	$0.0142	$0.0167	$0.0174	$0.0177	$0.0194	$0.0203
23	REVENUE DEFICIENCY $/KWH		$0.0035	$0.0040	$0.0047	$0.0051	$0.0044	$0.0079	$0.0050	$0.0020

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	CUSTOMER COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		115,256,657	61,364,781	11,318,715	11,118,447	1,162,668	831,552	851,272
6	NET OPER INC (PRESENT RATES)		5,961,179	3,351,045	603,508	555,566	18,089	23,495	17,182
7	RATE OF RETURN (PRES RATES)		5.17%	5.46%	5.33%	5.00%	1.56%	2.83%	2.02%
8	RELATIVE RATE OF RETURN		1.00	1.06	1.03	0.97	0.30	0.55	0.39
9	SALES REVENUE (PRE RATES)		46,275,375	28,057,497	4,839,683	3,455,219	401,629	246,809	243,328
10	REVENUE PRES RATES $/KWH		$0.0035	$0.0109	$0.0172	$0.0017	$0.0202	$0.0013	$0.0016
11	REVENUE REQUIRED - $/MO/CUST		$178.82	$135.76	$150.96	$288.86	$140.97	$276.07	$334.70
12	SALES REV REQUIRED $/KW		$2.24	$0.00	$0.00	$0.57	$0.00	$0.44	$0.40
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		8,713,403	4,639,177	855,695	840,555	87,898	62,865	64,356
18	SALES REVENUE REQ CLAIMED ROR		49,833,054	29,722,609	5,165,674	3,823,611	491,868	297,702	304,308
19	REVENUE DEFICIENCY SALES REV		3,557,678	1,665,112	325,991	368,393	90,239	50,893	60,979
20	PERCENT INCREASE REQUIRED		7.69%	5.93%	6.74%	10.66%	22.47%	20.62%	25.06%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0037	$0.0116	$0.0184	$0.0018	$0.0248	$0.0016	$0.0020
23	REVENUE DEFICIENCY $/KWH		$0.0003	$0.0006	$0.0012	$0.0002	$0.0045	$0.0003	$0.0004

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	CUSTOMER COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		115,256,657	4,123,695	2,972,762	18,172,652	3,340,112
6	NET OPER INC (PRESENT RATES)		5,961,179	173,711	67,434	698,520	452,630
7	RATE OF RETURN (PRES RATES)		5.17%	4.21%	2.27%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	0.81	0.44	0.74	2.62
9	SALES REVENUE (PRE RATES)		46,275,375	1,636,002	1,558,814	3,463,135	2,373,259
10	REVENUE PRES RATES $/KWH		$0.0035	$0.0009	$0.0003	$0.1386	$0.1032
11	REVENUE REQUIRED - $/MO/CUST		$178.82	$461.11	$24,356.47	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$2.24	$0.47	$0.16	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		8,713,403	311,751	224,741	1,373,853	252,512
18	SALES REVENUE REQ CLAIMED ROR		49,833,054	1,814,441	1,762,158	4,336,107	2,114,576
19	REVENUE DEFICIENCY SALES REV		3,557,678	178,439	203,344	872,972	(258,683)
20	PERCENT INCREASE REQUIRED		7.69%	10.91%	13.04%	25.21%	-10.90%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0037	$0.0010	$0.0003	$0.1735	$0.0920
23	REVENUE DEFICIENCY $/KWH		$0.0003	$0.0001	$0.0000	$0.0349	($0.0113)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	CUSTOMER COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		115,256,657	515,284	2,457,478	117,780	713,772	55,709	795,563	61,364,781
6	NET OPER INC (PRESENT RATES)		5,961,179	15,125	52,309	2,445	21,049	(547)	17,729	3,351,045
7	RATE OF RETURN (PRES RATES)		5.17%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.57	0.41	0.40	0.57	-0.19	0.43	1.06
9	SALES REVENUE (PRE RATES)		46,275,375	274,494	1,284,320	34,777	212,031	14,151	229,177	28,057,497
10	REVENUE PRES RATES $/KWH		$0.0035	$0.0003	$0.0003	$0.0012	$0.0013	$0.0054	$0.0015	$0.0109
11	REVENUE REQUIRED - $/MO/CUST		$178.82	$22,874.54	$24,698.46	$2,675.19	$240.67	$3,537.87	$316.98	$135.76
12	SALES REV REQUIRED $/KW		$2.24	$0.16	$0.16	$0.38	$0.45	$1.71	$0.38	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		8,713,403	38,955	185,785	8,904	53,961	4,212	60,145	4,639,177
18	SALES REVENUE REQ CLAIMED ROR		49,833,054	305,299	1,456,859	43,127	254,575	20,303	284,005	29,722,609
19	REVENUE DEFICIENCY SALES REV		3,557,678	30,805	172,539	8,349	42,544	6,151	54,828	1,665,112
20	PERCENT INCREASE REQUIRED		7.69%	11.22%	13.43%	24.01%	20.06%	43.47%	23.92%	5.93%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0037	$0.0003	$0.0003	$0.0014	$0.0016	$0.0077	$0.0019	$0.0116
23	REVENUE DEFICIENCY $/KWH		$0.0003	$0.0000	$0.0000	$0.0003	$0.0003	$0.0023	$0.0004	$0.0006

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	PRODUCTION DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		583,229,305	191,835,883	15,765,009	113,257,875	999,798	9,000,856	9,375,585
6	NET OPER INC (PRESENT RATES)		24,242,122	10,475,890	840,582	5,659,260	15,555	252,135	203,630
7	RATE OF RETURN (PRES RATES)		4.16%	5.46%	5.33%	5.00%	1.56%	2.80%	2.17%
8	RELATIVE RATE OF RETURN		1.00	1.31	1.28	1.20	0.37	0.67	0.52
9	SALES REVENUE (PRE RATES)		152,057,802	53,758,182	4,328,111	30,604,994	225,779	2,177,142	2,191,788
10	REVENUE PRES RATES $/KWH		$0.0114	$0.0209	$0.0154	$0.0146	$0.0114	$0.0115	$0.0145
11	REVENUE REQUIRED - $/MO/CUST		$587.61	$260.11	$135.00	$2,558.59	$79.25	$2,435.28	$3,014.84
12	SALES REV REQUIRED $/KW		$7.38	$0.00	$0.00	$5.03	$0.00	$3.84	$3.58
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		44,092,135	14,502,793	1,191,835	8,562,295	75,585	680,465	708,794
18	SALES REVENUE REQ CLAIMED ROR		177,717,036	58,963,581	4,782,159	34,357,619	303,377	2,730,824	2,844,792
19	REVENUE DEFICIENCY SALES REV		25,659,234	5,205,398	454,048	3,752,625	77,598	553,683	653,004
20	PERCENT INCREASE REQUIRED		16.87%	9.68%	10.49%	12.26%	34.37%	25.43%	29.79%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0133	$0.0230	$0.0170	$0.0164	$0.0153	$0.0145	$0.0188
23	REVENUE DEFICIENCY $/KWH		$0.0019	$0.0020	$0.0016	$0.0018	$0.0039	$0.0029	$0.0043

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	PRODUCTION DEMAND COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		583,229,305	61,511,899	179,973,545	785,862	722,992
6	NET OPER INC (PRESENT RATES)		24,242,122	2,591,191	4,075,697	30,207	97,975
7	RATE OF RETURN (PRES RATES)		4.16%	4.21%	2.26%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	1.01	0.54	0.92	3.26
9	SALES REVENUE (PRE RATES)		152,057,802	16,001,614	42,294,358	200,631	275,203
10	REVENUE PRES RATES $/KWH		$0.0114	$0.0085	$0.0069	$0.0080	$0.0120
11	REVENUE REQUIRED - $/MO/CUST		$587.61	$4,510.04	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$7.38	$4.58	$4.29	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		44,092,135	4,650,300	13,606,000	59,411	54,658
18	SALES REVENUE REQ CLAIMED ROR		177,717,036	18,663,333	54,613,759	238,382	219,210
19	REVENUE DEFICIENCY SALES REV		25,659,234	2,661,719	12,319,401	37,751	(55,994)
20	PERCENT INCREASE REQUIRED		16.87%	16.63%	29.13%	18.82%	-20.35%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0133	$0.0100	$0.0089	$0.0095	$0.0095
23	REVENUE DEFICIENCY $/KWH		$0.0019	$0.0014	$0.0020	$0.0015	($0.0024)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	PRODUCTION DEMAND COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		583,229,305	30,354,197	149,619,349	1,523,780	7,477,076	165,335	9,210,250	191,835,883
6	NET OPER INC (PRESENT RATES)		24,242,122	890,959	3,184,738	31,633	220,502	(1,623)	205,253	10,475,890
7	RATE OF RETURN (PRES RATES)		4.16%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.71	0.51	0.50	0.71	-0.24	0.54	1.31
9	SALES REVENUE (PRE RATES)		152,057,802	7,396,027	34,898,331	354,311	1,822,831	31,919	2,159,869	53,758,182
10	REVENUE PRES RATES $/KWH		$0.0114	$0.0070	$0.0069	$0.0119	$0.0115	$0.0122	$0.0145	$0.0209
11	REVENUE REQUIRED - $/MO/CUST		$587.61	$0.00	$0.00	$27,254.68	$2,069.05	$7,979.68	$2,987.37	$260.11
12	SALES REV REQUIRED $/KW		$7.38	$4.41	$4.26	$3.84	$3.84	$3.85	$3.57	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		44,092,135	2,294,777	11,311,223	115,198	565,267	12,499	696,295	14,502,793
18	SALES REVENUE REQ CLAIMED ROR		177,717,036	9,210,681	45,403,078	462,332	2,268,493	50,174	2,794,618	58,963,581
19	REVENUE DEFICIENCY SALES REV		25,659,234	1,814,653	10,504,747	108,021	445,662	18,256	634,748	5,205,398
20	PERCENT INCREASE REQUIRED		16.87%	24.54%	30.10%	30.49%	24.45%	57.19%	29.39%	9.68%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0133	$0.0088	$0.0089	$0.0155	$0.0143	$0.0191	$0.0188	$0.0230
23	REVENUE DEFICIENCY $/KWH		$0.0019	$0.0017	$0.0021	$0.0036	$0.0028	$0.0070	$0.0043	$0.0020

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	PURCHASED CAPACITY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		(478,850)	(157,406)	(12,948)	(93,018)	(821)	(7,392)	(7,700)
6	NET OPER INC (PRESENT RATES)		(19,902)	(8,596)	(690)	(4,648)	(13)	(207)	(167)
7	RATE OF RETURN (PRES RATES)		4.16%	5.46%	5.33%	5.00%	1.56%	2.80%	2.17%
8	RELATIVE RATE OF RETURN		1.00	1.31	1.28	1.20	0.37	0.67	0.52
9	SALES REVENUE (PRE RATES)		37,865,446	12,571,833	1,018,325	7,316,502	64,632	581,678	606,008
10	REVENUE PRES RATES $/KWH		$0.0028	$0.0049	$0.0036	$0.0035	$0.0033	$0.0031	$0.0040
11	REVENUE REQUIRED - $/MO/CUST		$146.33	$60.83	$31.76	$611.66	$22.69	$650.65	$833.57
12	SALES REV REQUIRED $/KW		$1.84	$0.00	$0.00	$1.20	$0.00	$1.03	$0.99
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(36,201)	(11,900)	(979)	(7,032)	(62)	(559)	(582)
18	SALES REVENUE REQ CLAIMED ROR		37,844,377	12,567,562	1,017,952	7,313,420	64,568	581,223	605,472
19	REVENUE DEFICIENCY SALES REV		(21,069)	(4,271)	(373)	(3,082)	(64)	(455)	(536)
20	PERCENT INCREASE REQUIRED		-0.06%	-0.03%	-0.04%	-0.04%	-0.10%	-0.08%	-0.09%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0028	$0.0049	$0.0036	$0.0035	$0.0032	$0.0031	$0.0040
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	PURCHASED CAPACITY COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		(478,850)	(50,519)	(147,808)	(645)	(594)
6	NET OPER INC (PRESENT RATES)		(19,902)	(2,128)	(3,347)	(25)	(80)
7	RATE OF RETURN (PRES RATES)		4.16%	4.21%	2.26%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	1.01	0.54	0.92	3.26
9	SALES REVENUE (PRE RATES)		37,865,446	3,974,819	11,634,244	50,769	46,637
10	REVENUE PRES RATES $/KWH		$0.0028	$0.0021	$0.0019	$0.0020	$0.0020
11	REVENUE REQUIRED - $/MO/CUST		$146.33	$1,120.30	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$1.84	$1.14	$1.18	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(36,201)	(3,819)	(11,174)	(49)	(45)
18	SALES REVENUE REQ CLAIMED ROR		37,844,377	3,972,633	11,624,126	50,738	46,683
19	REVENUE DEFICIENCY SALES REV		(21,069)	(2,186)	(10,118)	(31)	46
20	PERCENT INCREASE REQUIRED		-0.06%	-0.05%	-0.09%	-0.06%	0.10%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0028	$0.0021	$0.0019	$0.0020	$0.0020
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	($0.0000)	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	PURCHASED CAPACITY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		(478,850)	(24,929)	(122,879)	(1,251)	(6,141)	(136)	(7,564)	(157,406)
6	NET OPER INC (PRESENT RATES)		(19,902)	(732)	(2,616)	(26)	(181)	1	(169)	(8,596)
7	RATE OF RETURN (PRES RATES)		4.16%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.71	0.51	0.50	0.71	-0.24	0.54	1.31
9	SALES REVENUE (PRE RATES)		37,865,446	1,961,960	9,672,283	98,487	483,191	10,692	595,316	12,571,833
10	REVENUE PRES RATES $/KWH		$0.0028	$0.0019	$0.0019	$0.0033	$0.0030	$0.0041	$0.0040	$0.0049
11	REVENUE REQUIRED - $/MO/CUST		$146.33	$0.00	$0.00	$7,575.93	$548.46	$2,673.07	$823.40	$60.83
12	SALES REV REQUIRED $/KW		$1.84	$1.17	$1.18	$1.07	$1.02	$1.29	$0.99	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(36,201)	(1,885)	(9,290)	(95)	(464)	(10)	(572)	(11,900)
18	SALES REVENUE REQ CLAIMED ROR		37,844,377	1,960,470	9,663,656	98,398	482,825	10,677	594,795	12,567,562
19	REVENUE DEFICIENCY SALES REV		(21,069)	(1,490)	(8,627)	(89)	(366)	(15)	(521)	(4,271)
20	PERCENT INCREASE REQUIRED		-0.06%	-0.08%	-0.09%	-0.09%	-0.08%	-0.14%	-0.09%	-0.03%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0028	$0.0019	$0.0019	$0.0033	$0.0030	$0.0041	$0.0040	$0.0049
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TRANSMISSION INTERCONNECT COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		7,676,966	2,525,106	207,513	1,490,798	13,160	118,477	123,410
6	NET OPER INC (PRESENT RATES)		319,096	137,893	11,064	74,492	205	3,319	2,680
7	RATE OF RETURN (PRES RATES)		4.16%	5.46%	5.33%	5.00%	1.56%	2.80%	2.17%
8	RELATIVE RATE OF RETURN		1.00	1.31	1.28	1.20	0.37	0.67	0.52
9	SALES REVENUE (PRE RATES)		1,068,494	397,770	31,874	222,543	1,380	14,328	13,923
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0002	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$4.13	$1.92	$0.99	$18.60	$0.48	$16.03	$19.15
12	SALES REV REQUIRED $/KW		$0.05	$0.00	$0.00	$0.04	$0.00	$0.03	$0.02
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		580,379	190,898	15,688	112,704	995	8,957	9,330
18	SALES REVENUE REQ CLAIMED ROR		1,406,243	466,288	37,850	271,938	2,401	21,616	22,518
19	REVENUE DEFICIENCY SALES REV		337,749	68,518	5,977	49,395	1,021	7,288	8,595
20	PERCENT INCREASE REQUIRED		31.61%	17.23%	18.75%	22.20%	74.01%	50.87%	61.74%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0002	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0001	$0.0000	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	TRANSMISSION INTERCONNECT COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		7,676,966	809,673	2,368,968	10,344	9,517
6	NET OPER INC (PRESENT RATES)		319,096	34,107	53,648	398	1,290
7	RATE OF RETURN (PRES RATES)		4.16%	4.21%	2.26%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	1.01	0.54	0.92	3.26
9	SALES REVENUE (PRE RATES)		1,068,494	112,685	270,131	1,390	2,472
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0001	$0.0000	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$4.13	$31.76	$4,220.79	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.05	$0.03	$0.03	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		580,379	61,211	179,094	782	719
18	SALES REVENUE REQ CLAIMED ROR		1,406,243	147,721	432,289	1,887	1,734
19	REVENUE DEFICIENCY SALES REV		337,749	35,036	162,159	497	(737)
20	PERCENT INCREASE REQUIRED		31.61%	31.09%	60.03%	35.75%	-29.82%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	TRANSMISSION INTERCONNECT COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		7,676,966	399,548	1,969,419	20,057	98,420	2,176	121,233	2,525,106
6	NET OPER INC (PRESENT RATES)		319,096	11,728	41,920	416	2,902	(21)	2,702	137,893
7	RATE OF RETURN (PRES RATES)		4.16%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.71	0.51	0.50	0.71	-0.24	0.54	1.31
9	SALES REVENUE (PRE RATES)		1,068,494	49,019	221,112	2,238	12,090	157	13,766	397,770
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0000	$0.0000	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002
11	REVENUE REQUIRED - $/MO/CUST		$4.13	$4,084.92	$4,252.15	$172.14	$13.72	$39.23	$19.04	$1.92
12	SALES REV REQUIRED $/KW		$0.05	$0.03	$0.03	$0.02	$0.03	$0.02	$0.02	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		580,379	30,206	148,888	1,516	7,441	165	9,165	190,898
18	SALES REVENUE REQ CLAIMED ROR		1,406,243	72,905	359,384	3,660	17,956	397	22,121	466,288
19	REVENUE DEFICIENCY SALES REV		337,749	23,886	138,273	1,422	5,866	240	8,355	68,518
20	PERCENT INCREASE REQUIRED		31.61%	48.73%	62.54%	63.54%	48.52%	153.15%	60.69%	17.23%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002	$0.0001	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0001	$0.0001	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TRANSMISSION SYSTEM COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		1,100,310,704	367,668,340	29,765,562	213,807,236	1,876,562	16,871,451	17,729,555
6	NET OPER INC (PRESENT RATES)		45,886,269	20,077,856	1,587,085	10,683,502	29,195	472,456	385,036
7	RATE OF RETURN (PRES RATES)		4.17%	5.46%	5.33%	5.00%	1.56%	2.80%	2.17%
8	RELATIVE RATE OF RETURN		1.00	1.31	1.28	1.20	0.37	0.67	0.52
9	SALES REVENUE (PRE RATES)		116,237,778	45,397,360	3,572,907	24,740,295	133,790	1,473,830	1,405,016
10	REVENUE PRES RATES $/KWH		$0.0087	$0.0177	$0.0127	$0.0118	$0.0067	$0.0078	$0.0093
11	REVENUE REQUIRED - $/MO/CUST		$449.19	$219.66	$111.44	$2,068.30	$46.96	$1,648.58	$1,932.62
12	SALES REV REQUIRED $/KW		$5.64	$0.00	$0.00	$4.07	$0.00	$2.60	$2.29
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		83,183,489	27,795,726	2,250,276	16,163,827	141,868	1,275,482	1,340,354
18	SALES REVENUE REQ CLAIMED ROR		164,450,244	55,373,910	4,430,186	31,824,468	279,437	2,511,866	2,639,914
19	REVENUE DEFICIENCY SALES REV		48,212,466	9,976,550	857,279	7,084,173	145,647	1,038,035	1,234,897
20	PERCENT INCREASE REQUIRED		41.48%	21.98%	23.99%	28.63%	108.86%	70.43%	87.89%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0123	$0.0216	$0.0158	$0.0152	$0.0141	$0.0133	$0.0174
23	REVENUE DEFICIENCY $/KWH		$0.0036	$0.0039	$0.0031	$0.0034	$0.0073	$0.0055	$0.0082

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	TRANSMISSION SYSTEM COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		1,100,310,704	112,570,027	337,203,260	1,468,080	1,350,632
6	NET OPER INC (PRESENT RATES)		45,886,269	4,742,016	7,669,664	56,430	183,029
7	RATE OF RETURN (PRES RATES)		4.17%	4.21%	2.27%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	1.01	0.55	0.92	3.25
9	SALES REVENUE (PRE RATES)		116,237,778	11,887,809	27,173,332	148,001	305,436
10	REVENUE PRES RATES $/KWH		$0.0087	$0.0063	$0.0044	$0.0059	$0.0133
11	REVENUE REQUIRED - $/MO/CUST		$449.19	$3,350.57	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$5.64	$3.41	$2.75	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		83,183,489	8,510,294	25,492,566	110,987	102,108
18	SALES REVENUE REQ CLAIMED ROR		164,450,244	16,758,896	50,212,210	218,524	200,833
19	REVENUE DEFICIENCY SALES REV		48,212,466	4,871,087	23,038,878	70,523	(104,603)
20	PERCENT INCREASE REQUIRED		41.48%	40.98%	84.78%	47.65%	-34.25%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0123	$0.0089	$0.0082	$0.0087	$0.0087
23	REVENUE DEFICIENCY $/KWH		$0.0036	$0.0026	$0.0038	$0.0028	($0.0046)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	TRANSMISSION SYSTEM COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		1,100,310,704	61,004,104	276,199,156	2,873,692	13,997,758	313,720	17,415,835	367,668,340
6	NET OPER INC (PRESENT RATES)		45,886,269	1,790,598	5,879,065	59,656	412,800	(3,080)	388,116	20,077,856
7	RATE OF RETURN (PRES RATES)		4.17%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.70	0.51	0.50	0.71	-0.24	0.53	1.31
9	SALES REVENUE (PRE RATES)		116,237,778	5,436,367	21,736,965	224,163	1,249,667	12,087	1,392,929	45,397,360
10	REVENUE PRES RATES $/KWH		$0.0087	$0.0052	$0.0043	$0.0075	$0.0079	$0.0046	$0.0094	$0.0177
11	REVENUE REQUIRED - $/MO/CUST		$449.19	$0.00	$0.00	$17,243.29	$1,418.46	$3,021.78	$1,926.60	$219.66
12	SALES REV REQUIRED $/KW		$5.64	$3.24	$2.65	$2.43	$2.63	$1.46	$2.31	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		83,183,489	4,611,910	20,880,656	217,251	1,058,231	23,717	1,316,637	27,795,726
18	SALES REVENUE REQ CLAIMED ROR		164,450,244	9,083,353	41,128,857	427,879	2,083,987	46,727	2,593,187	55,373,910
19	REVENUE DEFICIENCY SALES REV		48,212,466	3,646,985	19,391,892	203,716	834,320	34,640	1,200,258	9,976,550
20	PERCENT INCREASE REQUIRED		41.48%	67.08%	89.21%	90.88%	66.76%	286.58%	86.17%	21.98%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0123	$0.0086	$0.0081	$0.0144	$0.0131	$0.0178	$0.0174	$0.0216
23	REVENUE DEFICIENCY $/KWH		$0.0036	$0.0035	$0.0038	$0.0068	$0.0052	$0.0132	$0.0081	$0.0039

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TRANSMISSION RADIAL LINES COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		44,901,763	17,677,692	2,039,887	13,903,480	102,772	702,469	766,459
6	NET OPER INC (PRESENT RATES)		2,182,261	965,354	108,766	694,728	1,599	20,093	14,252
7	RATE OF RETURN (PRES RATES)		4.86%	5.46%	5.33%	5.00%	1.56%	2.86%	1.86%
8	RELATIVE RATE OF RETURN		1.00	1.12	1.10	1.03	0.32	0.59	0.38
9	SALES REVENUE (PRE RATES)		5,563,934	2,329,944	261,735	1,743,513	7,902	67,914	61,817
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0009	$0.0009	$0.0008	$0.0004	$0.0004	$0.0004
11	REVENUE REQUIRED - $/MO/CUST		$21.50	$11.27	$8.16	$145.76	$2.77	$75.97	$85.03
12	SALES REV REQUIRED $/KW		$0.27	$0.00	$0.00	$0.29	$0.00	$0.12	$0.10
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		3,394,573	1,336,433	154,215	1,051,103	7,770	53,107	57,944
18	SALES REVENUE REQ CLAIMED ROR		7,131,036	2,809,622	320,486	2,204,184	15,879	110,589	118,297
19	REVENUE DEFICIENCY SALES REV		1,567,102	479,678	58,751	460,670	7,976	42,675	56,479
20	PERCENT INCREASE REQUIRED		28.17%	20.59%	22.45%	26.42%	100.94%	62.84%	91.37%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0011	$0.0011	$0.0011	$0.0008	$0.0006	$0.0008
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0002	$0.0002	$0.0004	$0.0002	$0.0004

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	TRANSMISSION RADIAL LINES COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		44,901,763	7,718,453	1,932,134	34,138	24,279
6	NET OPER INC (PRESENT RATES)		2,182,261	325,140	47,727	1,312	3,290
7	RATE OF RETURN (PRES RATES)		4.86%	4.21%	2.47%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	0.87	0.51	0.79	2.79
9	SALES REVENUE (PRE RATES)		5,563,934	888,576	193,062	3,756	5,714
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0005	$0.0000	$0.0002	$0.0002
11	REVENUE REQUIRED - $/MO/CUST		$21.50	$250.44	$3,016.59	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.27	$0.25	$0.02	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		3,394,573	583,515	146,069	2,581	1,835
18	SALES REVENUE REQ CLAIMED ROR		7,131,036	1,222,566	320,185	5,396	3,834
19	REVENUE DEFICIENCY SALES REV		1,567,102	333,990	127,123	1,640	(1,880)
20	PERCENT INCREASE REQUIRED		28.17%	37.59%	65.85%	43.66%	-32.91%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0007	$0.0001	$0.0002	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0000	$0.0001	($0.0001)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	TRANSMISSION RADIAL LINES COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		44,901,763	818,256	1,113,878	71,322	631,148	88,124	678,335	17,677,692
6	NET OPER INC (PRESENT RATES)		2,182,261	24,018	23,710	1,481	18,613	(865)	15,117	965,354
7	RATE OF RETURN (PRES RATES)		4.86%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.60	0.44	0.43	0.61	-0.20	0.46	1.12
9	SALES REVENUE (PRE RATES)		5,563,934	78,246	114,816	6,943	60,971	3,766	58,051	2,329,944
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0001	$0.0000	$0.0002	$0.0004	$0.0014	$0.0004	$0.0009
11	REVENUE REQUIRED - $/MO/CUST		$21.50	$6,520.54	$2,207.99	$534.10	$69.21	$941.61	$80.29	$11.27
12	SALES REV REQUIRED $/KW		$0.27	$0.05	$0.01	$0.08	$0.13	$0.45	$0.10	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		3,394,573	61,860	84,209	5,392	47,715	6,662	51,282	1,336,433
18	SALES REVENUE REQ CLAIMED ROR		7,131,036	127,164	193,021	11,999	98,590	13,497	104,800	2,809,622
19	REVENUE DEFICIENCY SALES REV		1,567,102	48,917	78,205	5,056	37,619	9,730	46,749	479,678
20	PERCENT INCREASE REQUIRED		28.17%	62.52%	68.11%	72.82%	61.70%	258.34%	80.53%	20.59%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0001	$0.0000	$0.0004	$0.0006	$0.0052	$0.0007	$0.0011
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0002	$0.0002	$0.0037	$0.0003	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION SUBSTATIONS COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		153,172,480	74,134,998	6,888,601	39,022,931	375,053	3,317,197	5,524,793
6	NET OPER INC (PRESENT RATES)		7,640,228	4,048,409	367,297	1,949,895	5,835	92,982	120,519
7	RATE OF RETURN (PRES RATES)		4.99%	5.46%	5.33%	5.00%	1.56%	2.80%	2.18%
8	RELATIVE RATE OF RETURN		1.00	1.09	1.07	1.00	0.31	0.56	0.44
9	SALES REVENUE (PRE RATES)		20,830,160	10,612,580	960,482	5,272,372	34,015	354,238	545,688
10	REVENUE PRES RATES $/KWH		$0.0016	$0.0041	$0.0034	$0.0025	$0.0017	$0.0019	$0.0036
11	REVENUE REQUIRED - $/MO/CUST		$80.50	$51.35	$29.96	$440.77	$11.94	$396.24	$750.60
12	SALES REV REQUIRED $/KW		$1.01	$0.00	$0.00	$0.87	$0.00	$0.62	$0.89
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		11,579,840	5,604,606	520,778	2,950,134	28,354	250,780	417,674
18	SALES REVENUE REQ CLAIMED ROR		25,922,722	12,624,207	1,158,880	6,565,337	63,124	558,216	929,808
19	REVENUE DEFICIENCY SALES REV		5,092,562	2,011,627	198,399	1,292,965	29,109	203,978	384,120
20	PERCENT INCREASE REQUIRED		24.45%	18.96%	20.66%	24.52%	85.58%	57.58%	70.39%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0019	$0.0049	$0.0041	$0.0031	$0.0032	$0.0030	$0.0061
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0008	$0.0007	$0.0006	$0.0015	$0.0011	$0.0025

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	DISTRIBUTION SUBSTATIONS COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		153,172,480	22,771,756	(0)	598,178	538,972
6	NET OPER INC (PRESENT RATES)		7,640,228	959,261	0	22,993	73,038
7	RATE OF RETURN (PRES RATES)		4.99%	4.21%	0.00%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	0.84	0.00	0.77	2.72
9	SALES REVENUE (PRE RATES)		20,830,160	2,846,542	0	71,905	132,339
10	REVENUE PRES RATES $/KWH		$0.0016	$0.0015	$0.0000	$0.0029	$0.0058
11	REVENUE REQUIRED - $/MO/CUST		$80.50	$802.29	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$1.01	$0.82	$0.00	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	21.54%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		11,579,840	1,721,545	(0)	45,222	40,746
18	SALES REVENUE REQ CLAIMED ROR		25,922,722	3,831,913	0	100,640	90,597
19	REVENUE DEFICIENCY SALES REV		5,092,562	985,371	0	28,735	(41,742)
20	PERCENT INCREASE REQUIRED		24.45%	34.62%	60.35%	39.96%	-31.54%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0019	$0.0020	$0.0000	$0.0040	$0.0039
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0005	$0.0000	$0.0012	($0.0018)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	DISTRIBUTION SUBSTATIONS COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		153,172,480	(0)	(0)	554,735	2,762,463	81,077	5,443,716	74,134,998
6	NET OPER INC (PRESENT RATES)		7,640,228	0	0	11,516	81,466	(796)	121,315	4,048,409
7	RATE OF RETURN (PRES RATES)		4.99%	0.00%	0.00%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.42	0.59	-0.20	0.45	1.09
9	SALES REVENUE (PRE RATES)		20,830,160	0	0	54,032	300,205	4,697	540,991	10,612,580
10	REVENUE PRES RATES $/KWH		$0.0016	$0.0000	$0.0000	$0.0018	$0.0019	$0.0018	$0.0036	$0.0041
11	REVENUE REQUIRED - $/MO/CUST		$80.50	$0.00	$0.00	$4,156.34	$340.75	$1,174.13	$748.26	$51.35
12	SALES REV REQUIRED $/KW		$1.01	$0.00	$0.00	$0.59	$0.63	$0.57	$0.90	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		11,579,840	(0)	(0)	41,938	208,842	6,129	411,545	5,604,606
18	SALES REVENUE REQ CLAIMED ROR		25,922,722	0	0	93,357	464,858	13,649	916,159	12,624,207
19	REVENUE DEFICIENCY SALES REV		5,092,562	0	0	39,325	164,653	8,952	375,168	2,011,627
20	PERCENT INCREASE REQUIRED		24.45%	60.41%	60.31%	72.78%	54.85%	190.61%	69.35%	18.96%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0019	$0.0000	$0.0000	$0.0031	$0.0029	$0.0052	$0.0062	$0.0049
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0000	$0.0000	$0.0013	$0.0010	$0.0034	$0.0025	$0.0008

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION PRIMARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		286,280,621	138,558,960	12,874,848	72,934,159	700,976	6,199,867	10,325,880
6	NET OPER INC (PRESENT RATES)		14,279,649	7,566,512	686,480	3,644,368	10,906	173,784	225,250
7	RATE OF RETURN (PRES RATES)		4.99%	5.46%	5.33%	5.00%	1.56%	2.80%	2.18%
8	RELATIVE RATE OF RETURN		1.00	1.09	1.07	1.00	0.31	0.56	0.44
9	SALES REVENUE (PRE RATES)		52,698,924	26,547,739	2,409,930	13,336,910	97,052	958,138	1,513,034
10	REVENUE PRES RATES $/KWH		$0.0039	$0.0103	$0.0086	$0.0064	$0.0049	$0.0051	$0.0100
11	REVENUE REQUIRED - $/MO/CUST		$203.65	$128.45	$75.17	$1,114.97	$34.07	$1,071.74	$2,081.20
12	SALES REV REQUIRED $/KW		$2.56	$0.00	$0.00	$2.19	$0.00	$1.69	$2.47
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		21,642,815	10,475,057	973,338	5,513,822	52,994	468,710	780,637
18	SALES REVENUE REQ CLAIMED ROR		62,216,963	30,307,487	2,780,739	15,753,471	151,457	1,339,375	2,230,957
19	REVENUE DEFICIENCY SALES REV		9,518,039	3,759,748	370,809	2,416,561	54,405	381,237	717,923
20	PERCENT INCREASE REQUIRED		18.06%	14.16%	15.39%	18.12%	56.06%	39.79%	47.45%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0047	$0.0118	$0.0099	$0.0075	$0.0076	$0.0071	$0.0147
23	REVENUE DEFICIENCY $/KWH		$0.0007	$0.0015	$0.0013	$0.0012	$0.0027	$0.0020	$0.0047

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	DISTRIBUTION PRIMARY COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		286,280,621	42,560,588	(0)	1,118,000	1,007,344
6	NET OPER INC (PRESENT RATES)		14,279,649	1,792,866	0	42,974	136,509
7	RATE OF RETURN (PRES RATES)		4.99%	4.21%	0.00%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	0.84	0.00	0.77	2.72
9	SALES REVENUE (PRE RATES)		52,698,924	7,352,909	0	187,770	295,442
10	REVENUE PRES RATES $/KWH		$0.0039	$0.0039	$0.0000	$0.0075	$0.0129
11	REVENUE REQUIRED - $/MO/CUST		$203.65	$2,072.41	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$2.56	$2.11	$0.00	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	21.54%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		21,642,815	3,217,580	(0)	84,521	76,155
18	SALES REVENUE REQ CLAIMED ROR		62,216,963	9,194,574	0	241,477	217,426
19	REVENUE DEFICIENCY SALES REV		9,518,039	1,841,665	0	53,706	(78,016)
20	PERCENT INCREASE REQUIRED		18.06%	25.05%	60.35%	28.60%	-26.41%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0047	$0.0049	$0.0000	$0.0097	$0.0095
23	REVENUE DEFICIENCY $/KWH		$0.0007	$0.0010	$0.0000	$0.0021	($0.0034)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	DISTRIBUTION PRIMARY COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		286,280,621	(0)	(0)	1,036,803	5,163,064	151,533	10,174,348	138,558,960
6	NET OPER INC (PRESENT RATES)		14,279,649	0	0	21,524	152,261	(1,488)	226,738	7,566,512
7	RATE OF RETURN (PRES RATES)		4.99%	0.00%	0.00%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.42	0.59	-0.20	0.45	1.09
9	SALES REVENUE (PRE RATES)		52,698,924	0	0	150,499	807,640	16,015	1,497,019	26,547,739
10	REVENUE PRES RATES $/KWH		$0.0039	$0.0000	$0.0000	$0.0051	$0.0051	$0.0061	$0.0101	$0.0103
11	REVENUE REQUIRED - $/MO/CUST		$203.65	$0.00	$0.00	$11,576.83	$916.73	$4,003.66	$2,070.57	$128.45
12	SALES REV REQUIRED $/KW		$2.56	$0.00	$0.00	$1.63	$1.70	$1.93	$2.48	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		21,642,815	(0)	(0)	78,382	390,328	11,456	769,181	10,475,057
18	SALES REVENUE REQ CLAIMED ROR		62,216,963	0	0	223,998	1,115,378	32,746	2,198,211	30,307,487
19	REVENUE DEFICIENCY SALES REV		9,518,039	0	0	73,499	307,738	16,732	701,192	3,759,748
20	PERCENT INCREASE REQUIRED		18.06%	60.41%	60.31%	48.84%	38.10%	104.48%	46.84%	14.16%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0047	$0.0000	$0.0000	$0.0075	$0.0070	$0.0125	$0.0148	$0.0118
23	REVENUE DEFICIENCY $/KWH		$0.0007	$0.0000	$0.0000	$0.0025	$0.0019	$0.0064	$0.0047	$0.0015

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION SECONDARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		31,906,289	23,702,038	2,202,385	4,241,905	119,910	406,272	870,217
6	NET OPER INC (PRESENT RATES)		1,687,667	1,294,335	117,430	211,959	1,866	11,981	19,393
7	RATE OF RETURN (PRES RATES)		5.29%	5.46%	5.33%	5.00%	1.56%	2.95%	2.23%
8	RELATIVE RATE OF RETURN		1.00	1.03	1.01	0.94	0.29	0.56	0.42
9	SALES REVENUE (PRE RATES)		6,060,088	4,571,124	414,978	780,949	16,751	64,056	129,121
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0018	$0.0015	$0.0004	$0.0008	$0.0003	$0.0009
11	REVENUE REQUIRED - $/MO/CUST		$23.42	$22.12	$12.94	$65.29	$5.88	$71.65	$177.61
12	SALES REV REQUIRED $/KW		$0.29	$0.00	$0.00	$0.13	$0.00	$0.11	$0.21
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,412,115	1,791,874	166,500	320,688	9,065	30,714	65,788
18	SALES REVENUE REQ CLAIMED ROR		6,996,551	5,214,271	478,409	921,498	26,057	88,271	189,094
19	REVENUE DEFICIENCY SALES REV		936,463	643,146	63,431	140,549	9,307	24,215	59,973
20	PERCENT INCREASE REQUIRED		15.45%	14.07%	15.29%	18.00%	55.56%	37.80%	46.45%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0020	$0.0017	$0.0004	$0.0013	$0.0005	$0.0012
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0003	$0.0002	$0.0001	$0.0005	$0.0001	$0.0004

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	DISTRIBUTION SECONDARY COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		31,906,289	(0)	(0)	191,246	172,317
6	NET OPER INC (PRESENT RATES)		1,687,667	0	0	7,351	23,351
7	RATE OF RETURN (PRES RATES)		5.29%	0.00%	0.00%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.73	2.56
9	SALES REVENUE (PRE RATES)		6,060,088	0	0	32,357	50,752
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0000	$0.0000	$0.0013	$0.0022
11	REVENUE REQUIRED - $/MO/CUST		$23.42	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.29	$0.00	$0.00	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	21.54%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,412,115	(0)	(0)	14,458	13,027
18	SALES REVENUE REQ CLAIMED ROR		6,996,551	0	0	41,545	37,407
19	REVENUE DEFICIENCY SALES REV		936,463	0	0	9,187	(13,346)
20	PERCENT INCREASE REQUIRED		15.45%	60.56%	60.35%	28.39%	-26.30%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0017	$0.0016
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0004	($0.0006)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	DISTRIBUTION SECONDARY COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		31,906,289	(0)	(0)	(0)	406,272	(0)	870,217	23,702,038
6	NET OPER INC (PRESENT RATES)		1,687,667	0	0	0	11,981	0	19,393	1,294,335
7	RATE OF RETURN (PRES RATES)		5.29%	0.00%	0.00%	0.00%	2.95%	0.00%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.56	0.00	0.42	1.03
9	SALES REVENUE (PRE RATES)		6,060,088	0	0	0	64,056	0	129,121	4,571,124
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0004	$0.0000	$0.0009	$0.0018
11	REVENUE REQUIRED - $/MO/CUST		$23.42	$0.00	$0.00	$0.00	$72.71	$0.00	$178.59	$22.12
12	SALES REV REQUIRED $/KW		$0.29	$0.00	$0.00	$0.00	$0.13	$0.00	$0.21	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,412,115	(0)	(0)	(0)	30,714	(0)	65,788	1,791,874
18	SALES REVENUE REQ CLAIMED ROR		6,996,551	0	0	0	88,271	0	189,094	5,214,271
19	REVENUE DEFICIENCY SALES REV		936,463	0	0	0	24,215	0	59,973	643,146
20	PERCENT INCREASE REQUIRED		15.45%	60.41%	60.31%	60.47%	37.80%	60.14%	46.45%	14.07%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0006	$0.0000	$0.0013	$0.0020
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0004	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		29,569,613	20,634,356	3,384,689	4,746,357	342,723	251,312	210,176
6	NET OPER INC (PRESENT RATES)		1,561,876	1,126,813	180,470	237,166	5,332	7,411	4,684
7	RATE OF RETURN (PRES RATES)		5.28%	5.46%	5.33%	5.00%	1.56%	2.95%	2.23%
8	RELATIVE RATE OF RETURN		1.00	1.03	1.01	0.95	0.29	0.56	0.42
9	SALES REVENUE (PRE RATES)		4,684,018	3,330,688	532,854	726,717	37,253	31,835	24,671
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0013	$0.0019	$0.0003	$0.0019	$0.0002	$0.0002
11	REVENUE REQUIRED - $/MO/CUST		$18.10	$16.12	$16.62	$60.75	$13.08	$35.61	$33.94
12	SALES REV REQUIRED $/KW		$0.23	$0.00	$0.00	$0.12	$0.00	$0.06	$0.04
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,235,463	1,559,957	255,882	358,825	25,910	18,999	15,889
18	SALES REVENUE REQ CLAIMED ROR		5,554,734	3,890,594	630,337	883,980	63,853	46,814	39,156
19	REVENUE DEFICIENCY SALES REV		870,716	559,906	97,483	157,263	26,600	14,979	14,485
20	PERCENT INCREASE REQUIRED		18.59%	16.81%	18.29%	21.64%	71.40%	47.05%	58.71%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0015	$0.0022	$0.0004	$0.0032	$0.0002	$0.0003
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0003	$0.0001	$0.0013	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		29,569,613	(0)	(0)	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,561,876	0	0	0	0
7	RATE OF RETURN (PRES RATES)		5.28%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		4,684,018	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$18.10	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.23	$0.00	$0.00	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	21.54%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,235,463	(0)	(0)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		5,554,734	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		870,716	0	0	0	0
20	PERCENT INCREASE REQUIRED		18.59%	60.56%	60.35%	60.77%	61.58%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		29,569,613	(0)	(0)	(0)	251,312	(0)	210,176	20,634,356
6	NET OPER INC (PRESENT RATES)		1,561,876	0	0	0	7,411	0	4,684	1,126,813
7	RATE OF RETURN (PRES RATES)		5.28%	0.00%	0.00%	0.00%	2.95%	0.00%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.56	0.00	0.42	1.03
9	SALES REVENUE (PRE RATES)		4,684,018	0	0	0	31,835	0	24,671	3,330,688
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0002	$0.0013
11	REVENUE REQUIRED - $/MO/CUST		$18.10	$0.00	$0.00	$0.00	$36.13	$0.00	$34.12	$16.12
12	SALES REV REQUIRED $/KW		$0.23	$0.00	$0.00	$0.00	$0.07	$0.00	$0.04	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,235,463	(0)	(0)	(0)	18,999	(0)	15,889	1,559,957
18	SALES REVENUE REQ CLAIMED ROR		5,554,734	0	0	0	46,814	0	39,156	3,890,594
19	REVENUE DEFICIENCY SALES REV		870,716	0	0	0	14,979	0	14,485	559,906
20	PERCENT INCREASE REQUIRED		18.59%	60.41%	60.31%	60.47%	47.05%	60.14%	58.71%	16.81%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0003	$0.0000	$0.0003	$0.0015
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0001	$0.0000	$0.0001	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	METERING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		34,696,406	19,842,696	4,693,833	5,101,549	474,703	471,906	552,998
6	NET OPER INC (PRESENT RATES)		1,763,068	1,083,582	250,273	254,914	7,385	12,902	10,551
7	RATE OF RETURN (PRES RATES)		5.08%	5.46%	5.33%	5.00%	1.56%	2.73%	1.91%
8	RELATIVE RATE OF RETURN		1.00	1.07	1.05	0.98	0.31	0.54	0.38
9	SALES REVENUE (PRE RATES)		11,510,039	6,720,874	1,559,182	1,672,615	134,565	140,937	159,271
10	REVENUE PRES RATES $/KWH		$0.0009	$0.0026	$0.0056	$0.0008	$0.0068	$0.0007	$0.0011
11	REVENUE REQUIRED - $/MO/CUST		$44.48	$32.52	$48.63	$139.83	$47.23	$157.65	$219.08
12	SALES REV REQUIRED $/KW		$0.56	$0.00	$0.00	$0.28	$0.00	$0.25	$0.26
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,623,048	1,500,108	354,854	385,677	35,888	35,676	41,807
18	SALES REVENUE REQ CLAIMED ROR		12,621,697	7,259,298	1,694,369	1,841,647	171,409	170,376	199,674
19	REVENUE DEFICIENCY SALES REV		1,111,658	538,425	135,187	169,032	36,844	29,439	40,403
20	PERCENT INCREASE REQUIRED		9.66%	8.01%	8.67%	10.11%	27.38%	20.89%	25.37%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0028	$0.0060	$0.0009	$0.0086	$0.0009	$0.0013
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0005	$0.0001	$0.0019	$0.0002	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	METERING COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		34,696,406	3,226,396	332,325	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,763,068	135,912	7,549	0	0
7	RATE OF RETURN (PRES RATES)		5.08%	4.21%	2.27%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.83	0.45	0.00	0.00
9	SALES REVENUE (PRE RATES)		11,510,039	1,025,308	97,287	0	0
10	REVENUE PRES RATES $/KWH		$0.0009	$0.0005	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$44.48	$288.98	$1,520.11	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.56	$0.29	$0.01	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,623,048	243,916	25,124	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		12,621,697	1,164,920	120,005	0	0
19	REVENUE DEFICIENCY SALES REV		1,111,658	139,611	22,718	0	0
20	PERCENT INCREASE REQUIRED		9.66%	13.62%	23.35%	60.77%	61.58%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0006	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0001	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	METERING COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		34,696,406	58,961	273,364	116,205	355,701	55,224	497,774	19,842,696
6	NET OPER INC (PRESENT RATES)		1,763,068	1,731	5,819	2,412	10,490	(542)	11,093	1,083,582
7	RATE OF RETURN (PRES RATES)		5.08%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.58	0.42	0.41	0.58	-0.19	0.44	1.07
9	SALES REVENUE (PRE RATES)		11,510,039	17,765	79,522	33,718	107,219	13,845	145,426	6,720,874
10	REVENUE PRES RATES $/KWH		$0.0009	$0.0000	$0.0000	$0.0011	$0.0007	$0.0053	$0.0010	$0.0026
11	REVENUE REQUIRED - $/MO/CUST		$44.48	$1,480.45	$1,529.27	$2,593.72	$121.70	$3,461.18	$201.14	$32.52
12	SALES REV REQUIRED $/KW		$0.56	$0.01	$0.01	$0.37	$0.23	$1.67	$0.24	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,623,048	4,457	20,666	8,785	26,891	4,175	37,632	1,500,108
18	SALES REVENUE REQ CLAIMED ROR		12,621,697	21,290	98,715	41,956	128,420	19,942	179,731	7,259,298
19	REVENUE DEFICIENCY SALES REV		1,111,658	3,525	19,193	8,238	21,201	6,098	34,305	538,425
20	PERCENT INCREASE REQUIRED		9.66%	19.84%	24.14%	24.43%	19.77%	44.04%	23.59%	8.01%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0000	$0.0000	$0.0014	$0.0008	$0.0076	$0.0012	$0.0028
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0003	$0.0001	$0.0023	$0.0002	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	METER READING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		10,109,273	8,073,808	1,252,444	467,291	111,299	34,925	28,401
6	NET OPER INC (PRESENT RATES)		540,309	440,899	66,780	23,350	1,732	1,026	628
7	RATE OF RETURN (PRES RATES)		5.34%	5.46%	5.33%	5.00%	1.56%	2.94%	2.21%
8	RELATIVE RATE OF RETURN		1.00	1.02	1.00	0.93	0.29	0.55	0.41
9	SALES REVENUE (PRE RATES)		8,043,459	6,454,669	984,810	365,430	82,103	26,383	21,191
10	REVENUE PRES RATES $/KWH		$0.0006	$0.0025	$0.0035	$0.0002	$0.0041	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$31.08	$31.23	$30.72	$30.55	$28.82	$29.51	$29.15
12	SALES REV REQUIRED $/KW		$0.39	$0.00	$0.00	$0.06	$0.00	$0.05	$0.03
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		764,261	610,380	94,685	35,327	8,414	2,640	2,147
18	SALES REVENUE REQ CLAIMED ROR		8,332,951	6,673,749	1,020,882	380,913	90,741	28,471	23,154
19	REVENUE DEFICIENCY SALES REV		289,492	219,080	36,072	15,483	8,638	2,087	1,964
20	PERCENT INCREASE REQUIRED		3.60%	3.39%	3.66%	4.24%	10.52%	7.91%	9.27%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0026	$0.0036	$0.0002	$0.0046	$0.0002	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0001	$0.0001	$0.0000	$0.0004	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	METER READING COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		10,109,273	138,605	2,500	(0)	(0)
6	NET OPER INC (PRESENT RATES)		540,309	5,839	57	0	0
7	RATE OF RETURN (PRES RATES)		5.34%	4.21%	2.28%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.79	0.43	0.00	0.00
9	SALES REVENUE (PRE RATES)		8,043,459	107,005	1,868	0	0
10	REVENUE PRES RATES $/KWH		$0.0006	$0.0001	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$31.08	$30.16	$29.19	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.39	$0.03	$0.00	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		764,261	10,479	189	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		8,332,951	113,003	2,039	0	0
19	REVENUE DEFICIENCY SALES REV		289,492	5,998	171	0	0
20	PERCENT INCREASE REQUIRED		3.60%	5.61%	9.14%	60.77%	61.58%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0001	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	METER READING COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		10,109,273	469	2,031	508	34,417	156	28,245	8,073,808
6	NET OPER INC (PRESENT RATES)		540,309	14	43	11	1,015	(2)	629	440,899
7	RATE OF RETURN (PRES RATES)		5.34%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.55	0.40	0.39	0.55	-0.18	0.42	1.02
9	SALES REVENUE (PRE RATES)		8,043,459	354	1,514	378	26,005	110	21,080	6,454,669
10	REVENUE PRES RATES $/KWH		$0.0006	$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0001	$0.0025
11	REVENUE REQUIRED - $/MO/CUST		$31.08	$29.52	$29.11	$29.08	$29.52	$27.54	$29.16	$31.23
12	SALES REV REQUIRED $/KW		$0.39	$0.00	$0.00	$0.00	$0.05	$0.01	$0.03	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		764,261	35	154	38	2,602	12	2,135	610,380
18	SALES REVENUE REQ CLAIMED ROR		8,332,951	382	1,656	414	28,057	127	23,027	6,673,749
19	REVENUE DEFICIENCY SALES REV		289,492	28	143	36	2,051	17	1,947	219,080
20	PERCENT INCREASE REQUIRED		3.60%	7.91%	9.42%	9.52%	7.89%	15.66%	9.23%	3.39%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0002	$0.0026
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	CUST ACCT, SALES, & SERVICE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		24,483,261	16,970,557	2,632,550	1,043,828	233,943	73,410	59,697
6	NET OPER INC (PRESENT RATES)		1,221,200	926,738	140,366	52,158	3,640	2,156	1,320
7	RATE OF RETURN (PRES RATES)		4.99%	5.46%	5.33%	5.00%	1.56%	2.94%	2.21%
8	RELATIVE RATE OF RETURN		1.00	1.09	1.07	1.00	0.31	0.59	0.44
9	SALES REVENUE (PRE RATES)		16,426,132	11,737,372	1,790,219	699,633	147,708	47,653	38,196
10	REVENUE PRES RATES $/KWH		$0.0012	$0.0046	$0.0064	$0.0003	$0.0074	$0.0003	$0.0003
11	REVENUE REQUIRED - $/MO/CUST		$63.48	$56.79	$55.84	$58.49	$51.85	$53.30	$52.54
12	SALES REV REQUIRED $/KW		$0.80	$0.00	$0.00	$0.12	$0.00	$0.08	$0.06
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,850,935	1,282,974	199,021	78,913	17,686	5,550	4,513
18	SALES REVENUE REQ CLAIMED ROR		17,240,162	12,197,862	1,866,039	734,218	165,865	52,041	42,324
19	REVENUE DEFICIENCY SALES REV		814,030	460,490	75,820	34,586	18,157	4,388	4,128
20	PERCENT INCREASE REQUIRED		4.96%	3.92%	4.24%	4.94%	12.29%	9.21%	10.81%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0013	$0.0048	$0.0066	$0.0004	$0.0083	$0.0003	$0.0003
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0003	$0.0000	$0.0009	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	CUST ACCT, SALES, & SERVICE COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		24,483,261	830,053	2,639,224	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,221,200	34,966	59,857	0	0
7	RATE OF RETURN (PRES RATES)		4.99%	4.21%	2.27%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.84	0.45	0.00	0.00
9	SALES REVENUE (PRE RATES)		16,426,132	505,688	1,459,663	0	0
10	REVENUE PRES RATES $/KWH		$0.0012	$0.0003	$0.0002	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$63.48	$142.53	$22,807.24	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.80	$0.14	$0.15	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,850,935	62,752	199,525	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		17,240,162	541,606	1,640,207	0	0
19	REVENUE DEFICIENCY SALES REV		814,030	35,918	180,544	0	0
20	PERCENT INCREASE REQUIRED		4.96%	7.10%	12.37%	60.77%	61.58%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0013	$0.0003	$0.0003	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	CUST ACCT, SALES, & SERVICE COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		24,483,261	456,096	2,183,128	1,067	72,342	328	59,368	16,970,557
6	NET OPER INC (PRESENT RATES)		1,221,200	13,387	46,469	22	2,133	(3)	1,323	926,738
7	RATE OF RETURN (PRES RATES)		4.99%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.59	0.43	0.42	0.59	-0.20	0.45	1.09
9	SALES REVENUE (PRE RATES)		16,426,132	256,378	1,203,286	681	46,972	197	37,999	11,737,372
10	REVENUE PRES RATES $/KWH		$0.0012	$0.0002	$0.0002	$0.0000	$0.0003	$0.0001	$0.0003	$0.0046
11	REVENUE REQUIRED - $/MO/CUST		$63.48	$21,364.80	$23,140.11	$52.39	$53.32	$49.15	$52.56	$56.79
12	SALES REV REQUIRED $/KW		$0.80	$0.15	$0.15	$0.01	$0.10	$0.02	$0.06	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,850,935	34,481	165,045	81	5,469	25	4,488	1,282,974
18	SALES REVENUE REQ CLAIMED ROR		17,240,162	283,644	1,356,563	757	51,284	233	42,091	12,197,862
19	REVENUE DEFICIENCY SALES REV		814,030	27,267	153,277	76	4,312	36	4,092	460,490
20	PERCENT INCREASE REQUIRED		4.96%	10.64%	12.74%	11.11%	9.18%	18.45%	10.77%	3.92%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0013	$0.0003	$0.0003	$0.0000	$0.0003	$0.0001	$0.0003	$0.0048
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	STREET AND AREA LIGHTING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		21,512,765	(0)	(0)	(0)	(0)	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,151,150	0	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)		5.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		5,836,394	0	0	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$22.55	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.28	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	20.78%	7.56%	7.56%	7.56%	21.56%	21.55%
17	RETURN REQ FOR CLAIMED ROR		1,626,365	(0)	(0)	(0)	(0)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		6,450,683	0	0	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		614,289	0	0	0	0	0	0
20	PERCENT INCREASE REQUIRED		10.53%	49.84%	60.82%	60.76%	60.35%	60.56%	60.43%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	STREET AND AREA LIGHTING COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		21,512,765	(0)	(0)	18,172,652	3,340,112
6	NET OPER INC (PRESENT RATES)		1,151,150	0	0	698,520	452,630
7	RATE OF RETURN (PRES RATES)		5.35%	0.00%	0.00%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.72	2.53
9	SALES REVENUE (PRE RATES)		5,836,394	0	0	3,463,135	2,373,259
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.1386	$0.1032
11	REVENUE REQUIRED - $/MO/CUST		$22.55	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.28	$0.00	$0.00	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	21.54%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,626,365	(0)	(0)	1,373,853	252,512
18	SALES REVENUE REQ CLAIMED ROR		6,450,683	0	0	4,336,107	2,114,576
19	REVENUE DEFICIENCY SALES REV		614,289	0	0	872,972	(258,683)
20	PERCENT INCREASE REQUIRED		10.53%	60.56%	60.33%	25.21%	-10.90%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.1735	$0.0920
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0349	($0.0113)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	STREET AND AREA LIGHTING COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		21,512,765	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,151,150	0	0	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)		5.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		5,836,394	0	0	0	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$22.55	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.28	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,626,365	(0)	(0)	(0)	(0)	(0)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		6,450,683	0	0	0	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		614,289	0	0	0	0	0	0	0
20	PERCENT INCREASE REQUIRED		10.53%	60.41%	60.31%	60.47%	60.56%	60.14%	60.43%	49.84%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	CUSTOMER OTHER								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		(5,114,661)	(4,156,636)	(644,801)	(240,577)	(0)	(0)	(0)
6	NET OPER INC (PRESENT RATES)		(276,425)	(226,988)	(34,380)	(12,021)	0	0	0
7	RATE OF RETURN (PRES RATES)		5.40%	5.46%	5.33%	5.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	1.01	0.99	0.92	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		(224,667)	(186,106)	(27,382)	(9,176)	0	0	0
10	REVENUE PRES RATES $/KWH		($0.0000)	($0.0001)	($0.0001)	($0.0000)	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		($0.87)	($0.90)	($0.85)	($0.77)	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		($0.01)	$0.00	$0.00	($0.00)	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	21.56%	21.55%
17	RETURN REQ FOR CLAIMED ROR		(386,668)	(314,242)	(48,747)	(18,188)	(0)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		(367,173)	(298,895)	(45,953)	(17,147)	0	0	0
19	REVENUE DEFICIENCY SALES REV		(142,507)	(112,789)	(18,571)	(7,971)	0	0	0
20	PERCENT INCREASE REQUIRED		63.43%	60.60%	67.82%	86.87%	60.35%	60.56%	60.43%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		($0.0000)	($0.0001)	($0.0002)	($0.0000)	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0001)	($0.0000)	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	CUSTOMER OTHER						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		(5,114,661)	(71,359)	(1,287)	(0)	(0)
6	NET OPER INC (PRESENT RATES)		(276,425)	(3,006)	(29)	0	0
7	RATE OF RETURN (PRES RATES)		5.40%	4.21%	2.28%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.78	0.42	0.00	0.00
9	SALES REVENUE (PRE RATES)		(224,667)	(1,999)	(4)	0	0
10	REVENUE PRES RATES $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		($0.87)	($0.56)	($0.06)	$0.00	$0.00
12	SALES REV REQUIRED $/KW		($0.01)	($0.00)	($0.00)	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(386,668)	(5,395)	(97)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		(367,173)	(5,087)	(92)	0	0
19	REVENUE DEFICIENCY SALES REV		(142,507)	(3,088)	(88)	0	0
20	PERCENT INCREASE REQUIRED		63.43%	154.44%	2228.81%	60.77%	61.58%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	CUSTOMER OTHER									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		(5,114,661)	(241)	(1,046)	(0)	(0)	(0)	(0)	(4,156,636)
6	NET OPER INC (PRESENT RATES)		(276,425)	(7)	(22)	0	0	0	0	(226,988)
7	RATE OF RETURN (PRES RATES)		5.40%	2.94%	2.13%	0.00%	0.00%	0.00%	0.00%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.54	0.39	0.00	0.00	0.00	0.00	1.01
9	SALES REVENUE (PRE RATES)		(224,667)	(3)	(1)	0	0	0	0	(186,106)
10	REVENUE PRES RATES $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0001)
11	REVENUE REQUIRED - $/MO/CUST		($0.87)	($0.23)	($0.02)	$0.00	$0.00	$0.00	$0.00	($0.90)
12	SALES REV REQUIRED $/KW		($0.01)	($0.00)	($0.00)	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(386,668)	(18)	(79)	(0)	(0)	(0)	(0)	(314,242)
18	SALES REVENUE REQ CLAIMED ROR		(367,173)	(17)	(75)	0	0	0	0	(298,895)
19	REVENUE DEFICIENCY SALES REV		(142,507)	(14)	(73)	0	0	0	0	(112,789)
20	PERCENT INCREASE REQUIRED		63.43%	518.68%	6329.41%	60.47%	60.56%	60.14%	60.43%	60.60%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0001)
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	PRODUCTION ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		932,507,184	186,736,485	20,457,369	151,966,835	1,447,655	13,744,873	10,982,807
6	NET OPER INC (PRESENT RATES)		34,764,636	10,197,419	1,090,777	7,593,466	22,522	386,740	238,741
7	RATE OF RETURN (PRES RATES)		3.73%	5.46%	5.33%	5.00%	1.56%	2.81%	2.17%
8	RELATIVE RATE OF RETURN		1.00	1.46	1.43	1.34	0.42	0.75	0.58
9	SALES REVENUE (PRE RATES)		172,690,424	46,909,738	4,646,680	32,512,000	268,096	2,424,102	2,159,610
10	REVENUE PRES RATES $/KWH		$0.0129	$0.0183	$0.0166	$0.0156	$0.0135	$0.0128	$0.0143
11	REVENUE REQUIRED - $/MO/CUST		$667.34	$226.98	$144.94	$2,718.02	$94.10	$2,711.52	$2,970.58
12	SALES REV REQUIRED $/KW		$8.38	$0.00	$0.00	$5.35	$0.00	$4.28	$3.53
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,497,543	14,117,278	1,546,577	11,488,693	109,443	1,039,112	830,300
18	SALES REVENUE REQ CLAIMED ROR		218,880,771	51,976,766	5,235,873	37,547,187	380,455	3,267,396	2,924,292
19	REVENUE DEFICIENCY SALES REV		46,190,347	5,067,028	589,193	5,035,187	112,358	843,293	764,682
20	PERCENT INCREASE REQUIRED		26.75%	10.80%	12.68%	15.49%	41.91%	34.79%	35.41%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0164	$0.0203	$0.0187	$0.0180	$0.0191	$0.0173	$0.0193
23	REVENUE DEFICIENCY $/KWH		$0.0035	$0.0020	$0.0021	$0.0024	$0.0057	$0.0045	$0.0051

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	PRODUCTION ENERGY COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		932,507,184	134,232,947	409,463,828	1,806,864	1,667,521
6	NET OPER INC (PRESENT RATES)		34,764,636	5,654,567	9,284,980	69,452	225,971
7	RATE OF RETURN (PRES RATES)		3.73%	4.21%	2.27%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	1.13	0.61	1.03	3.63
9	SALES REVENUE (PRE RATES)		172,690,424	23,580,658	58,995,171	544,835	649,532
10	REVENUE PRES RATES $/KWH		$0.0129	$0.0126	$0.0096	$0.0218	$0.0283
11	REVENUE REQUIRED - $/MO/CUST		$667.34	$6,646.18	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$8.38	$6.75	$5.98	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,497,543	10,148,011	30,955,465	136,599	126,065
18	SALES REVENUE REQ CLAIMED ROR		218,880,771	29,389,135	87,007,648	631,632	520,386
19	REVENUE DEFICIENCY SALES REV		46,190,347	5,808,476	28,012,477	86,798	(129,145)
20	PERCENT INCREASE REQUIRED		26.75%	24.63%	47.48%	15.93%	-19.88%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0164	$0.0157	$0.0142	$0.0253	$0.0226
23	REVENUE DEFICIENCY $/KWH		$0.0035	$0.0031	$0.0046	$0.0035	($0.0056)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	PRODUCTION ENERGY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		932,507,184	70,575,409	338,888,419	2,130,638	11,614,235	187,313	10,795,494	186,736,485
6	NET OPER INC (PRESENT RATES)		34,764,636	2,071,536	7,213,444	44,231	342,509	(1,839)	240,580	10,197,419
7	RATE OF RETURN (PRES RATES)		3.73%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.79	0.57	0.56	0.79	-0.26	0.60	1.46
9	SALES REVENUE (PRE RATES)		172,690,424	10,708,793	48,286,378	346,206	2,077,897	25,640	2,133,971	46,909,738
10	REVENUE PRES RATES $/KWH		$0.0129	$0.0102	$0.0095	$0.0116	$0.0131	$0.0098	$0.0144	$0.0183
11	REVENUE REQUIRED - $/MO/CUST		$667.34	$0.00	$0.00	$26,631.19	$2,358.57	$6,409.98	$2,951.55	$226.98
12	SALES REV REQUIRED $/KW		$8.38	$6.39	$5.90	$3.75	$4.38	$3.09	$3.53	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,497,543	5,335,501	25,619,965	161,076	878,036	14,161	816,139	14,117,278
18	SALES REVENUE REQ CLAIMED ROR		218,880,771	14,927,976	72,079,672	497,246	2,770,149	46,322	2,877,970	51,976,766
19	REVENUE DEFICIENCY SALES REV		46,190,347	4,219,183	23,793,294	151,041	692,253	20,682	744,000	5,067,028
20	PERCENT INCREASE REQUIRED		26.75%	39.40%	49.28%	43.63%	33.32%	80.66%	34.86%	10.80%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0164	$0.0142	$0.0142	$0.0167	$0.0174	$0.0177	$0.0194	$0.0203
23	REVENUE DEFICIENCY $/KWH		$0.0035	$0.0040	$0.0047	$0.0051	$0.0044	$0.0079	$0.0050	$0.0020

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		78,883,576	58,599,769	5,445,072	10,487,487	296,459	1,004,447	2,151,484
6	NET OPER INC (PRESENT RATES)		4,172,506	3,200,052	290,329	524,038	4,612	29,622	47,946
7	RATE OF RETURN (PRES RATES)		5.29%	5.46%	5.33%	5.00%	1.56%	2.95%	2.23%
8	RELATIVE RATE OF RETURN		1.00	1.03	1.01	0.94	0.29	0.56	0.42
9	SALES REVENUE (PRE RATES)		10,806,748	8,187,812	740,813	1,381,526	25,885	105,762	206,543
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0032	$0.0026	$0.0007	$0.0013	$0.0006	$0.0014
11	REVENUE REQUIRED - $/MO/CUST		$41.76	$39.62	$23.11	$115.50	$9.09	$118.30	$284.10
12	SALES REV REQUIRED $/KW		$0.52	$0.00	$0.00	$0.23	$0.00	$0.19	$0.34
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		5,963,598	4,430,143	411,647	792,854	22,412	75,936	162,652
18	SALES REVENUE REQ CLAIMED ROR		13,122,014	9,777,895	897,637	1,729,013	48,895	165,631	354,818
19	REVENUE DEFICIENCY SALES REV		2,315,266	1,590,084	156,824	347,487	23,009	59,869	148,275
20	PERCENT INCREASE REQUIRED		21.42%	19.42%	21.17%	25.15%	88.89%	56.61%	71.79%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0038	$0.0032	$0.0008	$0.0025	$0.0009	$0.0023
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0006	$0.0006	$0.0002	$0.0012	$0.0003	$0.0010

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		78,883,576	(0)	(0)	472,828	426,029
6	NET OPER INC (PRESENT RATES)		4,172,506	0	0	18,175	57,733
7	RATE OF RETURN (PRES RATES)		5.29%	0.00%	0.00%	3.84%	13.55%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.73	2.56
9	SALES REVENUE (PRE RATES)		10,806,748	0	0	55,240	103,167
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0000	$0.0000	$0.0022	$0.0045
11	REVENUE REQUIRED - $/MO/CUST		$41.76	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.52	$0.00	$0.00	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	21.54%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		5,963,598	(0)	(0)	35,746	32,208
18	SALES REVENUE REQ CLAIMED ROR		13,122,014	0	0	77,953	70,172
19	REVENUE DEFICIENCY SALES REV		2,315,266	0	0	22,714	(32,995)
20	PERCENT INCREASE REQUIRED		21.42%	60.56%	60.33%	41.12%	-31.98%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,873,215,012	6,130,068,502	24,985,313	22,986,979
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0000	$0.0000	$0.0031	$0.0031
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0000	$0.0000	$0.0009	($0.0014)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		78,883,576	(0)	(0)	(0)	1,004,447	(0)	2,151,484	58,599,769
6	NET OPER INC (PRESENT RATES)		4,172,506	0	0	0	29,622	0	47,946	3,200,052
7	RATE OF RETURN (PRES RATES)		5.29%	0.00%	0.00%	0.00%	2.95%	0.00%	2.23%	5.46%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.56	0.00	0.42	1.03
9	SALES REVENUE (PRE RATES)		10,806,748	0	0	0	105,762	0	206,543	8,187,812
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0000	$0.0000	$0.0000	$0.0007	$0.0000	$0.0014	$0.0032
11	REVENUE REQUIRED - $/MO/CUST		$41.76	$0.00	$0.00	$0.00	$120.05	$0.00	$285.67	$39.62
12	SALES REV REQUIRED $/KW		$0.52	$0.00	$0.00	$0.00	$0.22	$0.00	$0.34	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		5,963,598	(0)	(0)	(0)	75,936	(0)	162,652	4,430,143
18	SALES REVENUE REQ CLAIMED ROR		13,122,014	0	0	0	165,631	0	354,818	9,777,895
19	REVENUE DEFICIENCY SALES REV		2,315,266	0	0	0	59,869	0	148,275	1,590,084
20	PERCENT INCREASE REQUIRED		21.42%	60.41%	60.31%	60.47%	56.61%	60.14%	71.79%	19.42%
21	ANNUAL BOOKED KWH SALES		13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0000	$0.0000	$0.0000	$0.0010	$0.0000	$0.0024	$0.0038
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0000	$0.0000	$0.0000	$0.0004	$0.0000	$0.0010	$0.0006

Southwestern Public Service Company

Unit Cost Analysis

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

Southwestern Public Service Company

Unit Cost Analysis

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

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	AVAILABLE COMPONENT									
2										
3	PRESENT RATES									
4	---									
5	RATE BASE									
6	NET OPER INC (PRESENT RATES)									
7	RATE OF RETURN (PRES RATES)									
8	RELATIVE RATE OF RETURN									
9	SALES REVENUE (PRE RATES)									
10	REVENUE PRES RATES $/KWH									
11	REVENUE REQUIRED - $/MO/CUST									
12	SALES REV REQUIRED $/KW									
13										
14	CLAIMED RATE OF RETURN									
15	---									
16	CLAIMED RATE OF RETURN									
17	RETURN REQ FOR CLAIMED ROR									
18	SALES REVENUE REQ CLAIMED ROR									
19	REVENUE DEFICIENCY SALES REV									
20	PERCENT INCREASE REQUIRED									
21	ANNUAL BOOKED KWH SALES									
22	SALES REV REQUIRED $/KWH									
23	REVENUE DEFICIENCY $/KWH									

Southwestern Public Service Company

Unit Cost Analysis

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

Southwestern Public Service Company

Unit Cost Analysis

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

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	AVAILABLE COMPONENT									
2										
3	PRESENT RATES									
4	---									
5	RATE BASE									
6	NET OPER INC (PRESENT RATES)									
7	RATE OF RETURN (PRES RATES)									
8	RELATIVE RATE OF RETURN									
9	SALES REVENUE (PRE RATES)									
10	REVENUE PRES RATES $/KWH									
11	REVENUE REQUIRED - $/MO/CUST									
12	SALES REV REQUIRED $/KW									
13										
14	CLAIMED RATE OF RETURN									
15	---									
16	CLAIMED RATE OF RETURN									
17	RETURN REQ FOR CLAIMED ROR									
18	SALES REVENUE REQ CLAIMED ROR									
19	REVENUE DEFICIENCY SALES REV									
20	PERCENT INCREASE REQUIRED									
21	ANNUAL BOOKED KWH SALES									
22	SALES REV REQUIRED $/KWH									
23	REVENUE DEFICIENCY $/KWH									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a) (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**							
2								
3	**RATE OF RETURN**	4.23%	5.46%	5.33%	5.00%	1.56%	2.81%	2.17%
4								
5	**REVENUES REQUIRED**							
6	**DEMAND COMPONENTS**	403,189,375	164,374,344	13,739,155	85,399,604	607,186	5,797,086	6,672,937
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	152,057,802	53,758,182	4,328,111	30,604,994	225,779	2,177,142	2,191,788
9	PURCHASED CAPACITY COMPONENT	37,865,446	12,571,833	1,018,325	7,316,502	64,632	581,678	606,008
10	TRANSMISSION INTERCONNECT COMPONENT	1,068,494	397,770	31,874	222,543	1,380	14,328	13,923
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	116,237,778	45,397,360	3,572,907	24,740,295	133,790	1,473,830	1,405,016
13	TRANSMISSION RADIAL LINES COMPONENT	5,563,934	2,329,944	261,735	1,743,513	7,902	67,914	61,817
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	20,830,160	10,612,580	960,482	5,272,372	34,015	354,238	545,688
16	DISTRIBUTION PRIMARY COMPONENTS	52,698,924	26,547,739	2,409,930	13,336,910	97,052	958,138	1,513,034
17	DISTRIBUTION SECONDARY COMPONENTS	6,060,088	4,571,124	414,978	780,949	16,751	64,056	129,121
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	10,806,748	8,187,812	740,813	1,381,526	25,885	105,762	206,543
19	**CUSTOMER COMPONENTS**	46,275,375	28,057,497	4,839,683	3,455,219	401,629	246,809	243,328
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,684,018	3,330,688	532,854	726,717	37,253	31,835	24,671
22	METERING COMPONENT	11,510,039	6,720,874	1,559,182	1,672,615	134,565	140,937	159,271
23	STREET AND AREA LIGHTING COMPONENT	5,836,394	0	0	0	0	0	0
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	8,043,459	6,454,669	984,810	365,430	82,103	26,383	21,191
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,426,132	11,737,372	1,790,219	699,633	147,708	47,653	38,196
27	CUSTOMER OTHER	(224,667)	(186,106)	(27,382)	(9,176)	0	0	0
28	**ENERGY COMPONENTS**	172,690,424	46,909,738	4,646,680	32,512,000	268,096	2,424,102	2,159,610
29	PRODUCTION ENERGY COMPONENT	172,690,424	46,909,738	4,646,680	32,512,000	268,096	2,424,102	2,159,610
30	**TOTAL COMPANY**	622,155,175	239,341,579	23,225,518	121,366,823	1,276,911	8,467,997	9,075,876
31								
32								
33								
34								
35	Annual kWh Sales @ Meter	13,148,200,292	2,366,636,355	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
36	Annual kW - Billed	20,613,703	0	0	6,078,843	0	566,863	612,598
37	Number of Customers	258,775	206,671	32,060	11,962	2,849	894	727
38								
39	Use per Month per Customer (kWh/Cust/12)	4,234	954	730	14,557	581	17,606	17,343
40	NCP per Customer (NCP/Cust)	7.81	4.73	2.84	43.05	1.74	48.96	100.28
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a) (b)	(c)	(j)	(k)	(l)	(m)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**					
2						
3	**RATE OF RETURN**	4.23%	4.21%	2.27%	3.84%	13.55%
4						
5	**REVENUES REQUIRED**					
6	**DEMAND COMPONENTS**	403,189,375	43,064,954	81,565,127	751,820	1,217,163
7	**PRODUCTION COSTS**					
8	PRODUCTION DEMAND COMPONENT	152,057,802	16,001,614	42,294,358	200,631	275,203
9	PURCHASED CAPACITY COMPONENT	37,865,446	3,974,819	11,634,244	50,769	46,637
10	TRANSMISSION INTERCONNECT COMPONENT	1,068,494	112,685	270,131	1,390	2,472
11	**TRANSMISSION COSTS**					
12	TRANSMISSION SYSTEM COMPONENT	116,237,778	11,887,809	27,173,332	148,001	305,436
13	TRANSMISSION RADIAL LINES COMPONENT	5,563,934	888,576	193,062	3,756	5,714
14	**DISTRIBUTION COSTS**					
15	DISTRIBUTION SUBSTATIONS COMPONENT	20,830,160	2,846,542	0	71,905	132,339
16	DISTRIBUTION PRIMARY COMPONENTS	52,698,924	7,352,909	0	187,770	295,442
17	DISTRIBUTION SECONDARY COMPONENTS	6,060,088	0	0	32,357	50,752
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	10,806,748	0	0	55,240	103,167
19	**CUSTOMER COMPONENTS**	46,275,375	1,636,002	1,558,814	3,463,135	2,373,259
20	**CUSTOMER DISTRIBUTION COSTS**					
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,684,018	0	0	0	0
22	METERING COMPONENT	11,510,039	1,025,308	97,287	0	0
23	STREET AND AREA LIGHTING COMPONENT	5,836,394	0	0	3,463,135	2,373,259
24	**CUSTOMER COSTS**					
25	METER READING COMPONENT	8,043,459	107,005	1,868	0	0
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,426,132	505,688	1,459,663	0	0
27	CUSTOMER OTHER	(224,667)	(1,999)	(4)	0	0
28	**ENERGY COMPONENTS**	172,690,424	23,580,658	58,995,171	544,835	649,532
29	PRODUCTION ENERGY COMPONENT	172,690,424	23,580,658	58,995,171	544,835	649,532
30	**TOTAL COMPANY**	622,155,175	68,281,614	142,119,112	4,759,790	4,239,954
31						
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34						
35	Annual kWh Sales @ Meter	13,148,200,292	1,873,215,012	6,130,068,502	24,985,313	22,986,979
36	Annual kW - Billed	20,613,703	3,491,270	9,864,129	0	0
37	Number of Customers	258,775	3,548	64	0	0
38						
39	Use per Month per Customer (kWh/Cust/12)	4,234	43,997	7,981,860		
40	NCP per Customer (NCP/Cust)	7.81	84.69	0.00		
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a) (b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**	4.23%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**	403,189,375	14,921,620	66,643,506	890,673	4,906,413	79,333	6,593,605	164,374,344
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	152,057,802	7,396,027	34,898,331	354,311	1,822,831	31,919	2,159,869	53,758,182
9	PURCHASED CAPACITY COMPONENT	37,865,446	1,961,960	9,672,283	98,487	483,191	10,692	595,316	12,571,833
10	TRANSMISSION INTERCONNECT COMPONENT	1,068,494	49,019	221,112	2,238	12,090	157	13,766	397,770
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	116,237,778	5,436,367	21,736,965	224,163	1,249,667	12,087	1,392,929	45,397,360
13	TRANSMISSION RADIAL LINES COMPONENT	5,563,934	78,246	114,816	6,943	60,971	3,766	58,051	2,329,944
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	20,830,160	0	0	54,032	300,205	4,697	540,991	10,612,580
16	DISTRIBUTION PRIMARY COMPONENTS	52,698,924	0	0	150,499	807,640	16,015	1,497,019	26,547,739
17	DISTRIBUTION SECONDARY COMPONENTS	6,060,088	0	0	0	64,056	0	129,121	4,571,124
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	10,806,748	0	0	0	105,762	0	206,543	8,187,812
19	**CUSTOMER COMPONENTS**	46,275,375	274,494	1,284,320	34,777	212,031	14,151	229,177	28,057,497
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,684,018	0	0	0	31,835	0	24,671	3,330,688
22	METERING COMPONENT	11,510,039	17,765	79,522	33,718	107,219	13,845	145,426	6,720,874
23	STREET AND AREA LIGHTING COMPONENT	5,836,394	0	0	0	0	0	0	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	8,043,459	354	1,514	378	26,005	110	21,080	6,454,669
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,426,132	256,378	1,203,286	681	46,972	197	37,999	11,737,372
27	CUSTOMER OTHER	(224,667)	(3)	(1)	0	0	0	0	(186,106)
28	**ENERGY COMPONENTS**	172,690,424	10,708,793	48,286,378	346,206	2,077,897	25,640	2,133,971	46,909,738
29	PRODUCTION ENERGY COMPONENT	172,690,424	10,708,793	48,286,378	346,206	2,077,897	25,640	2,133,971	46,909,738
30	**TOTAL COMPANY**	622,155,175	25,904,908	116,214,204	1,271,656	7,196,341	119,124	8,956,752	239,341,579
31									
32									
33									
34									
35	Annual kWh Sales @ Meter	13,148,200,292	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
36	Annual kW - Billed	20,613,703	1,676,323	8,187,806	92,215	474,648	8,300	604,298	0
37	Number of Customers	258,775	12	52	13	881	4	723	206,671
38									
39	Use per Month per Customer (kWh/Cust/12)	4,234	7,300,071	8,139,196	190,827	15,050	54,587	17,137	1,035
40	NCP per Customer (NCP/Cust)	7.81	0.00	0.00	563.09	41.38	267.46	99.36	4.73
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a) (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**							
2								
3	**RATE OF RETURN**	4.23%	5.46%	5.33%	5.00%	1.56%	2.81%	2.17%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	0.0302	0.0641	0.0490	0.0409	0.0306	0.0307	0.0441
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	0.0114	0.0209	0.0154	0.0146	0.0114	0.0115	0.0145
9	PURCHASED CAPACITY COMPONENT	0.0028	0.0049	0.0036	0.0035	0.0033	0.0031	0.0040
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0002	0.0001	0.0001	0.0001	0.0001	0.0001
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	0.0087	0.0177	0.0127	0.0118	0.0067	0.0078	0.0093
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0009	0.0009	0.0008	0.0004	0.0004	0.0004
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0016	0.0041	0.0034	0.0025	0.0017	0.0019	0.0036
16	DISTRIBUTION PRIMARY COMPONENTS	0.0039	0.0103	0.0086	0.0064	0.0049	0.0051	0.0100
17	DISTRIBUTION SECONDARY COMPONENTS	0.0005	0.0018	0.0015	0.0004	0.0008	0.0003	0.0009
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0008	0.0032	0.0026	0.0007	0.0013	0.0006	0.0014
19	**CUSTOMER COMPONENTS**	0.0035	0.0109	0.0172	0.0017	0.0202	0.0013	0.0016
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0004	0.0013	0.0019	0.0003	0.0019	0.0002	0.0002
22	METERING COMPONENT	0.0009	0.0026	0.0056	0.0008	0.0068	0.0007	0.0011
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	0.0006	0.0025	0.0035	0.0002	0.0041	0.0001	0.0001
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0012	0.0046	0.0064	0.0003	0.0074	0.0003	0.0003
27	CUSTOMER OTHER	(0.0000)	(0.0001)	(0.0001)	(0.0000)	0.0000	0.0000	0.0000
28	**ENERGY COMPONENTS**	0.0129	0.0183	0.0166	0.0156	0.0135	0.0128	0.0143
29	PRODUCTION ENERGY COMPONENT	0.0129	0.0183	0.0166	0.0156	0.0135	0.0128	0.0143
30	**TOTAL COMPANY**	0.0466	0.0933	0.0827	0.0581	0.0643	0.0448	0.0600
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$14.90	$11.31	$12.58	$24.07	$11.75	$23.01	$27.89
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.51	$1.34	$1.39	$5.06	$1.09	$2.97	$2.83
37	METERING COMPONENT	$3.71	$2.71	$4.05	$11.65	$3.94	$13.14	$18.26
38	STREET AND AREA LIGHTING COMPONENT	$1.88	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.59	$2.60	$2.56	$2.55	$2.40	$2.46	$2.43
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.29	$4.73	$4.65	$4.87	$4.32	$4.44	$4.38
41	CUSTOMER OTHER	($0.07)	($0.08)	($0.07)	($0.06)	$0.00	$0.00	$0.00
42								
43								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a) (b)	(c)	(j)	(k)	(l)	(m)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**					
2						
3	**RATE OF RETURN**	4.23%	4.21%	2.27%	3.84%	13.55%
4						
5	**$/KWH**					
6	**DEMAND COMPONENTS**	0.0302	0.0230	0.0133	0.0301	0.0530
7	**PRODUCTION COSTS**					
8	PRODUCTION DEMAND COMPONENT	0.0114	0.0085	0.0069	0.0080	0.0120
9	PURCHASED CAPACITY COMPONENT	0.0028	0.0021	0.0019	0.0020	0.0020
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0001	0.0000	0.0001	0.0001
11	**TRANSMISSION COSTS**					
12	TRANSMISSION SYSTEM COMPONENT	0.0087	0.0063	0.0044	0.0059	0.0133
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0005	0.0000	0.0002	0.0002
14	**DISTRIBUTION COSTS**					
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0016	0.0015	0.0000	0.0029	0.0058
16	DISTRIBUTION PRIMARY COMPONENTS	0.0039	0.0039	0.0000	0.0075	0.0129
17	DISTRIBUTION SECONDARY COMPONENTS	0.0005	0.0000	0.0000	0.0013	0.0022
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0008	0.0000	0.0000	0.0022	0.0045
19	**CUSTOMER COMPONENTS**	0.0035	0.0009	0.0003	0.1386	0.1032
20	**CUSTOMER DISTRIBUTION COSTS**					
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0004	0.0000	0.0000	0.0000	0.0000
22	METERING COMPONENT	0.0009	0.0005	0.0000	0.0000	0.0000
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.1386	0.1032
24	**CUSTOMER COSTS**					
25	METER READING COMPONENT	0.0006	0.0001	0.0000	0.0000	0.0000
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0012	0.0003	0.0002	0.0000	0.0000
27	CUSTOMER OTHER	(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000
28	**ENERGY COMPONENTS**	0.0129	0.0126	0.0096	0.0218	0.0283
29	PRODUCTION ENERGY COMPONENT	0.0129	0.0126	0.0096	0.0218	0.0283
30	**TOTAL COMPANY**	0.0466	0.0365	0.0232	0.1905	0.1845
31						
32						
33						
34	**$/MONTH/CUSTOMER**					
35	**CUSTOMER COMPONENTS**	$14.90	$38.43	$2,029.71		
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.51	$0.00	$0.00		
37	METERING COMPONENT	$3.71	$24.08	$126.68		
38	STREET AND AREA LIGHTING COMPONENT	$1.88	$0.00	$0.00		
39	METER READING COMPONENT	$2.59	$2.51	$2.43		
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.29	$11.88	$1,900.60		
41	CUSTOMER OTHER	($0.07)	($0.05)	($0.01)		
42						
43						

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a) (b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**								
2									
3	**RATE OF RETURN**	4.23%	2.94%	2.13%	2.08%	2.95%	-0.98%	2.23%	5.46%
4									
5	**$/KWH**								
6	**DEMAND COMPONENTS**	0.0302	0.0142	0.0131	0.0299	0.0308	0.0303	0.0443	0.0641
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	0.0114	0.0070	0.0069	0.0119	0.0115	0.0122	0.0145	0.0209
9	PURCHASED CAPACITY COMPONENT	0.0028	0.0019	0.0019	0.0033	0.0030	0.0041	0.0040	0.0049
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0000	0.0000	0.0001	0.0001	0.0001	0.0001	0.0002
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	0.0087	0.0052	0.0043	0.0075	0.0079	0.0046	0.0094	0.0177
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0001	0.0000	0.0002	0.0004	0.0014	0.0004	0.0009
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0016	0.0000	0.0000	0.0018	0.0019	0.0018	0.0036	0.0041
16	DISTRIBUTION PRIMARY COMPONENTS	0.0039	0.0000	0.0000	0.0051	0.0051	0.0061	0.0101	0.0103
17	DISTRIBUTION SECONDARY COMPONENTS	0.0005	0.0000	0.0000	0.0000	0.0004	0.0000	0.0009	0.0018
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0008	0.0000	0.0000	0.0000	0.0007	0.0000	0.0014	0.0032
19	**CUSTOMER COMPONENTS**	0.0035	0.0003	0.0003	0.0012	0.0013	0.0054	0.0015	0.0109
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0004	0.0000	0.0000	0.0000	0.0002	0.0000	0.0002	0.0013
22	METERING COMPONENT	0.0009	0.0000	0.0000	0.0011	0.0007	0.0053	0.0010	0.0026
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	0.0006	0.0000	0.0000	0.0000	0.0002	0.0000	0.0001	0.0025
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0012	0.0002	0.0002	0.0000	0.0003	0.0001	0.0003	0.0046
27	CUSTOMER OTHER	(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000	0.0000	0.0000	(0.0001)
28	**ENERGY COMPONENTS**	0.0129	0.0102	0.0095	0.0116	0.0131	0.0098	0.0144	0.0183
29	PRODUCTION ENERGY COMPONENT	0.0129	0.0102	0.0095	0.0116	0.0131	0.0098	0.0144	0.0183
30	**TOTAL COMPANY**	0.0466	0.0246	0.0229	0.0427	0.0452	0.0455	0.0602	0.0933
31									
32									
33									
34	**$/MONTH/CUSTOMER**								
35	**CUSTOMER COMPONENTS**	$14.90	$1,906.21	$2,058.21	$222.93	$20.06	$294.82	$26.42	$11.31
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.51	$0.00	$0.00	$0.00	$3.01	$0.00	$2.84	$1.34
37	METERING COMPONENT	$3.71	$123.37	$127.44	$216.14	$10.14	$288.43	$16.76	$2.71
38	STREET AND AREA LIGHTING COMPONENT	$1.88	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.59	$2.46	$2.43	$2.42	$2.46	$2.29	$2.43	$2.60
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.29	$1,780.40	$1,928.34	$4.37	$4.44	$4.10	$4.38	$4.73
41	CUSTOMER OTHER	($0.07)	($0.02)	($0.00)	$0.00	$0.00	$0.00	$0.00	($0.08)
42									
43									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	CLAIMED 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%
	REVENUES REQUIRED								
2	**DEMAND COMPONENTS**	496,807,186	496,807,186	188,104,822	15,904,298	100,940,947	955,196	8,107,612	9,935,670
	PRODUCTION COSTS								
3	PRODUCTION DEMAND COMPONENT		177,717,036	58,963,581	4,782,159	34,357,619	303,377	2,730,824	2,844,792
4	PURCHASED CAPACITY COMPONENT		37,844,377	12,567,562	1,017,952	7,313,420	64,568	581,223	605,472
5	TRANSMISSION INTERCONNECT COMPONENT		1,406,243	466,288	37,850	271,938	2,401	21,616	22,518
	TRANSMISSION COSTS								
6	TRANSMISSION SYSTEM COMPONENT		164,450,244	55,373,910	4,430,186	31,824,468	279,437	2,511,866	2,639,914
7	TRANSMISSION RADIAL LINES COMPONENT		7,131,036	2,809,622	320,486	2,204,184	15,879	110,589	118,297
	DISTRIBUTION COSTS								
8	DISTRIBUTION SUBSTATIONS COMPONENT		25,922,722	12,624,207	1,158,880	6,565,337	63,124	558,216	929,808
9	DISTRIBUTION PRIMARY COMPONENTS		62,216,963	30,307,487	2,780,739	15,753,471	151,457	1,339,375	2,230,957
10	DISTRIBUTION SECONDARY COMPONENTS		6,996,551	5,214,271	478,409	921,498	26,057	88,271	189,094
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,122,014	9,777,895	897,637	1,729,013	48,895	165,631	354,818
12	**CUSTOMER COMPONENTS**	49,833,054	49,833,054	29,722,609	5,165,674	3,823,611	491,868	297,702	304,308
	CUSTOMER DISTRIBUTION COSTS								
13	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,554,734	3,890,594	630,337	883,980	63,853	46,814	39,156
14	METERING COMPONENT		12,621,697	7,259,298	1,694,369	1,841,647	171,409	170,376	199,674
15	STREET AND AREA LIGHTING COMPONENT		6,450,683	0	0	0	0	0	0
	CUSTOMER COSTS								
16	METER READING COMPONENT		8,332,951	6,673,749	1,020,882	380,913	90,741	28,471	23,154
17	CUST ACCT, SALES, & SERVICE COMPONENT		17,240,162	12,197,862	1,866,039	734,218	165,865	52,041	42,324
18	CUSTOMER OTHER		(367,173)	(298,895)	(45,953)	(17,147)	0	0	0
19	**ENERGY COMPONENTS**		218,880,771	51,976,766	5,235,873	37,547,187	380,455	3,267,396	2,924,292
20	PRODUCTION ENERGY COMPONENT		218,880,771	51,976,766	5,235,873	37,547,187	380,455	3,267,396	2,924,292
21	**TOTAL COMPANY**	765,521,011	765,521,011	269,804,197	26,305,845	142,311,746	1,827,519	11,672,709	13,164,270
22	Annual kWh Sales @ Meter		13,148,200,292	2,366,636,355	280,671,444	2,089,581,792	19,872,725	188,878,831	151,303,340
23	Annual kW - Billed		20,613,703	0	0	6,078,843	0	566,863	612,598
24	Number of Customers		258,775	206,671	32,060	11,962	2,849	894	727

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS						
1	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%
	REVENUES REQUIRED						
2	**DEMAND COMPONENTS**	496,807,186	496,807,186	53,791,635	117,202,569	976,541	887,897
	PRODUCTION COSTS						
3	PRODUCTION DEMAND COMPONENT		177,717,036	18,663,333	54,613,759	238,382	219,210
4	PURCHASED CAPACITY COMPONENT		37,844,377	3,972,633	11,624,126	50,738	46,683
5	TRANSMISSION INTERCONNECT COMPONENT		1,406,243	147,721	432,289	1,887	1,734
	TRANSMISSION COSTS						
6	TRANSMISSION SYSTEM COMPONENT		164,450,244	16,758,896	50,212,210	218,524	200,833
7	TRANSMISSION RADIAL LINES COMPONENT		7,131,036	1,222,566	320,185	5,396	3,834
	DISTRIBUTION COSTS						
8	DISTRIBUTION SUBSTATIONS COMPONENT		25,922,722	3,831,913	0	100,640	90,597
9	DISTRIBUTION PRIMARY COMPONENTS		62,216,963	9,194,574	0	241,477	217,426
10	DISTRIBUTION SECONDARY COMPONENTS		6,996,551	0	0	41,545	37,407
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,122,014	0	0	77,953	70,172
12	**CUSTOMER COMPONENTS**	49,833,054	49,833,054	1,814,441	1,762,158	4,336,107	2,114,576
	CUSTOMER DISTRIBUTION COSTS						
13	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,554,734	0	0	0	0
14	METERING COMPONENT		12,621,697	1,164,920	120,005	0	0
15	STREET AND AREA LIGHTING COMPONENT		6,450,683	0	0	4,336,107	2,114,576
	CUSTOMER COSTS						
16	METER READING COMPONENT		8,332,951	113,003	2,039	0	0
17	CUST ACCT, SALES, & SERVICE COMPONENT		17,240,162	541,606	1,640,207	0	0
18	CUSTOMER OTHER		(367,173)	(5,087)	(92)	0	0
19	**ENERGY COMPONENTS**		218,880,771	29,389,135	87,007,648	631,632	520,386
20	PRODUCTION ENERGY COMPONENT		218,880,771	29,389,135	87,007,648	631,632	520,386
21	**TOTAL COMPANY**	765,521,011	765,521,011	84,995,210	205,972,375	5,944,281	3,522,859
22	Annual kWh Sales @ Meter		13,148,200,292	1,873,215,012	6,130,068,502	24,985,313	22,986,979
23	Annual kW - Billed		20,613,703	3,491,270	9,864,129	0	0
24	Number of Customers		258,775	3,548	64	0	0

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	CLAIMED 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%
	REVENUES REQUIRED									
2	**DEMAND COMPONENTS**	496,807,186	496,807,186	20,454,572	96,747,996	1,321,623	6,785,989	167,867	9,767,803	188,104,822
	PRODUCTION COSTS									
3	PRODUCTION DEMAND COMPONENT		177,717,036	9,210,681	45,403,078	462,332	2,268,493	50,174	2,794,618	58,963,581
4	PURCHASED CAPACITY COMPONENT		37,844,377	1,960,470	9,663,656	98,398	482,825	10,677	594,795	12,567,562
5	TRANSMISSION INTERCONNECT COMPONENT		1,406,243	72,905	359,384	3,660	17,956	397	22,121	466,288
	TRANSMISSION COSTS									
6	TRANSMISSION SYSTEM COMPONENT		164,450,244	9,083,353	41,128,857	427,879	2,083,987	46,727	2,593,187	55,373,910
7	TRANSMISSION RADIAL LINES COMPONENT		7,131,036	127,164	193,021	11,999	98,590	13,497	104,800	2,809,622
	DISTRIBUTION COSTS									
8	DISTRIBUTION SUBSTATIONS COMPONENT		25,922,722	0	0	93,357	464,858	13,649	916,159	12,624,207
9	DISTRIBUTION PRIMARY COMPONENTS		62,216,963	0	0	223,998	1,115,378	32,746	2,198,211	30,307,487
10	DISTRIBUTION SECONDARY COMPONENTS		6,996,551	0	0	0	88,271	0	189,094	5,214,271
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,122,014	0	0	0	165,631	0	354,818	9,777,895
12	**CUSTOMER COMPONENTS**	49,833,054	49,833,054	305,299	1,456,859	43,127	254,575	20,303	284,005	29,722,609
	CUSTOMER DISTRIBUTION COSTS									
13	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,554,734	0	0	0	46,814	0	39,156	3,890,594
14	METERING COMPONENT		12,621,697	21,290	98,715	41,956	128,420	19,942	179,731	7,259,298
15	STREET AND AREA LIGHTING COMPONENT		6,450,683	0	0	0	0	0	0	0
	CUSTOMER COSTS									
16	METER READING COMPONENT		8,332,951	382	1,656	414	28,057	127	23,027	6,673,749
17	CUST ACCT, SALES, & SERVICE COMPONENT		17,240,162	283,644	1,356,563	757	51,284	233	42,091	12,197,862
18	CUSTOMER OTHER		(367,173)	(17)	(75)	0	0	0	0	(298,895)
19	**ENERGY COMPONENTS**		218,880,771	14,927,976	72,079,672	497,246	2,770,149	46,322	2,877,970	51,976,766
20	PRODUCTION ENERGY COMPONENT		218,880,771	14,927,976	72,079,672	497,246	2,770,149	46,322	2,877,970	51,976,766
21	**TOTAL COMPANY**	765,521,011	765,521,011	35,687,848	170,284,528	1,861,996	9,810,713	234,492	12,929,778	269,804,197
22	Annual kWh Sales @ Meter		13,148,200,292	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
23	Annual kW - Billed		20,613,703	1,676,323	8,187,806	92,215	474,648	8,300	604,298	0
24	Number of Customers		258,775	12	52	13	881	4	723	206,671

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	CLAIMED 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%
	$/KWH								
26	**DEMAND COMPONENTS**		$0.0372	$0.0733	$0.0567	$0.0483	$0.0481	$0.0429	$0.0657
	PRODUCTION COSTS								
27	PRODUCTION DEMAND COMPONENT		$0.0133	$0.0230	$0.0170	$0.0164	$0.0153	$0.0145	$0.0188
28	PURCHASED CAPACITY COMPONENT		$0.0028	$0.0049	$0.0036	$0.0035	$0.0032	$0.0031	$0.0040
29	TRANSMISSION INTERCONNECT COMPONENT		$0.0001	$0.0002	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
	TRANSMISSION COSTS								
30	TRANSMISSION SYSTEM COMPONENT		$0.0123	$0.0216	$0.0158	$0.0152	$0.0141	$0.0133	$0.0174
31	TRANSMISSION RADIAL LINES COMPONENT		$0.0005	$0.0011	$0.0011	$0.0011	$0.0008	$0.0006	$0.0008
	DISTRIBUTION COSTS								
32	DISTRIBUTION SUBSTATIONS COMPONENT		$0.0019	$0.0049	$0.0041	$0.0031	$0.0032	$0.0030	$0.0061
33	DISTRIBUTION PRIMARY COMPONENTS		$0.0047	$0.0118	$0.0099	$0.0075	$0.0076	$0.0071	$0.0147
34	DISTRIBUTION SECONDARY COMPONENTS		$0.0005	$0.0020	$0.0017	$0.0004	$0.0013	$0.0005	$0.0012
35	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		$0.0010	$0.0203	$0.0187	$0.0180	$0.0191	$0.0173	$0.0193
36	**CUSTOMER COMPONENTS**		$0.0037	$0.0116	$0.0184	$0.0018	$0.0248	$0.0016	$0.0020
	CUSTOMER DISTRIBUTION COSTS								
37	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.0004	$0.0015	$0.0022	$0.0004	$0.0032	$0.0002	$0.0003
38	METERING COMPONENT		$0.0009	$0.0028	$0.0060	$0.0009	$0.0086	$0.0009	$0.0013
39	STREET AND AREA LIGHTING COMPONENT		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
	CUSTOMER COSTS								
40	METER READING COMPONENT		$0.0006	$0.0026	$0.0036	$0.0002	$0.0046	$0.0002	$0.0002
41	CUST ACCT, SALES, & SERVICE COMPONENT		$0.0013	$0.0048	$0.0066	$0.0004	$0.0083	$0.0003	$0.0003
42	CUSTOMER OTHER		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
43	**ENERGY COMPONENTS**		$0.0164	$0.0203	$0.0187	$0.0180	$0.0191	$0.0173	$0.0193
44	PRODUCTION ENERGY COMPONENT		$0.0164	$0.0203	$0.0187	$0.0180	$0.0191	$0.0173	$0.0193
45	**TOTAL COMPANY**		$0.0574	$0.1051	$0.0937	$0.0681	$0.0920	$0.0618	$0.0870
	$/MONTH/CUSTOMER								
46	**CUSTOMER COMPONENTS**		$16.05	$11.98	$13.43	$26.64	$14.39	$27.75	$34.88
47	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.79	$1.57	$1.64	$6.16	$1.87	$4.36	$4.49
48	METERING COMPONENT		$4.06	$2.93	$4.40	$12.83	$5.01	$15.88	$22.89
49	STREET AND AREA LIGHTING COMPONENT		$2.08	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50	METER READING COMPONENT		$2.68	$2.69	$2.65	$2.65	$2.65	$2.65	$2.65
51	CUST ACCT, SALES, & SERVICE COMPONENT		$5.55	$4.92	$4.85	$5.12	$4.85	$4.85	$4.85
52	CUSTOMER OTHER		($0.12)	($0.12)	($0.12)	($0.12)	$0.00	$0.00	$0.00

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS						
25	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%
	$/KWH						
26	**DEMAND COMPONENTS**		$0.0372	$0.0287	$0.0191	$0.0391	$0.0386
	PRODUCTION COSTS						
27	PRODUCTION DEMAND COMPONENT		$0.0133	$0.0100	$0.0089	$0.0095	$0.0095
28	PURCHASED CAPACITY COMPONENT		$0.0028	$0.0021	$0.0019	$0.0020	$0.0020
29	TRANSMISSION INTERCONNECT COMPONENT		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
	TRANSMISSION COSTS						
30	TRANSMISSION SYSTEM COMPONENT		$0.0123	$0.0089	$0.0082	$0.0087	$0.0087
31	TRANSMISSION RADIAL LINES COMPONENT		$0.0005	$0.0007	$0.0001	$0.0002	$0.0002
	DISTRIBUTION COSTS						
32	DISTRIBUTION SUBSTATIONS COMPONENT		$0.0019	$0.0020	$0.0000	$0.0040	$0.0039
33	DISTRIBUTION PRIMARY COMPONENTS		$0.0047	$0.0049	$0.0000	$0.0097	$0.0095
34	DISTRIBUTION SECONDARY COMPONENTS		$0.0005	$0.0000	$0.0000	$0.0017	$0.0016
35	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		$0.0010	$0.0157	$0.0142	$0.0253	$0.0226
36	**CUSTOMER COMPONENTS**		$0.0037	$0.0010	$0.0003	$0.1735	$0.0920
	CUSTOMER DISTRIBUTION COSTS						
37	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000
38	METERING COMPONENT		$0.0009	$0.0006	$0.0000	$0.0000	$0.0000
39	STREET AND AREA LIGHTING COMPONENT		$0.0005	$0.0000	$0.0000	$0.1735	$0.0920
	CUSTOMER COSTS						
40	METER READING COMPONENT		$0.0006	$0.0001	$0.0000	$0.0000	$0.0000
41	CUST ACCT, SALES, & SERVICE COMPONENT		$0.0013	$0.0003	$0.0003	$0.0000	$0.0000
42	CUSTOMER OTHER		$0.0000	$0.0000	$0.0000	$0.1735	$0.0920
43	**ENERGY COMPONENTS**		$0.0164	$0.0157	$0.0142	$0.0253	$0.0226
44	PRODUCTION ENERGY COMPONENT		$0.0164	$0.0157	$0.0142	$0.0253	$0.0226
45	**TOTAL COMPANY**		$0.0574	$0.0454	$0.0336	$0.2379	$0.1533
	$/MONTH/CUSTOMER						
46	**CUSTOMER COMPONENTS**		$16.05	$42.62	$2,294.48		
47	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.79	$0.00	$0.00		
48	METERING COMPONENT		$4.06	$27.36	$156.26		
49	STREET AND AREA LIGHTING COMPONENT		$2.08	$0.00	$0.00		
50	METER READING COMPONENT		$2.68	$2.65	$2.65		
51	CUST ACCT, SALES, & SERVICE COMPONENT		$5.55	$12.72	$2,135.69		
52	CUSTOMER OTHER		($0.12)	($0.12)	($0.12)		

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a) (b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	CLAIMED 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%
	$/KWH								
26	**DEMAND COMPONENTS**	$0.0372	$0.0195	$0.0190	$0.0444	$0.0426	$0.0641	$0.0657	$0.0733
	PRODUCTION COSTS								
27	PRODUCTION DEMAND COMPONENT	$0.0133	$0.0088	$0.0089	$0.0155	$0.0143	$0.0191	$0.0188	$0.0230
28	PURCHASED CAPACITY COMPONENT	$0.0028	$0.0019	$0.0019	$0.0033	$0.0030	$0.0041	$0.0040	$0.0049
29	TRANSMISSION INTERCONNECT COMPONENT	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002	$0.0001	$0.0002
	TRANSMISSION COSTS								
30	TRANSMISSION SYSTEM COMPONENT	$0.0123	$0.0086	$0.0081	$0.0144	$0.0131	$0.0178	$0.0174	$0.0216
31	TRANSMISSION RADIAL LINES COMPONENT	$0.0005	$0.0001	$0.0000	$0.0004	$0.0006	$0.0052	$0.0007	$0.0011
	DISTRIBUTION COSTS								
32	DISTRIBUTION SUBSTATIONS COMPONENT	$0.0019	$0.0000	$0.0000	$0.0031	$0.0029	$0.0052	$0.0062	$0.0049
33	DISTRIBUTION PRIMARY COMPONENTS	$0.0047	$0.0000	$0.0000	$0.0075	$0.0070	$0.0125	$0.0148	$0.0118
34	DISTRIBUTION SECONDARY COMPONENTS	$0.0005	$0.0000	$0.0000	$0.0000	$0.0006	$0.0000	$0.0013	$0.0020
35	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	$0.0010	$0.0142	$0.0142	$0.0167	$0.0174	$0.0177	$0.0194	$0.0203
36	**CUSTOMER COMPONENTS**	$0.0037	$0.0003	$0.0003	$0.0014	$0.0016	$0.0077	$0.0019	$0.0116
	CUSTOMER DISTRIBUTION COSTS								
37	DISTRIBUTION SERVICE LATERALS COMPONENTS	$0.0004	$0.0000	$0.0000	$0.0000	$0.0003	$0.0000	$0.0003	$0.0015
38	METERING COMPONENT	$0.0009	$0.0000	$0.0000	$0.0014	$0.0008	$0.0076	$0.0012	$0.0028
39	STREET AND AREA LIGHTING COMPONENT	$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
	CUSTOMER COSTS								
40	METER READING COMPONENT	$0.0006	$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0002	$0.0026
41	CUST ACCT, SALES, & SERVICE COMPONENT	$0.0013	$0.0003	$0.0003	$0.0000	$0.0003	$0.0001	$0.0003	$0.0048
42	CUSTOMER OTHER	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
43	**ENERGY COMPONENTS**	$0.0164	$0.0142	$0.0142	$0.0167	$0.0174	$0.0177	$0.0194	$0.0203
44	PRODUCTION ENERGY COMPONENT	$0.0164	$0.0142	$0.0142	$0.0167	$0.0174	$0.0177	$0.0194	$0.0203
45	**TOTAL COMPANY**	$0.0574	$0.0339	$0.0335	$0.0625	$0.0617	$0.0895	$0.0870	$0.1051
	$/MONTH/CUSTOMER								
46	**CUSTOMER COMPONENTS**	$16.05	$2,120.14	$2,334.71	$276.45	$24.08	$422.97	$32.73	$11.98
47	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.79	$0.00	$0.00	$0.00	$4.43	$0.00	$4.51	$1.57
48	METERING COMPONENT	$4.06	$147.85	$158.20	$268.95	$12.15	$415.47	$20.72	$2.93
49	STREET AND AREA LIGHTING COMPONENT	$2.08	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50	METER READING COMPONENT	$2.68	$2.65	$2.65	$2.65	$2.65	$2.65	$2.65	$2.69
51	CUST ACCT, SALES, & SERVICE COMPONENT	$5.55	$1,969.75	$2,173.98	$4.85	$4.85	$4.85	$4.85	$4.92
52	CUSTOMER OTHER	($0.12)	($0.12)	($0.12)	$0.00	$0.00	$0.00	$0.00	($0.12)

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**ALLOCATION FACTOR Inputs TABLE**							
2	**DEMAND**							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	100.00%	32.89%	2.70%	19.42%	0.17%	1.54%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	32.89%	2.70%	19.42%	0.17%	1.54%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	32.89%	2.70%	19.42%	0.17%	1.54%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	32.89%	2.70%	19.42%	0.17%	1.54%
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	33.42%	2.71%	19.43%	0.17%	1.53%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	62,537,607	24,162,465	2,791,631	19,532,143	133,572	966,272
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	33.42%	2.71%	19.43%	0.17%	1.53%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	10,786,391	3,803,094	442,181	3,502,298	15,436	157,043
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	51,751,216	20,359,371	2,349,450	16,029,845	118,136	809,229
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	2,021,233	978,271	90,901	514,939	4,949	43,773
22								
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	2,021,233	978,271	90,901	514,939	4,949	43,773
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	2,021,233	978,271	90,901	514,939	4,949	43,773
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,316,890	978,271	90,901	175,079	4,949	16,768
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,316,890	978,271	90,901	175,079	4,949	16,768
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,316,890	978,271	90,901	175,079	4,949	16,768
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	2,021,233	978,271	90,901	514,939	4,949	43,773
32								
33	AED 4-CP Distribution	AED4CPDIST	100.00%	48.18%	3.90%	28.02%	0.25%	2.21%
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
1	**ALLOCATION FACTOR Inputs TABLE**							
2	**DEMAND**							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	100.00%	1.61%	10.55%	30.86%	0.13%	0.12%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	1.61%	10.55%	30.86%	0.13%	0.12%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	1.61%	10.55%	30.86%	0.13%	0.12%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	1.61%	10.55%	30.86%	0.13%	0.12%
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	1.61%	10.23%	30.65%	0.13%	0.12%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	62,537,607	993,078	10,809,516	3,067,568	47,547	33,816
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	1.61%	10.23%	30.65%	0.13%	0.12%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	10,786,391	112,132	1,911,734	828,439	8,201	5,832
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	51,751,216	880,946	8,897,782	2,239,129	39,346	27,983
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	2,021,233	72,904	300,491	0	7,893	7,112
22								
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	2,021,233	72,904	300,491	0	7,893	7,112
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	2,021,233	72,904	300,491	0	7,893	7,112
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,316,890	35,917	0	0	7,893	7,112
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,316,890	35,917	0	0	7,893	7,112
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,316,890	35,917	0	0	7,893	7,112
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	2,021,233	72,904	300,491	0	7,893	7,112
32								
33	AED 4-CP Distribution	AED4CPDIST	100.00%	2.32%	14.75%	0.00%	0.19%	0.18%
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
1	**ALLOCATION FACTOR Inputs TABLE**							
2	**DEMAND**							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	100.00%	5.20%	25.65%	0.26%	1.28%	0.03%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	5.20%	25.65%	0.26%	1.28%	0.03%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	5.20%	25.65%	0.26%	1.28%	0.03%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	5.20%	25.65%	0.26%	1.28%	0.03%
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	5.54%	25.10%	0.26%	1.27%	0.03%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	62,537,607	1,082,720	1,984,848	117,885	848,387	111,403
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	5.54%	25.10%	0.26%	1.27%	0.03%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	10,786,391	141,504	686,935	35,080	121,964	10,207
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	51,751,216	941,217	1,297,913	82,806	726,423	101,196
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	2,021,233	0	0	7,320	36,453	1,070
22								
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	2,021,233	0	0	7,320	36,453	1,070
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	2,021,233	0	0	7,320	36,453	1,070
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,316,890	0	0	0	16,768	0
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,316,890	0	0	0	16,768	0
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,316,890	0	0	0	16,768	0
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	2,021,233	0	0	7,320	36,453	1,070
32								
33	AED 4-CP Distribution	AED4CPDIST	100.00%	0.00%	0.00%	0.38%	1.83%	0.04%
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
1	**ALLOCATION FACTOR Inputs TABLE**				
2	**DEMAND**				
3					
4	DEMAND - PRODUCTION RELATED				
5	Demand Production (AED 4-CP)	DPROD	100.00%	1.58%	32.89%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	1.58%	32.89%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	1.58%	32.89%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	1.58%	32.89%
9					
10					
11	DEMAND - TRANSMISSION RELATED				
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	1.58%	33.42%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	62,537,607	881,675	24,162,465
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	1.58%	33.42%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	10,786,391	101,925	3,803,094
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	51,751,216	779,750	20,359,371
17					
18					
19					
20	DEMAND - DISTRIBUTION RELATED				
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	2,021,233	71,834	978,271
22					
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	2,021,233	71,834	978,271
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	2,021,233	71,834	978,271
25					
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,316,890	35,917	978,271
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,316,890	35,917	978,271
28					
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,316,890	35,917	978,271
30					
31	Distribution Load Dispatching (NCP)	DDISTLD	2,021,233	71,834	978,271
32					
33	AED 4-CP Distribution	AED4CPDIST	100.00%	2.28%	48.18%
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35					
36					
37					
38					
39					
40					
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
47								
48								
49								
50								
51	**ALLOCATION FACTOR TABLE CONTINUED**							
52								
53	**ENERGY - PRODUCTION RELATED**				0.0220			
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	212,459,259
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	212,459,259
56	Energy @ Meter (kWh Sales)	ENERGY2	13,347,604,527	2,566,040,589	280,671,444	2,089,581,792	19,872,725	188,878,831
57								
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	212,459,259
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	332,573,379	198,617,662	14,734,689	84,746,005	1,221,866	5,305,636
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	188,878,831
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	66,920,752	46,698,832	7,660,102	10,741,770	775,632	568,756
71	370-Meters (New Meter Cost)	CMETERS	53,149,537	30,395,922	7,190,248	7,814,802	727,168	722,885
72								
73	902-Meter Reading (Customer Count)	CMETRDG	258,775	206,671	32,060	11,962	2,849	894
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,118,579	2,480,052	384,720	143,540	34,188	10,728
75	905-Miscellaneous Customer Accounts	CUSTCAM	3,118,579	2,480,052	384,720	143,540	34,188	10,728
76	908-Customer Assistance	CUSTASST	3,118,579	2,480,052	384,720	143,540	34,188	10,728
77	909-Advertisement	CUSTADVT	3,118,579	2,480,052	384,720	143,540	34,188	10,728
78	910-Miscellaneous Customer Service	CUSTCSM	3,118,579	2,480,052	384,720	143,540	34,188	10,728
79								
80								
81	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0
82	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0
83								
84	Customer Deposits (Number of Customers)	CUSTDEP	254,305	206,671	32,060	11,962	0	0
85								
86								
87	Number of Bills (Annual)	CUSTBILLS	3,105,296	2,480,052	384,720	143,540	34,188	10,728
88	Number of Bills (Weighted)	CUSTWBILLS	3,118,579	2,480,052	384,720	143,540	34,188	10,728
89	Number of Customers	CUST	258,775	206,671	32,060	11,962	2,849	894
90	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	0	0	0
91								
92	Major Acct Representatives Acct 908	MAJACCT	7,826,452,997	0		152,130,407		0
93	Number of Customers (Distribution Only)	CUSTDIST	258,711	206,671	32,060	11,962	2,849	894

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
47								
48								
49								
50								
51	**ALLOCATION FACTOR TABLE CONTINUED**							
52								
53	**ENERGY - PRODUCTION RELATED**							
54	Energy @ Generation with losses (kWh)	ENEFUEL	14,412,177,761	170,173,196	2,071,584,735	6,318,328,729	28,193,153	25,938,254
55	Energy @ Generation with losses(kWh)	ENERGY1	14,412,177,761	170,173,196	2,071,584,735	6,318,328,729	28,193,153	25,938,254
56	Energy @ Meter (kWh Sales)	ENERGY2	13,347,604,527	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	8,093,849,031	170,173,196	2,071,584,735	0	28,193,153	25,938,254
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	332,573,379	9,960,834	5,490,349	5,188,398	4,392,472	2,915,468
60	Energy @ Meter, less REC opt-out	ENERGYREC	8,698,247,931	151,303,340	1,873,215,012	1,480,711,906	24,985,313	22,986,979
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	66,920,752	475,660	0	-	0	0
71	370-Meters (New Meter Cost)	CMETERS	53,149,537	847,103	4,942,341	509,068	0	0
72								
73	902-Meter Reading (Customer Count)	CMETRDG	258,775	727	3,548	64	0	0
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,118,579	8,724	45,098	11,529	0	0
75	905-Miscellaneous Customer Accounts	CUSTCAM	3,118,579	8,724	45,098	11,529	0	0
76	908-Customer Assistance	CUSTASST	3,118,579	8,724	45,098	11,529	0	0
77	909-Advertisement	CUSTADVT	3,118,579	8,724	45,098	11,529	0	0
78	910-Miscellaneous Customer Service	CUSTCSM	3,118,579	8,724	45,098	11,529	0	0
79								
80								
81	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	1
82	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	1	0
83								
84	Customer Deposits (Number of Customers)	CUSTDEP	254,305	0	3,548	64	0	0
85								
86								
87	Number of Bills (Annual)	CUSTBILLS	3,105,296	8,724	42,576	768	0	0
88	Number of Bills (Weighted)	CUSTWBILLS	3,118,579	8,724	45,098	11,529	0	0
89	Number of Customers	CUST	258,775	727	3,548	64	0	0
90	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	62	0	0
91								
92	Major Acct Representatives Acct 908	MAJACCT	7,826,452,997	0	1,299,893,583	6,374,429,007	0	0
93	Number of Customers (Distribution Only)	CUSTDIST	258,711	727	3,548	0	0	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
47								
48								
49								
50								
51	**ALLOCATION FACTOR TABLE CONTINUED**							
52								
53	**ENERGY - PRODUCTION RELATED**							
54	Energy @ Generation with losses (kWh)	ENEFUEL	14,412,177,761	1,088,968,656	5,229,360,073	32,921,541	179,537,718	2,897,629
55	Energy @ Generation with losses(kWh)	ENERGY1	14,412,177,761	1,088,968,656	5,229,360,073	32,921,541	179,537,718	2,897,629
56	Energy @ Meter (kWh Sales)	ENERGY2	13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159
57								
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,093,849,031	0	0	32,921,541	179,537,718	2,897,629
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	332,573,379	0	5,188,398	648,659	4,656,976	104,465
60	Energy @ Meter, less REC opt-out	ENERGYREC	8,698,247,931	215,632,295	1,265,079,610	29,769,057	159,109,773	2,620,159
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	66,920,752	0	0	0	568,756	0
71	370-Meters (New Meter Cost)	CMETERS	53,149,537	90,319	418,749	178,007	544,878	84,594
72								
73	902-Meter Reading (Customer Count)	CMETRDG	258,775	12	52	13	881	4
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,118,579	2,162	9,368	156	10,572	48
75	905-Miscellaneous Customer Accounts	CUSTCAM	3,118,579	2,162	9,368	156	10,572	48
76	908-Customer Assistance	CUSTASST	3,118,579	2,162	9,368	156	10,572	48
77	909-Advertisement	CUSTADVT	3,118,579	2,162	9,368	156	10,572	48
78	910-Miscellaneous Customer Service	CUSTCSM	3,118,579	2,162	9,368	156	10,572	48
79								
80								
81	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0
82	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0
83								
84	Customer Deposits (Number of Customers)	CUSTDEP	254,305	12	52	0	0	0
85								
86								
87	Number of Bills (Annual)	CUSTBILLS	3,105,296	144	624	156	10,572	48
88	Number of Bills (Weighted)	CUSTWBILLS	3,118,579	2,162	9,368	156	10,572	48
89	Number of Customers	CUST	258,775	12	52	13	881	4
90	Transmission Meters (Transmission Customers)	TRANSMET	62	11	51	0	0	0
91								
92	Major Acct Representatives Acct 908	MAJACCT	7,826,452,997	1,099,511,199	5,274,917,808			
93	Number of Customers (Distribution Only)	CUSTDIST	258,711	0	0	13	881	4

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
47					
48					
49					
50					
51	**ALLOCATION FACTOR TABLE CONTINUED**				
52					
53	**ENERGY - PRODUCTION RELATED**				
54	Energy @ Generation with losses (kWh)	ENEFUEL	14,412,177,761	167,275,567	2,895,491,974
55	Energy @ Generation with losses(kWh)	ENERGY1	14,412,177,761	167,275,567	2,895,491,974
56	Energy @ Meter (kWh Sales)	ENERGY2	13,347,604,527	148,683,181	2,566,040,589
57					
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,093,849,031	167,275,567	2,895,491,974
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	332,573,379	9,856,369	198,617,662
60	Energy @ Meter, less REC opt-out	ENERGYREC	8,698,247,931	148,683,181	2,566,040,589
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	66,920,752	475,660	46,698,832
71	370-Meters (New Meter Cost)	CMETERS	53,149,537	762,509	30,395,922
72					
73	902-Meter Reading (Customer Count)	CMETRDG	258,775	723	206,671
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,118,579	8,676	2,480,052
75	905-Miscellaneous Customer Accounts	CUSTCAM	3,118,579	8,676	2,480,052
76	908-Customer Assistance	CUSTASST	3,118,579	8,676	2,480,052
77	909-Advertisement	CUSTADVT	3,118,579	8,676	2,480,052
78	910-Miscellaneous Customer Service	CUSTCSM	3,118,579	8,676	2,480,052
79					
80					
81	371-Installation on Customer Premises	CUSTPREM	1	0	0
82	373-Street Lighting & Signal Systems	CLIGHT	1	0	0
83					
84	Customer Deposits (Number of Customers)	CUSTDEP	254,305	0	206,671
85					
86					
87	Number of Bills (Annual)	CUSTBILLS	3,105,296	8,676	2,480,052
88	Number of Bills (Weighted)	CUSTWBILLS	3,118,579	8,676	2,480,052
89	Number of Customers	CUST	258,775	723	206,671
90	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0
91					
92	Major Acct Representatives Acct 908	MAJACCT	7,826,452,997		
93	Number of Customers (Distribution Only)	CUSTDIST	258,711	723	206,671

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
94								
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100								
101	**ALLOCATION FACTOR TABLE CONTINUED**							
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
103								
104	**Plant**							
105	Intangible Plant In Service	INTPLT	148,407,081	62,611,954	7,523,761	24,112,873	591,635	1,981,514
106	Production Plant In Service	PRODPLT	2,205,164,781	611,625,723	55,116,725	400,625,464	3,639,561	33,417,958
107	Transmission Plant in Service	TRANPLT	1,702,068,976	565,647,798	46,972,764	337,108,123	2,924,490	26,079,217
108	Distribution Plant in Service	DISTPLT	1,008,739,475	543,175,809	57,111,503	214,530,637	3,718,314	18,241,686
109	General Plant in Service	GENLPLT	330,187,628	130,985,575	15,123,398	56,214,933	1,161,257	4,627,143
110	Intangible and General Plant in Service	INTGENLPLT	478,594,709	193,597,529	22,647,159	80,327,805	1,752,893	6,608,657
111	Total Transmission and Distribution Plant	TDPLT	2,710,808,451	1,108,823,607	104,084,267	551,638,760	6,642,804	44,320,903
112	Prod, Trans, and Distr Plant in Service	PTDPLT	4,915,973,232	1,720,449,330	159,200,991	952,264,224	10,282,365	77,738,861
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	84,347,518
114	Net Electric Plant In Service	NETPLT	3,902,652,072	1,342,920,120	126,916,680	746,710,536	8,305,870	61,344,057
115	Rate Base	RATEBASE	3,333,646,694	1,122,646,645	106,952,013	632,138,137	7,094,191	52,190,069
116								
117	**Transmission Plant in Service**							
118	Account 352	PLT_352	60,350,501	20,166,134	1,632,605	11,727,055	102,926	925,373
119	Account 353	PLT_353	604,456,778	201,893,661	16,351,442	117,453,461	1,031,029	9,269,954
120	Transmission Overhead Accounts 354-356	OHTRAN	925,821,370	310,208,256	26,041,606	186,637,687	1,602,908	14,192,790
121	Transmission Underground Accounts 357&358	UGTRAN	610,216	203,904	16,508	118,575	1,041	9,357
122								
123	**Distribution Plant in Service**							
124	Acct 360-Land and Land Rights	PLT_360	9,344,655	4,522,784	420,256	2,380,690	22,881	202,373
125	Acct 361-Structures & Improvements	PLT_361	19,111,088	9,249,708	859,481	4,868,833	46,794	413,880
126	Acct 362-Station Equipment	PLT_362	196,188,837	94,954,801	8,823,182	49,982,019	480,377	4,248,768
127	Acct 364-Towers and Fixtures	PLT_364	246,093,675	125,676,632	11,677,849	59,605,275	635,799	5,103,129
128	Acct 365-Overhead Conductors & Devices	PLT_365	184,160,367	94,048,149	8,738,937	44,604,679	475,791	3,818,847
129	Acct 366-Underground Conduit	PLT_366	20,262,623	10,275,455	954,793	4,941,784	51,984	422,672
130	Acct 367 - Underground Conductor	PLT_367	38,556,280	19,552,421	1,816,807	9,403,364	98,916	804,271
131	Acct 368-Line Transformers	PLT_368	159,520,946	116,206,379	10,797,875	22,288,580	587,889	2,110,360
132	Acct 369-Services	PLT_369	63,753,893	44,488,926	7,297,607	10,233,442	738,927	541,841
133	Acct 370-Meters	PLT_370	42,316,472	24,200,553	5,724,715	6,221,971	578,955	575,545
134	Acct 371-Inst. on Customer Premises	PLT_371	8,129,851	0	0	0	0	0
135	Acct 373-Street Lighting / Signal Systems	PLT_373	21,300,788	0	0	0	0	0
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	430,254,042	219,724,781	20,416,786	104,209,954	1,111,590	8,921,976
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	58,818,903	29,827,876	2,771,601	14,345,148	150,900	1,226,943
138	Accounts 371&373	PLT_3713	29,430,639	0	0	0	0	0
139								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
94								
95								
96								
97								
98								
99								
100								
101	**ALLOCATION FACTOR TABLE CONTINUED**							
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
103								
104	**Plant**							
105	Intangible Plant In Service	INTPLT	148,407,081	2,252,019	14,188,043	32,148,620	1,486,450	1,510,214
106	Production Plant In Service	PRODPLT	2,205,164,781	31,658,185	266,564,718	795,773,339	3,512,000	3,231,109
107	Transmission Plant in Service	TRANPLT	1,702,068,976	27,199,528	180,929,749	510,872,641	2,263,145	2,071,521
108	Distribution Plant in Service	DISTPLT	1,008,739,475	30,863,048	103,984,360	405,309	25,129,303	11,579,507
109	General Plant in Service	GENLPLT	330,187,628	5,283,475	33,374,723	76,304,093	3,528,311	3,584,719
110	Intangible and General Plant in Service	INTGENLPLT	478,594,709	7,535,494	47,562,765	108,452,713	5,014,762	5,094,933
111	Total Transmission and Distribution Plant	TDPLT	2,710,808,451	58,062,576	284,914,109	511,277,950	27,392,448	13,651,027
112	Prod, Trans, and Distr Plant in Service	PTDPLT	4,915,973,232	89,720,761	551,478,827	1,307,051,289	30,904,447	16,882,136
113	Total Electric Plant In Service	TOTPLT	5,394,567,941	97,256,255	599,041,593	1,415,504,002	35,919,209	21,977,069
114	Net Electric Plant In Service	NETPLT	3,902,652,072	70,008,320	446,489,474	1,061,364,620	28,049,981	10,542,415
115	Rate Base	RATEBASE	3,333,646,694	58,693,762	386,248,519	933,766,689	24,657,548	9,259,122
116								
117	**Transmission Plant in Service**							
118	Account 352	PLT_352	60,350,501	972,437	6,174,312	18,495,055	80,522	74,082
119	Account 353	PLT_353	604,456,778	9,739,087	61,892,287	185,276,964	806,707	742,186
120	Transmission Overhead Accounts 354-356	OHTRAN	925,821,370	14,826,718	99,820,153	270,176,102	1,210,904	1,104,246
121	Transmission Underground Accounts 357&358	UGTRAN	610,216	9,833	62,430	187,007	814	749
122								
123	**Distribution Plant in Service**							
124	Acct 360-Land and Land Rights	PLT_360	9,344,655	337,051	1,389,244	0	36,493	32,882
125	Acct 361-Structures & Improvements	PLT_361	19,111,088	689,316	2,841,193	0	74,634	67,248
126	Acct 362-Station Equipment	PLT_362	196,188,837	7,076,314	29,166,858	0	766,167	690,349
127	Acct 364-Towers and Fixtures	PLT_364	246,093,675	8,653,180	32,814,050	0	1,014,054	913,706
128	Acct 365-Overhead Conductors & Devices	PLT_365	184,160,367	6,475,473	24,555,883	0	758,852	683,758
129	Acct 366-Underground Conduit	PLT_366	20,262,623	714,936	2,743,382	0	82,910	74,706
130	Acct 367 - Underground Conductor	PLT_367	38,556,280	1,360,401	5,220,184	0	157,764	142,152
131	Acct 368-Line Transformers	PLT_368	159,520,946	4,428,781	1,318,584	0	937,641	844,855
132	Acct 369-Services	PLT_369	63,753,893	453,150	0	0	0	0
133	Acct 370-Meters	PLT_370	42,316,472	674,444	3,934,981	405,309	0	0
134	Acct 371-Inst. on Customer Premises	PLT_371	8,129,851	0	0	0	0	8,129,851
135	Acct 373-Street Lighting / Signal Systems	PLT_373	21,300,788	0	0	0	21,300,788	0
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	430,254,042	15,128,653	57,369,933	0	1,772,906	1,597,464
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	58,818,903	2,075,337	7,963,567	0	240,674	216,857
138	Accounts 371&373	PLT_3713	29,430,639	0	0	0	21,300,788	8,129,851
139								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
94								
95								
96								
97								
98								
99								
100								
101	**ALLOCATION FACTOR TABLE CONTINUED**							
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
103								
104	**Plant**							
105	Intangible Plant In Service	INTPLT	148,407,081	5,523,226	26,625,393	318,211	1,663,303	45,361
106	Production Plant In Service	PRODPLT	2,205,164,781	135,651,996	660,121,344	5,469,684	27,948,273	551,912
107	Transmission Plant in Service	TRANPLT	1,702,068,976	92,734,977	418,137,664	4,380,752	21,698,465	581,226
108	Distribution Plant in Service	DISTPLT	1,008,739,475	71,910	333,399	2,578,981	15,662,705	423,564
109	General Plant in Service	GENLPLT	330,187,628	13,109,179	63,194,914	754,211	3,872,932	107,330
110	Intangible and General Plant in Service	INTGENLPLT	478,594,709	18,632,405	89,820,308	1,072,422	5,536,235	152,691
111	Total Transmission and Distribution Plant	TDPLT	2,710,808,451	92,806,887	418,471,063	6,959,732	37,361,171	1,004,790
112	Prod, Trans, and Distr Plant in Service	PTDPLT	4,915,973,232	228,458,882	1,078,592,407	12,429,417	65,309,444	1,556,702
113	Total Electric Plant In Service	TOTPLT	5,394,567,941	247,091,288	1,168,412,714	13,501,838	70,845,679	1,709,393
114	Net Electric Plant In Service	NETPLT	3,902,652,072	186,232,983	875,131,637	9,799,150	51,544,907	1,242,296
115	Rate Base	RATEBASE	3,333,646,694	163,641,868	770,124,821	8,327,557	43,862,512	1,044,851
116								
117	**Transmission Plant in Service**							
118	Account 352	PLT_352	60,350,501	3,345,982	15,149,073	157,617	767,756	17,207
119	Account 353	PLT_353	604,456,778	33,456,904	151,820,060	1,578,675	7,691,279	172,314
120	Transmission Overhead Accounts 354-356	OHTRAN	925,821,370	49,327,088	220,849,014	2,367,233	11,825,557	354,922
121	Transmission Underground Accounts 357&358	UGTRAN	610,216	33,832	153,175	1,594	7,763	174
122								
123	**Distribution Plant in Service**							
124	Acct 360-Land and Land Rights	PLT_360	9,344,655	0	0	33,843	168,530	4,946
125	Acct 361-Structures & Improvements	PLT_361	19,111,088	0	0	69,213	344,667	10,116
126	Acct 362-Station Equipment	PLT_362	196,188,837	0	0	710,520	3,538,248	103,845
127	Acct 364-Towers and Fixtures	PLT_364	246,093,675	0	0	799,368	4,303,762	116,830
128	Acct 365-Overhead Conductors & Devices	PLT_365	184,160,367	0	0	598,194	3,220,653	87,428
129	Acct 366-Underground Conduit	PLT_366	20,262,623	0	0	66,830	355,841	9,767
130	Acct 367 - Underground Conductor	PLT_367	38,556,280	0	0	127,166	677,105	18,586
131	Acct 368-Line Transformers	PLT_368	159,520,946	0	0	32,121	2,078,239	4,695
132	Acct 369-Services	PLT_369	63,753,893	0	0	0	541,841	0
133	Acct 370-Meters	PLT_370	42,316,472	71,910	333,399	141,725	433,820	67,352
134	Acct 371-Inst. on Customer Premises	PLT_371	8,129,851	0	0	0	0	0
135	Acct 373-Street Lighting / Signal Systems	PLT_373	21,300,788	0	0	0	0	0
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	430,254,042	0	0	1,397,562	7,524,414	204,258
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	58,818,903	0	0	193,997	1,032,946	28,353
138	Accounts 371&373	PLT_3713	29,430,639	0	0	0	0	0
139								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
94					
95					
96					
97					
98					
99					
100					
101	**ALLOCATION FACTOR TABLE CONTINUED**				
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**				
103					
104	**Plant**				
105	Intangible Plant In Service	INTPLT	148,407,081	2,206,658	62,611,954
106	Production Plant In Service	PRODPLT	2,205,164,781	31,106,273	611,625,723
107	Transmission Plant in Service	TRANPLT	1,702,068,976	26,618,302	565,647,798
108	Distribution Plant in Service	DISTPLT	1,008,739,475	30,439,484	543,175,809
109	General Plant in Service	GENLPLT	330,187,628	5,176,145	130,985,575
110	Intangible and General Plant in Service	INTGENLPLT	478,594,709	7,382,802	193,597,529
111	Total Transmission and Distribution Plant	TDPLT	2,710,808,451	57,057,786	1,108,823,607
112	Prod, Trans, and Distr Plant in Service	PTDPLT	4,915,973,232	88,164,059	1,720,449,330
113	Total Electric Plant In Service	TOTPLT	5,394,567,941	95,546,861	1,914,046,859
114	Net Electric Plant In Service	NETPLT	3,902,652,072	68,766,024	1,342,920,120
115	Rate Base	RATEBASE	3,333,646,694	57,648,911	1,122,646,645
116					
117	**Transmission Plant in Service**				
118	Account 352	PLT_352	60,350,501	955,230	20,166,134
119	Account 353	PLT_353	604,456,778	9,566,774	201,893,661
120	Transmission Overhead Accounts 354-356	OHTRAN	925,821,370	14,471,796	310,208,256
121	Transmission Underground Accounts 357&358	UGTRAN	610,216	9,659	203,904
122					
123	**Distribution Plant in Service**				
124	Acct 360-Land and Land Rights	PLT_360	9,344,655	332,105	4,522,784
125	Acct 361-Structures & Improvements	PLT_361	19,111,088	679,200	9,249,708
126	Acct 362-Station Equipment	PLT_362	196,188,837	6,972,470	94,954,801
127	Acct 364-Towers and Fixtures	PLT_364	246,093,675	8,536,351	125,676,632
128	Acct 365-Overhead Conductors & Devices	PLT_365	184,160,367	6,388,045	94,048,149
129	Acct 366-Underground Conduit	PLT_366	20,262,623	705,169	10,275,455
130	Acct 367 - Underground Conductor	PLT_367	38,556,280	1,341,815	19,552,421
131	Acct 368-Line Transformers	PLT_368	159,520,946	4,424,086	116,206,379
132	Acct 369-Services	PLT_369	63,753,893	453,150	44,488,926
133	Acct 370-Meters	PLT_370	42,316,472	607,093	24,200,553
134	Acct 371-Inst. on Customer Premises	PLT_371	8,129,851	0	0
135	Acct 373-Street Lighting / Signal Systems	PLT_373	21,300,788	0	0
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	430,254,042	14,924,395	219,724,781
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	58,818,903	2,046,984	29,827,876
138	Accounts 371&373	PLT_3713	29,430,639	0	0
139					

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
140	Accts 360-362-Distibution Substation	PLT_SUB	224,644,580	108,727,294	10,102,920	57,231,542	550,053	4,865,020
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	439,461,225	212,697,897	19,763,849	111,959,273	1,076,041	9,517,202
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	49,611,720	36,854,760	3,424,537	6,595,829	186,449	631,717
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151	**ALLOCATION FACTOR TABLE CONTINUED**							
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
153								
154	**Production Expense**							
155	O&M Expense Production Operation Accts 502-509	OX_PROD	21,582,420	7,098,899	583,387	4,191,124	36,997	333,076
156	O&M Expense Production Maint Accts 511-514	MX_PROD	19,430,454	4,866,800	465,019	3,403,230	31,423	291,636
157	Salaries and Wages Production Operation	SALWAGPO	14,970,942	4,816,629	400,424	2,881,107	25,531	230,462
158	Salaries and Wages Production Maintenance	SALWAGPM	9,305,183	2,373,818	224,399	1,640,264	15,102	139,897
159								
160	**Transmission Expense**							
161	O&M Accounts 561-567	OX_TRAN	9,509,714	3,173,947	259,275	1,861,659	16,266	145,789
162	O&M Accounts 569-573	MX_TRAN	1,103,505	369,017	30,298	217,443	1,893	16,921
163	Salaries & Wages Accounts 561-567	SALWAGTO	2,620,622	874,326	71,324	512,181	4,480	40,176
164	Salaries & Wages Accounts 569-573	SALWAGTM	344,081	115,030	9,414	67,576	589	5,276
165								
166	**Distribution Expense**							
167	Acct 580-Supervision	OX_580	3,097,138	1,495,141	225,323	552,712	19,008	48,140
168	Acct 581-Load Dispatch	OX_581	247,496	119,787	11,131	63,053	606	5,360
169	Acct 582-Station Equipment	OX_582	655,932	317,469	29,499	167,108	1,606	14,205
170	Acct 583-Overhead Lines	OX_583	(24,332)	(12,426)	(1,155)	(5,893)	(63)	(505)
171	Acct 584-Underground Lines	OX_584	345,917	175,419	16,300	84,365	887	7,216
172	Acct 585-Street Lighting	OX_585	359,827	0	0	0	0	0
173	Acct 586-Metering	OX_586	1,238,797	708,461	167,589	182,146	16,949	16,849
174	Acct 587-Customer Installations	OX_587	413,211	0	0	0	0	0
175	Acct 588-Miscellaneous	OX_588	5,235,992	2,819,424	296,445	1,113,549	19,300	94,686
176	Acct 589-Rents	OX_589	1,602,425	862,858	90,724	340,791	5,907	28,978
177	Acct 590-Supervision	MX_590	36,662	18,472	1,752	8,764	98	750
178	Acct 592-Station Equipment	MX_592	450,201	217,896	20,247	114,695	1,102	9,750
179	Acct 593-Overhead Lines	MX_593	7,349,517	3,753,297	348,756	1,780,095	18,988	152,403
180	Acct 594-Underground Lines	MX_594	72,166	36,597	3,401	17,600	185	1,505
181	Acct 595-Transformers	MX_595	551	401	37	77	2	7
182	Acct 596-Street Lighting	MX_596	155,463	0	0	0	0	0
183	Acct 597-Metering	MX_597	34,711	19,851	4,696	5,104	475	472
184	Acct 598-Miscellaneous	MX_598	45,936	24,735	2,601	9,769	169	831
185	O&M Accounts 581-589	OX_DIST	10,075,265	4,990,992	610,532	1,945,118	45,192	166,789

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
140	Accts 360-362-Distibution Substation	PLT_SUB	224,644,580	8,102,681	33,397,296	0	877,294	790,480
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	439,461,225	15,850,880	65,333,499	0	1,716,207	1,546,376
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	49,611,720	1,353,111	0	0	297,372	267,945
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151	**ALLOCATION FACTOR TABLE CONTINUED**							
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
153								
154	**Production Expense**							
155	O&M Expense Production Operation Accts 502-509	OX_PROD	21,582,420	346,943	2,276,253	6,659,905	29,081	26,755
156	O&M Expense Production Maint Accts 511-514	MX_PROD	19,430,454	261,534	2,504,979	7,541,647	33,430	30,756
157	Salaries and Wages Production Operation	SALWAGPO	14,970,942	237,074	1,611,127	4,728,874	20,684	19,030
158	Salaries and Wages Production Maintenance	SALWAGPM	9,305,183	126,686	1,186,735	3,567,939	15,804	14,540
159								
160	**Transmission Expense**							
161	O&M Accounts 561-567	OX_TRAN	9,509,714	152,852	986,115	2,889,525	12,660	11,625
162	O&M Accounts 569-573	MX_TRAN	1,103,505	17,739	115,241	332,151	1,462	1,340
163	Salaries & Wages Accounts 561-567	SALWAGTO	2,620,622	42,127	271,230	798,076	3,492	3,208
164	Salaries & Wages Accounts 569-573	SALWAGTM	344,081	5,534	35,766	104,020	457	419
165								
166	**Distribution Expense**							
167	Acct 580-Supervision	OX_580	3,097,138	74,460	304,345	9,711	174,850	193,449
168	Acct 581-Load Dispatch	OX_581	247,496	8,927	36,795	0	967	871
169	Acct 582-Station Equipment	OX_582	655,932	23,659	97,516	0	2,562	2,308
170	Acct 583-Overhead Lines	OX_583	(24,332)	(856)	(3,244)	0	(100)	(90)
171	Acct 584-Underground Lines	OX_584	345,917	12,205	46,834	0	1,415	1,275
172	Acct 585-Street Lighting	OX_585	359,827	0	0	0	359,827	0
173	Acct 586-Metering	OX_586	1,238,797	19,744	115,195	11,865	0	0
174	Acct 587-Customer Installations	OX_587	413,211	0	0	0	0	413,211
175	Acct 588-Miscellaneous	OX_588	5,235,992	160,199	539,744	2,104	130,437	60,105
176	Acct 589-Rents	OX_589	1,602,425	49,027	165,184	644	39,919	18,395
177	Acct 590-Supervision	MX_590	36,662	1,268	4,849	4	570	134
178	Acct 592-Station Equipment	MX_592	450,201	16,238	66,930	0	1,758	1,584
179	Acct 593-Overhead Lines	MX_593	7,349,517	258,425	979,982	0	30,284	27,288
180	Acct 594-Underground Lines	MX_594	72,166	2,546	9,771	0	295	266
181	Acct 595-Transformers	MX_595	551	15	5	0	3	3
182	Acct 596-Street Lighting	MX_596	155,463	0	0	0	155,463	0
183	Acct 597-Metering	MX_597	34,711	553	3,228	332	0	0
184	Acct 598-Miscellaneous	MX_598	45,936	1,405	4,735	18	1,144	527
185	O&M Accounts 581-589	OX_DIST	10,075,265	272,905	998,022	14,613	535,026	496,075

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
140	Accts 360-362-Distibution Substation	PLT_SUB	224,644,580	0	0	813,576	4,051,445	118,906
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	439,461,225	0	0	1,591,558	7,925,644	232,611
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	49,611,720	0	0	0	631,717	0
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151	**ALLOCATION FACTOR TABLE CONTINUED**							
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
153								
154	**Production Expense**							
155	O&M Expense Production Operation Accts 502-509	OX_PROD	21,582,420	1,123,256	5,536,649	56,387	276,689	6,118
156	O&M Expense Production Maint Accts 511-514	MX_PROD	19,430,454	1,291,239	6,250,408	46,855	244,781	4,527
157	Salaries and Wages Production Operation	SALWAGPO	14,970,942	798,930	3,929,944	38,838	191,624	4,175
158	Salaries and Wages Production Maintenance	SALWAGPM	9,305,183	610,449	2,957,490	22,549	117,347	2,196
159								
160	**Transmission Expense**							
161	O&M Accounts 561-567	OX_TRAN	9,509,714	523,444	2,366,082	24,710	121,079	2,911
162	O&M Accounts 569-573	MX_TRAN	1,103,505	60,221	271,930	2,859	14,062	355
163	Salaries & Wages Accounts 561-567	SALWAGTO	2,620,622	144,464	653,612	6,815	33,361	791
164	Salaries & Wages Accounts 569-573	SALWAGTM	344,081	18,841	85,179	893	4,383	108
165								
166	**Distribution Expense**							
167	Acct 580-Supervision	OX_580	3,097,138	1,723	7,988	8,513	39,627	2,362
168	Acct 581-Load Dispatch	OX_581	247,496	0	0	896	4,464	131
169	Acct 582-Station Equipment	OX_582	655,932	0	0	2,376	11,830	347
170	Acct 583-Overhead Lines	OX_583	(24,332)	0	0	(79)	(426)	(12)
171	Acct 584-Underground Lines	OX_584	345,917	0	0	1,141	6,075	167
172	Acct 585-Street Lighting	OX_585	359,827	0	0	0	0	0
173	Acct 586-Metering	OX_586	1,238,797	2,105	9,760	4,149	12,700	1,972
174	Acct 587-Customer Installations	OX_587	413,211	0	0	0	0	0
175	Acct 588-Miscellaneous	OX_588	5,235,992	373	1,731	13,387	81,299	2,199
176	Acct 589-Rents	OX_589	1,602,425	114	530	4,097	24,881	673
177	Acct 590-Supervision	MX_590	36,662	1	3	119	632	18
178	Acct 592-Station Equipment	MX_592	450,201	0	0	1,630	8,119	238
179	Acct 593-Overhead Lines	MX_593	7,349,517	0	0	23,873	128,531	3,489
180	Acct 594-Underground Lines	MX_594	72,166	0	0	238	1,267	35
181	Acct 595-Transformers	MX_595	551	0	0	0	7	0
182	Acct 596-Street Lighting	MX_596	155,463	0	0	0	0	0
183	Acct 597-Metering	MX_597	34,711	59	273	116	356	55
184	Acct 598-Miscellaneous	MX_598	45,936	3	15	117	713	19
185	O&M Accounts 581-589	OX_DIST	10,075,265	2,593	12,020	25,966	140,823	5,476

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
140	Accts 360-362-Distibution Substation	PLT_SUB	224,644,580	7,983,775	108,727,294
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	439,461,225	15,618,269	212,697,897
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	49,611,720	1,353,111	36,854,760
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151	**ALLOCATION FACTOR TABLE CONTINUED**				
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**				
153					
154	**Production Expense**				
155	O&M Expense Production Operation Accts 502-509	OX_PROD	21,582,420	340,824	7,098,899
156	O&M Expense Production Maint Accts 511-514	MX_PROD	19,430,454	257,008	4,866,800
157	Salaries and Wages Production Operation	SALWAGPO	14,970,942	232,899	4,816,629
158	Salaries and Wages Production Maintenance	SALWAGPM	9,305,183	124,490	2,373,818
159					
160	**Transmission Expense**				
161	O&M Accounts 561-567	OX_TRAN	9,509,714	149,941	3,173,947
162	O&M Accounts 569-573	MX_TRAN	1,103,505	17,384	369,017
163	Salaries & Wages Accounts 561-567	SALWAGTO	2,620,622	41,336	874,326
164	Salaries & Wages Accounts 569-573	SALWAGTM	344,081	5,427	115,030
165					
166	**Distribution Expense**				
167	Acct 580-Supervision	OX_580	3,097,138	72,098	1,495,141
168	Acct 581-Load Dispatch	OX_581	247,496	8,796	119,787
169	Acct 582-Station Equipment	OX_582	655,932	23,312	317,469
170	Acct 583-Overhead Lines	OX_583	(24,332)	(844)	(12,426)
171	Acct 584-Underground Lines	OX_584	345,917	12,038	175,419
172	Acct 585-Street Lighting	OX_585	359,827	0	0
173	Acct 586-Metering	OX_586	1,238,797	17,772	708,461
174	Acct 587-Customer Installations	OX_587	413,211	0	0
175	Acct 588-Miscellaneous	OX_588	5,235,992	158,000	2,819,424
176	Acct 589-Rents	OX_589	1,602,425	48,354	862,858
177	Acct 590-Supervision	MX_590	36,662	1,250	18,472
178	Acct 592-Station Equipment	MX_592	450,201	16,000	217,896
179	Acct 593-Overhead Lines	MX_593	7,349,517	254,936	3,753,297
180	Acct 594-Underground Lines	MX_594	72,166	2,511	36,597
181	Acct 595-Transformers	MX_595	551	15	401
182	Acct 596-Street Lighting	MX_596	155,463	0	0
183	Acct 597-Metering	MX_597	34,711	498	19,851
184	Acct 598-Miscellaneous	MX_598	45,936	1,386	24,735
185	O&M Accounts 581-589	OX_DIST	10,075,265	267,429	4,990,992

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
186	O&M Accounts 591-598	MX_DIST	8,086,528	4,042,120	378,747	1,921,731	20,868	164,492
187	Salaries & Wages Accounts 581-589	SALWAGDO	5,784,549	2,792,487	420,838	1,032,304	35,501	89,911
188	Salaries & Wages Accounts 591-598	SALWAGDM	2,964,405	1,493,640	141,674	708,676	7,937	60,674
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201	**ALLOCATION FACTOR TABLE CONTINUED**							
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
203								
204	**Customer Accounting Expense**							
205	Account 902	OX_902	3,470,574	2,771,782	429,975	160,425	38,210	11,990
206	Account 903	OX_903	5,066,509	4,029,144	625,024	233,198	55,543	17,429
207	Account 904	OX_904	3,750,384	3,512,183	10,821	61,906	812	4,498
208	Accounts 902 & 903	OX_902_3	8,537,082	6,800,926	1,054,999	393,623	93,752	29,419
209	O&M Accounts 902-905	OX_CA	12,287,467	10,313,109	1,065,820	455,529	94,564	33,917
210	Salaries & Wages Accounts 902-905	SALWAGCA	4,071,763	3,244,869	503,363	187,806	44,731	14,036
211								
212	**Customer Service Expense**							
213	Account908	OX_908	1,961,343	820,762	115,181	168,560	9,851	12,946
214	Account909	OX_909	67,893	53,992	8,376	3,125	744	234
215								
216	O&M Accounts 908-910	OX_CS	2,029,236	874,754	123,556	171,684	10,596	13,180
217	Salaries & Wages Accounts 908-910	SALWAGCS	1,567,979	732,400	113,577	55,278	10,092	3,197
218								
219	Total Customer Operations Expense	OMXCUST	14,732,947	11,521,124	1,241,073	646,502	108,512	48,149
220								
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	50,453,415	19,626,426	2,235,420	8,709,634	170,201	717,243
222	Total Salaries and Wages Expense	SALWAGES	87,259,233	33,943,926	3,866,162	15,063,322	294,364	1,240,472
223								
224	Total O&M less Fuel and Purchased Power	OMXFPP	283,152,163	103,980,436	10,034,204	51,240,219	710,248	4,170,577
225								
226								
227								
228	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0
229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0
230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0
231	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
186	O&M Accounts 591-598	MX_DIST	8,086,528	278,389	1,061,377	351	188,863	29,591
187	Salaries & Wages Accounts 581-589	SALWAGDO	5,784,549	139,069	568,428	18,137	326,569	361,306
188	Salaries & Wages Accounts 591-598	SALWAGDM	2,964,405	102,507	392,049	330	46,077	10,841
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201	**ALLOCATION FACTOR TABLE CONTINUED**							
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
203								
204	**Customer Accounting Expense**							
205	Account 902	OX_902	3,470,574	9,750	47,584	858	0	0
206	Account 903	OX_903	5,066,509	14,173	73,267	18,731	0	0
207	Account 904	OX_904	3,750,384	5,594	45,405	105,568	1,760	1,837
208	Accounts 902 & 903	OX_902_3	8,537,082	23,923	120,852	19,589	0	0
209	O&M Accounts 902-905	OX_CA	12,287,467	29,517	166,256	125,157	1,760	1,837
210	Salaries & Wages Accounts 902-905	SALWAGCA	4,071,763	11,414	57,383	8,160	0	0
211								
212	**Customer Service Expense**							
213	Account908	OX_908	1,961,343	11,897	174,434	645,653	1,072	987
214	Account909	OX_909	67,893	190	982	251	0	0
215								
216	O&M Accounts 908-910	OX_CS	2,029,236	12,086	175,416	645,904	1,072	987
217	Salaries & Wages Accounts 908-910	SALWAGCS	1,567,979	2,604	120,796	530,030	3	3
218								
219	Total Customer Operations Expense	OMXCUST	14,732,947	42,459	347,567	771,905	2,832	2,824
220								
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	50,453,415	820,076	5,184,169	11,882,538	549,461	558,245
222	Total Salaries and Wages Expense	SALWAGES	87,259,233	1,418,323	8,966,025	20,550,860	950,294	965,486
223								
224	Total O&M less Fuel and Purchased Power	OMXFPP	283,152,163	4,560,556	29,770,415	75,259,422	1,824,396	1,601,690
225								
226								
227								
228	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0
229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0
230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0
231	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
186	O&M Accounts 591-598	MX_DIST	8,086,528	62	289	25,895	138,596	3,825
187	Salaries & Wages Accounts 581-589	SALWAGDO	5,784,549	3,218	14,919	15,900	74,011	4,411
188	Salaries & Wages Accounts 591-598	SALWAGDM	2,964,405	59	272	9,588	51,086	1,439
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201	**ALLOCATION FACTOR TABLE CONTINUED**							
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
203								
204	**Customer Accounting Expense**							
205	Account 902	OX_902	3,470,574	161	697	174	11,816	54
206	Account 903	OX_903	5,066,509	3,512	15,219	253	17,175	78
207	Account 904	OX_904	3,750,384	18,608	86,961	697	3,801	74
208	Accounts 902 & 903	OX_902_3	8,537,082	3,673	15,916	428	28,991	132
209	O&M Accounts 902-905	OX_CA	12,287,467	22,281	102,877	1,125	32,792	206
210	Salaries & Wages Accounts 902-905	SALWAGCA	4,071,763	1,530	6,630	204	13,832	63
211								
212	**Customer Service Expense**							
213	Account908	OX_908	1,961,343	110,920	534,733	1,710	11,236	181
214	Account909	OX_909	67,893	47	204	3	230	1
215								
216	O&M Accounts 908-910	OX_CS	2,029,236	110,967	534,937	1,713	11,466	182
217	Salaries & Wages Accounts 908-910	SALWAGCS	1,567,979	91,473	438,556	51	3,146	15
218								
219	Total Customer Operations Expense	OMXCUST	14,732,947	133,406	638,499	2,854	45,295	392
220								
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	50,453,415	2,041,437	9,841,101	117,404	599,838	16,700
222	Total Salaries and Wages Expense	SALWAGES	87,259,233	3,530,668	17,020,192	203,051	1,037,421	28,882
223								
224	Total O&M less Fuel and Purchased Power	OMXFPP	283,152,163	13,230,084	62,029,338	686,267	3,484,310	83,284
225								
226								
227								
228	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0
229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0
230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0
231	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
186	O&M Accounts 591-598	MX_DIST	8,086,528	274,564	4,042,120
187	Salaries & Wages Accounts 581-589	SALWAGDO	5,784,549	134,658	2,792,487
188	Salaries & Wages Accounts 591-598	SALWAGDM	2,964,405	101,067	1,493,640
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200					
201	**ALLOCATION FACTOR TABLE CONTINUED**				
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**				
203					
204	**Customer Accounting Expense**				
205	Account 902	OX_902	3,470,574	9,697	2,771,782
206	Account 903	OX_903	5,066,509	14,095	4,029,144
207	Account 904	OX_904	3,750,384	5,520	3,512,183
208	Accounts 902 & 903	OX_902_3	8,537,082	23,792	6,800,926
209	O&M Accounts 902-905	OX_CA	12,287,467	29,312	10,313,109
210	Salaries & Wages Accounts 902-905	SALWAGCA	4,071,763	11,352	3,244,869
211					
212	**Customer Service Expense**				
213	Account908	OX_908	1,961,343	11,716	820,762
214	Account909	OX_909	67,893	189	53,992
215					
216	O&M Accounts 908-910	OX_CS	2,029,236	11,905	874,754
217	Salaries & Wages Accounts 908-910	SALWAGCS	1,567,979	2,589	732,400
218					
219	Total Customer Operations Expense	OMXCUST	14,732,947	42,067	11,521,124
220					
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	50,453,415	803,377	19,626,426
222	Total Salaries and Wages Expense	SALWAGES	87,259,233	1,389,441	33,943,926
223					
224	Total O&M less Fuel and Purchased Power	OMXFPP	283,152,163	4,477,271	103,980,436
225					
226					
227					
228	Electric Plant in Service - Production Demand	DPROD	0	0	0
229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0
230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0
231	Impact of Production Tax Deduction	PRODTAXD	0	0	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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251	**REVENUES AND BILLING DETERMINANTS**							
252								
253	Sales of Electricity Revenue - Present	SALESREV	622,155,175	239,341,579	23,225,518	121,366,823	1,276,911	8,467,997
254			0	0				0
255	Small General Service Sales Revenue	SREVSGSTX	23,225,518	0	23,225,518	0	0	0
256	Secondary General Service Sales Revenue	SREVSGTX	121,366,823	0	0	121,366,823	0	0
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,276,911	0	0	0	1,276,911	0
258	Primary General Service	SREVPGTX	68,281,614	0	0	0	0	0
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,904,908	0	0	0	0	0
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	116,214,204	0	0	0	0	0
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	4,759,790	0	0	0	0	0
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,239,954	0	0	0	0	0
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,271,656	0	0	0	0	1,271,656
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,196,341	0	0	0	0	7,196,341
265	Large School Primary Service Sales Revenue	SREVLSPSTX	119,124	0	0	0	0	0
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	8,956,752	0	0	0	0	0
267	Residential Service Sales Revenue	SREVRTX	239,341,579	239,341,579	0	0	0	0
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0	0
269								
270								
271	Updated Test Year Sales Revenue	CLAIMREV	765,521,011	269,804,197	26,305,845	142,311,746	1,827,519	11,672,709
272								
273	Updated Test Year Combined Residential Revenue	CLAIMREVR	269,804,197	269,804,197				0
274								
275	**PRESENT REVENUES FROM SALES INPUT**							
276	Total Sales of Electricity Revenues		622,155,175	239,341,579	23,225,518	121,366,823	1,276,911	8,467,997
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	8,467,997
278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	1	0	0	0	0	0
279								
280								
281								
282	BILLING DETERMINANT INPUTS							
283	Number of Customer Bills	SCH AF, LN 87	3,105,296	2,480,052	384,720	143,540	34,188	10,728
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	188,878,831
285	Annual kW - Billed		20,613,703	0	0	6,078,843	0	566,863

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
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251	**REVENUES AND BILLING DETERMINANTS**							
252								
253	Sales of Electricity Revenue - Present	SALESREV	622,155,175	9,075,876	68,281,614	142,119,112	4,759,790	4,239,954
254			0	0		0		
255	Small General Service Sales Revenue	SREVSGSTX	23,225,518	0	0	0	0	0
256	Secondary General Service Sales Revenue	SREVSGTX	121,366,823	0	0	0	0	0
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,276,911	0	0	0	0	0
258	Primary General Service	SREVPGTX	68,281,614	0	68,281,614	0	0	0
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,904,908	0	0	25,904,908	0	0
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	116,214,204	0	0	116,214,204	0	0
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	4,759,790	0	0	0	4,759,790	0
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,239,954	0	0	0	0	4,239,954
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,271,656	0	0	0	0	0
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,196,341	0	0	0	0	0
265	Large School Primary Service Sales Revenue	SREVLSPSTX	119,124	119,124	0	0	0	0
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	8,956,752	8,956,752	0	0	0	0
267	Residential Service Sales Revenue	SREVRTX	239,341,579	0	0	0	0	0
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0	0
269								
270								
271	Updated Test Year Sales Revenue	CLAIMREV	765,521,011	13,164,270	84,995,210	205,972,375	5,944,281	3,522,859
272								
273	Updated Test Year Combined Residential Revenue	CLAIMREVR	269,804,197	0		0		
274								
275	**PRESENT REVENUES FROM SALES INPUT**							
276	Total Sales of Electricity Revenues		622,155,175	9,075,876	68,281,614	142,119,112	4,759,790	4,239,954
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		622,155,174	9,075,876	68,281,614	142,119,112	4,759,790	4,239,954
278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	1	0	0	0	0	0
279								
280								
281								
282	BILLING DETERMINANT INPUTS							
283	Number of Customer Bills	SCH AF, LN 87	3,105,296	8,724	42,576	768	0	0
284	Annual kWh Sales @ Meter	SCH AF, LN 56	13,148,200,292	151,303,340	1,873,215,012	6,130,068,502	24,985,313	22,986,979
285	Annual kW - Billed		20,613,703	612,598	3,491,270	9,864,129	0	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
232								
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251	**REVENUES AND BILLING DETERMINANTS**							
252								
253	Sales of Electricity Revenue - Present	SALESREV	622,155,175	25,904,908	116,214,204	1,271,656	7,196,341	119,124
254			0					
255	Small General Service Sales Revenue	SREVSGSTX	23,225,518	0	0	0	0	0
256	Secondary General Service Sales Revenue	SREVSGTX	121,366,823	0	0	0	0	0
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,276,911	0	0	0	0	0
258	Primary General Service	SREVPGTX	68,281,614	0	0	0	0	0
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,904,908	25,904,908	0	0	0	0
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	116,214,204	0	116,214,204	0	0	0
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	4,759,790	0	0	0	0	0
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,239,954	0	0	0	0	0
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,271,656	0	0	1,271,656	0	0
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,196,341	0	0	0	7,196,341	0
265	Large School Primary Service Sales Revenue	SREVLSPSTX	119,124	0	0	0	0	119,124
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	8,956,752	0	0	0	0	0
267	Residential Service Sales Revenue	SREVRTX	239,341,579	0	0	0	0	0
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0	0
269								
270								
271	Updated Test Year Sales Revenue	CLAIMREV	765,521,011	35,687,848	170,284,528	1,861,996	9,810,713	234,492
272								
273	Updated Test Year Combined Residential Revenue	CLAIMREVR	269,804,197					
274								
275	**PRESENT REVENUES FROM SALES INPUT**							
276	Total Sales of Electricity Revenues		622,155,175	25,904,908	116,214,204	1,271,656	7,196,341	119,124
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		622,155,174	25,904,908	116,214,204	1,271,656	7,196,341	119,124
278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	1	0	0	0	0	0
279								
280								
281								
282	BILLING DETERMINANT INPUTS							
283	Number of Customer Bills	SCH AF, LN 87	3,105,296	144	624	156	10,572	48
284	Annual kWh Sales @ Meter	SCH AF, LN 56	13,148,200,292	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159
285	Annual kW - Billed		20,613,703	1,676,323	8,187,806	92,215	474,648	8,300

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
232					
233					
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250					
251	**REVENUES AND BILLING DETERMINANTS**				
252					
253	Sales of Electricity Revenue - Present	SALESREV	622,155,175	8,956,752	239,341,579
254			0		
255	Small General Service Sales Revenue	SREVSGSTX	23,225,518	0	0
256	Secondary General Service Sales Revenue	SREVSGTX	121,366,823	0	0
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,276,911	0	0
258	Primary General Service	SREVPGTX	68,281,614	0	0
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,904,908	0	0
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	116,214,204	0	0
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	4,759,790	0	0
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,239,954	0	0
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,271,656	0	0
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,196,341	0	0
265	Large School Primary Service Sales Revenue	SREVLSPSTX	119,124	0	0
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	8,956,752	8,956,752	0
267	Residential Service Sales Revenue	SREVRTX	239,341,579	0	239,341,579
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0
269					
270					
271	Updated Test Year Sales Revenue	CLAIMREV	765,521,011	12,929,778	269,804,197
272					
273	Updated Test Year Combined Residential Revenue	CLAIMREVR	269,804,197		269,804,197
274					
275	**PRESENT REVENUES FROM SALES INPUT**				
276	Total Sales of Electricity Revenues		622,155,175	8,956,752	239,341,579
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		622,155,174	8,956,752	239,341,579
278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	1	0	0
279					
280					
281					
282	BILLING DETERMINANT INPUTS				
283	Number of Customer Bills	SCH AF, LN 87	3,105,296	8,676	2,480,052
284	Annual kWh Sales @ Meter	SCH AF, LN 56	13,148,200,292	148,683,181	2,566,040,589
285	Annual kW - Billed		20,613,703	604,298	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
286								
287								
288	RATE OF RETURN							
289	Rate of Return (Equalized)	SCH AF, LN 289	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
290								
291								
292	PROPOSED REVENUES FROM SALES INPUT							
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	188,878,831
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	11,686,568
295								
296								
297								
298								
299								
300								
1	**Allocation Factors**							
2	DEMANDDEMANDDEMANDDEMANDDEMANDDEMANDDEMAND							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.32892	0.02703	0.19419	0.00171	0.01543
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.32892	0.02703	0.19419	0.00171	0.01543
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.32892	0.02703	0.19419	0.00171	0.01543
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.32892	0.02703	0.19419	0.00171	0.01543
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.33415	0.02705	0.19432	0.00171	0.01533
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.38637	0.04464	0.31233	0.00214	0.01545
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.33415	0.02705	0.19432	0.00171	0.01533
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.35258	0.04099	0.32470	0.00143	0.01456
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.39341	0.04540	0.30975	0.00228	0.01564
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
22								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
286								
287								
288	RATE OF RETURN							
289	Rate of Return (Equalized)	SCH AF, LN 289	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
290								
291								
292	PROPOSED REVENUES FROM SALES INPUT							
293	Annual kWh Sales - Proposed	SCH AF, LN 284	13,347,604,527	151,303,340	1,873,215,012	6,130,068,502	24,985,313	22,986,979
294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		765,520,961	13,175,428	85,130,906	205,441,215	5,953,810	3,518,304
295								
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298								
299								
300								
1	**Allocation Factors**							
2	DEMANDDEMANDDEMANDDEMANDDEMANDDEMANDDEMAND							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.01608	0.10547	0.30858	0.00135	0.00124
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.01608	0.10547	0.30858	0.00135	0.00124
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.01608	0.10547	0.30858	0.00135	0.00124
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.01608	0.10547	0.30858	0.00135	0.00124
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.01611	0.10231	0.30646	0.00133	0.00123
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.01588	0.17285	0.04905	0.00076	0.00054
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.01611	0.10231	0.30646	0.00133	0.00123
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.01040	0.17724	0.07680	0.00076	0.00054
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.01702	0.17193	0.04327	0.00076	0.00054
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
22								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
286								
287								
288	RATE OF RETURN							
289	Rate of Return (Equalized)	SCH AF, LN 289	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
290								
291								
292	PROPOSED REVENUES FROM SALES INPUT							
293	Annual kWh Sales - Proposed	SCH AF, LN 284	13,347,604,527	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159
294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		765,520,961	36,235,650	169,205,565	1,857,988	9,828,580	182,940
295								
296								
297								
298								
299								
300								
1	**Allocation Factors**							
2	DEMANDDEMANDDEMANDDEMANDDEMANDDEMANDDEMAND							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.05204	0.25654	0.00261	0.01282	0.00028
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.05204	0.25654	0.00261	0.01282	0.00028
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.05204	0.25654	0.00261	0.01282	0.00028
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.05204	0.25654	0.00261	0.01282	0.00028
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.05544	0.25102	0.00261	0.01272	0.00029
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.01731	0.03174	0.00189	0.01357	0.00178
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.05544	0.25102	0.00261	0.01272	0.00029
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.01312	0.06369	0.00325	0.01131	0.00095
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.01819	0.02508	0.00160	0.01404	0.00196
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
22								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
286					
287					
288	RATE OF RETURN				
289	Rate of Return (Equalized)	SCH AF, LN 289	7.56%	7.56%	7.56%
290					
291					
292	PROPOSED REVENUES FROM SALES INPUT				
293	Annual kWh Sales - Proposed	SCH AF, LN 284	13,347,604,527	148,683,181	2,566,040,589
294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		765,520,961	12,992,488	269,994,020
295					
296					
297					
298					
299					
300					
1	**Allocation Factors**				
2	DEMANDDEMANDDEMANDDEMANDDEMANDDEMANDDEMAND				
3					
4	DEMAND - PRODUCTION RELATED				
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.01579	0.32892
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.01579	0.32892
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.01579	0.32892
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.01579	0.32892
9					
10					
11	DEMAND - TRANSMISSION RELATED				
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.01583	0.33415
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.01410	0.38637
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.01583	0.33415
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00945	0.35258
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.01507	0.39341
17					
18					
19					
20	DEMAND - DISTRIBUTION RELATED				
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.03554	0.48400
22					

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.74286	0.06903	0.13295	0.00376	0.01273
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.74286	0.06903	0.13295	0.00376	0.01273
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.74286	0.06903	0.13295	0.00376	0.01273
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
32								
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.48180	0.03901	0.28018	0.00246	0.02211
34								
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51	ALLOCATION PROPORTIONS TABLE CONTINUED							
52								
53	ENERGY - PRODUCTION RELATED							
54	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.20091	0.02197	0.16312	0.00156	0.01474
55	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.20091	0.02197	0.16312	0.00156	0.01474
56	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.19225	0.02103	0.15655	0.00149	0.01415
57			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.35774	0.03913	0.29045	0.00277	0.02625
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.59721	0.04431	0.25482	0.00367	0.01595
60	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.29501	0.03227	0.24023	0.00228	0.02171
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	CUSTOMERCUSTOMERCUSTOMERCUSTOMERCUSTOMER							
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.02727	0.00000	0.00000	0.00599	0.00540
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.02727	0.00000	0.00000	0.00599	0.00540
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.02727	0.00000	0.00000	0.00599	0.00540
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
32								
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.02323	0.14752	0.00000	0.00192	0.00177
34								
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51	ALLOCATION PROPORTIONS TABLE CONTINUED							
52								
53	ENERGY - PRODUCTION RELATED							
54	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.01181	0.14374	0.43840	0.00196	0.00180
55	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.01181	0.14374	0.43840	0.00196	0.00180
56	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	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)	ENETRKR	1.00000	0.02103	0.25595	0.00000	0.00348	0.00320
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.02995	0.01651	0.01560	0.01321	0.00877
60	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	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	CUSTOMERCUSTOMERCUSTOMERCUSTOMERCUSTOMER							
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.00000	0.01273	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00000	0.01273	0.00000
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	0.01273	0.00000
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
32								
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00000	0.00377	0.01834	0.00041
34								
35								
36								
37								
38								
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48								
49								
50								
51	ALLOCATION PROPORTIONS TABLE CONTINUED							
52								
53	ENERGY - PRODUCTION RELATED							
54	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.07556	0.36284	0.00228	0.01246	0.00020
55	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.07556	0.36284	0.00228	0.01246	0.00020
56	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.07876	0.38051	0.00223	0.01192	0.00020
57			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00000	0.00407	0.02218	0.00036
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	0.01560	0.00195	0.01400	0.00031
60	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.02479	0.14544	0.00342	0.01829	0.00030
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	CUSTOMERCUSTOMERCUSTOMERCUSTOMERCUSTOMER							
69								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.03554	0.48400
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.03554	0.48400
25					
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.02727	0.74286
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.02727	0.74286
28					
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.02727	0.74286
30					
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.03554	0.48400
32					
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.02282	0.48180
34					
35					
36					
37					
38					
39					
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41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	ALLOCATION PROPORTIONS TABLE CONTINUED				
52					
53	ENERGY - PRODUCTION RELATED				
54	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.01161	0.20091
55	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.01161	0.20091
56	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.01114	0.19225
57			0.00000	0.00000	0.00000
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.02067	0.35774
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.02964	0.59721
60	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.01709	0.29501
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	CUSTOMERCUSTOMERCUSTOMERCUSTOMERCUSTOMER				
69					

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
70	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.69782	0.11447	0.16051	0.01159	0.00850
71	370-Meters (New Meter Cost)	CMETERS	1.00000	0.57189	0.13528	0.14703	0.01368	0.01360
72								
73	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.79865	0.12389	0.04622	0.01101	0.00345
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.79525	0.12336	0.04603	0.01096	0.00344
75	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.79525	0.12336	0.04603	0.01096	0.00344
76	908-Customer Assistance	CUSTASST	1.00000	0.79525	0.12336	0.04603	0.01096	0.00344
77	909-Advertisement	CUSTADVT	1.00000	0.79525	0.12336	0.04603	0.01096	0.00344
78	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.79525	0.12336	0.04603	0.01096	0.00344
79								
80								
81	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
82	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83								
84	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.81269	0.12607	0.04704	0.00000	0.00000
85								
86								
87	Number of Bills (Annual)	CUSTBILLS	1.00000	0.79865	0.12389	0.04622	0.01101	0.00345
88	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.79525	0.12336	0.04603	0.01096	0.00344
89	Number of Customers	CUST	1.00000	0.79865	0.12389	0.04622	0.01101	0.00345
90	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
91								
92	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.01944	0.00000	0.00000
93	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.79885	0.12392	0.04624	0.01101	0.00346
94								
95								
96								
97								
98								
99								
100								
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
102	INTERNALLY DEVELOPED ALLOCATION FACTORS							
103								
104	Plant							
105	Intangible Plant In Service	INTPLT	1.00000	0.42189	0.05070	0.16248	0.00399	0.01335
106	Production Plant In Service	PRODPLT	1.00000	0.27736	0.02499	0.18168	0.00165	0.01515
107	Transmission Plant in Service	TRANPLT	1.00000	0.33233	0.02760	0.19806	0.00172	0.01532
108	Distribution Plant in Service	DISTPLT	1.00000	0.53847	0.05662	0.21267	0.00369	0.01808
109	General Plant in Service	GENLPLT	1.00000	0.39670	0.04580	0.17025	0.00352	0.01401
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.40451	0.04732	0.16784	0.00366	0.01381
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.40904	0.03840	0.20350	0.00245	0.01635
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.34997	0.03238	0.19371	0.00209	0.01581
113	Total Electric Plant In Service	TOTPLT	1.00000	0.35481	0.03371	0.19141	0.00223	0.01564
114	Net Electric Plant In Service	NETPLT	1.00000	0.34410	0.03252	0.19133	0.00213	0.01572
115	Rate Base	RATEBASE	1.00000	0.33676	0.03208	0.18962	0.00213	0.01566

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
70	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00711	0.00000	0.00000	0.00000	0.00000
71	370-Meters (New Meter Cost)	CMETERS	1.00000	0.01594	0.09299	0.00958	0.00000	0.00000
72								
73	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00281	0.01371	0.00025	0.00000	0.00000
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00280	0.01446	0.00370	0.00000	0.00000
75	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00280	0.01446	0.00370	0.00000	0.00000
76	908-Customer Assistance	CUSTASST	1.00000	0.00280	0.01446	0.00370	0.00000	0.00000
77	909-Advertisement	CUSTADVT	1.00000	0.00280	0.01446	0.00370	0.00000	0.00000
78	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00280	0.01446	0.00370	0.00000	0.00000
79								
80								
81	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
82	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83								
84	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.01395	0.00025	0.00000	0.00000
85								
86								
87	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00281	0.01371	0.00025	0.00000	0.00000
88	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00280	0.01446	0.00370	0.00000	0.00000
89	Number of Customers	CUST	1.00000	0.00281	0.01371	0.00025	0.00000	0.00000
90	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
91								
92	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.16609	0.81447	0.00000	0.00000
93	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00281	0.01371	0.00000	0.00000	0.00000
94								
95								
96								
97								
98								
99								
100								
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
102	INTERNALLY DEVELOPED ALLOCATION FACTORS							
103								
104	Plant							
105	Intangible Plant In Service	INTPLT	1.00000	0.01517	0.09560	0.21662	0.01002	0.01018
106	Production Plant In Service	PRODPLT	1.00000	0.01436	0.12088	0.36087	0.00159	0.00147
107	Transmission Plant in Service	TRANPLT	1.00000	0.01598	0.10630	0.30015	0.00133	0.00122
108	Distribution Plant in Service	DISTPLT	1.00000	0.03060	0.10308	0.00040	0.02491	0.01148
109	General Plant in Service	GENLPLT	1.00000	0.01600	0.10108	0.23109	0.01069	0.01086
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.01575	0.09938	0.22661	0.01048	0.01065
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.02142	0.10510	0.18861	0.01010	0.00504
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.01825	0.11218	0.26588	0.00629	0.00343
113	Total Electric Plant In Service	TOTPLT	1.00000	0.01803	0.11105	0.26239	0.00666	0.00407
114	Net Electric Plant In Service	NETPLT	1.00000	0.01794	0.11441	0.27196	0.00719	0.00270
115	Rate Base	RATEBASE	1.00000	0.01761	0.11586	0.28010	0.00740	0.00278

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
70	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00850	0.00000
71	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00170	0.00788	0.00335	0.01025	0.00159
72								
73	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00005	0.00020	0.00005	0.00340	0.00002
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00069	0.00300	0.00005	0.00339	0.00002
75	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00069	0.00300	0.00005	0.00339	0.00002
76	908-Customer Assistance	CUSTASST	1.00000	0.00069	0.00300	0.00005	0.00339	0.00002
77	909-Advertisement	CUSTADVT	1.00000	0.00069	0.00300	0.00005	0.00339	0.00002
78	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00069	0.00300	0.00005	0.00339	0.00002
79								
80								
81	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
82	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83								
84	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00005	0.00020	0.00000	0.00000	0.00000
85								
86								
87	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00005	0.00020	0.00005	0.00340	0.00002
88	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00069	0.00300	0.00005	0.00339	0.00002
89	Number of Customers	CUST	1.00000	0.00005	0.00020	0.00005	0.00340	0.00002
90	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.17742	0.82258	0.00000	0.00000	0.00000
91								
92	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.14049	0.67399	0.00000	0.00000	0.00000
93	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00005	0.00341	0.00002
94								
95								
96								
97								
98								
99								
100								
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
102	INTERNALLY DEVELOPED ALLOCATION FACTORS							
103								
104	Plant							
105	Intangible Plant In Service	INTPLT	1.00000	0.03722	0.17941	0.00214	0.01121	0.00031
106	Production Plant In Service	PRODPLT	1.00000	0.06152	0.29935	0.00248	0.01267	0.00025
107	Transmission Plant in Service	TRANPLT	1.00000	0.05448	0.24566	0.00257	0.01275	0.00034
108	Distribution Plant in Service	DISTPLT	1.00000	0.00007	0.00033	0.00256	0.01553	0.00042
109	General Plant in Service	GENLPLT	1.00000	0.03970	0.19139	0.00228	0.01173	0.00033
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.03893	0.18768	0.00224	0.01157	0.00032
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.03424	0.15437	0.00257	0.01378	0.00037
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.04647	0.21941	0.00253	0.01329	0.00032
113	Total Electric Plant In Service	TOTPLT	1.00000	0.04580	0.21659	0.00250	0.01313	0.00032
114	Net Electric Plant In Service	NETPLT	1.00000	0.04772	0.22424	0.00251	0.01321	0.00032
115	Rate Base	RATEBASE	1.00000	0.04909	0.23102	0.00250	0.01316	0.00031

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
70	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00711	0.69782
71	370-Meters (New Meter Cost)	CMETERS	1.00000	0.01435	0.57189
72					
73	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00279	0.79865
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00278	0.79525
75	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00278	0.79525
76	908-Customer Assistance	CUSTASST	1.00000	0.00278	0.79525
77	909-Advertisement	CUSTADVT	1.00000	0.00278	0.79525
78	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00278	0.79525
79					
80					
81	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000
82	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000
83					
84	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.81269
85					
86					
87	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00279	0.79865
88	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00278	0.79525
89	Number of Customers	CUST	1.00000	0.00279	0.79865
90	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000
91					
92	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000
93	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00279	0.79885
94					
95					
96					
97					
98					
99					
100					
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**				
102	INTERNALLY DEVELOPED ALLOCATION FACTORS				
103					
104	Plant				
105	Intangible Plant In Service	INTPLT	1.00000	0.01487	0.42189
106	Production Plant In Service	PRODPLT	1.00000	0.01411	0.27736
107	Transmission Plant in Service	TRANPLT	1.00000	0.01564	0.33233
108	Distribution Plant in Service	DISTPLT	1.00000	0.03018	0.53847
109	General Plant in Service	GENLPLT	1.00000	0.01568	0.39670
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.01543	0.40451
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.02105	0.40904
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.01793	0.34997
113	Total Electric Plant In Service	TOTPLT	1.00000	0.01771	0.35481
114	Net Electric Plant In Service	NETPLT	1.00000	0.01762	0.34410
115	Rate Base	RATEBASE	1.00000	0.01729	0.33676

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
116			0.00000	0.00000	0	0	0	0.00000
117	Transmission Plant in Service							
118	Account 352	PLT_352	1.00000	0.33415	0.02705	0.19432	0.00171	0.01533
119	Account 353	PLT_353	1.00000	0.33401	0.02705	0.19431	0.00171	0.01534
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.33506	0.02813	0.20159	0.00173	0.01533
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.33415	0.02705	0.19432	0.00171	0.01533
122								
123	Distribution Plant in Service		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
126	Acct 362-Station Equipment	PLT_362	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.51069	0.04745	0.24221	0.00258	0.02074
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.51069	0.04745	0.24221	0.00258	0.02074
129	Acct 366-Underground Conduit	PLT_366	1.00000	0.50711	0.04712	0.24389	0.00257	0.02086
130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.50711	0.04712	0.24389	0.00257	0.02086
131	Acct 368-Line Transformers	PLT_368	1.00000	0.72847	0.06769	0.13972	0.00369	0.01323
132	Acct 369-Services	PLT_369	1.00000	0.69782	0.11447	0.16051	0.01159	0.00850
133	Acct 370-Meters	PLT_370	1.00000	0.57189	0.13528	0.14703	0.01368	0.01360
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.51069	0.04745	0.24221	0.00258	0.02074
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.50711	0.04712	0.24389	0.00257	0.02086
138	Accounts 371&373	PLT_3713	1.00000	0.00000	0	0	0	0.00000
139								
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.74286	0	0	0	0.01273
143								
144								
145								
146								
147								
148								
149								
150								
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
152	INTERNALLY DEVELOPED ALLOCATION FACTORS							
153								
154	Production Expense							
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.32892	0.02703	0.19419	0.00171	0.01543
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.25047	0.02393	0.17515	0.00162	0.01501
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.32173	0.02675	0.19245	0.00171	0.01539
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.25511	0.02412	0.17627	0.00162	0.01503
159								
160	Transmission Expense							
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.33376	0.02726	0.19576	0.00171	0.01533

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
116			0.00000	0.00000	0	0.00000	0	0
117	Transmission Plant in Service							
118	Account 352	PLT_352	1.00000	0.01611	0.10231	0.30646	0.00133	0.00123
119	Account 353	PLT_353	1.00000	0.01611	0.10239	0.30652	0.00133	0.00123
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.01601	0.10782	0.29182	0.00131	0.00119
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.01611	0.10231	0.30646	0.00133	0.00123
122								
123	Distribution Plant in Service		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
126	Acct 362-Station Equipment	PLT_362	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.03516	0.13334	0.00000	0.00412	0.00371
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.03516	0.13334	0.00000	0.00412	0.00371
129	Acct 366-Underground Conduit	PLT_366	1.00000	0.03528	0.13539	0.00000	0.00409	0.00369
130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.03528	0.13539	0.00000	0.00409	0.00369
131	Acct 368-Line Transformers	PLT_368	1.00000	0.02776	0.00827	0.00000	0.00588	0.00530
132	Acct 369-Services	PLT_369	1.00000	0.00711	0.00000	0.00000	0.00000	0.00000
133	Acct 370-Meters	PLT_370	1.00000	0.01594	0.09299	0.00958	0.00000	0.00000
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.03516	0.13334	0.00000	0.00412	0.00371
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.03528	0.13539	0.00000	0.00409	0.00369
138	Accounts 371&373	PLT_3713	1.00000	0.00000	0	0.00000	1	0
139								
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.02727	0	0.00000	0	0
143								
144								
145								
146								
147								
148								
149								
150								
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
152	INTERNALLY DEVELOPED ALLOCATION FACTORS							
153								
154	Production Expense							
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.01608	0.10547	0.30858	0.00135	0.00124
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.01346	0.12892	0.38814	0.00172	0.00158
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.01584	0.10762	0.31587	0.00138	0.00127
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.01361	0.12753	0.38344	0.00170	0.00156
159								
160	Transmission Expense							
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.01607	0.10370	0.30385	0.00133	0.00122

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
116			0.00000	0	0	0	0	0
117	Transmission Plant in Service							
118	Account 352	PLT_352	1.00000	0.05544	0.25102	0.00261	0.01272	0.00029
119	Account 353	PLT_353	1.00000	0.05535	0.25117	0.00261	0.01272	0.00029
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.05328	0.23854	0.00256	0.01277	0.00038
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.05544	0.25102	0.00261	0.01272	0.00029
122								
123	Distribution Plant in Service		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
126	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00325	0.01749	0.00047
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00325	0.01749	0.00047
129	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00330	0.01756	0.00048
130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00330	0.01756	0.00048
131	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00020	0.01303	0.00003
132	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00850	0.00000
133	Acct 370-Meters	PLT_370	1.00000	0.00170	0.00788	0.00335	0.01025	0.00159
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00325	0.01749	0.00047
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00330	0.01756	0.00048
138	Accounts 371&373	PLT_3713	1.00000	0	0	0	0	0
139								
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0	0	0	0	0
143								
144								
145								
146								
147								
148								
149								
150								
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
152	INTERNALLY DEVELOPED ALLOCATION FACTORS							
153								
154	Production Expense							
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.05204	0.25654	0.00261	0.01282	0.00028
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.06645	0.32168	0.00241	0.01260	0.00023
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.05337	0.26250	0.00259	0.01280	0.00028
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.06560	0.31783	0.00242	0.01261	0.00024
159								
160	Transmission Expense							
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.05504	0.24881	0.00260	0.01273	0.00031

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
116			0.00000	0	0
117	Transmission Plant in Service				
118	Account 352	PLT_352	1.00000	0.01583	0.33415
119	Account 353	PLT_353	1.00000	0.01583	0.33401
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.01563	0.33506
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.01583	0.33415
122					
123	Distribution Plant in Service		0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.03554	0.48400
125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.03554	0.48400
126	Acct 362-Station Equipment	PLT_362	1.00000	0.03554	0.48400
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.03469	0.51069
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.03469	0.51069
129	Acct 366-Underground Conduit	PLT_366	1.00000	0.03480	0.50711
130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.03480	0.50711
131	Acct 368-Line Transformers	PLT_368	1.00000	0.02773	0.72847
132	Acct 369-Services	PLT_369	1.00000	0.00711	0.69782
133	Acct 370-Meters	PLT_370	1.00000	0.01435	0.57189
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.03469	0.51069
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.03480	0.50711
138	Accounts 371&373	PLT_3713	1.00000	0	0
139					
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.03554	0.48400
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.03554	0.48400
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0	1
143					
144					
145					
146					
147					
148					
149					
150					
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**				
152	INTERNALLY DEVELOPED ALLOCATION FACTORS				
153					
154	Production Expense				
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.01579	0.32892
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.01323	0.25047
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.01556	0.32173
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.01338	0.25511
159					
160	Transmission Expense				
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.01577	0.33376

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.33440	0.02746	0.19705	0.00172	0.01533
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.33363	0.02722	0.19544	0.00171	0.01533
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.33431	0.02736	0.19640	0.00171	0.01533
165			0.00000	0.00000	0	0	0	0.00000
166	Distribution Expense							
167	Acct 580-Supervision	OX_580	1.00000	0.48275	0.07275	0.17846	0.00614	0.01554
168	Acct 581-Load Dispatch	OX_581	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
169	Acct 582-Station Equipment	OX_582	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
170	Acct 583-Overhead Lines	OX_583	1.00000	0.51069	0.04745	0.24221	0.00258	0.02074
171	Acct 584-Underground Lines	OX_584	1.00000	0.50711	0.04712	0.24389	0.00257	0.02086
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.57189	0.13528	0.14703	0.01368	0.01360
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.53847	0.05662	0.21267	0.00369	0.01808
176	Acct 589-Rents	OX_589	1.00000	0.53847	0.05662	0.21267	0.00369	0.01808
177	Acct 590-Supervision	MX_590	1.00000	0.50386	0.04779	0.23906	0.00268	0.02047
178	Acct 592-Station Equipment	MX_592	1.00000	0.48400	0.04497	0.25476	0.00245	0.02166
179	Acct 593-Overhead Lines	MX_593	1.00000	0.51069	0.04745	0.24221	0.00258	0.02074
180	Acct 594-Underground Lines	MX_594	1.00000	0.50711	0.04712	0.24389	0.00257	0.02086
181	Acct 595-Transformers	MX_595	1.00000	0.72847	0.06769	0.13972	0.00369	0.01323
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.57189	0.13528	0.14703	0.01368	0.01360
184	Acct 598-Miscellaneous	MX_598	1.00000	0.53847	0.05662	0.21267	0.00369	0.01808
185	O&M Accounts 581-589	OX_DIST	1.00000	0.49537	0.06060	0.19306	0.00449	0.01655
186	O&M Accounts 591-598	MX_DIST	1.00000	0.49986	0.04684	0.23765	0.00258	0.02034
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.48275	0.07275	0.17846	0.00614	0.01554
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.50386	0.04779	0.23906	0.00268	0.02047
189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190								
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201	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
202	INTERNALLY DEVELOPED ALLOCATION FACTORS							
203								
204	Customer Accounting Expense							
205	Account 902	OX_902	1.00000	0.79865	0.12389	0.04622	0.01101	0.00345
206	Account 903	OX_903	1.00000	0.79525	0.12336	0.04603	0.01096	0.00344
207	Account 904	OX_904	1.00000	0.93649	0.00289	0.01651	0.00022	0.00120

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.01608	0.10443	0.30100	0.00132	0.00121
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.01608	0.10350	0.30454	0.00133	0.00122
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.01608	0.10395	0.30231	0.00133	0.00122
165			0.00000	0.00000	0	0.00000	0	0
166	Distribution Expense							
167	Acct 580-Supervision	OX_580	1.00000	0.02404	0.09827	0.00314	0.05646	0.06246
168	Acct 581-Load Dispatch	OX_581	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
169	Acct 582-Station Equipment	OX_582	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
170	Acct 583-Overhead Lines	OX_583	1.00000	0.03516	0.13334	0.00000	0.00412	0.00371
171	Acct 584-Underground Lines	OX_584	1.00000	0.03528	0.13539	0.00000	0.00409	0.00369
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.01594	0.09299	0.00958	0.00000	0.00000
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.03060	0.10308	0.00040	0.02491	0.01148
176	Acct 589-Rents	OX_589	1.00000	0.03060	0.10308	0.00040	0.02491	0.01148
177	Acct 590-Supervision	MX_590	1.00000	0.03458	0.13225	0.00011	0.01554	0.00366
178	Acct 592-Station Equipment	MX_592	1.00000	0.03607	0.14867	0.00000	0.00391	0.00352
179	Acct 593-Overhead Lines	MX_593	1.00000	0.03516	0.13334	0.00000	0.00412	0.00371
180	Acct 594-Underground Lines	MX_594	1.00000	0.03528	0.13539	0.00000	0.00409	0.00369
181	Acct 595-Transformers	MX_595	1.00000	0.02776	0.00827	0.00000	0.00588	0.00530
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.01594	0.09299	0.00958	0.00000	0.00000
184	Acct 598-Miscellaneous	MX_598	1.00000	0.03060	0.10308	0.00040	0.02491	0.01148
185	O&M Accounts 581-589	OX_DIST	1.00000	0.02709	0.09906	0.00145	0.05310	0.04924
186	O&M Accounts 591-598	MX_DIST	1.00000	0.03443	0.13125	0.00004	0.02336	0.00366
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.02404	0.09827	0.00314	0.05646	0.06246
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.03458	0.13225	0.00011	0.01554	0.00366
189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190								
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201	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
202	INTERNALLY DEVELOPED ALLOCATION FACTORS							
203								
204	Customer Accounting Expense							
205	Account 902	OX_902	1.00000	0.00281	0.01371	0.00025	0.00000	0.00000
206	Account 903	OX_903	1.00000	0.00280	0.01446	0.00370	0.00000	0.00000
207	Account 904	OX_904	1.00000	0.00149	0.01211	0.02815	0.00047	0.00049

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.05457	0.24642	0.00259	0.01274	0.00032
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.05513	0.24941	0.00260	0.01273	0.00030
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.05476	0.24756	0.00260	0.01274	0.00031
165			0.00000	0	0	0	0	0
166	Distribution Expense							
167	Acct 580-Supervision	OX_580	1.00000	0.00056	0.00258	0.00275	0.01279	0.00076
168	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
169	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
170	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00325	0.01749	0.00047
171	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00330	0.01756	0.00048
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.00170	0.00788	0.00335	0.01025	0.00159
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.00007	0.00033	0.00256	0.01553	0.00042
176	Acct 589-Rents	OX_589	1.00000	0.00007	0.00033	0.00256	0.01553	0.00042
177	Acct 590-Supervision	MX_590	1.00000	0.00002	0.00009	0.00323	0.01723	0.00049
178	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00362	0.01803	0.00053
179	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00325	0.01749	0.00047
180	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00330	0.01756	0.00048
181	Acct 595-Transformers	MX_595	1.00000	0.00000	0.00000	0.00020	0.01303	0.00003
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.00170	0.00788	0.00335	0.01025	0.00159
184	Acct 598-Miscellaneous	MX_598	1.00000	0.00007	0.00033	0.00256	0.01553	0.00042
185	O&M Accounts 581-589	OX_DIST	1.00000	0.00026	0.00119	0.00258	0.01398	0.00054
186	O&M Accounts 591-598	MX_DIST	1.00000	0.00001	0.00004	0.00320	0.01714	0.00047
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00056	0.00258	0.00275	0.01279	0.00076
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00002	0.00009	0.00323	0.01723	0.00049
189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190								
191								
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201	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
202	INTERNALLY DEVELOPED ALLOCATION FACTORS							
203								
204	Customer Accounting Expense							
205	Account 902	OX_902	1.00000	0.00005	0.00020	0.00005	0.00340	0.00002
206	Account 903	OX_903	1.00000	0.00069	0.00300	0.00005	0.00339	0.00002
207	Account 904	OX_904	1.00000	0.00496	0.02319	0.00019	0.00101	0.00002

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.01575	0.33440
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.01577	0.33363
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.01577	0.33431
165			0.00000	0	0
166	Distribution Expense				
167	Acct 580-Supervision	OX_580	1.00000	0.02328	0.48275
168	Acct 581-Load Dispatch	OX_581	1.00000	0.03554	0.48400
169	Acct 582-Station Equipment	OX_582	1.00000	0.03554	0.48400
170	Acct 583-Overhead Lines	OX_583	1.00000	0.03469	0.51069
171	Acct 584-Underground Lines	OX_584	1.00000	0.03480	0.50711
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.01435	0.57189
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.03018	0.53847
176	Acct 589-Rents	OX_589	1.00000	0.03018	0.53847
177	Acct 590-Supervision	MX_590	1.00000	0.03409	0.50386
178	Acct 592-Station Equipment	MX_592	1.00000	0.03554	0.48400
179	Acct 593-Overhead Lines	MX_593	1.00000	0.03469	0.51069
180	Acct 594-Underground Lines	MX_594	1.00000	0.03480	0.50711
181	Acct 595-Transformers	MX_595	1.00000	0.02773	0.72847
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.01435	0.57189
184	Acct 598-Miscellaneous	MX_598	1.00000	0.03018	0.53847
185	O&M Accounts 581-589	OX_DIST	1.00000	0.02654	0.49537
186	O&M Accounts 591-598	MX_DIST	1.00000	0.03395	0.49986
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.02328	0.48275
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.03409	0.50386
189			0.00000	0.00000	0.00000
190					
191					
192					
193					
194					
195					
196					
197					
198					
199					
200					
201	**ALLOCATION PROPORTIONS TABLE CONTINUED**				
202	INTERNALLY DEVELOPED ALLOCATION FACTORS				
203					
204	Customer Accounting Expense				
205	Account 902	OX_902	1.00000	0.00279	0.79865
206	Account 903	OX_903	1.00000	0.00278	0.79525
207	Account 904	OX_904	1.00000	0.00147	0.93649

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
208	Accounts 902 & 903	OX_902_3	1.00000	0.79663	0.12358	0.04611	0.01098	0.00345
209	O&M Accounts 902-905	OX_CA	1.00000	0.83932	0.08674	0.03707	0.00770	0.00276
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.79692	0.12362	0.04612	0.01099	0.00345
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212	Customer Service Expense							
213	Account908	OX_908	1.00000	0.41847	0.05873	0.08594	0.00502	0.00660
214	Account909	OX_909	1.00000	0.79525	0.12336	0.04603	0.01096	0.00344
215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
216	O&M Accounts 908-910	OX_CS	1.00000	0.43108	0.06089	0.08461	0.00522	0.00649
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.46710	0.07244	0.03525	0.00644	0.00204
218								
219	Total Customer Operations Expense	OMXCUST	1.00000	0.78200	0.08424	0.04388	0.00737	0.00327
220								
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.38900	0.04431	0.17263	0.00337	0.01422
222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.38900	0.04431	0.17263	0.00337	0.01422
223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.36722	0.03544	0.18096	0.00251	0.01473
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	ENERGY1						
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								
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243								
244								
245								
246								
247								
248								
249								
250								
251	REVENUES AND BILLING DETERMINANTS							
252								
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.38470	0.03733	0.19507	0.00205	0.01361
254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
258	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
208	Accounts 902 & 903	OX_902_3	1.00000	0.00280	0.01416	0.00229	0.00000	0.00000
209	O&M Accounts 902-905	OX_CA	1.00000	0.00240	0.01353	0.01019	0.00014	0.00015
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	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	Account908	OX_908	1.00000	0.00607	0.08894	0.32919	0.00055	0.00050
214	Account909	OX_909	1.00000	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	1.00000	0.00596	0.08644	0.31830	0.00053	0.00049
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00166	0.07704	0.33803	0.00000	0.00000
218								
219	Total Customer Operations Expense	OMXCUST	1.00000	0.00288	0.02359	0.05239	0.00019	0.00019
220								
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.01625	0.10275	0.23552	0.01089	0.01106
222	Total Salaries and Wages Expense	SALWAGES	1.00000	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	1.00000	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	ENERGY1						
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								
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246								
247								
248								
249								
250								
251	REVENUES AND BILLING DETERMINANTS							
252								
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.01459	0.10975	0.22843	0.00765	0.00681
254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
258	Primary General Service	SREVPGTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
208	Accounts 902 & 903	OX_902_3	1.00000	0.00043	0.00186	0.00005	0.00340	0.00002
209	O&M Accounts 902-905	OX_CA	1.00000	0.00181	0.00837	0.00009	0.00267	0.00002
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00038	0.00163	0.00005	0.00340	0.00002
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212	Customer Service Expense							
213	Account908	OX_908	1.00000	0.05655	0.27264	0.00087	0.00573	0.00009
214	Account909	OX_909	1.00000	0.00069	0.00300	0.00005	0.00339	0.00002
215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
216	O&M Accounts 908-910	OX_CS	1.00000	0.05468	0.26361	0.00084	0.00565	0.00009
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.05834	0.27970	0.00003	0.00201	0.00001
218								
219	Total Customer Operations Expense	OMXCUST	1.00000	0.00905	0.04334	0.00019	0.00307	0.00003
220								
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.04046	0.19505	0.00233	0.01189	0.00033
222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.04046	0.19505	0.00233	0.01189	0.00033
223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.04672	0.21907	0.00242	0.01231	0.00029
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	ENERGY1						
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								
251	REVENUES AND BILLING DETERMINANTS							
252								
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.04164	0.18679	0.00204	0.01157	0.00019
254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
258	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
208	Accounts 902 & 903	OX_902_3	1.00000	0.00279	0.79663
209	O&M Accounts 902-905	OX_CA	1.00000	0.00239	0.83932
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00279	0.79692
211			0.00000	0.00000	0.00000
212	Customer Service Expense				
213	Account908	OX_908	1.00000	0.00597	0.41847
214	Account909	OX_909	1.00000	0.00278	0.79525
215			0.00000	0.00000	0.00000
216	O&M Accounts 908-910	OX_CS	1.00000	0.00587	0.43108
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00165	0.46710
218					
219	Total Customer Operations Expense	OMXCUST	1.00000	0.00286	0.78200
220					
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.01592	0.38900
222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.01592	0.38900
223			0.00000	0.00000	0.00000
224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.01581	0.36722
225			0.00000	0.00000	0.00000
226			0.00000	0.00000	0.00000
227			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	ENERGY1			
231	Impact of Production Tax Deduction	PRODTAXD	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					
251	REVENUES AND BILLING DETERMINANTS				
252					
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.01440	0.38470
254			0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000
258	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
267	Residential Service Sales Revenue	SREVRTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
269								
270								
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.35245	0.03436	0.18590	0.00239	0.01525
272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
273	**Claimed Combined Residential Revenue**	CLAIMREVR	1.00000	1.00000	0	0	0	0.00000
274	PRESENT REVENUES FROM SALES INPUT							
275								
276	Total Sales of Electricity Revenues		1.00000	0.38470	0.03733	0.19507	0.00205	0.01361
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.38470	0.03733	0.19507	0.00205	0.01361

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
267	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
269								
270								
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.01720	0.11103	0.26906	0.00777	0.00460
272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
273	**Claimed Combined Residential Revenue**	CLAIMREVR	1.00000	0.00000	0	0.00000	0	0
274	PRESENT REVENUES FROM SALES INPUT							
275								
276	Total Sales of Electricity Revenues		1.00000	0.01459	0.10975	0.22843	0.00765	0.00681
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.01459	0.10975	0.22843	0.00765	0.00681

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
267	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
269								
270								
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.04662	0.22244	0.00243	0.01282	0.00031
272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
273	**Claimed Combined Residential Revenue**	CLAIMREVR	1.00000	0	0	0	0	0
274	PRESENT REVENUES FROM SALES INPUT							
275								
276	Total Sales of Electricity Revenues		1.00000	0.04164	0.18679	0.00204	0.01157	0.00019
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.04164	0.18679	0.00204	0.01157	0.00019

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	1.00000	0.00000
267	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	1.00000
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000
269					
270					
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.01689	0.35245
272			0.00000	0.00000	0.00000
273	**Claimed Combined Residential Revenue**	CLAIMREVR	1.00000	0	1
274	PRESENT REVENUES FROM SALES INPUT				
275					
276	Total Sales of Electricity Revenues		1.00000	0.01440	0.38470
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.01440	0.38470

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
1	**Allocation Factors**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32									
33	AED 4-CP Distribution	AED4CPDIST	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANSMISSION COST TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTRIBUTION COSTS DISTPRI (12)	DISTRIBUTION COSTS DISTSEC (13)	DISTRIBUTION COSTS DISTLT (14)
1	**Allocation Factors**									
2	**DEMAND**									
3										
4	DEMAND - PRODUCTION RELATED									
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9										
10										
11	DEMAND - TRANSMISSION RELATED									
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
17										
18										
19										
20	DEMAND - DISTRIBUTION RELATED									
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22										
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
25										
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28										
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
30										
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
32										
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
34										
35										
36										
37										
38										
39										
40										
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
1	**Allocation Factors**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32									
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Classification Factors

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

Southwestern Public Service Company

Classification Factors

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

Southwestern Public Service Company

Classification Factors

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

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
94									
95									
96									
97									
98									
99									
100									
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
103									
104	**Plant**								
105	Intangible Plant In Service	INTPLT	1.00000	0.60973	0.13558	0.25469	0.36782	0.00000	0.00116
106	Production Plant In Service	PRODPLT	1.00000	0.59723	0.40277	0.00000	0.59723	0.00000	0.00000
107	Transmission Plant in Service	TRANPLT	1.00000	0.97136	0.02864	0.00000	0.00000	0.00000	0.01081
108	Distribution Plant in Service	DISTPLT	1.00000	0.86567	0.00000	0.13433	0.00000	0.00000	0.00000
109	General Plant in Service	GENLPLT	1.00000	0.65050	0.14465	0.20485	0.39241	0.00000	0.00123
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.63786	0.14184	0.22031	0.38479	0.00000	0.00121
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.93203	0.01798	0.04999	0.00000	0.00000	0.00679
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.78185	0.19058	0.02756	0.26790	0.00000	0.00374
113	Total Electric Plant In Service	TOTPLT	1.00000	0.76908	0.18626	0.04466	0.27827	0.00000	0.00352
114	Net Electric Plant In Service	NETPLT	1.00000	0.72405	0.24181	0.03414	0.18668	0.00000	0.00267
115	Rate Base	RATEBASE	1.00000	0.68570	0.27973	0.03457	0.17495	(0.00014)	0.00230
116			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	**Transmission Plant in Service**								
118	Account 352	PLT_352	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Account 353	PLT_353	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.02711
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.98076	0.01924	0.00000	0.00000	0.00000	0.00162
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122									
123	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 361-Structures & Improvements	PLT_361	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 362-Station Equipment	PLT_362	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Acct 366-Underground Conduit	PLT_366	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Acct 367 - Underground Conductor	PLT_367	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
131	Acct 368-Line Transformers	PLT_368	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
133	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
138	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
139									
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
143									
144									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANSMISSION COST TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTRIBUTION COSTS DISTPRI (12)	DISTRIBUTION COSTS DISTSEC (13)	DISTRIBUTION COSTS DISTLT (14)
94										
95										
96										
97										
98										
99										
100										
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
103										
104	**Plant**									
105	Intangible Plant In Service	INTPLT	1.00000	0.13558	0.10759	0.00136	0.02657	0.08817	0.01000	0.00706
106	Production Plant In Service	PRODPLT	1.00000	0.40277	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107	Transmission Plant in Service	TRANPLT	1.00000	0.02864	0.92126	0.03929	0.00000	0.00000	0.00000	0.00000
108	Distribution Plant in Service	DISTPLT	1.00000	0.00000	0.00000	0.00000	0.22270	0.44445	0.04918	0.14935
109	General Plant in Service	GENLPLT	1.00000	0.14465	0.11478	0.00145	0.02835	0.09407	0.01067	0.00753
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.14184	0.11255	0.00142	0.02780	0.09224	0.01046	0.00738
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.01798	0.57844	0.02467	0.08287	0.16539	0.01830	0.05557
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.19058	0.31897	0.01360	0.04570	0.09120	0.01009	0.03065
113	Total Electric Plant In Service	TOTPLT	1.00000	0.18626	0.30066	0.01252	0.04411	0.09129	0.01012	0.02858
114	Net Electric Plant In Service	NETPLT	1.00000	0.24181	0.34648	0.01419	0.04830	0.09047	0.01007	0.02519
115	Rate Base	RATEBASE	1.00000	0.27973	0.33006	0.01347	0.04595	0.08588	0.00957	0.02366
116			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	**Transmission Plant in Service**									
118	Account 352	PLT_352	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Account 353	PLT_353	1.00000	0.00000	0.97289	0.00000	0.00000	0.00000	0.00000	0.00000
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.01924	0.91240	0.06674	0.00000	0.00000	0.00000	0.00000
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122										
123	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
126	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000	0.89690	0.10310	0.00000
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000	0.89690	0.10310	0.00000
129	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000	0.91070	0.08930	0.00000
130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000	0.91070	0.08930	0.00000
131	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000	0.05560	0.00000	0.94440
132	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.89690	0.10310	0.00000
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.91070	0.08930	0.00000
138	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
139										
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143										
144										

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
94									
95									
96									
97									
98									
99									
100									
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
103									
104	**Plant**								
105	Intangible Plant In Service	INTPLT	1.00000	0.00299	0.04855	0.01740	0.03753	0.14822	0.00000
106	Production Plant In Service	PRODPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107	Transmission Plant in Service	TRANPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
108	Distribution Plant in Service	DISTPLT	1.00000	0.06320	0.04195	0.02918	0.00000	0.00000	0.00000
109	General Plant in Service	GENLPLT	1.00000	0.00319	0.05180	0.01857	0.04004	0.09126	0.00000
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.00312	0.05079	0.01821	0.03926	0.10892	0.00000
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.02352	0.01561	0.01086	0.00000	0.00000	0.00000
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.01297	0.00861	0.00599	0.00000	0.00000	0.00000
113	Total Electric Plant In Service	TOTPLT	1.00000	0.01210	0.01235	0.00707	0.00348	0.00966	0.00000
114	Net Electric Plant In Service	NETPLT	1.00000	0.00946	0.00996	0.00615	0.00241	0.00616	0.00000
115	Rate Base	RATEBASE	1.00000	0.00887	0.01041	0.00645	0.00303	0.00734	(0.00153)
116			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	**Transmission Plant in Service**								
118	Account 352	PLT_352	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Account 353	PLT_353	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122									
123	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
131	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132	Acct 369-Services	PLT_369	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133	Acct 370-Meters	PLT_370	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
138	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
139									
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
143									
144									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
145									
146									
147									
148									
149									
150									
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
153									
154	**Production Expense**								
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.38720	0.61280	0.00000	0.38720	0.00000	0.00000
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.94385	0.05615	0.00000	0.94385	0.00000	0.00000
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.42340	0.57660	0.00000	0.42340	0.00000	0.00000
159									
160	**Transmission Expense**								
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.99156	0.00844	0.00000	0.00000	0.00000	0.00473
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.99277	0.00723	0.00000	0.00000	0.00000	0.01753
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.99192	0.00808	0.00000	0.00000	0.00000	0.00973
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.99449	0.00551	0.00000	0.00000	0.00000	0.01982
165			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
166	**Distribution Expense**								
167	Acct 580-Supervision	OX_580	1.00000	0.53778	0.00000	0.46222	0.00000	0.00000	0.00000
168	Acct 581-Load Dispatch	OX_581	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 582-Station Equipment	OX_582	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 583-Overhead Lines	OX_583	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 584-Underground Lines	OX_584	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.86567	0.00000	0.13433	0.00000	0.00000	0.00000
176	Acct 589-Rents	OX_589	1.00000	0.86567	0.00000	0.13433	0.00000	0.00000	0.00000
177	Acct 590-Supervision	MX_590	1.00000	0.97644	0.00000	0.02356	0.00000	0.00000	0.00000
178	Acct 592-Station Equipment	MX_592	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
179	Acct 593-Overhead Lines	MX_593	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180	Acct 594-Underground Lines	MX_594	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
181	Acct 595-Transformers	MX_595	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
184	Acct 598-Miscellaneous	MX_598	1.00000	0.86567	0.00000	0.13433	0.00000	0.00000	0.00000
185	O&M Accounts 581-589	OX_DIST	1.00000	0.70915	0.00000	0.29085	0.00000	0.00000	0.00000
186	O&M Accounts 591-598	MX_DIST	1.00000	0.97572	0.00000	0.02428	0.00000	0.00000	0.00000
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.53778	0.00000	0.46222	0.00000	0.00000	0.00000
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.97644	0.00000	0.02356	0.00000	0.00000	0.00000
189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190									
191									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
145										
146										
147										
148										
149										
150										
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
153										
154	**Production Expense**									
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.61280	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.05615	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.57660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
159										
160	**Transmission Expense**									
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.00844	0.97233	0.01451	0.00000	0.00000	0.00000	0.00000
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.00723	0.95016	0.02508	0.00000	0.00000	0.00000	0.00000
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00808	0.97049	0.01170	0.00000	0.00000	0.00000	0.00000
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00551	0.95558	0.01910	0.00000	0.00000	0.00000	0.00000
165			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
166	**Distribution Expense**									
167	Acct 580-Supervision	OX_580	1.00000	0.00000	0.00000	0.00000	0.15654	0.29969	0.03366	0.04790
168	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
169	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
170	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000	0.89690	0.10310	0.00000
171	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000	0.91070	0.08930	0.00000
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.00000	0.00000	0.00000	0.22270	0.44445	0.04918	0.14935
176	Acct 589-Rents	OX_589	1.00000	0.00000	0.00000	0.00000	0.22270	0.44445	0.04918	0.14935
177	Acct 590-Supervision	MX_590	1.00000	0.00000	0.00000	0.00000	0.06731	0.81499	0.09329	0.00085
178	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
179	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000	0.89690	0.10310	0.00000
180	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000	0.91070	0.08930	0.00000
181	Acct 595-Transformers	MX_595	1.00000	0.00000	0.00000	0.00000	0.00000	0.05560	0.00000	0.94440
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
184	Acct 598-Miscellaneous	MX_598	1.00000	0.00000	0.00000	0.00000	0.22270	0.44445	0.04918	0.14935
185	O&M Accounts 581-589	OX_DIST	1.00000	0.00000	0.00000	0.00000	0.24082	0.33076	0.03620	0.10137
186	O&M Accounts 591-598	MX_DIST	1.00000	0.00000	0.00000	0.00000	0.05422	0.82581	0.09478	0.00091
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00000	0.00000	0.00000	0.15654	0.29969	0.03366	0.04790
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00000	0.00000	0.00000	0.06731	0.81499	0.09329	0.00085
189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190										
191										

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
145									
146									
147									
148									
149									
150									
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
153									
154	**Production Expense**								
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
159									
160	**Transmission Expense**								
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
165			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
166	**Distribution Expense**								
167	Acct 580-Supervision	OX_580	1.00000	0.02027	0.32735	0.11460	0.00000	0.00000	0.00000
168	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.06320	0.04195	0.02918	0.00000	0.00000	0.00000
176	Acct 589-Rents	OX_589	1.00000	0.06320	0.04195	0.02918	0.00000	0.00000	0.00000
177	Acct 590-Supervision	MX_590	1.00000	0.00034	0.01164	0.01158	0.00000	0.00000	0.00000
178	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
179	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
181	Acct 595-Transformers	MX_595	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
184	Acct 598-Miscellaneous	MX_598	1.00000	0.06320	0.04195	0.02918	0.00000	0.00000	0.00000
185	O&M Accounts 581-589	OX_DIST	1.00000	0.04290	0.15143	0.09653	0.00000	0.00000	0.00000
186	O&M Accounts 591-598	MX_DIST	1.00000	0.00036	0.00453	0.01939	0.00000	0.00000	0.00000
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.02027	0.32735	0.11460	0.00000	0.00000	0.00000
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00034	0.01164	0.01158	0.00000	0.00000	0.00000
189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190									
191									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
192									
193									
194									
195									
196									
197									
198									
199									
200									
201	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
203									
204	**Customer Accounting Expense**								
205	Account 902	OX_902	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
206	Account 903	OX_903	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
207	Account 904	OX_904	1.00000	0.68250	0.20528	0.11221	0.22702	0.05353	0.00167
208	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
209	O&M Accounts 902-905	OX_CA	1.00000	0.20831	0.06266	0.72903	0.06929	0.01634	0.00051
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212	**Customer Service Expense**								
213	Account908	OX_908	1.00000	0.20502	0.13827	0.65671	0.20502	0.00000	0.00000
214	Account909	OX_909	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
216	O&M Accounts 908-910	OX_CS	1.00000	0.19817	0.13364	0.66819	0.19817	0.00000	0.00000
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00078	0.00052	0.99870	0.00078	0.00000	0.00000
218									
219	Total Customer Operations Expense	OMXCUST	1.00000	0.20103	0.07066	0.72831	0.08508	0.01363	0.00042
220									
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.66296	0.14742	0.18962	0.39993	0.00000	0.00126
222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.66296	0.14742	0.18962	0.39993	0.00000	0.00126
223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.75976	0.14807	0.09217	0.20307	0.00209	0.00069
225			0.00000	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	0.00000
227			0.00000	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	ENERGY1							
231	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
232									
233									
234									
235									
236									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
192										
193										
194										
195										
196										
197										
198										
199										
200										
201	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
203										
204	**Customer Accounting Expense**									
205	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
206	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
207	Account 904	OX_904	1.00000	0.20528	0.18944	0.00960	0.04303	0.10775	0.01809	0.03239
208	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
209	O&M Accounts 902-905	OX_CA	1.00000	0.06266	0.05782	0.00293	0.01313	0.03289	0.00552	0.00989
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212	**Customer Service Expense**									
213	Account908	OX_908	1.00000	0.13827	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
214	Account909	OX_909	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
216	O&M Accounts 908-910	OX_CS	1.00000	0.13364	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00052	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
218										
219	Total Customer Operations Expense	OMXCUST	1.00000	0.07066	0.04822	0.00244	0.01095	0.02743	0.00460	0.00824
220										
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.14742	0.11698	0.00148	0.02889	0.09587	0.01087	0.00767
222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.14742	0.11698	0.00148	0.02889	0.09587	0.01087	0.00767
223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.14807	0.45852	0.00149	0.01910	0.06109	0.00698	0.00671
225			0.00000	0.00000	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	0.00000	0.00000
227			0.00000	0.00000	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	ENERGY1								
231	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
232										
233										
234										
235										
236										

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
192									
193									
194									
195									
196									
197									
198									
199									
200									
201	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
203									
204	**Customer Accounting Expense**								
205	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
206	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
207	Account 904	OX_904	1.00000	0.01321	0.02699	0.00062	0.02547	0.04666	(0.00073)
208	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.40653	0.59347	0.00000
209	O&M Accounts 902-905	OX_CA	1.00000	0.00403	0.00824	0.00019	0.29022	0.42657	(0.00022)
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	0.00000	0.49072	0.50928	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212	**Customer Service Expense**								
213	Account908	OX_908	1.00000	0.00000	0.00000	0.00000	0.00000	0.65671	0.00000
214	Account909	OX_909	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
216	O&M Accounts 908-910	OX_CS	1.00000	0.00000	0.00000	0.00000	0.00000	0.66819	0.00000
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00000	0.00000	0.00000	0.00000	0.99870	0.00000
218									
219	Total Customer Operations Expense	OMXCUST	1.00000	0.00336	0.00687	0.00016	0.24781	0.46277	0.00734
220									
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.00325	0.05279	0.01892	0.04081	0.07385	0.00000
222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.00325	0.05279	0.01892	0.04081	0.07385	0.00000
223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.00283	0.01991	0.00909	0.02088	0.03908	0.00037
225			0.00000	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	0.00000
227			0.00000	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	ENERGY1							
231	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
232									
233									
234									
235									
236									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
237									
238									
239									
240									
241									
242									
243									
244									
245									
246									
247									
248									
249									
250									
251	**REVENUES AND BILLING DETERMINANTS**								
252									
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.64805	0.27757	0.07438	0.24440	0.06086	0.00172
254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.59155	0.20007	0.20838	0.18635	0.04385	0.00137
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.70365	0.26788	0.02847	0.25217	0.06028	0.00183
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.47551	0.20996	0.31453	0.17682	0.05062	0.00108
258	Primary General Service	SREVPGTX	1.00000	0.63070	0.34534	0.02396	0.23435	0.05821	0.00165
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.57602	0.41339	0.01060	0.28551	0.07574	0.00189
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.57345	0.41549	0.01105	0.30029	0.08323	0.00190
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.15795	0.11447	0.72758	0.04215	0.01067	0.00029
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.28707	0.15319	0.55974	0.06491	0.01100	0.00058
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.70040	0.27225	0.02735	0.27862	0.07745	0.00176
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.68179	0.28874	0.02946	0.25330	0.06714	0.00168
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.66597	0.21524	0.11880	0.26795	0.08976	0.00132
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.73616	0.23825	0.02559	0.24114	0.06647	0.00154
267	Residential Service Sales Revenue	SREVRTX	1.00000	0.68678	0.19599	0.11723	0.22461	0.05253	0.00166
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
269									
270									
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.64898	0.28592	0.06510	0.23215	0.04944	0.00184
272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
273	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.69719	0.19265	0.11016	0.21854	0.04658	0.00173
274	**PRESENT REVENUES FROM SALES INPUT**								
275									
276	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
237										
238										
239										
240										
241										
242										
243										
244										
245										
246										
247										
248										
249										
250										
251	**REVENUES AND BILLING DETERMINANTS**									
252										
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.27757	0.18683	0.00894	0.03348	0.08470	0.00974	0.01737
254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.20007	0.15384	0.01127	0.04135	0.10376	0.01787	0.03190
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.26788	0.20385	0.01437	0.04344	0.10989	0.00643	0.01138
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.20996	0.10478	0.00619	0.02664	0.07601	0.01312	0.02027
258	Primary General Service	SREVPGTX	1.00000	0.34534	0.17410	0.01301	0.04169	0.10769	0.00000	0.00000
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.41339	0.20986	0.00302	0.00000	0.00000	0.00000	0.00000
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.41549	0.18704	0.00099	0.00000	0.00000	0.00000	0.00000
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.11447	0.03109	0.00079	0.01511	0.03945	0.00680	0.01161
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.15319	0.07204	0.00135	0.03121	0.06968	0.01197	0.02433
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.27225	0.17628	0.00546	0.04249	0.11835	0.00000	0.00000
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.28874	0.17365	0.00847	0.04172	0.11223	0.00890	0.01470
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.21524	0.10147	0.03162	0.03943	0.13444	0.00000	0.00000
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.23825	0.15552	0.00648	0.06040	0.16714	0.01442	0.02306
267	Residential Service Sales Revenue	SREVRTX	1.00000	0.19599	0.18968	0.00973	0.04434	0.11092	0.01910	0.03421
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
269										
270										
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.28592	0.21482	0.00932	0.03386	0.08127	0.00914	0.01714
272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
273	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.19265	0.20524	0.01041	0.04679	0.11233	0.01933	0.03624
274	**PRESENT REVENUES FROM SALES INPUT**									
275										
276	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
237									
238									
239									
240									
241									
242									
243									
244									
245									
246									
247									
248									
249									
250									
251	**REVENUES AND BILLING DETERMINANTS**								
252									
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.00753	0.01850	0.00938	0.01293	0.02640	(0.00036)
254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.02294	0.06713	0.00000	0.04240	0.07708	(0.00118)
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00599	0.01378	0.00000	0.00301	0.00576	(0.00008)
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.02917	0.10538	0.00000	0.06430	0.11568	0.00000
258	Primary General Service	SREVPGTX	1.00000	0.00000	0.01502	0.00000	0.00157	0.00741	(0.00003)
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00069	0.00000	0.00001	0.00990	(0.00000)
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00068	0.00000	0.00001	0.01035	(0.00000)
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.72758	0.00000	0.00000	0.00000
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.55974	0.00000	0.00000	0.00000
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.02652	0.00000	0.00030	0.00054	0.00000
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00442	0.01490	0.00000	0.00361	0.00653	0.00000
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.11622	0.00000	0.00092	0.00165	0.00000
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00275	0.01624	0.00000	0.00235	0.00424	0.00000
267	Residential Service Sales Revenue	SREVRTX	1.00000	0.01392	0.02808	0.00000	0.02697	0.04904	(0.00078)
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
269									
270									
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.00726	0.01649	0.00843	0.01089	0.02252	(0.00048)
272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
273	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.01442	0.02691	0.00000	0.02474	0.04521	(0.00111)
274	**PRESENT REVENUES FROM SALES INPUT**								
275									
276	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Southwestern Public Service Company

Demand and Energy Loss Factors

Line No.	Demand Loss Factors Voltage Level/Customer Class	Rate Code	Loss Factor
1	Backbone Transmission		1.023667
2	Backbone, 115kV+	LGSTBTX	
3	QF at Backbone, 115kV+	Standby 115kV+	
4	Sub-Transmission		1.030961
5	Sub-transmission, 69kV-115kV	LGSTTX	
6	QF at Sub-transmission, 69kV-115kV	Standby 69-115kV	
7	Primary Distribution		1.131015
8	Primary General	PGTX	
9	Primary General Time of Use (Option)	PGTXTOU	
10	Primary General Low Load Factor (Option)	PGTXLLF	
11	Primary QF	Standby Primary	
12	Large Schools - Primary	LSSTXPRI	
13	Large Municipal - Primary	LMSTXPRI	
14	CRMWA	SAS-4	
16	Secondary Distribution - Transformers		1.161769
17	Secondary General	SGTX	
18	Secondary General Time of Use (Option)	SGTXTOU	
19	Secondary General Low Load Factor (Option)	SGTXLLF	
20	Secondary QF	Standby Secondary	
21	Large School - Secondary	LSSTX	
22	Secondary Distribution - Lines		1.166539
23	Residential General	RTX	
24	Small General	SGSTX	
25	Small Municipal & School	SMSTX	
26	Large Municipal - Secondary	LMSTX	
27	Street and Area Lighting		

Note: Rate Codes align with Schedule Q-7.

Southwestern Public Service Company

Demand and Energy Loss Factors

Line No.	Energy Loss Factors Voltage Level/Customer Class	Rate Code	Loss Factor
1	Backbone Transmission		1.029633
2	Backbone, 115kV+	LGSTBTX	
3	QF at Backbone, 115kV+	Standby 115kV+	
4	Sub-Transmission		1.035919
5	Sub-transmission, 69kV-115kV	LGSTTX	
6	QF at Sub-transmission, 69kV-115kV	Standby 69-115kV	
7	Primary Distribution		1.105898
8	Primary General	PGTX	
9	Primary General Time of Use (Option)	PGTXTOU	
10	Primary General Low Load Factor (Option)	PGTXLLF	
11	Primary QF	Standby Primary	
12	Large Schools - Primary	LSSTXPRI	
13	Large Municipal - Primary	LMSTXPRI	
14	CRMWA	SAS-4	
16	Secondary Distribution - Transformers		1.125047
17	Secondary General	SGTX	
18	Secondary General Time of Use (Option)	SGTXTOU	
19	Secondary General Low Load Factor (Option)	SGTXLLF	
20	Secondary QF	Standby Secondary	
21	Large School - Secondary	LSSTX	
22	Secondary Distribution - Lines		1.128389
23	Residential General	RTX	
24	Small General	SGSTX	
25	Small Municipal & School	SMSTX	
26	Large Municipal - Secondary	LMSTX	
27	Street and Area Lighting		

Note: Rate Codes align with Schedule Q-7.

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**COST OF SALES S&W EXPENSE**							
2	50100-Steam Genr Fuel	ENERGY1	-	-	-	-	-	-
3	TOTAL COST OF SALES		-	-	-	-	-	-
4								
5	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**							
6	50000-Stm Prod Op & Supr	OX_PROD	2,064,275	678,982	55,799	400,865	3,539	31,857
7	50170-Stm Gen Fuel	ENEFUEL	840,683	168,898	18,474	137,130	1,308	12,393
8	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0
9	50200-Steam Expenses Major	DPROD	4,159,774	1,368,235	112,441	807,793	7,131	64,197
10	50500-Stm Gen Elec Exp Major	DPROD	3,407,215	1,120,703	92,099	661,652	5,841	52,583
11	50600-Misc Steam Pwr Exp	DPROD	4,498,969	1,479,803	121,610	873,662	7,712	69,432
12	50700-Stm Pow Gen Rents	DPROD	27	9	1	5	0	0
13	TOTAL STEAM PRODUCTION OPERATIONS		14,970,942	4,816,629	400,424	2,881,107	25,531	230,462
14								
15	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**							
16	51000-Stm Maint Super&Eng	MX_PROD	261,042	65,384	6,247	45,721	422	3,918
17	51100-Stm Maint of Structures	DPROD	638,857	210,133	17,269	124,061	1,095	9,859
18	51200-Stm Maint of Boiler Plt	ENERGY1	3,280,674	659,107	72,093	535,135	5,104	48,363
19	51300-Stm Maint of Elec Plant	ENERGY1	1,924,740	386,692	42,296	313,959	2,995	28,374
20	51400-Stm Maint of Misc Stm Plt	DPROD	3,199,870	1,052,503	86,495	621,388	5,485	49,383
21	TOTAL STEAM PRODUCTION MAINTENANCE		9,305,183	2,373,818	224,399	1,640,264	15,102	139,897
22								
23	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**							
24	54600-Oth Oper Super&Eng	OX_PROD	203,284	66,864	5,495	39,476	348	3,137
25	54600W-Oth Oper Super&Eng	ENERGY1	86,959	17,471	1,911	14,185	135	1,282
26	54800-Oth Oper Gen Exp	DPROD	198,242	65,206	5,359	38,497	340	3,059
27	54900-Oth Oper Misc Gen Exp	DPROD	130,144	42,807	3,518	25,273	223	2,008
28	55000-Oth Oper Rents	DPROD	6	2	0	1	0	0
29	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		618,635	192,350	16,282	117,432	1,047	9,487
30								
31	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**							
32	55100-Oth Mtce Supervision&Eng	MX_PROD	226,743	56,793	5,427	39,714	367	3,403
33	55200-Oth Maint of Structures	DPROD	49,890	16,410	1,349	9,688	86	770
34	55300-Oth Mtc of Gen & Ele Plant	DPROD	406,740	133,785	10,994	78,986	697	6,277
35	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	12,982	2,608	285	2,118	20	191
36	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	7,403	2,435	200	1,438	13	114
37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		703,758	212,031	18,255	131,943	1,182	10,756
38								
39	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**							
40	55600-Load Dispatch	DPRODLD	612,184	201,360	16,548	118,881	1,049	9,448
41	55700-Purchased Power Other	MX_PROD	1,061,004	265,753	25,392	185,834	1,716	15,925
42	TOTAL SYSTEM CONTROL AND DISPATCH		1,673,188	467,112	41,940	304,715	2,765	25,373
43				0				0
44	**TOTAL PRODUCTION S&W EXPENSE**		27,271,707	8,061,941	701,301	5,075,460	45,627	415,974
45								
46								

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
1	**COST OF SALES S&W EXPENSE**							
2	50100-Steam Genr Fuel	ENERGY1	-	-	-	-	-	-
3	TOTAL COST OF SALES		-	-	-	-	-	-
4								
5	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**							
6	50000-Stm Prod Op & Supr	OX_PROD	2,064,275	33,184	217,715	636,994	2,781	2,559
7	50170-Stm Gen Fuel	ENEFUEL	840,683	9,926	120,839	368,557	1,645	1,513
8	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0
9	50200-Steam Expenses Major	DPROD	4,159,774	66,869	438,723	1,283,623	5,605	5,157
10	50500-Stm Gen Elec Exp Major	DPROD	3,407,215	54,772	359,352	1,051,399	4,591	4,224
11	50600-Misc Steam Pwr Exp	DPROD	4,498,969	72,322	474,497	1,388,292	6,062	5,577
12	50700-Stm Pow Gen Rents	DPROD	27	0	3	8	0	0
13	TOTAL STEAM PRODUCTION OPERATIONS		14,970,942	237,074	1,611,127	4,728,874	20,684	19,030
14								
15	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**							
16	51000-Stm Maint Super&Eng	MX_PROD	261,042	3,514	33,654	101,320	449	413
17	51100-Stm Maint of Structures	DPROD	638,857	10,270	67,379	197,139	861	792
18	51200-Stm Maint of Boiler Plt	ENERGY1	3,280,674	38,737	471,559	1,438,254	6,418	5,904
19	51300-Stm Maint of Elec Plant	ENERGY1	1,924,740	22,727	276,659	843,810	3,765	3,464
20	51400-Stm Maint of Misc Stm Plt	DPROD	3,199,870	51,439	337,484	987,416	4,312	3,967
21	TOTAL STEAM PRODUCTION MAINTENANCE		9,305,183	126,686	1,186,735	3,567,939	15,804	14,540
22								
23	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**							
24	54600-Oth Oper Super&Eng	OX_PROD	203,284	3,268	21,440	62,729	274	252
25	54600W-Oth Oper Super&Eng	ENERGY1	86,959	1,027	12,499	38,123	170	157
26	54800-Oth Oper Gen Exp	DPROD	198,242	3,187	20,908	61,174	267	246
27	54900-Oth Oper Misc Gen Exp	DPROD	130,144	2,092	13,726	40,160	175	161
28	55000-Oth Oper Rents	DPROD	6	0	1	2	0	0
29	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		618,635	9,574	68,574	202,188	887	816
30								
31	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**							
32	55100-Oth Mtce Supervision&Eng	MX_PROD	226,743	3,052	29,232	88,007	390	359
33	55200-Oth Maint of Structures	DPROD	49,890	802	5,262	15,395	67	62
34	55300-Oth Mtc of Gen & Ele Plant	DPROD	406,740	6,538	42,898	125,512	548	504
35	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	12,982	153	1,866	5,691	25	23
36	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	7,403	119	781	2,284	10	9
37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		703,758	10,665	80,038	236,890	1,041	958
38								
39	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**							
40	55600-Load Dispatch	DPRODLD	612,184	9,841	64,566	188,908	825	759
41	55700-Purchased Power Other	MX_PROD	1,061,004	14,281	136,785	411,813	1,825	1,679
42	TOTAL SYSTEM CONTROL AND DISPATCH		1,673,188	24,122	201,351	600,721	2,650	2,438
43								
44	**TOTAL PRODUCTION S&W EXPENSE**		27,271,707	408,120	3,147,825	9,336,611	41,066	37,782
45								
46								

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	**COST OF SALES S&W EXPENSE**									
2	50100-Steam Genr Fuel	ENERGY1	-	-	-	-	-	-	-	-
3	TOTAL COST OF SALES		-	-	-	-	-	-	-	-
4										
5	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**									
6	50000-Stm Prod Op & Supr	OX_PROD	2,064,275	107,435	529,559	5,393	26,464	585	32,599	678,982
7	50170-Stm Gen Fuel	ENEFUEL	840,683	63,521	305,036	1,920	10,473	169	9,757	168,898
8	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0
9	50200-Steam Expenses Major	DPROD	4,159,774	216,495	1,067,128	10,868	53,329	1,179	65,690	1,368,235
10	50500-Stm Gen Elec Exp Major	DPROD	3,407,215	177,328	874,070	8,902	43,681	966	53,806	1,120,703
11	50600-Misc Steam Pwr Exp	DPROD	4,498,969	234,149	1,154,144	11,754	57,677	1,275	71,047	1,479,803
12	50700-Stm Pow Gen Rents	DPROD	27	1	7	0	0	0	0	9
13	TOTAL STEAM PRODUCTION OPERATIONS		14,970,942	798,930	3,929,944	38,838	191,624	4,175	232,899	4,816,629
14										
15	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**									
16	51000-Stm Maint Super&Eng	MX_PROD	261,042	17,347	83,972	629	3,289	61	3,453	65,384
17	51100-Stm Maint of Structures	DPROD	638,857	33,249	163,889	1,669	8,190	181	10,089	210,133
18	51200-Stm Maint of Boiler Plt	ENERGY1	3,280,674	247,884	1,190,370	7,494	40,869	660	38,077	659,107
19	51300-Stm Maint of Elec Plant	ENERGY1	1,924,740	145,431	698,379	4,397	23,977	387	22,340	386,692
20	51400-Stm Maint of Misc Stm Plt	DPROD	3,199,870	166,537	820,879	8,360	41,023	907	50,532	1,052,503
21	TOTAL STEAM PRODUCTION MAINTENANCE		9,305,183	610,449	2,957,490	22,549	117,347	2,196	124,490	2,373,818
22										
23	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**									
24	54600-Oth Oper Super&Eng	OX_PROD	203,284	10,580	52,149	531	2,606	58	3,210	66,864
25	54600W-Oth Oper Super&Eng	ENERGY1	86,959	6,571	31,553	199	1,083	17	1,009	17,471
26	54800-Oth Oper Gen Exp	DPROD	198,242	10,318	50,856	518	2,541	56	3,131	65,206
27	54900-Oth Oper Misc Gen Exp	DPROD	130,144	6,773	33,387	340	1,668	37	2,055	42,807
28	55000-Oth Oper Rents	DPROD	6	0	1	0	0	0	0	2
29	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		618,635	34,242	167,946	1,588	7,899	168	9,405	192,350
30										
31	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**									
32	55100-Oth Mtce Supervision&Eng	MX_PROD	226,743	15,068	72,939	547	2,856	53	2,999	56,793
33	55200-Oth Maint of Structures	DPROD	49,890	2,597	12,799	130	640	14	788	16,410
34	55300-Oth Mtc of Gen & Ele Plant	DPROD	406,740	21,169	104,343	1,063	5,214	115	6,423	133,785
35	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	12,982	981	4,711	30	162	3	151	2,608
36	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	7,403	385	1,899	19	95	2	117	2,435
37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		703,758	40,200	196,690	1,789	8,967	187	10,478	212,031
38										
39	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**									
40	55600-Load Dispatch	DPRODLD	612,184	31,861	157,047	1,599	7,848	174	9,667	201,360
41	55700-Purchased Power Other	MX_PROD	1,061,004	70,508	341,305	2,559	13,366	247	14,034	265,753
42	TOTAL SYSTEM CONTROL AND DISPATCH		1,673,188	102,369	498,352	4,158	21,215	421	23,701	467,112
43										
44	**TOTAL PRODUCTION S&W EXPENSE**		27,271,707	1,586,190	7,750,422	68,922	347,053	7,146	400,974	8,061,941
45										
46										

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
47								
48								
49	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
50	**TRANSMISSION SALARIES & WAGES EXPENSE**							
51	Operation							
52	56000-Trans Oper Super & Eng	SALWAGTO	3,201,929	1,068,270	87,145	625,794	5,473	49,088
53	56110-Load Disp-Reliability	DTRANLD	(77,314)	(25,835)	(2,092)	(15,023)	(132)	(1,185)
54	56111-Load Disp-Reliability	DTRANLD	77,614	25,935	2,100	15,082	132	1,190
55	56120-Load Disp-Monitor/Operate	DTRANLD	1,040,418	347,656	28,145	202,170	1,774	15,953
56	56150-Rel/Plan/Standards Dev	DTRAN	7,195	2,404	195	1,398	12	110
57	56160-Trans Service Studies	DTRAN	17,540	5,861	474	3,408	30	269
58	56170-Gen Interconn Studies	DTRAN	71,095	23,756	1,923	13,815	121	1,090
59	56200-Trans Oper Station Exp	PLT_353	654,252	218,526	17,698	127,129	1,116	10,034
60	56300-Trans Oper OH Lines	OHTRAN	39,461	13,222	1,110	7,955	68	605
61	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0
62	56600-Trans Oper Misc Exp	TRANPLT	713,038	236,963	19,678	141,223	1,225	10,925
63	56700-Trans Rents	TRANPLT	10	3	0	2	0	0
64	Total Transmission Operations		5,745,236	1,916,761	156,378	1,122,952	9,821	88,079
65								
66	Maintenance							
67	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0
68	57000-Tran Mnt of Station Equip	PLT_353	245,621	82,039	6,644	47,727	419	3,767
69	57100-Trans Mt of Overhead Lines	OHTRAN	98,461	32,991	2,770	19,849	170	1,509
70	Total Transmission Maintenance		344,081	115,030	9,414	67,576	589	5,276
71				0				
72	TOTAL TRANSMISSION EXPENSE		6,089,318	2,031,791	165,792	1,190,528	10,411	93,356
73								
74	**REGIONAL MARKET EXPENSE**							
75	57510-Operations Supervision	ENERGY1	84,335	16,943	1,853	13,757	131	1,243
76	57520-DA & RT Mkt Admin	ENERGY1	183,224	36,811	4,026	29,887	285	2,701
77	57550-Ancillary Serv Mkt Admin	ENERGY1	9,184	1,845	202	1,498	14	135
78	57560-Mkt Monitoring/Compliance	ENERGY1	15,915	3,197	350	2,596	25	235
79	57580-Regional Market Rents	ENERGY1	189	38	4	31	0	3
80	TOTAL REGIONAL MARKET EXPENSE		292,847	58,835	6,435	47,768	456	4,317
81								
82	**DISTRIBUTION SALARIES & WAGES EXPENSE**							
83	Distribution Operations:							
84	58000-Dist Oper Sup & Eng	SALWAGDO	2,245,732	1,084,126	163,382	400,771	13,782	34,906
85	58100-Dist Load Dispatching	DDISTLD	69,518	33,646	3,126	17,711	170	1,506
86	58200-Dist Op Station Exp	PLT_362	422,874	204,670	19,018	107,733	1,035	9,158
87	58300-Dist Oper Overhead Lines	OHDIST	944,297	482,239	44,810	228,714	2,440	19,581
88	58400-Dist Op UG Elec lines	UGDIST	68,216	34,593	3,214	16,637	175	1,423
89	58500-Dist Oper Streetlight	PLT_373	274,262	0	0	0	0	0
90	58600-Dist Oper Meter Exp	CMETERS	1,815,735	1,038,409	245,639	266,975	24,842	24,696
91	58700-Dist Oper Cust Install	PLT_371	334,521	0	0	0	0	0
92	58800-Dist Oper Misc Exp	DISTPLT	1,855,114	998,923	105,030	394,531	6,838	33,547

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
47								
48								
49	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
50	**TRANSMISSION SALARIES & WAGES EXPENSE**							
51	Operation							
52	56000-Trans Oper Super & Eng	SALWAGTO	3,201,929	51,472	331,394	975,106	4,267	3,920
53	56110-Load Disp-Reliability	DTRANLD	(77,314)	(1,246)	(7,910)	(23,694)	(103)	(95)
54	56111-Load Disp-Reliability	DTRANLD	77,614	1,251	7,940	23,786	104	95
55	56120-Load Disp-Monitor/Operate	DTRANLD	1,040,418	16,764	106,443	318,847	1,388	1,277
56	56150-Rel/Plan/Standards Dev	DTRAN	7,195	116	736	2,205	10	9
57	56160-Trans Service Studies	DTRAN	17,540	283	1,794	5,375	23	22
58	56170-Gen Interconn Studies	DTRAN	71,095	1,146	7,274	21,788	95	87
59	56200-Trans Oper Station Exp	PLT_353	654,252	10,541	66,991	200,540	873	803
60	56300-Trans Oper OH Lines	OHTRAN	39,461	632	4,255	11,516	52	47
61	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0
62	56600-Trans Oper Misc Exp	TRANPLT	713,038	11,395	75,796	214,017	948	868
63	56700-Trans Rents	TRANPLT	10	0	1	3	0	0
64	Total Transmission Operations		5,745,236	92,353	594,714	1,749,488	7,656	7,033
65								
66	Maintenance							
67	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0
68	57000-Tran Mnt of Station Equip	PLT_353	245,621	3,957	25,150	75,287	328	302
69	57100-Trans Mt of Overhead Lines	OHTRAN	98,461	1,577	10,616	28,733	129	117
70	Total Transmission Maintenance		344,081	5,534	35,766	104,020	457	419
71								
72	TOTAL TRANSMISSION EXPENSE		6,089,318	97,888	630,479	1,853,509	8,113	7,452
73								
74	**REGIONAL MARKET EXPENSE**							
75	57510-Operations Supervision	ENERGY1	84,335	996	12,122	36,973	165	152
76	57520-DA & RT Mkt Admin	ENERGY1	183,224	2,163	26,336	80,326	358	330
77	57550-Ancillary Serv Mkt Admin	ENERGY1	9,184	108	1,320	4,026	18	17
78	57560-Mkt Monitoring/Compliance	ENERGY1	15,915	188	2,288	6,977	31	29
79	57580-Regional Market Rents	ENERGY1	189	2	27	83	0	0
80	TOTAL REGIONAL MARKET EXPENSE		292,847	3,458	42,093	128,385	573	527
81								
82	**DISTRIBUTION SALARIES & WAGES EXPENSE**							
83	Distribution Operations:							
84	58000-Dist Oper Sup & Eng	SALWAGDO	2,245,732	53,991	220,680	7,041	126,784	140,270
85	58100-Dist Load Dispatching	DDISTLD	69,518	2,507	10,335	0	271	245
86	58200-Dist Op Station Exp	PLT_362	422,874	15,253	62,867	0	1,651	1,488
87	58300-Dist Oper Overhead Lines	OHDIST	944,297	33,204	125,912	0	3,891	3,506
88	58400-Dist Op UG Elec lines	UGDIST	68,216	2,407	9,236	0	279	252
89	58500-Dist Oper Streetlight	PLT_373	274,262	0	0	0	274,262	0
90	58600-Dist Oper Meter Exp	CMETERS	1,815,735	28,939	168,844	17,391	0	0
91	58700-Dist Oper Cust Install	PLT_371	334,521	0	0	0	0	334,521
92	58800-Dist Oper Misc Exp	DISTPLT	1,855,114	56,758	191,232	745	46,214	21,295

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
47										
48										
49	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
50	**TRANSMISSION SALARIES & WAGES EXPENSE**									
51	Operation									
52	56000-Trans Oper Super & Eng	SALWAGTO	3,201,929	176,510	798,596	8,327	40,762	967	50,505	1,068,270
53	56110-Load Disp-Reliability	DTRANLD	(77,314)	(4,286)	(19,407)	(202)	(984)	(22)	(1,224)	(25,835)
54	56111-Load Disp-Reliability	DTRANLD	77,614	4,303	19,482	203	987	22	1,228	25,935
55	56120-Load Disp-Monitor/Operate	DTRANLD	1,040,418	57,683	261,164	2,717	13,236	297	16,468	347,656
56	56150-Rel/Plan/Standards Dev	DTRAN	7,195	399	1,806	19	92	2	114	2,404
57	56160-Trans Service Studies	DTRAN	17,540	972	4,403	46	223	5	278	5,861
58	56170-Gen Interconn Studies	DTRAN	71,095	3,942	17,846	186	904	20	1,125	23,756
59	56200-Trans Oper Station Exp	PLT_353	654,252	36,213	164,327	1,709	8,325	187	10,355	218,526
60	56300-Trans Oper OH Lines	OHTRAN	39,461	2,102	9,413	101	504	15	617	13,222
61	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0
62	56600-Trans Oper Misc Exp	TRANPLT	713,038	38,849	175,168	1,835	9,090	243	11,151	236,963
63	56700-Trans Rents	TRANPLT	10	1	2	0	0	0	0	3
64	Total Transmission Operations		5,745,236	316,688	1,432,801	14,940	73,139	1,736	90,617	1,916,761
65										
66	Maintenance									
67	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0
68	57000-Tran Mnt of Station Equip	PLT_353	245,621	13,595	61,692	641	3,125	70	3,887	82,039
69	57100-Trans Mt of Overhead Lines	OHTRAN	98,461	5,246	23,487	252	1,258	38	1,539	32,991
70	Total Transmission Maintenance		344,081	18,841	85,179	893	4,383	108	5,427	115,030
71										
72	TOTAL TRANSMISSION EXPENSE		6,089,318	335,529	1,517,980	15,833	77,522	1,844	96,044	2,031,791
73										
74	**REGIONAL MARKET EXPENSE**									
75	57510-Operations Supervision	ENERGY1	84,335	6,372	30,600	193	1,051	17	979	16,943
76	57520-DA & RT Mkt Admin	ENERGY1	183,224	13,844	66,481	419	2,282	37	2,127	36,811
77	57550-Ancillary Serv Mkt Admin	ENERGY1	9,184	694	3,332	21	114	2	107	1,845
78	57560-Mkt Monitoring/Compliance	ENERGY1	15,915	1,203	5,775	36	198	3	185	3,197
79	57580-Regional Market Rents	ENERGY1	189	14	69	0	2	0	2	38
80	TOTAL REGIONAL MARKET EXPENSE		292,847	22,127	106,257	669	3,648	59	3,399	58,835
81										
82	**DISTRIBUTION SALARIES & WAGES EXPENSE**									
83	Distribution Operations:									
84	58000-Dist Oper Sup & Eng	SALWAGDO	2,245,732	1,249	5,792	6,173	28,733	1,712	52,278	1,084,126
85	58100-Dist Load Dispatching	DDISTLD	69,518	0	0	252	1,254	37	2,471	33,646
86	58200-Dist Op Station Exp	PLT_362	422,874	0	0	1,531	7,626	224	15,029	204,670
87	58300-Dist Oper Overhead Lines	OHDIST	944,297	0	0	3,067	16,514	448	32,755	482,239
88	58400-Dist Op UG Elec lines	UGDIST	68,216	0	0	225	1,198	33	2,374	34,593
89	58500-Dist Oper Streetlight	PLT_373	274,262	0	0	0	0	0	0	0
90	58600-Dist Oper Meter Exp	CMETERS	1,815,735	3,086	14,306	6,081	18,615	2,890	26,049	1,038,409
91	58700-Dist Oper Cust Install	PLT_371	334,521	0	0	0	0	0	0	0
92	58800-Dist Oper Misc Exp	DISTPLT	1,855,114	132	613	4,743	28,804	779	55,979	998,923

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
93	58900-Dist Rents	DISTPLT	14	7	1	3	0	0
94	Total Distribution Operation		8,030,282	3,876,613	584,220	1,433,075	49,283	124,817
95								
96								
97								
98								
99	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
100								
101	Distribution Maintenance							
102	59000-Dist Mtc Super & Eng	SALWAGDM	36,417	18,349	1,740	8,706	98	745
103	59100-Dist Mt of Structures	SALWAGDM	(18,643)	(9,393)	(891)	(4,457)	(50)	(382)
104	59200-Dist Mt of Station Equip	PLT_362	195,939	94,834	8,812	49,918	480	4,243
105	59300-Dist Mtc of Overhead Lines	OHDIST	2,610,214	1,333,000	123,862	632,209	6,744	54,127
106	59400-Dist Mt of Undergmd Line	UGDIST	74,333	37,695	3,503	18,129	191	1,551
107	59500-Dist Mt of Line Transform	PLT_368	103	75	7	14	0	1
108	59600-Dist Mtc of Streetlights	PLT_373	33,849	0	0	0	0	0
109	59700-Dist Mtc of Meters	CMETERS	33,828	19,346	4,576	4,974	463	460
110	59800-Dist Mtce of Dist Plant	DISTPLT	16,139	8,690	914	3,432	59	292
111	Total Distribution Maintenance		2,982,178	1,502,596	142,523	712,925	7,984	61,038
112	TOTAL DISTRIBUTION		11,012,460	5,379,209	726,743	2,146,000	57,267	185,855
113								
114	**CUSTOMER ACCOUNTING EXPENSE**							
115	90100-Cust Acct Supervise	SALWAGCA	12,440	9,914	1,538	574	137	43
116	90200-Cust Acct Meter Read	CMETRDG	1,998,094	1,595,783	247,547	92,360	21,998	6,903
117	90300-Cust Acct Recrds &Coll	CUSTREC	2,065,486	1,642,579	254,806	95,069	22,643	7,105
118	90500-Cust Acct Misc	CUSTCAM	8,182	6,507	1,009	377	90	28
119	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,084,203	3,254,782	504,901	188,380	44,868	14,079
120								
121	**CUSTOMER SERVICE EXPENSES**							
122	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	0	0	12,551	0	0
123	90800-Customer Asst Expense	CUSTASST	915,879	728,353	112,986	42,156	10,040	3,151
124	90804EE-Customer Assistance SaversSwitch	PRODPLT	2,041	566	51	371	3	31
125	910000-Misc Cust Serv Expense	CUSTCSM	4,376	3,480	540	201	48	15
126	TOTAL CUSTOMER SERVICE EXPENSE		1,567,979	732,400	113,577	55,278	10,092	3,197
127								
128	**SALES EXPENSES**							
129	91200-Economic Development	OX_902_3	134,448	107,105	16,615	6,199	1,476	463
130	916000-Misc Sales Expense	CUST	454	363	56	21	5	2
131	TOTAL SALES EXPENSES		134,902	107,468	16,671	6,220	1,481	465
132								
133	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**							
134	92000-A&G Salaries	SALWAGXAG	19,947,768	7,759,700	883,818	3,443,528	67,293	283,576
135	92100-A&G Office & Supplies	SALWAGXAG	222,548	86,571	9,860	38,418	751	3,164
136	92500-A&G Injuries & Damages	SALWAGXAG	467,635	181,911	20,719	80,727	1,578	6,648
137	926000-Employee pensions and benefits	SALWAGXAG	15,760,486	6,130,844	698,294	2,720,689	53,167	224,050
138	92603-SPS Deferred Pension Exp	SALWAGXAG	407,369	158,467	18,049	70,323	1,374	5,791
139	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0	0	0	0	0
140	92804R-Regulatory Commision Expense Misc	ENERGY1	(10)	(2)	(0)	(2)	(0)	(0)
141	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0
142	93100-A&G Rents	SALWAGXAG	22	9	1	4	0	0
143	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0
144	TOTAL ADMINISTRATIVE & GENERAL		36,805,818	14,317,500	1,630,742	6,353,687	124,162	523,229
145								
146	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		87,259,233	33,943,926	3,866,162	15,063,322	294,364	1,240,472

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
93	58900-Dist Rents	DISTPLT	14	0	1	0	0	0
94	Total Distribution Operation		8,030,282	193,059	789,108	25,178	453,353	501,576
95								
96								
97								
98								
99	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
100								
101	Distribution Maintenance							
102	59000-Dist Mtc Super & Eng	SALWAGDM	36,417	1,259	4,816	4	566	133
103	59100-Dist Mt of Structures	SALWAGDM	(18,643)	(645)	(2,466)	(2)	(290)	(68)
104	59200-Dist Mt of Station Equip	PLT_362	195,939	7,067	29,130	0	765	689
105	59300-Dist Mtc of Overhead Lines	OHDIST	2,610,214	91,781	348,045	0	10,756	9,691
106	59400-Dist Mt of Undergrnd Line	UGDIST	74,333	2,623	10,064	0	304	274
107	59500-Dist Mt of Line Transform	PLT_368	103	3	1	0	1	1
108	59600-Dist Mtc of Streetlights	PLT_373	33,849	0	0	0	33,849	0
109	59700-Dist Mtc of Meters	CMETERS	33,828	539	3,146	324	0	0
110	59800-Dist Mtce of Dist Plant	DISTPLT	16,139	494	1,664	6	402	185
111	Total Distribution Maintenance		2,982,178	103,121	394,400	332	46,353	10,906
112	TOTAL DISTRIBUTION		11,012,460	296,180	1,183,507	25,510	499,706	512,482
113								
114	**CUSTOMER ACCOUNTING EXPENSE**							
115	90100-Cust Acct Supervise	SALWAGCA	12,440	35	175	25	0	0
116	90200-Cust Acct Meter Read	CMETRDG	1,998,094	5,613	27,395	494	0	0
117	90300-Cust Acct Recrds &Coll	CUSTREC	2,065,486	5,778	29,869	7,636	0	0
118	90500-Cust Acct Misc	CUSTCAM	8,182	23	118	30	0	0
119	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,084,203	11,449	57,558	8,185	0	0
120								
121	**CUSTOMER SERVICE EXPENSES**							
122	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	0	107,241	525,891	0	0
123	90800-Customer Asst Expense	CUSTASST	915,879	2,562	13,245	3,386	0	0
124	90804EE-Customer Assistance SaversSwitch	PRODPLT	2,041	29	247	736	3	3
125	910000-Misc Cust Serv Expense	CUSTCSM	4,376	12	63	16	0	0
126	TOTAL CUSTOMER SERVICE EXPENSE		1,567,979	2,604	120,796	530,030	3	3
127								
128	**SALES EXPENSES**							
129	91200-Economic Development	OX_902_3	134,448	377	1,903	309	0	0
130	916000-Misc Sales Expense	CUST	454	1	6	0	0	0
131	TOTAL SALES EXPENSES		134,902	378	1,909	309	0	0
132								
133	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**							
134	92000-A&G Salaries	SALWAGXAG	19,947,768	324,234	2,049,665	4,697,999	217,240	220,714
135	92100-A&G Office & Supplies	SALWAGXAG	222,548	3,617	22,867	52,413	2,424	2,462
136	92500-A&G Injuries & Damages	SALWAGXAG	467,635	7,601	48,050	110,135	5,093	5,174
137	926000-Employee pensions and benefits	SALWAGXAG	15,760,486	256,173	1,619,415	3,711,831	171,639	174,383
138	92603-SPS Deferred Pension Exp	SALWAGXAG	407,369	6,621	41,858	95,942	4,436	4,507
139	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0	0	0	0	0
140	92804R-Regulatory Commision Expense Misc	ENERGY1	(10)	(0)	(1)	(4)	(0)	(0)
141	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0
142	93100-A&G Rents	SALWAGXAG	22	0	2	5	0	0
143	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0
144	TOTAL ADMINISTRATIVE & GENERAL		36,805,818	598,247	3,781,856	8,668,322	400,833	407,241
145								
146	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		87,259,233	1,418,323	8,966,025	20,550,860	950,294	965,486

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
93	58900-Dist Rents	DISTPLT	14	0	0	0	0	0	0	7
94	Total Distribution Operation		8,030,282	4,467	20,711	22,072	102,745	6,123	186,936	3,876,613
95										
96										
97										
98										
99	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
100										
101	Distribution Maintenance									
102	59000-Dist Mtc Super & Eng	SALWAGDM	36,417	1	3	118	628	18	1,242	18,349
103	59100-Dist Mt of Structures	SALWAGDM	(18,643)	(0)	(2)	(60)	(321)	(9)	(636)	(9,393)
104	59200-Dist Mt of Station Equip	PLT_362	195,939	0	0	710	3,534	104	6,964	94,834
105	59300-Dist Mtc of Overhead Lines	OHDIST	2,610,214	0	0	8,479	45,648	1,239	90,542	1,333,000
106	59400-Dist Mt of Undergmd Line	UGDIST	74,333	0	0	245	1,305	36	2,587	37,695
107	59500-Dist Mt of Line Transform	PLT_368	103	0	0	0	1	0	3	75
108	59600-Dist Mtc of Streetlights	PLT_373	33,849	0	0	0	0	0	0	0
109	59700-Dist Mtc of Meters	CMETERS	33,828	57	267	113	347	54	485	19,346
110	59800-Dist Mtce of Dist Plant	DISTPLT	16,139	1	5	41	251	7	487	8,690
111	Total Distribution Maintenance		2,982,178	59	273	9,645	51,392	1,448	101,673	1,502,596
112	TOTAL DISTRIBUTION		11,012,460	4,526	20,984	31,718	154,137	7,571	288,609	5,379,209
113										
114	**CUSTOMER ACCOUNTING EXPENSE**									
115	90100-Cust Acct Supervise	SALWAGCA	12,440	5	20	1	42	0	35	9,914
116	90200-Cust Acct Meter Read	CMETRDG	1,998,094	93	402	100	6,803	31	5,583	1,595,783
117	90300-Cust Acct Recrds &Coll	CUSTREC	2,065,486	1,432	6,204	103	7,002	32	5,746	1,642,579
118	90500-Cust Acct Misc	CUSTCAM	8,182	6	25	0	28	0	23	6,507
119	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,084,203	1,535	6,651	205	13,875	63	11,386	3,254,782
120										
121	**CUSTOMER SERVICE EXPENSES**									
122	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	90,710	435,181	0	0	0	0	0
123	90800-Customer Asst Expense	CUSTASST	915,879	635	2,751	46	3,105	14	2,548	728,353
124	90804EE-Customer Assistance SaversSwitch	PRODPLT	2,041	126	611	5	26	1	29	566
125	910000-Misc Cust Serv Expense	CUSTCSM	4,376	3	13	0	15	0	12	3,480
126	TOTAL CUSTOMER SERVICE EXPENSE		1,567,979	91,473	438,556	51	3,146	15	2,589	732,400
127										
128	**SALES EXPENSES**									
129	91200-Economic Development	OX_902_3	134,448	58	251	7	457	2	375	107,105
130	916000-Misc Sales Expense	CUST	454	0	0	0	2	0	1	363
131	TOTAL SALES EXPENSES		134,902	58	251	7	458	2	376	107,468
132										
133	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**									
134	92000-A&G Salaries	SALWAGXAG	19,947,768	807,123	3,890,876	46,418	237,158	6,602	317,631	7,759,700
135	92100-A&G Office & Supplies	SALWAGXAG	222,548	9,005	43,409	518	2,646	74	3,544	86,571
136	92500-A&G Injuries & Damages	SALWAGXAG	467,635	18,921	91,214	1,088	5,560	155	7,446	181,911
137	926000-Employee pensions and benefits	SALWAGXAG	15,760,486	637,698	3,074,133	36,674	187,376	5,217	250,956	6,130,844
138	92603-SPS Deferred Pension Exp	SALWAGXAG	407,369	16,483	79,459	948	4,843	135	6,487	158,467
139	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0	0	0	0	0	0	0
140	92804R-Regulatory Commision Expense Misc	ENERGY1	(10)	(1)	(4)	(0)	(0)	(0)	(0)	(2)
141	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0	0	0
142	93100-A&G Rents	SALWAGXAG	22	1	4	0	0	0	0	9
143	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0	0	0
144	TOTAL ADMINISTRATIVE & GENERAL		36,805,818	1,489,230	7,179,091	85,646	437,583	12,182	586,064	14,317,500
145										
146	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		87,259,233	3,530,668	17,020,192	203,051	1,037,421	28,882	1,389,441	33,943,926

Southwestern Public Service Company

Distribution Plant Study

Percentage Split Between Primary and Secondary Cost Components
12 Months Ended December 31, 2020

Line No.		
	Plant Account 365 – Overhead Conductors and Devices	
1	Primary :	89.69%
2	Secondary :	10.31%
	Plant Account 367 – Underground Conductors and Devices	
3	Primary :	91.07%
4	Secondary :	8.93%

Note: This schedule contains estimates for the period of October 1, 2020 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 Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Distribution Plant Study

Percentage Split Between Customer and Demand Cost Components.
12 Months Ended December 31, 2020

Line No.	FERC Acct	Description	% Customer	% Demand	Total	% Primary	% Secondary	Total
1	360	Land and Land Rights	0.00%	100.00%	100.00%	70.79%	29.21%	100.00%
2	361	Structures and Improvements	0.00%	100.00%	100.00%	70.79%	29.21%	100.00%
3	362	Substation Equipment	0.00%	100.00%	100.00%	100.00%	0.00%	100.00%
4	364	Distribution Poles and Fixtures	0.00%	100.00%	100.00%	89.69%	10.31%	100.00%
5	365	Overhead Conductor & Devices	0.00%	100.00%	100.00%	89.69%	10.31%	100.00%
6	366	Underground Conduit	0.00%	100.00%	100.00%	91.07%	8.93%	100.00%
7	367	Underground Conductor	0.00%	100.00%	100.00%	91.07%	8.93%	100.00%
8	368	Line Transformers	0.00%	100.00%	100.00%	5.56%	94.44%	100.00%
9	369	Services	100.00%	0.00%	100.00%	0.00%	100.00%	100.00%
10	370	Customer Meters	100.00%	0.00%	100.00%	10.25%	89.75%	100.00%
11	371	Guard Lights	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%
12	373	Street Lights & Signals	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%

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

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Transformers - TX ONLY)
For The Twelve Months Ended December 31, 2020

Line No.	Account Number	Description	Quantity	Original Cost	
1	368	Transformer Line Network 3PH	0	$ -	
2	368	Transformer Line Overhead 1PH	73,663	43,401,243	
3	368	Transformer Line Overhead 3PH	50	237,734	
4	368	Transformer Line Underground 1PH	4,737	6,223,366	
5	368	Transformer Line Underground 3PH	718	4,818,545	
6	368	Transformer Line (type unknown)	43,367	95,756,219	*
7		**Totals**	**122,535**	**$ 150,437,108**	

Note: KVA Ratings are not available.

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended December 31, 2020

Line No.	Rate Class	Meter Description Type	Size	Phase	Voltage	Meters by Type	New Meter Cost Unit Cost $/Meter	New Meter Cost Total Cost $	Total Cost Allocation Factor
1	Residential	DI	SC	1Ph	Sec	234	**273.49**	63,997	
2		DI	SC	3Ph	Sec	240	**271.82**	65,237	
3		IDR	SC	1Ph	Sec	279	**315.24**	87,952	
4		IDR	SC	3Ph	Sec	26	**331.94**	8,630	
5		kWh	SC	1Ph	Sec	205,976	**136.63**	28,142,501	
6		kWh	SC	3Ph	Sec	6,978	**271.82**	1,896,760	
7		DI	TR	3Ph	Sec	67	**1,271.79**	85,210	
8		IDR	TR	3Ph	Sec	3	**1,355.95**	4,068	
9		kWh	TR	1Ph	Sec	7	**850.95**	5,957	
10		kWh	TR	1PH	Sec	28	**1,271.79**	35,610	
11								0	
12	**Subtotal**					**213,838**		**30,395,922**	**57.19%**
13	Residential Space Heat	DI	SC	1Ph	Sec			0	
14		DI	SC	3Ph	Sec			0	
15		IDR	SC	1Ph	Sec			0	
16		IDR	SC	3Ph	Sec			0	
17		kWh	SC	1Ph	Sec			0	
18		kWh	SC	3Ph	Sec			0	
19		kWh	SC	N	Sec			0	
20		DI	TR	3Ph	Sec			0	
21		IDR	TR	3Ph	Sec			0	
22		kWh	TR	1PH	Sec			0	
23		kWh	TR	3Ph	Sec			0	
24	**Subtotal**					**0**		**0**	**0.00%**
25	Small General	DI	SC	1Ph	Sec	2,463	**273.49**	673,606	
26		DI	SC	3Ph	Sec	6,061	**271.82**	1,647,501	
27		IDR	SC	1Ph	Sec	165	**315.24**	52,015	
28		IDR	SC	3Ph	Sec	131	**331.94**	43,484	
29		kWh	SC	1Ph	Sec	21,384	**136.63**	2,921,696	
30		kWh	SC	3Ph	Sec	3,484	**271.82**	947,021	
31		DI	TR	1Ph	Sec	2	**850.95**	1,702	
32		DI	TR	3Ph	Sec	617	**1,271.79**	784,694	
33		DI	TR	3Ph	Pri	7	**8,442.72**	59,099	
34		IDR	TR	3Ph	Sec	21	**1,355.95**	28,475	
35		IDR	TR	3Ph	Pri	1	**8,484.47**	8,484	
36		kWh	TR	1Ph	Sec	1	**850.95**	851	
37		kWh	TR	3Ph	Sec	17	**1,271.79**	21,620	
38								0	
39	**Subtotal**					**34,354**		**7,190,248**	**13.53%**

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended December 31, 2020

40	Secondary General	DI	SC	1Ph	Sec	1,868	**273.49**	510,879	
41		DI	SC	3Ph	Sec	6,155	**271.82**	1,673,052	
42		IDR	SC	1Ph	Sec	59	**315.24**	18,599	
43		IDR	SC	3Ph	Sec	152	**331.94**	50,455	
44		DI	TR	1Ph	Sec	5	**850.95**	4,255	
45		DI	TR	3Ph	Sec	3,742	**1,271.79**	4,759,038	
46		DI	TR	3Ph	Pri	19	**8,442.72**	160,412	
47		IDR	TR	3Ph	Sec	383	**1,355.95**	519,329	
48		IDR	TR	3Ph	Pri	14	**8,484.47**	118,783	
49								0	
50								0	
51	**Subtotal**					**12,397**		**7,814,802**	**14.70%**
52	Primary General	DI	SC	1Ph	Sec	76	**273.49**	20,785	
53		DI	SC	3Ph	Sec	2,845	**271.82**	773,328	
54		IDR	SC	3Ph	Sec	131	**331.94**	43,484	
55		kWh	SC	1Ph	Sec	2	**136.63**	273	
56		kWh	SC	3Ph	Sec	1	**271.82**	272	
57		DI	TR	3Ph	Sec	90	**1,271.79**	114,461	
58		DI	TR	3Ph	Pri	276	**8,442.72**	2,330,191	
59		IDR	TR	3Ph	Sec	10	**1,355.95**	13,560	
60		IDR	TR	3Ph	Pri	194	**8,484.47**	1,645,987	
61	**Subtotal**					**3,625**		**4,942,341**	**9.30%**
62	Large General - Transmissi	IDR	TR	3Ph	Pri	60	**8,484.47**	509,068	
63		IDR	TR	3Ph	69kV	4	**115,513.00**	462,052	
64		IDR	TR	3Ph	115kV	17	**137,068.00**	2,330,156	
65		IDR	TR	3Ph	230kV	7	**215,504.00**	1,508,528	
66		IDR	TR	3Ph	Pri			0	
67	**Subtotal**					**88**		**4,809,804**	
68	LGST-69 kV							867,342	**0.00%**
69	LGST - 115 kV							3,942,462	**0.00%**
70	**Total C&I**					**50,464**		**24,757,195**	
71	Small Municipal & School	DI	SC	1Ph	Sec	561	**273.49**	153,428	
72		DI	SC	3Ph	Sec	543	**271.82**	147,598	
73		IDR	SC	1Ph	Sec	148	**315.24**	46,656	
74		IDR	SC	3Ph	Sec	112	**331.94**	37,177	
75		kWh	SC	1Ph	Sec	1,319	**136.63**	180,215	
76		kWh	SC	3Ph	Sec	175	**271.82**	47,569	
77		DI	TR	1Ph	Sec	2	**850.95**	1,702	
78		DI	TR	3Ph	Sec	64	**1,271.79**	81,395	
79		DI	TR	3Ph	Pri	1	**8,442.72**	8,443	
80		IDR	TR	3Ph	Sec	11	**1,355.95**	14,915	
81		kWh	TR	1Ph	Sec	5	**850.95**	4,255	
82		kWh	TR	3Ph	Sec	3	**1,271.79**	3,815	
83	**Subtotal**					**2,944**		**727,168**	**1.37%**

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended December 31, 2020

84	Large Municipal - Seconda	DI	SC	1Ph	Sec	56	**273.49**	15,315	
85		DI	SC	3Ph	Sec	340	**271.82**	92,419	
86		IDR	SC	1Ph	Sec	24	**315.24**	7,566	
87		IDR	SC	3Ph	Sec	182	**331.94**	60,413	
88		DI	TR	1Ph	Sec	3	**850.95**	2,553	
89		DI	TR	3Ph	Sec	139	**1,271.79**	176,779	
90		IDR	TR	3Ph	Sec	140	**1,355.95**	189,833	
91	**Subtotal**					**884**		**544,878**	**1.03%**
92	Large Municipal - Primary	DI	TR	3Ph	Pri	4	**8,442.72**	33,771	
93		IDR	TR	3Ph	Pri	17	**8,484.47**	144,236	
94	**Subtotal**					**21**		**178,007**	**0.33%**
95	Large School - Secondary	DI	SC	1Ph	Sec	90	**273.49**	24,614	
96		DI	SC	3Ph	Sec	83	**271.82**	22,561	
97		IDR	SC	1Ph	Sec	19	**315.24**	5,990	
98		IDR	SC	3Ph	Sec	9	**331.94**	2,987	
99		DI	TR	1Ph	Sec	1	**850.95**	851	
100		DI	TR	3Ph	Sec	414	**1,271.79**	526,521	
101		IDR	TR	3Ph	Sec	132	**1,355.95**	178,985	
102	**Subtotal**					**748**		**762,509**	**1.43%**
103	Large School - Primary	DI	TR	3Ph	Pri	6	**8,442.72**	50,656	
104		IDR	TR	3Ph	Pri	4	**8,484.47**	33,938	
105		IDR	TR	3Ph	Pri			0	
106	**Subtotal**					**10**		**84,594**	**0.16%**
107	Standby -- Transmission	IDR	TR	3Ph	69kV	2	**115,513.00**	231,026	
108		IDR	TR	3Ph	115kV	12	**137,068.00**	1,644,816	
109		IDR	TR	3Ph	230kV	10	**215,504.00**	2,155,040	
110		IDR	TR	3Ph	345kV	4	**242,430.00**	969,720	
111	**Subtotal**					**28**		**5,000,602**	
112	**PUCT Total**					**268,937**		**62,450,875**	
113	*Rounding*								
114	**Total Not Including Transmission**							**53,149,537**	

Southwestern Public Service Company

Support for Production Allocation Methodology

Southwestern Public Service Company ("SPS") uses two methodologies for allocation of production fixed costs. A demand allocation factor is produced for the Texas jurisdiction based upon total system demands, and an allocation of the Texas retail jurisdiction production costs is produced for classes based on system retail class distribution of demands.

For jurisdictional allocation, SPS uses the 12 coincident peak ("12-CP") method for allocating production demand function costs among the Texas, New Mexico, and Federal Energy Regulatory Commission jurisdictions where SPS provides service. The 12-CP method is generally used when the differential between the lowest peak, typically late fall, and the highest peak, typically in June, July or August, is relatively low.

For the class allocation of production costs, SPS is proposing the use of a modified Average and Excess Demand-4CP ("AED 4-CP") calculation. The AED 4-CP method incorporates the average of the customer class peak demands coincident with the system peaks, also referred to as the coincident peak for each customer class, in the months of June, July, August, and September, combined with the average annual demand of each customer class. If peak demand for a given customer class is greater than the average annual demand for that customer class, the level of demand in excess of the annual average demand is weighted by one minus the system load factor, and the average annual demand is weighted by the system load factor. If the peak for a given customer class at the system peak is less than the average annual demand for that customer class, the system load factor-weighted average annual demand is used as the allocation factor for that customer class. This approach ensures that all customer classes are assigned a minimum level of cost responsibility for demand-related costs for usage throughout the year, with additional emphasis placed upon peak load during the four typically highest use months. June, July, August, and September are the same four months used to seasonally differentiate SPS's base rates.

The AED 4-CP method was approved in Docket No. 43695, SPS's last fully-litigated base rate case. SPS also used this method in previous filings in Texas, Docket Nos. 49831, 47527, 45524, 42004, 40824, 38147, 35763 and 32766, and in New Mexico retail base rate filings during the same 2006 through 2019 timeframe. Consistent use of allocation factors across jurisdictions allows SPS the opportunity to recover its system-based costs without an over-allocation or under-allocation to each jurisdiction. Consistent with the Order on Rehearing in Docket No. 43695, SPS is basing the system load factor on the single annual system coincident peak.

Southwestern Public Service Company

Summary of Changes in Allocation Factors

FERC Account	Allocation Factor - 49831	Allocation Methodology - 49831	Allocation Factor - 2021 TX Rate Case	Allocation Methodology - 2021 TX Rate Case
344045-Other Prod Generator-Wind	WIND	Weighted Energy	ENERGY1	Associated with kWh consumed by customers
350045-Tran Land Fee-Wind	WIND	Weighted Energy	ENERGY1	Associated with kWh consumed by customers
353045-Tran Station Equip-Wind	WIND	Weighted Energy	ENERGY1	Associated with kWh consumed by customers
355045-Tran Poles & Fixtures-Wind	WIND	Weighted Energy	ENERGY1	Associated with kWh consumed by customers
356045-Tran OH Cond & Device-Wind	WIND	Weighted Energy	ENERGY1	Associated with kWh consumed by customers

Note: All Wind related FERC Accounts have been allocated using Allocation Factor "ENERGY1".