

Southwestern Public Service Company

Original Cost of Plant in Service by Primary Account

(a) Base Period

Line No.	Description	FERC Account No.	Total Company Balance at Beginning of Base Period 7/1/2021	Additions	Retirements	Transfers/ Others	Total Company Balance at End of Base Period 6/30/2022	Base Period Adjustments ⁽¹⁾	Total Company Adjusted Base Period
1	Electric Plant in Service	101	\$ 7,526,525,995	\$ 1,281,048,891	\$ (73,894,478)	\$ -	\$ 8,733,680,408	\$ -	\$ 8,733,680,408
2	Removal of the Asset Retirement Cost Associated with Asset Retirement Obligation	101	(82,444,211)	(48,391)	-	-	(82,492,601)	-	(82,492,601)
3	Electric Plant Purchased or Sold	102	-	-	-	-	-	-	-
4	Completed Const. Not Classified	106	2,611,155,326	(720,424,598)	-	-	1,890,730,728	-	1,890,730,728
5	Plant Held For Future Use ⁽²⁾	105	4,167,109	-	-	-	4,167,109	(4,167,109)	-
6	Construction Work in Progress ⁽⁴⁾	107	231,552,965	492,409,015	-	(560,575,903)	163,386,077	(163,386,077)	-
7	Electric Plant Acquisition Adjustment	114	-	-	-	-	-	-	-
8	Total Electric Plant		\$ 10,290,957,185	\$ 1,052,984,917	\$ (73,894,478)	\$ (560,575,903)	\$ 10,709,471,721	\$ (167,553,186)	\$ 10,541,918,535

	Description	FERC Account No.	Total Company Balance at Beginning of Linkage Period 7/1/2022	Additions	Retirements	Transfers/ Others	Total Company Balance at End of Linkage Period 6/30/2023	Linkage Period Adjustments ⁽³⁾	Total Company Adjusted Linkage Period
9	Electric Plant in Service	101 & 106	\$ 8,733,680,408	\$ 650,487,042	\$ (63,454,851)	\$ -	\$ 9,320,712,599	\$ -	\$ 9,320,712,599
10	Removal of the Asset Retirement Cost Associated with Asset Retirement Obligation	101	(82,492,601)	-	-	-	(82,492,601)	-	(82,492,601)
11	Electric Plant Purchased or Sold	102	-	-	-	-	-	-	-
12	Completed Const. Not Classified	106	1,890,730,728	-	-	-	1,890,730,728	-	1,890,730,728
13	Plant Held For Future Use ⁽²⁾	105	4,167,109	-	-	-	4,167,109	(4,167,109)	-
14	Construction Work in Progress ⁽⁴⁾	107	163,386,077	714,735,087	-	(650,487,042)	227,634,123	(227,634,123)	-
15	Electric Plant Acquisition Adjustment	114	-	-	-	-	-	-	-
16	Total Electric Plant		\$ 10,709,471,722	\$ 1,365,222,129	\$ (63,454,851)	\$ (650,487,042)	\$ 11,360,751,959	\$ (231,801,231)	\$ 11,128,950,727

Southwestern Public Service Company

Original Cost of Plant in Service by Primary Account

			Total Company Balance at Beginning of the Test Year 7/1/2023		Additions	Retirements	Transfers/ Others	Total Company Balance at End of Test Year 6/30/2024		Test Year Adjustments ⁽³⁾	Total Company Test Year Period
	Description	FERC Account No.									
17	Electric Plant in Service	101 & 106	\$ 9,320,712,599	\$ 603,671,023	\$ (91,552,673)	\$ -	\$ 9,832,830,949	\$ -	\$ 9,832,830,949		
18	Removal of the Asset Retirement Cost Associated with Asset Retirement Obligation	101	(82,492,601)	-	-	-	(82,492,601)	-	(82,492,601)		(82,492,601)
19	Electric Plant Purchased or Sold	102	-	-	-	-	-	-	-		-
20	Completed Const. Not Classified	106	1,890,730,728	-	-	-	1,890,730,728	-	1,890,730,728		1,890,730,728
21	Plant Held For Future Use ⁽²⁾	105	4,167,109	1,083,798	-	-	5,250,906	(5,250,906)			-
22	Construction Work in Progress ⁽⁴⁾	107	227,634,123	680,524,075	-	(604,754,821)	303,403,377	(303,403,377)			-
23	Electric Plant Acquisition Adjustment	114	-	-	-	-	-	-			-
24	Total Electric Plant		\$ 11,360,751,959	\$ 1,285,278,896	\$ (91,552,673)	\$ (604,754,821)	\$ 11,949,723,359	\$ (308,654,283)			\$ 11,641,069,077

Notes: Base Period: July 1, 2021 - June 30, 2022; Linkage Period: July 1, 2022 – June 30, 2023; Test Year Period: July 1, 2023 – June 30, 2024

Amounts may appear to not total or tie due to rounding.

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

The forecast does not segregate between FERC Accounts 101 and 106; therefore, the balance in Account 106 at 06/30/2022 was carried through the forecast periods.

(c) Explanation of Adjustments

(1) The only Base Period Adjustment removes Gaines County Land Held for Future Use from rate base. Please refer to the Direct Testimony of Stephanie N. Niemi for details.

(2) Please refer to the Direct Testimony of Stephanie N. Niemi regarding removal of Plant Held for Future Use.

(3) Forecasted additions and retirements are the only adjustments between the Adjusted Base Period and Linkage Period and forecasted additions and retirements are the only adjustments between the Linkage Period and Future Test Year.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Dietenberger and its Attachments ARD-3 and ARD-4.

(4) Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Primary Account

(a) Base Period

Line No.	Description	FERC Account Number	NM Retail Balance at Beginning of Base Period			Transfers/ Others		NM Retail Balance at End of Base Period		Base Period Adjustments ⁽¹⁾	NM Retail Adjusted Base Period
			NM Retail 7/1/2021	Additions	Retirements			NM Retail 6/30/2022			
1	Electric Plant in Service	101	\$ 2,404,447,372	\$ 412,966,026	\$ (24,833,207)	\$ (135,602)	\$ 2,792,444,589	\$ -	\$ 2,792,444,589		
2	Removal of the Asset Retirement Cost Associated with Asset Retirement Obligation	101	-	-	-	-	-	-	-		
3	Electric Plant Purchased or Sold	102	-	-	-	-	-	-	-		
4	Completed Const. Not Classified	106	834,167,791	(232,240,069)	-	-	601,927,722	-	601,927,722		
5	Plant Held For Future Use ⁽³⁾	105	1,099,375	-	-	-	1,099,375	(1,099,375)	-		
6	Construction Work in Progress ⁽⁴⁾	107	68,746,606	146,193,113	-	(166,431,429)	48,508,290	(48,508,290)	-		
7	Electric Plant Acquisition Adjustment	114	-	-	-	-	-	-	-		
8	Total Electric Plant		\$ 3,308,461,144	\$ 326,919,070	\$ (24,833,207)	\$ (166,567,031)	\$ 3,443,979,976	\$ (49,607,665)	\$ 3,394,372,311		

Linkage Period

Line No.	Description	FERC Account Number	NM Retail Balance at Beginning of Linkage Period		Impact of LP/TY Allocators on Beginning Balance	Additions	Retirements	NM Retail Balance at End of Linkage Period		Linkage Period Adjustments ⁽²⁾	NM Retail Adjusted Linkage Period
			NM Retail 7/1/2022	NM Retail 7/1/2022				NM Retail 6/30/2023	NM Retail 6/30/2023		
9	Electric Plant in Service	101	\$ 2,792,444,589	\$ 243,816,050	\$ 229,363,998	\$ (37,991,367)	\$ -	\$ 3,227,633,269	\$ -	\$ 3,227,633,269	
10	Removal of the Asset Retirement Cost Associated with Asset Retirement Obligation	101	-	-	-	-	-	-	-	-	
11	Electric Plant Purchased or Sold	102	-	-	-	-	-	-	-	-	
12	Completed Const. Not Classified	106	601,927,722	52,555,972	-	-	-	654,483,694	-	654,483,694	
13	Plant Held For Future Use ⁽³⁾	105	-	-	-	-	-	-	-	-	
14	Construction Work in Progress ⁽⁴⁾	107	-	-	-	-	-	-	-	-	
15	Electric Plant Acquisition Adjustment	114	-	-	-	-	-	-	-	-	
16	Total Electric Plant		\$ 3,394,372,311	\$ 296,372,022	\$ 229,363,998	\$ (37,991,367)	\$ -	\$ 3,882,116,963	\$ -	\$ 3,882,116,963	

Southwestern Public Service Company

Original Cost of Plant in Service by Primary Account

(b) Test Year Period

Description	FERC Account Number	NM Retail Balance at Beginning of the Test Year			Transfers/ Others	NM Retail Balance at End of Test Year		Test Year Adjustments ⁽²⁾	NM Retail Test Year Period
		NM Retail 7/1/2023	Additions	Retirements		NM Retail 6/30/2024			
17 Electric Plant in Service	101	\$ 3,227,633,269	\$ 205,306,139	\$ (32,777,706)	\$ -	\$ 3,400,161,702	\$ -	\$ 3,400,161,702	
18 Removal of the Asset Retirement Cost Associated with Asset Retirement Obligation	101	-	-	-	-	-	-	-	
19 Electric Plant Purchased or Sold	102	-	-	-	-	-	-	-	
20 Completed Const. Not Classified	106	654,483,694	-	-	-	654,483,694	-	654,483,694	
21 Plant Held For Future Use ⁽³⁾	105	-	-	-	-	-	-	-	
22 Construction Work in Progress ⁽⁴⁾	107	-	-	-	-	-	-	-	
23 Electric Plant Acquisition Adjustment	114	-	-	-	-	-	-	-	
24 Total Electric Plant		\$ 3,882,116,963	\$ 205,306,139	\$ (32,777,706)	\$ -	\$ 4,054,645,396	\$ -	\$ 4,054,645,396	

Notes: Base Period: July 1, 2021 - June 30, 2022; Linkage Period: July 1, 2022 – June 30, 2023; Test Year Period: July 1, 2023 – June 30, 2024

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The forecast does not segregate between FERC Accounts 101 and 106; therefore, the balance in Account 106 at 06/30/2022 was carried through the forecast periods.

(c) Explanation of Adjustments

(1) The only Base Period Adjustment removes Gaines County Land Held for Future Use from rate base. Please refer to the Direct Testimony of Stephanie N. Niemi for details.

(2) Forecasted additions and retirements are the only adjustments between the Adjusted Base Period and Linkage Period and forecasted additions and retirements are the only adjustments between the Linkage Period and Future Test Year.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Dietsberger and its Attachments ARD-3 and ARD-4.

(3) Please refer to the Direct Testimony of Stephanie N. Niemi regarding removal of Plant Held for Future Use.

(4) Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(a) Base Period		Total Company Balance at Beginning of Base Period				Total Company Balance at End of Base Period		Total Company Adjusted Base Period	
Line No.	Description	FERC Account No.	7/1/2021	Additions	Retirements	Transfers/ Other	6/30/2022	Base Period Adjustments	Total Adjusted Base Period
1	Electric Plant in Service								
2	Intangible Plant								
3	Misc. Intangible Plant-Software	303	\$ 252,052,705	\$ 38,047,344	\$ (5,142,007)	\$ -	\$ 284,958,042	\$ -	\$ 284,958,042
4	Total Intangible Plant		\$ 252,052,705	\$ 38,047,344	\$ (5,142,007)	\$ -	\$ 284,958,042	\$ -	\$ 284,958,042
5	Production Plant Steam								
6	Fee Land	310.1	\$ 4,355,213	\$ -	\$ -	\$ -	\$ 4,355,213	\$ -	\$ 4,355,213
7	Land & Land Rights	310.2	1,098,015	-	-	-	1,098,015	-	1,098,015
8	Water Rights	310.3	11,551,745	-	-	-	11,551,745	-	11,551,745
9	Land Rights NM	310.4	73,071	-	-	-	73,071	-	73,071
10	Structures & Improvements	311	219,114,321	3,777,515	(439,965)	-	222,451,872	-	222,451,872
11	Str&Imp-TolkSC	311.1	27,368,567	15,498	-	-	27,384,065	-	27,384,065
12	Str&Imp-HarCoal	311.2	2,658,653	-	-	-	2,658,653	-	2,658,653
13	Boiler Plant Equipment.	312	949,916,417	11,951,198	(2,407,509)	(1,138,427)	958,321,679	-	958,321,679
14	Blr Plt-TolkSC	312.1	15,685,164	-	-	-	15,685,164	-	15,685,164
15	Blr Plt-HarCoal	312.2	70,687,100	(545,826)	-	1,138,427	71,279,701	-	71,279,701
16	Turbo-Generator Units	314	490,174,533	13,203,867	(3,744,619)	(1,983,922)	497,649,859	-	497,649,859
17	Turbogen-TolkSC	314.1	44,699,883	-	-	-	44,699,883	-	44,699,883
18	Accessory Electric	315	71,980,310	629,858	(349,382)	-	72,260,786	-	72,260,786
19	Acc El Eq-TolkS	315.1	22,537,595	-	-	-	22,537,595	-	22,537,595
20	Misc. Power Plt. Equipment	316	27,421,768	1,051,979	-	-	28,473,747	-	28,473,747
21	PwrPltEq-TolkSC	316.1	5,181,717	-	-	-	5,181,717	-	5,181,717
22	Asset Retirement Cost - Steam	317	25,794,491	48,391	-	-	25,842,882	-	25,842,882
23	Total Production Plant Steam		\$ 1,990,298,564	\$ 30,132,480	\$ (6,941,475)	\$ (1,983,922)	\$ 2,011,505,648	\$ -	\$ 2,011,505,648
24	Production Plant - Other								
25	Fee Land	340.1	\$ 115,046	\$ -	\$ -	\$ -	\$ 115,046	\$ -	\$ 115,046
26	Land Rights	340.2	676	-	-	-	676	-	676
27	Wind Land Own	340.145	954,053	-	-	-	954,053	-	954,053
28	Structures & Improvements	341	14,344,873	103,671	-	-	14,448,544	-	14,448,544
29	Str & Imp-Wind	341.45	110,948,136	9,406,838	-	24,921	120,379,894	-	120,379,894
30	Fuel Holders & Acc.	342	6,197,449	(2)	-	-	6,197,447	-	6,197,447
31	Prime Movers	343	56,358,685	52,928	(858,605)	-	55,553,008	-	55,553,008
32	Generators	344	208,604,455	3,509,855	(7,893,100)	-	204,221,210	-	204,221,210
33	Generator-Wind	344.45	1,305,178,492	(7,907,350)	(4,429,997)	269,109	1,293,110,253	-	1,293,110,253
34	Accessory Electric	345	31,994,253	-	(46,215)	-	31,948,038	-	31,948,038
35	El Eq-Wind	345.45	66,370,732	11,508,132	-	13,960	77,892,825	-	77,892,825
36	Misc. Power Plt. Equipment	346	4,853,019	183,635	-	-	5,036,654	-	5,036,654
37	Misc P Eq-Wind	346.45	16,095	(16,095)	-	-	-	-	-
38	Asset Retirement Cost - Other		49,157,323	-	-	-	49,157,323	-	49,157,323
39	Total Production Plant - Other		\$ 1,855,093,288	\$ 16,841,612	\$ (13,227,916)	\$ 307,989	\$ 1,859,014,973	\$ -	\$ 1,859,014,973

Southwestern Public Service Company

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(a) Base Period		Total Company Balance at Beginning of Base Period				Total Company Balance at End of Base Period		Total Company Adjusted Base Period
Line No.	Description	FERC Account No.	7/1/2021	Additions	Retirements	Transfers/ Other	6/30/2022	Base Period Adjustments
40	Transmission Plant							
41	Fee Land	350.1	\$ 10,360,812	513,175	\$ -	\$ -	\$ 10,873,987	\$ -
42	Land Rights	350.2	163,315,518	(4,032,343)	-	-	159,283,175	-
43	Land Fee-Wind	350.45	217,137	-	-	-	217,137	-
44	Structures & Improvements	352	134,618,700	11,616,596	(324,524)	-	145,910,771	-
45	Str & Impr-Prod	352.10	723,970	-	-	-	723,970	-
46	Str & Impr-Wind	352.45	1,896,676	3,371,955	-	-	5,268,631	-
47	Trans. Substations	353	1,324,520,640	106,709,189	(5,241,836)	1,983,922	1,427,971,915	-
48	Trans. Substations Equip-Prod.	353.10	28,105,646	106,620	(389,585)	-	27,822,681	-
49	Trans Station Equip-Wind	353.45	58,260,883	12,140,648	-	-	70,401,532	-
50	Trans. Towers	354	8,251,270	(10,003)	-	-	8,241,267	-
51	Trans. Poles	355	1,472,301,274	87,411,360	(1,433,988)	-	1,558,278,646	-
52	Trans Poles & Fixtures-Prod	355.10	251,807	(25,667)	-	-	226,139	-
53	Tran Poles & Fixtures-Wind	355.45	20,490,882	387,842	-	-	20,878,724	-
54	Conductor & Devices	356	529,632,865	27,495,599	(1,039,707)	-	556,088,757	-
55	Tran OH Cond & Device-Prod	356.10	352,316	-	-	-	352,316	-
56	Tran OH Cond & Device-Wind	356.45	11,265,489	176,347	-	-	11,441,836	-
57	Underground Conduit	357	275,005	3,760	-	-	278,764	-
58	Underground Conductor	358	489,717	0	-	-	489,717	-
59	Roads and Trails	359	517,736	-	-	-	517,736	-
60	Asset Retirement Cost - Transmission	359.1	25,029	-	-	-	25,029	-
61	Total Transmission Plant		\$ 3,765,873,372	\$ 245,865,078	\$ (8,429,640)	\$ 1,983,922	\$ 4,005,292,732	\$ -
62	Distribution Plant							
63	Fee Land	360.1	\$ 11,806,591	\$ 2,352,118	\$ -	\$ -	\$ 14,158,709	\$ -
64	Land Dist Rights - NM	360.4	12,931,845	1,761,008	-	-	14,692,853	-
65	Land Dist Rights - TX	360.5	3,061,920	260,188	-	-	3,322,108	-
66	Structures & Improvements	361	50,954,871	13,248,466	(79,750)	-	64,123,587	-
67	Substation Equipment	362	343,833,565	24,679,104	(346,388)	-	368,166,281	-
68	Dist. Poles & Fixtures	364	408,214,733	59,410,579	(2,030,970)	-	465,594,341	-
69	Overhead Conductor	365	318,814,847	27,973,937	(4,167,128)	-	342,621,656	-
70	Underground Conduit	366	26,416,975	738,228	(5,580)	-	27,149,623	-
71	Underground Cable	367	52,971,167	3,412,092	(140,879)	-	56,242,380	-
72	Line Transformers	368	247,990,344	12,568,825	(1,527,643)	-	259,031,526	-
73	Services	369	-	-	-	-	-	-
74	Services - Overhead	369.10	53,789,743	4,997,292	(165,915)	-	58,621,120	-
75	Services - Underground	369.20	48,999,070	3,433,199	(62,966)	-	52,369,303	-
76	Customer Meters	370	70,685,289	3,546,249	(1,763,383)	-	72,468,155	-
77	Distr Meters AGIS AMI	370.20	-	-	-	-	-	-
78	Dist Inst on Cust Premise	371	13,045,583	-	(2,069)	-	13,043,514	-
79	Dist Inst on Cust Prm-EV	371.40	-	-	-	-	-	-
80	Street Lighting	373	37,190,821	4,690,949	(4,024,575)	-	37,857,195	-
81	Asset Retirement Cost - Distribution	374	7,467,368	-	-	-	7,467,368	-
82	Total Distribution Plant		\$ 1,708,174,731	\$ 163,072,234	\$ (14,317,247)	\$ -	\$ 1,856,929,718	\$ -

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Line No.	Description	FERC Account No.	7/1/2021	Additions	Retirements	Transfers/ Other	6/30/2022	Base Period Adjustments	
83	General Plant								
84	Fee Land	389.1	\$ 3,060,360	\$ -	\$ -	\$ -	\$ 3,060,360	\$ -	\$ 3,060,360
85	General Land Rights	389.2	45,967	-	-	-	45,967	-	45,967
86	Genl Structures & Improve	390	94,263,716	5,347,655	-	-	99,611,371	-	99,611,371
87	Genl Str & Imp-Lease Bldg	390.7	3,663,394	-	-	-	3,663,394	-	3,663,394
88	General Office Furn & Eq	391	22,879,034	1,038,351	(74,870)	-	23,842,515	-	23,842,515
89	General Info Sys Computers	391.4	95,927,449	17,882,851	(9,176,129)	-	104,634,171	-	104,634,171
90	Genl Off Eq-Comp 3 Yr Life	391.5	-	-	0	-	-	-	-
91	General Transp Eq-Grp 1	392.10	4,369,211	70,500	(145,118)	-	4,294,593	-	4,294,593
92	General Transp Eq-Grp 2-3	392.20	48,963,819	9,053,105	-	-	58,016,924	-	58,016,924
93	General Transp Eq-Trailers	392.30	11,419,425	3,068,451	(1,127,556)	-	13,360,320	-	13,360,320
94	General Transp Eq-Grp 4-8	392.40	61,221,808	406,615	(15,285,494)	-	46,342,929	-	46,342,929
95	General Stores Equipment	393	430,925	-	-8,150	-	422,775	-	422,775
96	General Tools & Shop Equip	394	54,845,265	5,802,880	-	(307,989)	60,340,156	-	60,340,156
97	General Laboratory Equip	395	10,928,508	-	(18,876)	-	10,909,632	-	10,909,632
98	General Power Operated Eq	396	13,718,357	-	-	-	13,718,357	-	13,718,357
99	General Communication Eq	397	64,732,139	14,618,185	-	-	79,350,324	-	79,350,324
100	General Comm Eq-Two Way	397.10	52,854,249	(5,025,891)	-	-	47,828,357	-	47,828,357
101	General Comm Eq-AES	397.20	43,403	-	-	-	43,403	-	43,403
102	General Comm Eq-EMS	397.30	20,074,896	14,402,844	-	-	34,477,739	-	34,477,739
103	General Miscellaneous Eq	398	2,746,736	-	-	-	2,746,736	-	2,746,736
104	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-
105	Total General Plant		\$ 566,188,661	\$ 66,665,546	\$ (25,836,193)	\$ (307,989)	\$ 606,710,024	\$ -	\$ 606,710,024
106	Removal of Asset Retirement Costs								
107	Asset Retirement Cost - Steam	317	\$ (25,794,491)	\$ (48,391)	\$ -	\$ -	(25,842,882)	\$ -	\$ (25,842,882)
108	Asset Retirement Cost - Other	347	(49,157,323)	-	-	-	(49,157,323)	-	(49,157,323)
109	Asset Retirement Cost - Transmission	359.1	(25,029)	-	-	-	(25,029)	-	(25,029)
110	Asset Retirement Cost - Distribution	374	(7,467,368)	-	-	-	(7,467,368)	-	(7,467,368)
111	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-
112	Asset Retirement Cost - Intangible Plant		-	-	-	-	-	-	-
113	Total Removal of Asset Retirement Costs	101	\$ (82,444,211)	\$ (48,391)	\$ -	\$ -	\$ (82,492,601)	\$ -	\$ (82,492,601)
114	Total Electric Plant In Service	101/106	\$ 10,055,237,111	\$ 560,575,903	\$ (73,894,478)	\$ 0	\$ 10,541,918,535	\$ -	\$ 10,541,918,535
115	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	Electric Plant Held For Future Use								
117	Land And Land Rights	105	\$ 4,167,109	\$ -	\$ -	\$ -	4,167,109	\$ (4,167,109)	\$ -
118	Poles And Fixtures	105	-	-	-	-	-	-	-
119	Overhead Conductors And Devices	105	-	-	-	-	-	-	-
120	Intangible		-	-	-	-	-	-	-
121	Total Electric Plant Held For Future Use		\$ 4,167,109	\$ -	\$ -	\$ -	\$ 4,167,109	\$ (4,167,109)	\$ -
122	Construction Work in Progress	107	\$ 231,552,965	\$ 492,409,015	\$ -	\$ (560,575,903)	\$ 163,386,077	\$ (163,386,077)	\$ -
123	Electric Plant Acquisition Adjustment	114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Total Electric Plant		\$ 10,290,957,185	\$ 1,052,984,917	\$ (73,894,478)	\$ (560,575,903)	\$ 10,709,471,721	\$ (167,553,186)	\$ 10,541,918,535

Notes: Base Period: July 1, 2021 - June 30, 2022; Linkage Period: July 1, 2022 – June 30, 2023; Test Year Period July 1, 2023 – June 30, 2024

Amounts may appear to not total or tie due to rounding.

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are being removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

(c) Explanation of Adjustments

The only Base Period Adjustment removes Gaines County Land Held for Future Use from rate base. Please refer to the Direct Testimony of Stephanie N. Niemi for details.

Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

Linkage Period			Total Company Balance at Beginning of Linkage Period				Total Company Balance at End of Linkage Period		Total Company Adjusted Linkage Period
Line No.	Description	FERC Account No.	7/1/2022	Additions	Retirements	Transfers/ Other	6/30/2023	Linkage Period Adjustments ⁽¹⁾	
125	Electric Plant in Service								
126	Intangible Plant								
127	Misc. Intangible Plant-Software	303	\$ 284,958,042	\$ 42,768,915	\$ -	\$ -	\$ 327,726,957	\$ -	\$ 327,726,957
128	Total Intangible Plant		\$ 284,958,042	\$ 42,768,915	\$ -	\$ -	\$ 327,726,957	\$ -	\$ 327,726,957
129	Production Plant Steam								
130	Fee Land	310.1	\$ 4,355,213	\$ -	\$ -	\$ -	\$ 4,355,213	\$ -	\$ 4,355,213
131	Land & Land Rights	310.2	1,098,015	-	-	-	1,098,015	-	1,098,015
132	Water Rights	310.3	11,551,745	-	-	-	11,551,745	-	11,551,745
133	Land Rights NM	310.4	73,071	-	-	-	73,071	-	73,071
134	Structures & Improvements	311	222,451,872	16,411,038	(2,224,012)	-	236,638,897	-	236,638,897
135	Str&Imp-TolkSC	311.1	27,384,065	-	-	-	27,384,065	-	27,384,065
136	Str&Imp-HarCoal	311.2	2,658,653	26,930	-	-	2,685,584	-	2,685,584
137	Boiler Plant Equipment.	312	958,321,679	30,250,565	(8,798,751)	-	979,773,492	-	979,773,492
138	Blr Plt-TolkSC	312.1	15,685,164	-	-	-	15,685,164	-	15,685,164
139	Blr Plt-HarCoal	312.2	71,279,701	722,016	-	-	72,001,717	-	72,001,717
140	Turbo-Generator Units	314	497,649,859	21,652,854	(6,654,079)	-	512,648,634	-	512,648,634
141	Turbogen-TolkSC	314.1	44,699,883	-	-	-	44,699,883	-	44,699,883
142	Accessory Electric	315	72,260,786	3,823,570	(854,085)	-	75,230,271	-	75,230,271
143	Acc El Eq-TolKS	315.1	22,537,595	-	-	-	22,537,595	-	22,537,595
144	Misc. Power Plt. Equipment	316	28,473,747	1,502,454	(417,931)	-	29,558,270	-	29,558,270
145	PwrPltEq-TolkSC	316.1	5,181,717	-	-	-	5,181,717	-	5,181,717
146	Asset Retirement Cost - Steam	317	25,842,882	-	-	-	25,842,882	-	25,842,882
147	Total Production Plant Steam		\$ 2,011,505,648	\$ 74,389,427	\$ (18,948,858)	\$ -	\$ 2,066,946,217	\$ -	\$ 2,066,946,217
148	Production Plant - Other								
149	Fee Land	340.1	\$ 115,046	\$ (8)	\$ -	\$ -	\$ 115,038	\$ -	\$ 115,038
150	Land Rights	340.2	676	-	-	-	676	-	676
151	Wind Land Own	340.145	954,053	(66)	-	-	953,987	-	953,987
152	Structures & Improvements	341	14,448,544	60,584	-	-	14,509,128	-	14,509,128
153	Str & Imp-Wind	341.45	120,379,894	729,263	-	-	121,109,158	-	121,109,158
154	Fuel Holders & Acc.	342	6,197,447	42,965	-	-	6,240,412	-	6,240,412
155	Prime Movers	343	55,553,008	1,397,819	-	-	56,950,828	-	56,950,828
156	Generators	344	204,221,210	1,238,474	-	-	205,459,683	-	205,459,683
157	Generator-Wind	344.45	1,293,110,253	7,791,847	-	-	1,300,902,101	-	1,300,902,101
158	Accessory Electric	345	31,948,038	232,963	-	-	32,181,001	-	32,181,001
159	El Eq-Wind	345.45	77,892,825	490,364	-	-	78,383,189	-	78,383,189
160	Misc. Power Plt. Equipment	346	5,036,654	40,002	-	-	5,076,656	-	5,076,656
161	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-
162	Asset Retirement Cost - Other	347	49,157,323	-	-	-	49,157,323	-	49,157,323
163	Total Production Plant - Other		\$ 1,859,014,973	\$ 12,024,208	\$ -	\$ -	\$ 1,871,039,180	\$ -	\$ 1,871,039,180

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

Linkage Period		FERC Account No.	Total Company Balance at Beginning of Linkage Period			Transfers/ Other	Total Company Balance at End of Linkage Period		Linkage Period Adjustments ⁽¹⁾	Total Company Adjusted Linkage Period
Line No.	Description		7/1/2022	Additions	Retirements		6/30/2023			
164	Transmission Plant									
165	Fee Land	350.1	\$ 10,873,987	\$ 7,239	\$ -	\$ -	\$ 10,881,226	\$ -	\$ 10,881,226	
166	Land Rights	350.2	159,283,175	2,105,723	-	-	161,388,898	-	161,388,898	
167	Land Fee-Wind	350.45	217,137	-	-	-	217,137	-	217,137	
168	Structures & Improvements	352	145,910,771	8,792,476	(1,578,271)	-	153,124,977	-	153,124,977	
169	Str & Impr-Prod	352.10	723,970	236	(27,846)	-	696,361	-	696,361	
170	Str & Impr-Wind	352.45	5,268,631	-	(50,186)	-	5,218,445	-	5,218,445	
171	Trans. Substations	353	1,427,971,915	86,048,539	(15,445,920)	-	1,498,574,534	-	1,498,574,534	
172	Trans. Substations Equip-Prod.	353.10	27,822,681	9,064	(1,070,126)	-	26,761,620	-	26,761,620	
173	Trans Station Equip-Wind	353.45	70,401,532	-	(667,903)	-	69,733,629	-	69,733,629	
174	Trans. Towers	354	8,241,267	653,346	(23,350)	-	8,871,263	-	8,871,263	
175	Trans. Poles	355	1,558,278,646	123,536,304	(4,415,012)	-	1,677,399,938	-	1,677,399,938	
176	Trans Poles & Fixtures-Prod	355.10	226,139	-	(638)	-	225,501	-	225,501	
177	Tran Poles & Fixtures-Wind	355.45	20,878,724	-	(57,861)	-	20,820,863	-	20,820,863	
178	Conductor & Devices	356	556,088,757	44,085,280	(1,575,545)	-	598,598,491	-	598,598,491	
179	Tran OH Cond & Device-Prod	356.10	352,316	-	(994)	-	351,322	-	351,322	
180	Tran OH Cond & Device-Wind	356.45	11,441,836	-	(31,796)	-	11,410,040	-	11,410,040	
181	Underground Conduit	357	278,764	22,100	(790)	-	300,074	-	300,074	
182	Underground Conductor	358	489,717	38,824	(1,387)	-	527,153	-	527,153	
183	Roads and Trails	359	517,736	41,045	(1,467)	-	557,314	-	557,314	
184	Asset Retirement Cost - Transmission	359.1	25,029	-	-	-	25,029	-	25,029	
185	Total Transmission Plant		\$ 4,005,292,732	\$ 265,340,175	\$ (24,949,091)	\$ -	\$ 4,245,683,815	\$ -	\$ 4,245,683,815	
186	Distribution Plant									
187	Fee Land	360.1	\$ 14,158,709	\$ 258,006	\$ -	\$ -	\$ 14,416,715	\$ -	\$ 14,416,715	
188	Land Dist Rights - NM	360.4	14,692,853	1,043,250	-	-	15,736,103	-	15,736,103	
189	Land Dist Rights - TX	360.5	3,322,108	199,500	-	-	3,521,608	-	3,521,608	
190	Structures & Improvements	361	64,123,587	3,019,545	(588,251)	-	66,554,880	-	66,554,880	
191	Substation Equipment	362	368,166,281	18,539,966	(3,379,820)	-	383,326,427	-	383,326,427	
192	Dist. Poles & Fixtures	364	465,594,341	55,159,681	(4,855,859)	-	515,898,164	-	515,898,164	
193	Overhead Conductor	365	342,621,656	41,210,140	(3,564,534)	-	380,267,263	-	380,267,263	
194	Underground Conduit	366	27,149,623	3,177,897	(283,701)	-	30,043,819	-	30,043,819	
195	Underground Cable	367	56,242,380	6,583,785	(587,700)	-	62,238,466	-	62,238,466	
196	Line Transformers	368	259,031,526	3,726,615	(3,186,893)	-	259,571,248	-	259,571,248	
197	Services	369	-	-	-	-	-	-	-	
198	Services - Overhead	369.10	58,621,120	981,280	(721,489)	-	58,880,912	-	58,880,912	
199	Services - Underground	369.20	52,369,303	811,737	(644,418)	-	52,536,622	-	52,536,622	
200	Customer Meters	370	72,468,155	5,310,060	-	-	77,778,215	-	77,778,215	
201	Distr Meters AGIS AMI	370.20	-	14,308,755	-	-	14,308,755	-	14,308,755	
202	Dist Inst on Cust Premise	371	13,043,514	-	-	-	13,043,514	-	13,043,514	
203	Dist Inst on Cust Prm-EV	371.40	-	427,948	-	-	427,948	-	427,948	
204	Street Lighting	373	37,857,195	2,534,605	(1,744,237)	-	38,647,563	-	38,647,563	
205	Asset Retirement Cost - Distribution	374	7,467,368	-	-	-	7,467,368	-	7,467,368	
206	Total Distribution Plant		\$ 1,856,929,718	\$ 157,292,772	\$ (19,556,901)	\$ -	\$ 1,994,665,588	\$ -	\$ 1,994,665,588	

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

Linkage Period			Total Company Balance at Beginning of Linkage Period				Total Company Balance at End of Linkage Period		Total Company Adjusted Linkage Period
Line No.	Description	FERC Account No.	7/1/2022	Additions	Retirements	Transfers/ Other	6/30/2023	Linkage Period Adjustments ⁽¹⁾	
207	General Plant								
208	Fee Land	389.1	\$ 3,060,360	\$ 345,792	\$ -	\$ -	\$ 3,406,152	\$ -	\$ 3,406,152
209	General Land Rights	389.2	45,967	-	-	-	45,967	-	45,967
210	Genl Structures & Improve	390	99,611,371	7,061,186	-	-	106,672,557	-	106,672,557
211	Genl Str & Imp-Lease Bldg	390.7	3,663,394	-	-	-	3,663,394	-	3,663,394
212	General Office Furn & Eq	391	23,842,515	2,603,383	-	-	26,445,897	-	26,445,897
213	General Info Sys Computers	391.4	104,634,171	20,290,708	-	-	124,924,879	-	124,924,879
214	Genl Off Eq-Comp 3 Yr Life	391.5	-	-	-	-	-	-	-
215	General Transp Eq-Grp 1	392.10	4,294,593	605,319	-	-	4,899,911	-	4,899,911
216	General Transp Eq-Grp 2-3	392.20	58,016,924	8,177,428	-	-	66,194,352	-	66,194,352
217	General Transp Eq-Trailers	392.30	13,360,320	1,883,124	-	-	15,243,444	-	15,243,444
218	General Transp Eq-Grp 4-8	392.40	46,342,929	6,531,990	-	-	52,874,919	-	52,874,919
219	General Stores Equipment	393	422,775	47,114	-	-	469,889	-	469,889
220	General Tools & Shop Equip	394	60,340,156	6,724,358	-	-	67,064,514	-	67,064,514
221	General Laboratory Equip	395	10,909,632	1,215,779	-	-	12,125,410	-	12,125,410
222	General Power Operated Eq	396	13,718,357	1,933,589	-	-	15,651,946	-	15,651,946
223	General Communication Eq	397	79,350,324	40,945,679	-	-	120,296,003	-	120,296,003
224	General Comm Eq-Two Way	397.10	47,828,357	-	-	-	47,828,357	-	47,828,357
225	General Comm Eq-AES	397.20	43,403	-	-	-	43,403	-	43,403
226	General Comm Eq-EMS	397.30	34,477,739	-	-	-	34,477,739	-	34,477,739
227	General Miscellaneous Eq	398	2,746,736	306,099	-	-	3,052,835	-	3,052,835
228	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-
229	Total General Plant		\$ 606,710,024	\$ 98,671,547	\$ -	\$ -	\$ 705,381,570	\$ -	\$ 705,381,570
230	Removal of Asset Retirement Costs								
231	Asset Retirement Cost - Steam	317	\$ (25,842,882)	\$ -	\$ -	\$ -	(25,842,882)	\$ -	(25,842,882)
232	Asset Retirement Cost - Other	347	(49,157,323)	-	-	-	(49,157,323)	-	(49,157,323)
233	Asset Retirement Cost - Transmission	359.1	(25,029)	-	-	-	(25,029)	-	(25,029)
234	Asset Retirement Cost - Distribution	374	(7,467,368)	-	-	-	(7,467,368)	-	(7,467,368)
235	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-
236	Asset Retirement Cost - Intangible Plant		-	-	-	-	-	-	-
237	Total Removal of Asset Retirement Costs	101	\$ (82,492,601)	\$ -	\$ -	\$ -	\$ (82,492,601)	\$ -	\$ (82,492,601)
238	Total Electric Plant In Service	101/106	\$ 10,541,918,535	\$ 650,487,042	\$ (63,454,851)	\$ -	\$ 11,128,950,726	\$ -	\$ 11,128,950,726
239	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	Electric Plant Held For Future Use								
241	Land And Land Rights	105	\$ 4,167,109	\$ -	\$ -	\$ -	4,167,109	\$ (4,167,109)	\$ -
242	Poles And Fixtures	105	-	-	-	-	-	-	-
243	Overhead Conductors And Devices	105	-	-	-	-	-	-	-
244	Intangible		-	-	-	-	-	-	-
245	Total Electric Plant Held For Future Use		\$ 4,167,109	\$ -	\$ -	\$ -	\$ 4,167,109	\$ (4,167,109)	\$ -
246	Construction Work in Progress	107	\$ 163,386,077	\$ 714,735,087	-	\$ (650,487,042)	\$ 227,634,123	\$ (227,634,123)	\$ -

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

Linkage Period			Total Company Balance at Beginning of Linkage Period				Total Company Balance at End of Linkage Period	Linkage Period Adjustments ⁽¹⁾	Total Company Adjusted Linkage Period
Line No.	Description	FERC Account No.	7/1/2022	Additions	Retirements	Transfers/ Other	6/30/2023		
247	Electric Plant Acquisition Adjustment	114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	Total Electric Plant		<u>\$ 10,546,085,645</u>	<u>\$ 1,365,222,129</u>	<u>\$ (63,454,851)</u>	<u>\$ (650,487,042)</u>	<u>\$ 11,360,751,958</u>	<u>\$ (231,801,231)</u>	<u>\$ 11,128,950,726</u>

Notes: Base Period: July 1, 2021 - June 30, 2022; Linkage Period: July 1, 2022 – June 30, 2023; Test Year Period July 1, 2023 – June 30, 2024

Amounts may appear to not total or tie due to rounding.

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are being removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

(e) Explanation of Adjustments

⁽¹⁾ Forecasted additions and retirements are the only adjustments between the Adjusted Base Period and Linkage Period.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Dietenberger and its Attachments ARD-3 and ARD-4.

Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(b) Test Year Information

Line No.	Description	FERC Account No.	Total Company Balance at Beginning of Test Year 7/1/2023	Additions	Retirements	Transfers/ Other	Total Company Balance at End of Test Year 6/30/2024	Test Year Adjustments ⁽¹⁾	Total Company Test Year Period 6/30/2024
249	Electric Plant in Service								
250	Intangible Plant								
251	Misc. Intangible Plant-Software	303	\$ 327,726,957	\$ 40,737,786	\$ -	\$ -	\$ 368,464,743	\$ -	\$ 368,464,743
252	Total Intangible Plant		\$ 327,726,957	\$ 40,737,786	\$ -	\$ -	\$ 368,464,743	\$ -	\$ 368,464,743
253	Production Plant Steam								
254	Fee Land	310.1	\$ 4,355,213	\$ -	\$ -	\$ -	\$ 4,355,213	\$ -	\$ 4,355,213
255	Land & Land Rights	310.2	1,098,015	2,303,944	-	-	3,401,959	-	3,401,959
256	Water Rights	310.3	11,551,745	36,015	-	-	11,587,760	-	11,587,760
257	Land Rights NM	310.4	73,071	153,323	-	-	226,394	-	226,394
258	Structures & Improvements	311	236,638,897	6,290,125	(7,388,859)	-	235,540,163	-	235,540,163
259	Str&Imp-TolkSC	311.1	27,384,065	-	-	-	27,384,065	-	27,384,065
260	Str&Imp-HarCoal	311.2	2,685,584	-	-	-	2,685,584	-	2,685,584
261	Boiler Plant Equipment.	312	979,773,492	27,710,694	(26,023,607)	-	981,460,580	-	981,460,580
262	Blr Plt-TolkSC	312.1	15,685,164	-	-	-	15,685,164	-	15,685,164
263	Blr Plt-HarCoal	312.2	72,001,717	-	-	-	72,001,717	-	72,001,717
264	Turbo-Generator Units	314	512,648,634	15,734,931	(18,165,913)	-	510,217,652	-	510,217,652
265	Turbogen-TolkSC	314.1	44,699,883	-	-	-	44,699,883	-	44,699,883
266	Accessory Electric	315	75,230,271	2,418,609	(3,306,709)	-	74,342,172	-	74,342,172
267	Acc El Eq-TolkS	315.1	22,537,595	-	-	-	22,537,595	-	22,537,595
268	Misc. Power Plt. Equipment	316	29,558,270	1,038,104	(1,321,630)	-	29,274,744	-	29,274,744
269	PwrPltEq-TolkSC	316.1	5,181,717	-	-	-	5,181,717	-	5,181,717
270	Asset Retirement Cost - Steam	317	25,842,882	-	-	-	25,842,882	-	25,842,882
271	Total Production Plant Steam		\$ 2,066,946,217	\$ 55,685,746	\$ (56,206,718)	\$ -	\$ 2,066,425,245	\$ -	\$ 2,066,425,245
272	Production Plant - Other								
273	Fee Land	340.1	\$ 115,038	\$ -	\$ -	\$ -	\$ 115,038	\$ -	\$ 115,038
274	Land Rights	340.2	676	-	-	-	676	-	676
275	Wind Land Own	340.145	953,987	-	-	-	953,987	-	953,987
276	Structures & Improvements	341	14,509,128	1,098,090	-	-	15,607,218	-	15,607,218
277	Str & Imp-Wind	341.45	121,109,158	14,328	-	-	121,123,486	-	121,123,486
278	Fuel Holders & Acc.	342	6,240,412	168,761	-	-	6,409,174	-	6,409,174
279	Prime Movers	343	56,950,828	5,644,084	-	-	62,594,912	-	62,594,912
280	Generators	344	205,459,683	13,621,533	-	-	219,081,216	-	219,081,216
281	Generator-Wind	344.45	1,300,902,101	154,116	-	-	1,301,056,217	-	1,301,056,217
282	Accessory Electric	345	32,181,001	2,365,540	-	-	34,546,541	-	34,546,541
283	El Eq-Wind	345.45	78,383,189	9,181	-	-	78,392,370	-	78,392,370
284	Misc. Power Plt. Equipment	346	5,076,656	341,691	-	-	5,418,347	-	5,418,347
285	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-
286	Asset Retirement Cost - Other	347	49,157,323	-	-	-	49,157,323	-	49,157,323
287	Total Production Plant - Other		\$ 1,871,039,180	\$ 23,417,324	\$ -	\$ -	\$ 1,894,456,505	\$ -	\$ 1,894,456,505

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(b) Test Year Information

Line No.	Description	FERC Account No.	Total Company Balance at Beginning of Test Year			Transfers/ Other	Total Company Balance at End of Test Year		Test Year Adjustments ⁽¹⁾	Total Company Test Year Period 6/30/2024
			7/1/2023	Additions	Retirements		6/30/2024	6/30/2024		
288	Transmission Plant									
289	Fee Land	350.1	\$ 10,881,226	\$ -	\$ -	\$ -	\$ 10,881,226	\$ -	\$ 10,881,226	
290	Land Rights	350.2	161,388,898	-	-	-	161,388,898	-	161,388,898	
291	Land Fee-Wind	350.45	217,137	-	-	-	217,137	-	217,137	
292	Structures & Improvements	352	153,124,977	8,801,272	(1,117,148)	-	160,809,102	-	160,809,102	
293	Str & Impr-Prod	352.10	696,361	(11,398)	(39,640)	-	645,323	-	645,323	
294	Str & Impr-Wind	352.45	5,218,445	-	(38,403)	-	5,180,042	-	5,180,042	
295	Trans. Substations	353	1,498,574,534	86,134,627	(10,933,089)	-	1,573,776,072	-	1,573,776,072	
296	Trans. Substations Equip-Prod.	353.10	26,761,620	(438,034)	(1,523,386)	-	24,800,200	-	24,800,200	
297	Trans Station Equip-Wind	353.45	69,733,629	-	(513,170)	-	69,220,459	-	69,220,459	
298	Trans. Towers	354	8,871,263	288,371	(16,630)	-	9,143,004	-	9,143,004	
299	Trans. Poles	355	1,677,399,938	54,525,912	(3,144,484)	-	1,728,781,366	-	1,728,781,366	
300	Trans Poles & Fixtures-Prod	355.10	225,501	-	(424)	-	225,077	-	225,077	
301	Tran Poles & Fixtures-Wind	355.45	20,820,863	-	(39,185)	-	20,781,678	-	20,781,678	
302	Conductor & Devices	356	598,598,491	19,458,167	(1,122,143)	-	616,934,515	-	616,934,515	
303	Tran OH Cond & Device-Prod	356.10	351,322	-	(661)	-	350,661	-	350,661	
304	Tran OH Cond & Device-Wind	356.45	11,410,040	-	(21,474)	-	11,388,567	-	11,388,567	
305	Underground Conduit	357	300,074	9,754	(563)	-	309,266	-	309,266	
306	Underground Conductor	358	527,153	17,136	(988)	-	543,301	-	543,301	
307	Roads and Trails	359	557,314	18,116	(1,045)	-	574,385	-	574,385	
308	Asset Retirement Cost - Transmission	359.1	25,029	-	-	-	25,029	-	25,029	
309	Total Transmission Plant		\$ 4,245,683,815	\$ 168,803,924	\$ (18,512,432)	\$ -	\$ 4,395,975,307	\$ -	\$ 4,395,975,307	
310	Distribution Plant									
311	Fee Land	360.1	\$ 14,416,715	\$ 60,004	\$ -	\$ -	\$ 14,476,719	\$ -	\$ 14,476,719	
312	Land Dist Rights - NM	360.4	15,736,103	2,205,250	-	-	17,941,353	-	17,941,353	
313	Land Dist Rights - TX	360.5	3,521,608	312,250	-	-	3,833,858	-	3,833,858	
314	Structures & Improvements	361	66,554,880	8,391,736	(447,082)	-	74,499,534	-	74,499,534	
315	Substation Equipment	362	383,326,427	49,104,161	(2,576,820)	-	429,853,768	-	429,853,768	
316	Dist. Poles & Fixtures	364	515,898,164	57,200,390	(4,352,979)	-	568,745,575	-	568,745,575	
317	Overhead Conductor	365	380,267,263	42,138,412	(3,209,946)	-	419,195,729	-	419,195,729	
318	Underground Conduit	366	30,043,819	3,332,604	(253,414)	-	33,123,009	-	33,123,009	
319	Underground Cable	367	62,238,466	6,903,768	(524,971)	-	68,617,262	-	68,617,262	
320	Line Transformers	368	259,571,248	1,178,165	(2,207,996)	-	258,541,416	-	258,541,416	
321	Services	369	-	-	-	-	-	-	-	
322	Services - Overhead	369.10	58,880,912	310,231	(500,465)	-	58,690,677	-	58,690,677	
323	Services - Underground	369.20	52,536,622	256,630	(446,727)	-	52,346,525	-	52,346,525	
324	Customer Meters	370	77,778,215	1,353,600	-	-	79,131,815	-	79,131,815	
325	Distr Meters AGIS AMI	370.20	14,308,755	34,505,743	-	-	48,814,498	-	48,814,498	
326	Dist Inst on Cust Premise	371	13,043,514	-	-	-	13,043,514	-	13,043,514	
327	Dist Inst on Cust Prm-EV	371.40	427,948	1,498,651	-	-	1,926,599	-	1,926,599	
328	Street Lighting	373	38,647,563	428,236	(2,313,122)	-	36,762,677	-	36,762,677	
329	Asset Retirement Cost - Distribution	374	7,467,368	-	-	-	7,467,368	-	7,467,368	
330	Total Distribution Plant		\$ 1,994,665,588	\$ 209,179,829	\$ (16,833,523)	\$ -	\$ 2,187,011,894	\$ -	\$ 2,187,011,894	

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(b) Test Year Information

Line No.	Description	FERC Account No.	Total Company Balance at Beginning of Test Year			Transfers/ Other	Total Company Balance at End of Test Year		Test Year Adjustments ⁽¹⁾	Total Company Test Year Period 6/30/2024
			7/1/2023	Additions	Retirements		6/30/2024	6/30/2024		
331	General Plant									
332	Fee Land	389.1	\$ 3,406,152	\$ -	\$ -	\$ -	\$ 3,406,152	\$ -	\$ 3,406,152	
333	General Land Rights	389.2	45,967	-	-	-	45,967	-	45,967	
334	Genl Structures & Improve	390	106,672,557	8,352,078	-	-	115,024,635	-	115,024,635	
335	Genl Str & Imp-Lease Bldg	390.7	3,663,394	-	-	-	3,663,394	-	3,663,394	
336	General Office Furn & Eq	391	26,445,897	3,257,409	-	-	29,703,306	-	29,703,306	
337	General Info Sys Computers	391.4	124,924,879	25,162,318	-	-	150,087,196	-	150,087,196	
338	Genl Off Eq-Comp 3 Yr Life	391.5	-	-	-	-	-	-	-	
339	General Transp Eq-Grp 1	392.10	4,899,911	891,403	-	-	5,791,314	-	5,791,314	
340	General Transp Eq-Grp 2-3	392.20	66,194,352	12,042,228	-	-	78,236,580	-	78,236,580	
341	General Transp Eq-Trailers	392.30	15,243,444	2,773,122	-	-	18,016,567	-	18,016,567	
342	General Transp Eq-Grp 4-8	392.40	52,874,919	9,619,126	-	-	62,494,046	-	62,494,046	
343	General Stores Equipment	393	469,889	30,384	-	-	500,273	-	500,273	
344	General Tools & Shop Equip	394	67,064,514	4,336,509	-	-	71,401,023	-	71,401,023	
345	General Laboratory Equip	395	12,125,410	784,050	-	-	12,909,460	-	12,909,460	
346	General Power Operated Eq	396	15,651,946	2,847,438	-	-	18,499,384	-	18,499,384	
347	General Communication Eq	397	120,296,003	35,552,947	-	-	155,848,950	-	155,848,950	
348	General Comm Eq-Two Way	397.10	47,828,357	-	-	-	47,828,357	-	47,828,357	
349	General Comm Eq-AES	397.20	43,403	-	-	-	43,403	-	43,403	
350	General Comm Eq-EMS	397.30	34,477,739	-	-	-	34,477,739	-	34,477,739	
351	General Miscellaneous Eq	398	3,052,835	197,402	-	-	3,250,236	-	3,250,236	
352	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	
353	Total General Plant		\$ 705,381,570	\$ 105,846,414	\$ -	\$ -	\$ 811,227,985	\$ -	\$ 811,227,985	
354	Removal of Asset Retirement Costs									
355	Asset Retirement Cost - Steam	317	\$ (25,842,882)	\$ -	\$ -	\$ -	\$ (25,842,882)	\$ -	\$ (25,842,882)	
356	Asset Retirement Cost - Other	347	(49,157,323)	-	-	-	(49,157,323)	-	(49,157,323)	
357	Asset Retirement Cost - Transmission	359.1	(25,029)	-	-	-	(25,029)	-	(25,029)	
358	Asset Retirement Cost - Distribution	374	(7,467,368)	-	-	-	(7,467,368)	-	(7,467,368)	
359	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	
360	Asset Retirement Cost - Intangible Plant		-	-	-	-	-	-	-	
361	Total Removal of Asset Retirement Costs	101	\$ (82,492,601)	\$ -	\$ -	\$ -	\$ (82,492,601)	\$ -	\$ (82,492,601)	
362	Total Electric Plant In Service	101/106	\$ 11,128,950,726	\$ 603,671,023	\$ (91,552,673)	\$ -	\$ 11,641,069,076	\$ -	\$ 11,641,069,076	
363	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
364	Electric Plant Held For Future Use ⁽²⁾									
365	Land And Land Rights	105	\$ 4,167,109	\$ -	\$ -	\$ -	\$ 4,167,109	\$ (4,167,109)	\$ -	
366	Poles And Fixtures	105	-	-	-	-	-	-	-	
367	Overhead Conductors And Devices	105	-	-	-	-	-	-	-	
368	Intangible		-	1,083,798	-	-	1,083,798	(1,083,798)	-	
369	Total Electric Plant Held For Future Use		\$ 4,167,109	\$ 1,083,798	\$ -	\$ -	\$ 5,250,906	\$ (5,250,906)	\$ -	
370	Construction Work in Progress	107	\$ 227,634,123	\$ 680,524,075	\$ -	\$ (604,754,821)	\$ 303,403,377	\$ (303,403,377)	\$ -	

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(b) Test Year Information

Line No.	Description	FERC Account No.	Total Company Balance at Beginning of Test Year				Transfers/ Other	Total Company Balance at End of Test Year 6/30/2024	Test Year Adjustments ⁽¹⁾	Total Company Test Year Period 6/30/2024
			7/1/2023	Additions	Retirements					
371	Electric Plant Acquisition Adjustment	114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
372	Total Electric Plant		\$ 11,360,751,958	\$ 1,285,278,896	\$ (91,552,673)	\$ (604,754,821)	\$ 11,949,723,359	\$ (308,654,283)	\$ 11,641,069,076	

Notes: Base Period: July 1, 2021 - June 30, 2022; Linkage Period: July 1, 2022 – June 30, 2023; Test Year Period July 1, 2023 – June 30, 2024

Amounts may appear to not total or tie due to rounding.

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are being removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

(c) Explanation of Adjustments

⁽¹⁾ Forecasted additions and retirements are the only adjustments between the Linkage Period and Test Year.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Dietenberger and its Attachments ARD-3 and ARD-4.

⁽²⁾ Please refer to the Direct Testimony of Stephanie N. Niemi regarding removal of Plant Held for Future Use. Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(a) Base Period			NM Retail Balance at Beginning of Base Period				NM Retail Balance at End of Base Period		NM Retail Adjusted Base Period
Line No.	Description	FERC Account No.	7/1/2021	Additions	Retirements	Transfers/ Other	6/30/2022	Base Period Adjustments	
1	Electric Plant in Service								
2	Intangible Plant								
3	Misc. Intangible Plant-Software	303	\$ 81,601,725	\$ 12,317,776	\$ (1,664,718)	\$ -	\$ 92,254,783	\$ -	\$ 92,254,783
4	Total Intangible Plant		\$ 81,601,725	\$ 12,317,776	\$ (1,664,718)	\$ -	\$ 92,254,783	\$ -	\$ 92,254,783
5	Production Plant Steam								
6	Fee Land	310.1	\$ 1,468,931	\$ -	\$ -	\$ -	\$ 1,468,931	\$ -	\$ 1,468,931
7	Land & Land Rights	310.2	370,340	-	-	-	370,340	-	370,340
8	Water Rights	310.3	3,896,186	-	-	-	3,896,186	-	3,896,186
9	Land Rights NM	310.4	24,645	-	-	-	24,645	-	24,645
10	Structures & Improvements	311	73,903,130	1,274,085	(148,392)	-	75,028,823	-	75,028,823
11	Str&Imp-TolkSC	311.1	9,230,902	5,227	-	-	9,236,129	-	9,236,129
12	Str&Imp-HarCoal	311.2	896,714	-	-	-	896,714	-	896,714
13	Boiler Plant Equipment.	312	320,388,902	4,030,914	(812,007)	(383,970)	323,223,839	-	323,223,839
14	Blr Plt-TolkSC	312.1	5,290,310	-	-	-	5,290,310	-	5,290,310
15	Blr Plt-HarCoal	312.2	23,841,426	(184,097)	-	383,970	24,041,299	-	24,041,299
16	Turbo-Generator Units	314	165,326,630	4,453,415	(1,262,989)	(669,139)	167,847,917	-	167,847,917
17	Turbogen-TolkSC	314.1	15,076,428	-	-	-	15,076,428	-	15,076,428
18	Accessory Electric	315	24,277,602	212,439	(117,840)	-	24,372,201	-	24,372,201
19	Acc El Eq-TolkS	315.1	7,601,506	-	-	-	7,601,506	-	7,601,506
20	Misc. Power Plt. Equipment	316	9,248,846	354,813	-	-	9,603,658	-	9,603,658
21	PwrPltEq-TolkSC	316.1	1,747,696	-	-	-	1,747,696	-	1,747,696
22	Asset Retirement Cost - Steam	317	-	-	-	-	-	-	-
23	Total Production Plant Steam		\$ 662,590,194	\$ 10,146,796	\$ (2,341,229)	\$ (669,139)	\$ 669,726,623	\$ -	\$ 669,726,623
24	Production Plant - Other								
25	Fee Land	340.1	\$ 38,803	\$ -	\$ -	\$ -	\$ 38,803	\$ -	\$ 38,803
26	Land Rights	340.2	228	-	-	-	228	-	228
27	Wind Land Own	340.145	340,861	-	-	-	340,861	-	340,861
28	Structures & Improvements	341	4,838,255	34,966	-	-	4,873,222	-	4,873,222
29	Str & Imp-Wind	341.45	39,639,133	3,360,840	-	8,904	43,008,876	-	43,008,876
30	Fuel Holders & Acc.	342	2,090,283	(1)	-	-	2,090,282	-	2,090,282
31	Prime Movers	343	19,008,722	17,852	(289,591)	-	18,736,983	-	18,736,983
32	Generators	344	70,358,351	1,183,808	(2,662,194)	-	68,879,965	-	68,879,965
33	Generator-Wind	344.45	466,309,264	(2,825,108)	(1,582,733)	96,146	461,997,569	-	461,997,569
34	Accessory Electric	345	10,791,059	-	(15,587)	-	10,775,471	-	10,775,471
35	El Eq-Wind	345.45	23,712,686	4,111,582	-	4,988	27,829,256	-	27,829,256
36	Misc. Power Plt. Equipment	346	1,636,832	61,937	-	-	1,698,769	-	1,698,769
37	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-
38	Asset Retirement Cost - Other		-	-	-	-	-	-	-
39	Total Production Plant - Other		\$ 638,764,475	\$ 5,945,875	\$ (4,550,105)	\$ 110,037	\$ 640,270,283	\$ -	\$ 640,270,283

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(a) Base Period			NM Retail Balance at Beginning of Base Period				NM Retail Balance at End of Base Period		NM Retail Adjusted Base Period
Line No.	Description	FERC Account No.	7/1/2021	Additions	Retirements	Transfers/ Other	6/30/2022	Base Period Adjustments	Base Period
40	Transmission Plant								
41	Fee Land	350.1	\$ 2,733,410	135,387	\$ -	\$ -	\$ 2,868,797	\$ -	\$ 2,868,797
42	Land Rights	350.2	44,010,468	(1,086,641)	-	-	42,923,827	-	42,923,827
43	Land Fee-Wind	350.45	77,578	-	-	-	77,578	-	77,578
44	Structures & Improvements	352	35,515,375	3,064,713	(85,617)	-	38,494,472	-	38,494,472
45	Str & Impr-Prod	352.10	244,182	-	-	-	244,182	-	244,182
46	Str & Impr-Wind	352.45	677,637	1,204,719	-	-	1,882,357	-	1,882,357
47	Trans. Substations	353	349,437,686	28,152,232	(1,382,912)	523,402	376,730,408	-	376,730,408
48	Trans. Substations Equip-Prod.	353.10	9,479,505	35,961	(131,400)	-	9,384,066	-	9,384,066
49	Trans Station Equip-Wind	353.45	20,815,229	4,337,565	-	-	25,152,795	-	25,152,795
50	Trans. Towers	354	2,223,562	(2,696)	-	-	2,220,867	-	2,220,867
51	Trans. Poles	355	396,757,567	23,555,721	(386,433)	-	419,926,855	-	419,926,855
52	Trans Poles & Fixtures-Prod	355.10	84,930	(8,657)	-	-	76,272	-	76,272
53	Tran Poles & Fixtures-Wind	355.45	7,320,905	138,567	-	-	7,459,472	-	7,459,472
54	Conductor & Devices	356	142,726,119	7,409,548	(280,181)	-	149,855,486	-	149,855,486
55	Tran OH Cond & Device-Prod	356.10	118,830	-	-	-	118,830	-	118,830
56	Tran OH Cond & Device-Wind	356.45	4,024,892	63,005	-	-	4,087,896	-	4,087,896
57	Underground Conduit	357	72,552	992	-	-	73,544	-	73,544
58	Underground Conductor	358	129,198	0	-	-	129,198	-	129,198
59	Roads and Trails	359	136,590	-	-	-	136,590	-	136,590
60	Asset Retirement Cost - Transmission	359.1	-	-	-	-	-	-	-
61	Total Transmission Plant		\$ 1,016,586,215	\$ 67,000,417	\$ (2,266,542)	\$ 523,402	\$ 1,081,843,491	\$ -	\$ 1,081,843,491
62	Distribution Plant								
63	Fee Land	360.1	\$ 4,166,551	\$ 830,063	\$ -	\$ -	\$ 4,996,614	\$ -	\$ 4,996,614
64	Land Dist Rights - NM	360.4	12,931,845	1,761,008	-	-	14,692,853	-	14,692,853
65	Land Dist Rights - TX	360.5	-	-	-	-	-	-	-
66	Structures & Improvements	361	24,505,460	6,371,515	(38,354)	-	30,838,621	-	30,838,621
67	Substation Equipment	362	151,631,593	10,883,556	(152,758)	-	162,362,391	-	162,362,391
68	Dist. Poles & Fixtures	364	139,349,217	20,280,546	(693,297)	-	158,936,465	-	158,936,465
69	Overhead Conductor	365	138,780,626	12,177,101	(1,813,958)	-	149,143,769	-	149,143,769
70	Underground Conduit	366	7,067,576	197,505	(1,493)	-	7,263,588	-	7,263,588
71	Underground Cable	367	14,198,530	914,586	(37,761)	-	15,075,355	-	15,075,355
72	Line Transformers	368	79,882,193	4,048,647	(492,082)	-	83,438,759	-	83,438,759
73	Services	369	-	-	-	-	-	-	-
74	Services - Overhead	369.10	20,160,061	1,872,954	(62,184)	-	21,970,832	-	21,970,832
75	Services - Underground	369.20	17,005,117	1,191,491	(21,852)	-	18,174,755	-	18,174,755
76	Customer Meters	370	25,504,128	1,279,530	(636,251)	-	26,147,408	-	26,147,408
77	Distr Meters AGIS AMI	370.20	-	-	-	-	-	-	-
78	Dist Inst on Cust Premise	371	4,914,442	-	(780)	-	4,913,663	-	4,913,663
79	Dist Inst on Cust Prm-EV	371.40	-	-	-	-	-	-	-
80	Street Lighting	373	15,527,050	1,958,456	(1,680,248)	-	15,805,259	-	15,805,259
81	Asset Retirement Cost - Distribution	374	-	-	-	-	-	-	-
82	Total Distribution Plant		\$ 655,624,389	\$ 63,766,959	\$ (5,631,017)	\$ -	\$ 713,760,332	\$ -	\$ 713,760,332

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(a) Base Period			NM Retail Balance at Beginning of Base Period				NM Retail Balance at End of Base Period		NM Retail Adjusted Base Period
Line No.	Description	FERC Account No.	7/1/2021	Additions	Retirements	Transfers/ Other	6/30/2022	Base Period Adjustments	
83	General Plant								
84	Fee Land	389.1	\$ 992,685	\$ -	\$ -	\$ -	\$ 992,685	\$ -	\$ 992,685
85	General Land Rights	389.2	14,910	-	-	-	14,910	-	14,910
86	Genl Structures & Improve	390	30,475,432	1,728,895	-	-	32,204,327	-	32,204,327
87	Genl Str & Imp-Lease Bldg	390.7	1,188,290	-	-	-	1,188,290	-	1,188,290
88	General Office Furn & Eq	391	7,420,975	336,796	(24,285)	-	7,733,486	-	7,733,486
89	General Info Sys Computers	391.4	31,106,924	5,798,971	(2,975,594)	-	33,930,301	-	33,930,301
90	Genl Off Eq-Comp 3 Yr Life	391.5	-	-	0	-	-	-	-
91	General Transp Eq-Grp 1	392.10	1,417,235	22,868	(47,072)	-	1,393,031	-	1,393,031
92	General Transp Eq-Grp 2-3	392.20	15,882,330	2,936,544	-	-	18,818,874	-	18,818,874
93	General Transp Eq-Trailers	392.30	3,704,104	995,310	(365,744)	-	4,333,670	-	4,333,670
94	General Transp Eq-Grp 4-8	392.40	19,858,438	131,893	(4,958,136)	-	15,032,195	-	15,032,195
95	General Stores Equipment	393	139,778	-	(2,643)	-	137,135	-	137,135
96	General Tools & Shop Equip	394	17,790,087	1,882,273	-	(99,902)	19,572,457	-	19,572,457
97	General Laboratory Equip	395	3,544,866	-	(6,123)	-	3,538,743	-	3,538,743
98	General Power Operated Eq	396	4,449,805	-	-	-	4,449,805	-	4,449,805
99	General Communication Eq	397	20,997,079	4,741,682	-	-	25,738,761	-	25,738,761
100	General Comm Eq-Two Way	397.10	17,144,263	(1,630,242)	-	-	15,514,022	-	15,514,022
101	General Comm Eq-AES	397.20	14,079	-	-	-	14,079	-	14,079
102	General Comm Eq-EMS	397.30	6,415,928	4,603,143	-	-	11,019,072	-	11,019,072
103	General Miscellaneous Eq	398	890,955	-	-	-	890,955	-	890,955
104	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-
105	Total General Plant		\$ 183,448,164	\$ 21,548,133	\$ (8,379,596)	\$ (99,902)	\$ 196,516,798	\$ -	\$ 196,516,798
106	Removal of Asset Retirement Costs								
107	Asset Retirement Cost - Steam	317	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
108	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-
109	Asset Retirement Cost - Transmission	359.1	-	-	-	-	-	-	-
110	Asset Retirement Cost - Distribution	374	-	-	-	-	-	-	-
111	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-
112	Asset Retirement Cost - Intangible Plant	-	-	-	-	-	-	-	-
113	Total Removal of Asset Retirement Costs	101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	Total Electric Plant In Service	101/106	\$ 3,238,615,163	\$ 180,725,957	\$ (24,833,207)	\$ (135,602)	\$ 3,394,372,311	\$ -	\$ 3,394,372,311
115	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	Electric Plant Held For Future Use								
117	Land And Land Rights	105	\$ 1,099,375	\$ -	\$ -	\$ -	\$ 1,099,375	\$ (1,099,375)	\$ -
118	Poles And Fixtures	105	-	-	-	-	-	-	-
119	Overhead Conductors And Devices	105	-	-	-	-	-	-	-
120	Intangible	-	-	-	-	-	-	\$ -	-
121	Total Electric Plant Held For Future Use		\$ 1,099,375	\$ -	\$ -	\$ -	\$ 1,099,375	\$ (1,099,375)	\$ -
122	Construction Work in Progress	107	\$ 68,746,606	\$ 146,193,113	\$ -	\$ (166,431,429)	\$ 48,508,290	\$ (48,508,290)	\$ -
123	Electric Plant Acquisition Adjustment	114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Total Electric Plant		\$ 3,308,461,144	\$ 326,919,070	\$ (24,833,207)	\$ (166,567,031)	\$ 3,443,979,976	\$ (49,607,665)	\$ 3,394,372,311

Notes: Base Period: July 1, 2021 - June 30, 2022; Linkage Period: July 1, 2022 - June 30, 2023; Test Year Period July 1, 2023 - June 30, 2024

Amounts may appear to not total or tie due to rounding.

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are being removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

(c) Explanation of Adjustments

The only Base Period Adjustment removes Gaines County Land Held for Future Use from rate base. Please refer to the Direct Testimony of Stephanie N. Niemi for details.

Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

Linkage Period			NM Retail Balance at Beginning of Linkage Period	Impact of LP/TY Allocators on Beginning Balance	Additions	Retirements	Transfers/ Other	NM Retail Balance at End of Linkage Period	Linkage Period Adjustments ⁽¹⁾	NM Retail Adjusted Linkage Period
Line No.	Description	FERC Account No.	7/1/2022					6/30/2023		
125	Electric Plant in Service									
126	Intangible Plant									
127	Misc. Intangible Plant-Software	303	\$ 92,254,783	\$ 7,501,633	\$ 15,006,014	\$ -	\$ -	\$ 114,762,431	\$ -	\$ 114,762,431
128	Total Intangible Plant		<u>\$ 92,254,783</u>	<u>\$ 7,501,633</u>	<u>\$ 15,006,014</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,762,431</u>	<u>\$ -</u>	<u>\$ 114,762,431</u>
129	Production Plant Steam									
130	Fee Land	310.1	\$ 1,468,931	\$ 206,577	\$ -	\$ -	\$ -	\$ 1,675,508	\$ -	\$ 1,675,508
131	Land & Land Rights	310.2	370,340	52,081	(0)	-	-	422,421	-	422,421
132	Water Rights	310.3	3,896,186	547,923	0	-	-	4,444,109	-	4,444,109
133	Land Rights NM	310.4	24,645	3,466	(0)	-	-	28,111	-	28,111
134	Structures & Improvements	311	75,028,823	10,551,350	6,313,543	(855,607)	-	91,038,110	-	91,038,110
135	Str&Imp-TolkSC	311.1	9,236,129	1,298,883	-	-	-	10,535,012	-	10,535,012
136	Str&Imp-HarCoal	311.2	896,714	126,105	10,360	-	-	1,033,180	-	1,033,180
137	Boiler Plant Equipment.	312	323,223,839	45,455,170	11,637,792	(3,384,996)	-	376,931,805	-	376,931,805
138	Blr Plt-TolkSC	312.1	5,290,310	743,980	-	-	-	6,034,290	-	6,034,290
139	Blr Plt-HarCoal	312.2	24,041,299	3,380,943	277,769	-	-	27,700,012	-	27,700,012
140	Turbo-Generator Units	314	167,847,917	23,604,557	8,330,139	(2,559,912)	-	197,222,702	-	197,222,702
141	Turbogen-TolkSC	314.1	15,076,428	2,120,207	-	-	-	17,196,635	-	17,196,635
142	Accessory Electric	315	24,372,201	3,427,478	1,470,978	(328,578)	-	28,942,079	-	28,942,079
143	Acc El Eq-TolkS	315.1	7,601,506	1,069,005	-	-	-	8,670,511	-	8,670,511
144	Misc. Power Plt. Equipment	316	9,603,658	1,350,568	578,014	(160,784)	-	11,371,457	-	11,371,457
145	PwrPltEq-TolkSC	316.1	1,747,696	245,780	-	-	-	1,993,475	-	1,993,475
146	Asset Retirement Cost - Steam	317	-	-	-	-	-	-	-	-
147	Total Production Plant Steam		<u>\$ 669,726,623</u>	<u>\$ 94,184,073</u>	<u>\$ 28,618,595</u>	<u>\$ (7,289,876)</u>	<u>\$ -</u>	<u>\$ 785,239,415</u>	<u>\$ -</u>	<u>\$ 785,239,415</u>
148	Production Plant - Other									
149	Fee Land	340.1	\$ 38,803	\$ 5,457	\$ (3)	\$ -	\$ -	\$ 44,257	\$ -	\$ 44,257
150	Land Rights	340.2	228	32	-	-	-	260	-	260
151	Wind Land Own	340.145	340,861	33,025	(26)	-	-	373,859	-	373,859
152	Structures & Improvements	341	4,873,222	685,324	23,308	-	-	5,581,853	-	5,581,853
153	Str & Imp-Wind	341.45	43,008,876	4,166,946	285,792	-	-	47,461,614	-	47,461,614
154	Fuel Holders & Acc.	342	2,090,282	293,958	16,529	-	-	2,400,769	-	2,400,769
155	Prime Movers	343	18,736,983	2,634,994	537,759	-	-	21,909,736	-	21,909,736
156	Generators	344	68,879,965	9,686,632	476,457	-	-	79,043,054	-	79,043,054
157	Generator-Wind	344.45	461,997,569	44,760,965	3,053,556	-	-	509,812,090	-	509,812,090
158	Accessory Electric	345	10,775,471	1,515,361	89,624	-	-	12,380,456	-	12,380,456
159	El Eq-Wind	345.45	27,829,256	2,696,257	192,169	-	-	30,717,682	-	30,717,682
160	Misc. Power Plt. Equipment	346	1,698,769	238,899	15,389	-	-	1,953,057	-	1,953,057
161	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-	-
162	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-	-
163	Total Production Plant - Other		<u>\$ 640,270,283</u>	<u>\$ 66,717,849</u>	<u>\$ 4,690,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 711,678,687</u>	<u>\$ -</u>	<u>\$ 711,678,687</u>

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

Linkage Period			NM Retail	Impact of LP/TY				NM Retail	Linkage Period	NM Retail
Line	Description	FERC	Balance at	Allocators on	Additions	Retirements	Transfers/	Balance at	Adjustments ⁽¹⁾	Adjusted
No.		Account	Beginning of	Beginning Balance			Other	End of		Linkage Period
		No.	7/1/2022					Linkage Period		Linkage Period
								6/30/2023		
164	Transmission Plant									
165	Fee Land	350.1	\$ 2,868,797	\$ 310,926	\$ 2,117	\$ -	\$ -	\$ 3,181,840	\$ -	\$ 3,181,840
166	Land Rights	350.2	42,923,827	4,279,335	624,026	-	-	47,827,187	-	47,827,187
167	Land Fee-Wind	350.45	77,578	7,516	-	-	-	85,094	-	85,094
168	Structures & Improvements	352	38,494,472	4,172,114	2,571,057	(461,511)	-	44,776,132	-	44,776,132
169	Str & Impr-Prod	352.10	244,182	34,339	91	(10,713)	-	267,899	-	267,899
170	Str & Impr-Wind	352.45	1,882,357	182,373	-	(19,667)	-	2,045,063	-	2,045,063
171	Trans. Substations	353	376,730,408	40,830,852	25,161,935	(4,516,628)	-	438,206,567	-	438,206,567
172	Trans. Substations Equip-Prod.	353.10	9,384,066	1,319,687	3,487	(411,691)	-	10,295,549	-	10,295,549
173	Trans Station Equip-Wind	353.45	25,152,795	2,436,946	-	(261,745)	-	27,327,996	-	27,327,996
174	Trans. Towers	354	2,220,867	221,412	193,618	(6,920)	-	2,628,976	-	2,628,976
175	Trans. Poles	355	419,926,855	41,865,036	36,609,668	(1,308,378)	-	497,093,181	-	497,093,181
176	Trans Poles & Fixtures-Prod	355.10	76,272	10,726	-	(245)	-	86,753	-	86,753
177	Tran Poles & Fixtures-Wind	355.45	7,459,472	722,716	-	(22,675)	-	8,159,513	-	8,159,513
178	Conductor & Devices	356	149,855,486	14,939,995	13,064,560	(466,909)	-	177,393,132	-	177,393,132
179	Tran OH Cond & Device-Prod	356.10	118,830	16,711	-	(382)	-	135,158	-	135,158
180	Tran OH Cond & Device-Wind	356.45	4,087,896	396,059	-	(12,460)	-	4,471,494	-	4,471,494
181	Underground Conduit	357	73,544	7,971	6,462	(231)	-	87,746	-	87,746
182	Underground Conductor	358	129,198	14,003	11,353	(406)	-	154,148	-	154,148
183	Roads and Trails	359	136,590	14,804	12,002	(429)	-	162,967	-	162,967
184	Asset Retirement Cost - Transmission	359.1	-	-	-	-	-	-	-	-
185	Total Transmission Plant		\$ 1,081,843,491	\$ 111,783,522	\$ 78,260,374	\$ (7,500,991)	\$ -	\$ 1,264,386,397	\$ -	\$ 1,264,386,397
186	Distribution Plant									
187	Fee Land	360.1	\$ 4,996,614	\$ -	\$ 132,510	\$ -	\$ -	\$ 5,129,124	\$ -	\$ 5,129,124
188	Land Dist Rights - NM	360.4	14,692,853	-	1,043,250	-	-	15,736,103	-	15,736,103
189	Land Dist Rights - TX	360.5	-	-	-	-	-	-	-	-
190	Structures & Improvements	361	30,838,621	-	(172,113)	33,530	-	30,700,038	-	30,700,038
191	Substation Equipment	362	162,362,391	-	(892,288)	162,663	-	161,632,766	-	161,632,766
192	Dist. Poles & Fixtures	364	158,936,465	-	21,069,216	(1,854,781)	-	178,150,900	-	178,150,900
193	Overhead Conductor	365	149,143,769	-	19,737,810	(1,707,252)	-	167,174,327	-	167,174,327
194	Underground Conduit	366	7,263,588	-	964,200	(86,077)	-	8,141,711	-	8,141,711
195	Underground Cable	367	15,075,355	-	2,001,149	(178,632)	-	16,897,872	-	16,897,872
196	Line Transformers	368	83,438,759	-	18,609,281	(15,914,117)	-	86,133,923	-	86,133,923
197	Services	369	-	-	-	-	-	-	-	-
198	Services - Overhead	369.10	21,970,832	-	2,680,602	(1,970,920)	-	22,680,514	-	22,680,514
199	Services - Underground	369.20	18,174,755	-	2,848,110	(2,261,046)	-	18,761,820	-	18,761,820
200	Customer Meters	370	26,147,408	-	903,340	-	-	27,050,748	-	27,050,748
201	Distr Meters AGIS AMI	370.20	-	-	111,065	-	-	111,065	-	111,065
202	Dist Inst on Cust Premise	371	4,913,663	-	-	-	-	4,913,663	-	4,913,663
203	Dist Inst on Cust Prm-EV	371.40	-	-	-	-	-	-	-	-
204	Street Lighting	373	15,805,259	-	(837,194)	576,131	-	15,544,196	-	15,544,196
205	Asset Retirement Cost - Distribution	374	-	-	-	-	-	-	-	-
206	Total Distribution Plant		\$ 713,760,332	\$ -	\$ 68,198,939	\$ (23,200,500)	\$ -	\$ 758,758,771	\$ -	\$ 758,758,771

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

Linkage Period			NM Retail Balance at Beginning of Linkage Period	Impact of LP/TY Allocators on Beginning Balance	Additions	Retirements	Transfers/ Other	NM Retail Balance at End of Linkage Period	Linkage Period Adjustments ⁽¹⁾	NM Retail Adjusted Linkage Period
Line No.	Description	FERC Account No.	7/1/2022					6/30/2023		
247	Electric Plant Acquisition Adjustment	114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	Total Electric Plant		\$ 3,394,372,311	\$ 296,372,022	\$ 229,363,998	\$ (37,991,367)	\$ -	\$ 3,882,116,963	\$ -	\$ 3,882,116,963

Notes: Base Period: July 1, 2021 - June 30, 2022; Linkage Period: July 1, 2022 – June 30, 2023; Test Year Period July 1, 2023 – June 30, 2024

Amounts may appear to not total or tie due to rounding.

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are being removed from this schedule to reflect that.

Also, the forecast does not include Asset Retirement Costs.

(c) Explanation of Adjustments

⁽¹⁾ Forecasted additions and retirements are the only adjustments between the Adjusted Base Period and Linkage Period.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Dietenberger and its Attachments ARD-3 and ARD-4.

Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(b) Test Year Information			NM Retail Balance at Beginning of Test Year			Transfers/Other		NM Retail Balance at End of Test Year		NM Retail Test Year Period	
Line No.	Description	FERC Account No.	7/1/2023	Additions	Retirements		6/30/2024	Test Year Adjustments ⁽¹⁾	6/30/2024		
249	Electric Plant in Service										
250	Intangible Plant										
251	Misc. Intangible Plant-Software	303	\$ 114,762,431	\$ 14,321,362	\$ -	\$ -	\$ 129,083,793	\$ -	\$ 129,083,793		
252	Total Intangible Plant		<u>\$ 114,762,431</u>	<u>\$ 14,321,362</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,083,793</u>	<u>\$ -</u>	<u>\$ 129,083,793</u>		
253	Production Plant Steam										
254	Fee Land	310.1	\$ 1,675,508	\$ (0)	\$ -	\$ -	\$ 1,675,508	\$ -	\$ 1,675,508		
255	Land & Land Rights	310.2	422,421	886,358	-	-	1,308,778	-	1,308,778		
256	Water Rights	310.3	4,444,109	58,985	-	-	4,503,095	-	4,503,095		
257	Land Rights NM	310.4	28,111	13,855	-	-	41,967	-	41,967		
258	Structures & Improvements	311	91,038,110	2,419,894	(2,842,592)	-	90,615,412	-	90,615,412		
259	Str&Imp-TolkSC	311.1	10,535,012	-	-	-	10,535,012	-	10,535,012		
260	Str&Imp-HarCoal	311.2	1,033,180	-	-	-	1,033,180	-	1,033,180		
261	Boiler Plant Equipment.	312	376,931,805	10,660,670	(10,011,625)	-	377,580,850	-	377,580,850		
262	Blr Plt-TolkSC	312.1	6,034,290	-	-	-	6,034,290	-	6,034,290		
263	Blr Plt-HarCoal	312.2	27,700,012	-	-	-	27,700,012	-	27,700,012		
264	Turbo-Generator Units	314	197,222,702	6,053,436	(6,988,667)	-	196,287,470	-	196,287,470		
265	Turbogen-TolkSC	314.1	17,196,635	-	-	-	17,196,635	-	17,196,635		
266	Accessory Electric	315	28,942,079	930,471	(1,272,135)	-	28,600,416	-	28,600,416		
267	Acc El Eq-TolkS	315.1	8,670,511	-	-	-	8,670,511	-	8,670,511		
268	Misc. Power Plt. Equipment	316	11,371,457	399,372	(508,449)	-	11,262,381	-	11,262,381		
269	PwrPltEq-TolkSC	316.1	1,993,475	-	-	-	1,993,475	-	1,993,475		
270	Asset Retirement Cost - Steam	317	-	-	-	-	-	-	-		
271	Total Production Plant Steam		<u>\$ 785,239,415</u>	<u>\$ 21,423,042</u>	<u>\$ (21,623,467)</u>	<u>\$ -</u>	<u>\$ 785,038,990</u>	<u>\$ -</u>	<u>\$ 785,038,990</u>		
272	Production Plant - Other										
273	Fee Land	340.1	\$ 44,257	\$ -	\$ -	\$ -	\$ 44,257	\$ -	\$ 44,257		
274	Land Rights	340.2	260	-	-	-	260	-	260		
275	Wind Land Own	340.145	373,859	-	-	-	373,859	-	373,859		
276	Structures & Improvements	341	5,581,853	422,450	-	-	6,004,303	-	6,004,303		
277	Str & Imp-Wind	341.45	47,461,614	5,615	-	-	47,467,229	-	47,467,229		
278	Fuel Holders & Acc.	342	2,400,769	64,925	-	-	2,465,694	-	2,465,694		
279	Prime Movers	343	21,909,736	2,171,354	-	-	24,081,089	-	24,081,089		
280	Generators	344	79,043,054	5,240,384	-	-	84,283,438	-	84,283,438		
281	Generator-Wind	344.45	509,812,090	60,397	-	-	509,872,487	-	509,872,487		
282	Accessory Electric	345	12,380,456	910,054	-	-	13,290,511	-	13,290,511		
283	El Eq-Wind	345.45	30,717,682	3,598	-	-	30,721,280	-	30,721,280		
284	Misc. Power Plt. Equipment	346	1,953,057	131,453	-	-	2,084,510	-	2,084,510		
285	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-		
286	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-		
287	Total Production Plant - Other		<u>\$ 711,678,687</u>	<u>\$ 9,010,229</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 720,688,916</u>	<u>\$ -</u>	<u>\$ 720,688,916</u>		

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(b) Test Year Information		NM Retail Balance at Beginning of Test Year				NM Retail Balance at End of Test Year		NM Retail Test Year Period	
Line No.	Description	FERC Account No.	7/1/2023	Additions	Retirements	Transfers/ Other	6/30/2024	Test Year Adjustments ⁽¹⁾	6/30/2024
288	Transmission Plant								
289	Fee Land	350.1	\$ 3,181,840	\$ -	\$ -	\$ -	\$ 3,181,840	\$ -	\$ 3,181,840
290	Land Rights	350.2	47,827,187	-	-	-	47,827,187	-	47,827,187
291	Land Fee-Wind	350.45	85,094	-	-	-	85,094	-	85,094
292	Structures & Improvements	352	44,776,132	2,573,629	(326,671)	-	47,023,089	-	47,023,089
293	Str & Impr-Prod	352.10	267,899	(4,385)	(15,250)	-	248,264	-	248,264
294	Str & Impr-Wind	352.45	2,045,063	-	(15,050)	-	2,030,013	-	2,030,013
295	Trans. Substations	353	438,206,567	25,187,109	(3,197,006)	-	460,196,670	-	460,196,670
296	Trans. Substations Equip-Prod.	353.10	10,295,549	(168,517)	(586,067)	-	9,540,965	-	9,540,965
297	Trans Station Equip-Wind	353.45	27,327,996	-	(201,107)	-	27,126,889	-	27,126,889
298	Trans. Towers	354	2,628,976	85,458	(4,928)	-	2,709,506	-	2,709,506
299	Trans. Poles	355	497,093,181	16,158,614	(931,860)	-	512,319,936	-	512,319,936
300	Trans Poles & Fixtures-Prod	355.10	86,753	-	(163)	-	86,590	-	86,590
301	Tran Poles & Fixtures-Wind	355.45	8,159,513	-	(15,356)	-	8,144,157	-	8,144,157
302	Conductor & Devices	356	177,393,132	5,766,378	(332,544)	-	182,826,966	-	182,826,966
303	Tran OH Cond & Device-Prod	356.10	135,158	-	(254)	-	134,904	-	134,904
304	Tran OH Cond & Device-Wind	356.45	4,471,494	-	(8,415)	-	4,463,079	-	4,463,079
305	Underground Conduit	357	87,746	2,852	(164)	-	90,434	-	90,434
306	Underground Conductor	358	154,148	5,011	(289)	-	158,870	-	158,870
307	Roads and Trails	359	162,967	5,297	(306)	-	167,959	-	167,959
308	Asset Retirement Cost - Transmission	359.1	-	-	-	-	-	-	-
309	Total Transmission Plant		\$ 1,264,386,397	\$ 49,611,447	\$ (5,635,431)	\$ -	\$ 1,308,362,412	\$ -	\$ 1,308,362,412
310	Distribution Plant								
311	Fee Land	360.1	\$ 5,129,124	\$ 30,002	\$ -	\$ -	\$ 5,159,126	\$ -	\$ 5,159,126
312	Land Dist Rights - NM	360.4	15,736,103	2,205,250	-	-	17,941,353	-	17,941,353
313	Land Dist Rights - TX	360.5	-	-	-	-	-	-	-
314	Structures & Improvements	361	30,700,038	3,012,681	(160,505)	-	33,552,214	-	33,552,214
315	Substation Equipment	362	161,632,766	15,856,150	(832,077)	-	176,656,839	-	176,656,839
316	Dist. Poles & Fixtures	364	178,150,900	19,793,582	(1,506,302)	-	196,438,181	-	196,438,181
317	Overhead Conductor	365	167,174,327	18,557,960	(1,413,676)	-	184,318,612	-	184,318,612
318	Underground Conduit	366	8,141,711	905,208	(68,833)	-	8,978,086	-	8,978,086
319	Underground Cable	367	16,897,872	1,878,722	(142,860)	-	18,633,733	-	18,633,733
320	Line Transformers	368	86,133,923	143,671	(269,253)	-	86,008,341	-	86,008,341
321	Services	369	-	-	-	-	-	-	-
322	Services - Overhead	369.10	22,680,514	46,251	(74,612)	-	22,652,153	-	22,652,153
323	Services - Underground	369.20	18,761,820	34,505	(60,065)	-	18,736,260	-	18,736,260
324	Customer Meters	370	27,050,748	230,111	-	-	27,280,859	-	27,280,859
325	Distr Meters AGIS AMI	370.20	111,065	11,472,724	-	-	11,583,789	-	11,583,789
326	Dist Inst on Cust Premise	371	4,913,663	-	-	-	4,913,663	-	4,913,663
327	Dist Inst on Cust Prm-EV	371.40	-	-	-	-	-	-	-
328	Street Lighting	373	15,544,196	183,398	(990,625)	-	14,736,969	-	14,736,969
329	Asset Retirement Cost - Distribution	374	-	-	-	-	-	-	-
330	Total Distribution Plant		\$ 758,758,771	\$ 74,350,214	\$ (5,518,808)	\$ -	\$ 827,590,177	\$ -	\$ 827,590,177

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(b) Test Year Information		NM Retail Balance at Beginning of Test Year				Transfers/Other		NM Retail Balance at End of Test Year		NM Retail Test Year Period
Line No.	Description	FERC Account No.	7/1/2023	Additions	Retirements		6/30/2024	Test Year Adjustments ⁽¹⁾	6/30/2024	
331	General Plant									
332	Fee Land	389.1	\$ 1,199,242	\$ -	\$ -	\$ -	\$ 1,199,242	\$ -	\$ 1,199,242	
333	General Land Rights	389.2	16,184	-	-	-	16,184	-	16,184	
334	Genl Structures & Improve	390	37,212,704	2,940,609	-	-	40,153,314	-	40,153,314	
335	Genl Str & Imp-Lease Bldg	390.7	1,289,812	-	-	-	1,289,812	-	1,289,812	
336	General Office Furn & Eq	391	9,310,198	1,146,872	-	-	10,457,070	-	10,457,070	
337	General Info Sys Computers	391.4	43,952,139	8,859,177	-	-	52,811,316	-	52,811,316	
338	Genl Off Eq-Comp 3 Yr Life	391.5	-	-	-	-	-	-	-	
339	General Transp Eq-Grp 1	392.10	1,725,166	313,846	-	-	2,039,013	-	2,039,013	
340	General Transp Eq-Grp 2-3	392.20	23,305,782	4,239,841	-	-	27,545,623	-	27,545,623	
341	General Transp Eq-Trailers	392.30	5,366,929	976,364	-	-	6,343,293	-	6,343,293	
342	General Transp Eq-Grp 4-8	392.40	18,616,261	3,386,713	-	-	22,002,974	-	22,002,974	
343	General Stores Equipment	393	165,439	10,698	-	-	176,137	-	176,137	
344	General Tools & Shop Equip	394	23,612,150	1,526,803	-	-	25,138,953	-	25,138,953	
345	General Laboratory Equip	395	4,269,128	276,049	-	-	4,545,177	-	4,545,177	
346	General Power Operated Eq	396	5,510,755	1,002,529	-	-	6,513,284	-	6,513,284	
347	General Communication Eq	397	42,353,952	12,517,522	-	-	54,871,474	-	54,871,474	
348	General Comm Eq-Two Way	397.10	16,839,462	-	-	-	16,839,462	-	16,839,462	
349	General Comm Eq-AES	397.20	15,281	-	-	-	15,281	-	15,281	
350	General Comm Eq-EMS	397.30	11,455,832	(676,680)	-	-	10,779,152	-	10,779,152	
351	General Miscellaneous Eq	398	1,074,845	69,501	-	-	1,144,347	-	1,144,347	
352	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	
353	Total General Plant		\$ 247,291,262	\$ 36,589,844	\$ -	\$ -	\$ 283,881,107	\$ -	\$ 283,881,107	
354	Removal of Asset Retirement Costs									
355	Asset Retirement Cost - Steam	317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
356	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-	
357	Asset Retirement Cost - Transmission	359.1	-	-	-	-	-	-	-	
358	Asset Retirement Cost - Distribution	374	-	-	-	-	-	-	-	
359	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	
360	Asset Retirement Cost - Intangible Plant		-	-	-	-	-	-	-	
361	Total Removal of Asset Retirement Costs	101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
362	Total Electric Plant In Service	101/106	\$ 3,882,116,963	\$ 205,306,139	\$ (32,777,706)	\$ -	\$ 4,054,645,396	\$ -	\$ 4,054,645,396	
363	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
364	Electric Plant Held For Future Use ⁽²⁾									
365	Land And Land Rights	105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
366	Poles And Fixtures	105	-	-	-	-	-	-	-	
367	Overhead Conductors And Devices	105	-	-	-	-	-	-	-	
368	Intangible		-	-	-	-	-	-	-	
369	Total Electric Plant Held For Future Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
370	Construction Work in Progress	107								

Southwestern Public Service Company

Original Cost of Plant in Service by Detail Account

(b) Test Year Information			NM Retail Balance at Beginning of Test Year				NM Retail Balance at End of Test Year		NM Retail Test Year Period
Line No.	Description	FERC Account No.	7/1/2023	Additions	Retirements	Transfers/ Other	6/30/2024	Test Year Adjustments ⁽¹⁾	6/30/2024
371	Electric Plant Acquisition Adjustment	114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
372	Total Electric Plant		<u>\$ 3,882,116,963</u>	<u>\$ 205,306,139</u>	<u>\$ (32,777,706)</u>	<u>\$ -</u>	<u>\$ 4,054,645,396</u>	<u>\$ -</u>	<u>\$ 4,054,645,396</u>

Notes: Base Period: July 1, 2021 - June 30, 2022; Linkage Period: July 1, 2022 – June 30, 2023; Test Year Period July 1, 2023 – June 30, 2024

Amounts may appear to not total or tie due to rounding.

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are being removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

(c) Explanation of Adjustments

⁽¹⁾ Forecasted additions and retirements are the only adjustments between the Linkage Period and Test Year.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Diertenberger and its Attachments ARD-3 and ARD-4.

⁽²⁾ Please refer to the Direct Testimony of Stephanie N. Niemi regarding removal of Plant Held for Future Use. Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(a) Base Period

Line No.	Total Company	FERC Account No.	Base Period						Base Period Adjustments	Total Company Adjusted Base Period
			01/31/22	02/28/22	03/31/22	04/30/22	05/31/22	06/30/22		
1	Electric Plant in Service	101 & 106								
2	Intangible Plant									
3	Misc. Intangible Plant-Software	303	\$ 271,572,053	\$ 277,013,907	\$ 281,984,871	\$ 281,532,162	\$ 281,950,901	\$ 284,958,042	\$ -	\$ 284,958,042
4	Total Intangible Plant		\$ 271,572,053	\$ 277,013,907	\$ 281,984,871	\$ 281,532,162	\$ 281,950,901	\$ 284,958,042	\$ -	\$ 284,958,042
5	Production Plant - Steam									
6	Fee Land	310.1	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ -	\$ 4,355,213
7	Land & Land Rights	310.2	1,098,015	1,098,015	1,098,015	1,098,015	1,098,015	1,098,015	-	1,098,015
8	Water Rights	310.3	11,551,745	11,551,745	11,551,745	11,551,745	11,551,745	11,551,745	-	11,551,745
9	Land Rights NM	310.4	73,071	73,071	73,071	73,071	73,071	73,071	-	73,071
10	Structures & Improvements	311	221,423,298	221,474,780	222,234,357	222,300,933	222,316,624	222,451,872	-	222,451,872
11	Str&Imp-TolkSC	311.1	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	-	27,384,065
12	Str&Imp-HarCoal	311.2	2,658,653	2,658,653	2,658,653	2,658,653	2,658,653	2,658,653	-	2,658,653
13	Boiler Plant Equipment.	312	955,466,525	954,635,818	955,508,964	957,825,961	958,238,888	958,321,679	-	958,321,679
14	Blr Plt-TolkSC	312.1	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	-	15,685,164
15	Blr Plt-HarCoal	312.2	70,130,260	71,270,535	71,279,689	71,279,701	71,279,701	71,279,701	-	71,279,701
16	Turbo-Generator Units	314	489,811,512	490,049,756	495,889,407	497,171,088	497,435,597	497,649,859	-	497,649,859
17	Turbogen-TolkSC	314.1	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	-	44,699,883
18	Accessory Electric	315	72,141,462	72,146,256	72,253,590	72,323,846	72,239,765	72,260,786	-	72,260,786
19	Acc El Eq-TolkS	315.1	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	-	22,537,595
20	Misc. Power Plt. Equipment	316	28,193,156	28,201,649	28,221,648	28,291,216	28,473,083	28,473,747	-	28,473,747
21	PwrPltEq-TolkSC	316.1	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	-	5,181,717
22	Asset Retirement Cost - Steam	317	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	-	25,842,882
23	Total Production Plant - Steam		\$ 1,998,234,218	\$ 1,998,846,799	\$ 2,006,455,660	\$ 2,010,260,749	\$ 2,011,051,663	\$ 2,011,505,648	\$ -	\$ 2,011,505,648
24	Production Plant - Other									
25	Fee Land	340.1	\$ 115,046	\$ 115,046	\$ 115,046	\$ 115,046	\$ 115,046	\$ 115,046	\$ -	\$ 115,046
26	Land Rights	340.2	676	676	676	676	676	676	-	676
27	Wind Land Own	340.145	954,053	954,053	954,053	954,053	954,053	954,053	-	954,053
28	Structures & Improvements	341	14,448,544	14,448,544	14,448,544	14,448,544	14,448,544	14,448,544	-	14,448,544
29	Str & Imp-Wind	341.45	120,374,837	120,376,742	120,378,362	120,378,888	120,379,463	120,379,894	-	120,379,894
30	Fuel Holders & Acc.	342	6,197,447	6,197,447	6,197,447	6,197,447	6,197,447	6,197,447	-	6,197,447
31	Prime Movers	343	55,553,008	55,553,008	55,553,008	55,553,008	55,553,008	55,553,008	-	55,553,008
32	Generators	344	204,745,078	203,662,711	203,667,255	203,683,785	203,887,033	204,221,210	-	204,221,210
33	Generator-Wind	344.45	1,293,056,711	1,293,076,880	1,293,094,030	1,293,099,603	1,293,105,684	1,293,110,253	-	1,293,110,253
34	Accessory Electric	345	31,948,038	31,948,038	31,948,038	31,948,038	31,948,038	31,948,038	-	31,948,038
35	El Eq-Wind	345.45	77,889,165	77,890,528	77,891,729	77,892,105	77,892,516	77,892,825	-	77,892,825
36	Misc. Power Plt. Equipment	346	5,019,575	5,036,503	5,036,503	5,036,654	5,036,654	5,036,654	-	5,036,654
37	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-	-
38	Asset Retirement Cost - Other	347	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	-	49,157,323
39	Total Production Plant - Other		\$ 1,859,459,501	\$ 1,858,417,500	\$ 1,858,442,016	\$ 1,858,465,171	\$ 1,858,675,487	\$ 1,859,014,973	\$ -	\$ 1,859,014,973
40	Transmission Plant									
41	Fee Land	350.1	\$ 10,873,987	\$ 10,873,987	\$ 10,873,987	\$ 10,873,987	\$ 10,873,987	\$ 10,873,987	\$ -	\$ 10,873,987
42	Land Rights	350.2	157,576,553	157,581,706	157,844,313	158,863,384	159,270,964	159,283,175	-	159,283,175
43	Land Fee-Wind	350.45	217,137	217,137	217,137	217,137	217,137	217,137	-	217,137
44	Structures & Improvements	352	140,247,145	140,396,404	140,781,407	140,822,791	140,899,698	145,910,771	-	145,910,771
45	Str & Impr-Prod	352.10	723,970	723,970	723,970	723,970	723,970	723,970	-	723,970
46	Str & Impr-Wind	352.45	5,186,538	5,217,671	5,264,078	5,256,446	5,251,126	5,268,631	-	5,268,631
47	Trans. Substations	353	1,375,321,347	1,384,978,959	1,389,221,590	1,392,553,896	1,408,068,901	1,427,971,915	-	1,427,971,915
48	Trans. Substations Equip-Prod.	353.10	27,822,681	27,822,681	27,822,681	27,822,681	27,822,681	27,822,681	-	27,822,681
49	Trans Station Equip-Wind	353.45	69,995,072	70,192,926	70,349,497	70,351,207	70,348,591	70,401,532	-	70,401,532
50	Trans. Towers	354	8,251,270	8,251,270	8,251,270	8,251,270	8,241,267	8,241,267	-	8,241,267
51	Trans. Poles	355	1,534,842,533	1,536,288,324	1,540,255,313	1,545,354,438	1,556,834,028	1,558,278,646	-	1,558,278,646
52	Trans Poles & Fixtures-Prod	355.10	226,139	226,139	226,139	226,139	226,139	226,139	-	226,139
53	Tran Poles & Fixtures-Wind	355.45	20,844,525	20,869,326	20,872,268	20,875,877	20,876,957	20,878,724	-	20,878,724

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(a) Base Period

Line No.	Total Company	FERC Account No.	Base Period						Base Period Adjustments	Total Company Adjusted Base Period
			01/31/22	02/28/22	03/31/22	04/30/22	05/31/22	06/30/22		
54	Conductor & Devices	356	547,117,758	547,593,774	548,313,620	551,257,889	555,827,030	556,088,757	-	556,088,757
55	Tran OH Cond & Device-Prod	356.10	352,316	352,316	352,316	352,316	352,316	352,316	-	352,316
56	Tran OH Cond & Device-Wind	356.45	11,431,644	11,439,036	11,439,912	11,440,988	11,441,310	11,441,836	-	11,441,836
57	Underground Conduit	357	278,821	278,821	278,821	278,816	278,816	278,764	-	278,764
58	Underground Conductor	358	489,717	489,717	489,717	489,717	489,717	489,717	-	489,717
59	Roads and Trails	359	517,736	517,736	517,736	517,736	517,736	517,736	-	517,736
60	Asset Retirement Cost - Transmission	359.1	25,029	25,029	25,029	25,029	25,029	25,029	-	25,029
61	Total Transmission Plant		\$ 3,912,341,919	\$ 3,924,336,929	\$ 3,934,120,802	\$ 3,946,555,714	\$ 3,978,587,401	\$ 4,005,292,732	\$ -	\$ 4,005,292,732
62	Distribution Plant									
63	Fee Land	360.1	\$ 13,756,143	\$ 13,767,066	\$ 13,787,617	\$ 13,790,371	\$ 14,050,296	\$ 14,158,709	\$ -	\$ 14,158,709
64	Land Dist Rights - NM	360.4	14,000,089	14,127,345	14,409,246	14,460,938	14,574,659	14,692,853	-	14,692,853
65	Land Dist Rights - TX	360.5	3,207,964	3,220,981	3,234,691	3,268,756	3,302,998	3,322,108	-	3,322,108
66	Structures & Improvements	361	52,272,305	54,678,658	54,851,940	58,472,936	58,663,724	64,123,587	-	64,123,587
67	Substation Equipment	362	347,599,596	350,770,050	351,017,800	353,381,668	356,560,164	368,166,281	-	368,166,281
68	Dist. Poles & Fixtures	364	445,620,247	449,684,942	452,215,720	455,311,535	460,253,811	465,594,341	-	465,594,341
69	Overhead Conductor	365	332,251,848	333,187,198	333,709,253	336,634,219	339,700,924	342,621,656	-	342,621,656
70	Underground Conduit	366	26,946,810	27,184,489	27,225,047	27,218,549	27,007,054	27,149,623	-	27,149,623
71	Underground Cable	367	55,163,660	55,175,827	55,523,202	55,522,529	56,181,042	56,242,380	-	56,242,380
72	Line Transformers	368	253,900,265	254,842,111	255,949,978	256,874,735	257,884,243	259,031,526	-	259,031,526
73	Services	369	-	-	-	-	-	-	-	-
74	Services - Overhead	369.10	56,553,114	56,585,900	56,920,202	57,799,999	58,210,408	58,621,120	-	58,621,120
75	Services - Underground	369.20	50,722,432	50,904,117	51,350,511	51,663,896	51,873,148	52,369,303	-	52,369,303
76	Customer Meters	370	70,720,649	70,930,226	71,395,902	72,012,517	72,304,939	72,468,155	-	72,468,155
77	Distr Meters AGIS AMI	370.20	-	-	-	-	-	-	-	-
78	Dist Inst on Cust Premise	371	13,045,583	13,043,514	13,043,514	13,043,514	13,043,514	13,043,514	-	13,043,514
79	Dist Inst on Cust Prm-EV	371.40	-	-	-	-	-	-	-	-
80	Street Lighting	373	38,597,272	37,251,885	37,778,695	37,876,124	37,703,457	37,857,195	-	37,857,195
81	Asset Retirement Cost - Distribution	374	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	-	7,467,368
82	Total Distribution Plant		\$ 1,781,825,344	\$ 1,792,821,676	\$ 1,799,880,687	\$ 1,814,799,654	\$ 1,828,781,748	\$ 1,856,929,718	\$ -	\$ 1,856,929,718
83	General Plant									
84	Fee Land	389.1	\$ 3,060,360	\$ 3,060,360	\$ 3,060,360	\$ 3,060,360	\$ 3,060,360	\$ 3,060,360	\$ -	\$ 3,060,360
85	General Land Rights	389.2	45,967	45,967	45,967	45,967	45,967	45,967	-	45,967
86	Genl Structures & Improve	390	99,392,291	99,403,756	99,408,472	99,408,550	99,611,371	99,611,371	-	99,611,371
87	Genl Str & Imp-Lease Bldg	390.7	3,663,394	3,663,394	3,663,394	3,663,394	3,663,394	3,663,394	-	3,663,394
88	General Office Furn & Eq	391	23,694,932	23,814,276	23,814,283	23,814,283	23,842,515	23,842,515	-	23,842,515
89	General Info Sys Computers	391.4	95,219,956	95,850,357	96,161,894	101,882,627	101,888,862	104,634,171	-	104,634,171
90	Genl Off Eq-Comp 3 Yr Life	391.5	-	-	-	-	-	-	-	-
91	General Transp Eq-Grp 1	392.10	4,294,593	4,294,593	4,294,593	4,294,593	4,294,593	4,294,593	-	4,294,593
92	General Transp Eq-Grp 2-3	392.20	53,416,844	53,416,844	53,417,588	56,021,423	56,593,093	58,016,924	-	58,016,924
93	General Transp Eq-Trailers	392.30	13,082,855	13,082,855	13,082,855	13,360,320	13,360,320	13,360,320	-	13,360,320
94	General Transp Eq-Grp 4-8	392.40	45,941,166	45,941,166	45,941,166	45,941,166	46,342,929	46,342,929	-	46,342,929
95	General Stores Equipment	393	422,775	422,775	422,775	422,775	422,775	422,775	-	422,775
96	General Tools & Shop Equip	394	56,937,393	56,938,467	58,727,799	58,819,051	60,184,066	60,340,156	-	60,340,156
97	General Laboratory Equip	395	10,909,632	10,909,632	10,909,632	10,909,632	10,909,632	10,909,632	-	10,909,632
98	General Power Operated Eq	396	13,718,357	13,718,357	13,718,357	13,718,357	13,718,357	13,718,357	-	13,718,357
99	General Communication Eq	397	78,404,240	78,404,240	78,404,240	78,794,004	79,343,704	79,350,324	-	79,350,324
100	General Comm Eq-Two Way	397.10	48,884,719	48,738,384	48,738,384	48,738,384	47,828,357	47,828,357	-	47,828,357
101	General Comm Eq-AES	397.20	43,403	43,403	43,403	43,403	43,403	43,403	-	43,403
102	General Comm Eq-EMS	397.30	28,146,876	28,589,693	28,816,833	29,833,695	31,919,463	34,477,739	-	34,477,739
103	General Miscellaneous Eq	398	2,746,736	2,746,736	2,746,736	2,746,736	2,746,736	2,746,736	-	2,746,736
104	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	-
105	Total General Plant		\$ 582,026,488	\$ 583,085,255	\$ 585,418,731	\$ 595,518,718	\$ 599,819,897	\$ 606,710,024	\$ -	\$ 606,710,024
106	Removal of the Asset Retirement Costs									
107	Asset Retirement Cost - Steam	317	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ -	\$ (25,842,882)

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(a) Base Period

Line No.	Total Company	FERC Account No.	Monthly Balances						
			06/30/21	07/31/21	08/31/21	09/30/21	10/31/21	11/30/21	12/31/21
108	Asset Retirement Cost - Other	347	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)
109	Asset Retirement Cost - Transmission	359.1	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)
110	Asset Retirement Cost - Distribution	374	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)
111	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-
111	Total Removal of the Asset Retirement Costs		\$ (82,444,211)	\$ (82,444,211)	\$ (82,444,211)	\$ (82,444,211)	\$ (82,444,211)	\$ (82,444,211)	\$ (82,492,601)
112	Total Plant in Service	101&106	\$ 10,055,237,111	\$ 10,070,189,754	\$ 10,080,234,715	\$ 10,087,286,451	\$ 10,116,879,487	\$ 10,236,146,757	\$ 10,286,656,710
113	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	Plant Held For Future Use	105	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109
115	Const. Work in Progress	107	231,552,965	243,720,228	260,017,762	285,016,520	299,947,151	216,494,653	170,971,664
116	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-
117	Total		\$ 235,720,074	\$ 247,887,337	\$ 264,184,870	\$ 289,183,629	\$ 304,114,260	\$ 220,661,762	\$ 175,138,772
118	Total Electric Utility Plant		\$ 10,290,957,185	\$ 10,318,077,091	\$ 10,344,419,585	\$ 10,376,470,079	\$ 10,420,993,747	\$ 10,456,808,518	\$ 10,461,795,482

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(a) Base Period

Line No.	Total Company	FERC Account No.	Monthly Balances						Base Period Adjustments	Total Company Adjusted Base Period
			01/31/22	02/28/22	03/31/22	04/30/22	05/31/22	06/30/22		
108	Asset Retirement Cost - Other	347	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	-	(49,157,323)
109	Asset Retirement Cost - Transmission	359.1	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	-	(25,029)
110	Asset Retirement Cost - Distribution	374	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	-	(7,467,368)
111	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	-
111	Total Removal of the Asset Retirement Costs		\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ -	\$ (82,492,601)
112	Total Plant in Service	101&106	\$ 10,322,966,921	\$ 10,352,029,466	\$ 10,383,810,165	\$ 10,424,639,566	\$ 10,476,374,497	\$ 10,541,918,535	\$ -	\$ 10,541,918,535
113	Electric Plant Purchased	102	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	Plant Held For Future Use	105	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109	(4,167,109)	-
115	Const. Work in Progress	107	168,225,578	174,192,269	193,908,732	197,184,468	185,661,924	163,386,077	(163,386,077)	-
116	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-	-
117	Total		\$ 172,392,686	\$ 178,359,387	\$ 198,075,841	\$ 201,351,576	\$ 189,829,032	\$ 167,553,186	\$ (167,553,186)	\$ -
118	Total Electric Utility Plant		\$ 10,495,359,608	\$ 10,530,388,853	\$ 10,581,886,005	\$ 10,625,991,142	\$ 10,666,203,529	\$ 10,709,471,721	\$ (167,553,186)	\$ 10,541,918,535

Notes:

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs. Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

The only Base Period Adjustment removes Gaines County Land Held for Future Use from rate base. Please refer to the Direct Testimony of Stephanie N. Niemi for details.

Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

Linkage Period

Line No.	Total Company	FERC Account No.	FERC Account							
			06/30/22	07/31/22	08/31/22	09/30/22	10/31/22	11/30/22	12/31/22	
119	Electric Plant in Service	101 & 106								
120	Intangible Plant									
121	Misc. Intangible Plant-Software	303	\$ 284,958,042	\$ 288,966,144	\$ 290,537,822	\$ 294,343,965	\$ 296,580,405	\$ 299,455,383	\$ 317,355,208	
122	Total Intangible Plant		\$ 284,958,042	\$ 288,966,144	\$ 290,537,822	\$ 294,343,965	\$ 296,580,405	\$ 299,455,383	\$ 317,355,208	
123	Production Plant - Steam									
124	Fee Land	310.1	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	
125	Land & Land Rights	310.2	1,098,015	1,098,015	1,098,015	1,098,015	1,098,015	1,098,015	1,098,015	
126	Water Rights	310.3	11,551,745	11,551,745	11,551,745	11,551,745	11,551,745	11,551,745	11,551,745	
127	Land Rights NM	310.4	73,071	73,071	73,071	73,071	73,071	73,071	73,071	
128	Structures & Improvements	311	222,451,872	222,808,976	222,984,128	223,527,953	224,978,295	225,950,789	234,657,289	
129	Str&Imp-TolkSC	311.1	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	
130	Str&Imp-HarCoal	311.2	2,658,653	2,664,411	2,666,029	2,666,029	2,673,852	2,679,407	2,679,407	
131	Boiler Plant Equipment.	312	958,321,679	960,179,077	961,005,343	963,179,720	967,031,947	971,051,440	974,866,142	
132	Blr Plt-TolkSC	312.1	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	
133	Blr Plt-HarCoal	312.2	71,279,701	71,434,062	71,477,444	71,477,444	71,687,175	71,836,126	71,836,126	
134	Turbo-Generator Units	314	497,649,859	498,576,241	499,025,318	500,466,664	502,729,570	504,964,564	508,375,098	
135	Turbogen-TolkSC	314.1	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	
136	Accessory Electric	315	72,260,786	72,411,609	72,479,122	73,012,724	73,387,617	73,731,899	74,549,126	
137	Acc El Eq-TolkS	315.1	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	
138	Misc. Power Plt. Equipment	316	28,473,747	28,521,082	28,544,539	28,639,666	28,780,516	28,898,852	29,209,641	
139	PwrPltEq-TolkSC	316.1	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	
140	Asset Retirement Cost - Steam	317	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	
141	Total Production Plant - Steam		\$ 2,011,505,648	\$ 2,015,004,808	\$ 2,016,591,274	\$ 2,021,379,551	\$ 2,029,678,322	\$ 2,037,522,429	\$ 2,054,582,181	
142	Production Plant - Other									
143	Fee Land	340.1	\$ 115,046	115,038	115,038	115,038	115,038	115,038	115,038	
144	Land Rights	340.2	676	676	676	676	676	676	676	
145	Wind Land Own	340.145	954,053	953,987	953,987	953,987	953,987	953,987	953,987	
146	Structures & Improvements	341	14,448,544	14,451,852	14,451,926	14,452,193	14,480,011	14,481,097	14,498,323	
147	Str & Imp-Wind	341.45	120,379,894	120,379,894	120,379,894	120,587,223	120,587,223	120,587,223	120,587,223	
148	Fuel Holders & Acc.	342	6,197,447	6,197,528	6,197,685	6,198,253	6,201,424	6,203,602	6,240,067	
149	Prime Movers	343	55,553,008	55,555,727	55,560,979	55,579,966	55,648,727	55,720,772	56,939,276	
150	Generators	344	204,221,210	204,255,754	204,258,821	204,269,908	204,590,669	204,633,702	205,346,205	
151	Generator-Wind	344.45	1,293,110,253	1,293,110,253	1,293,110,253	1,295,375,868	1,295,375,868	1,295,375,868	1,295,375,868	
152	Accessory Electric	345	31,948,038	31,953,763	31,954,393	31,956,672	32,007,047	32,015,770	32,162,102	
153	El Eq-Wind	345.45	77,892,825	77,892,825	77,892,825	78,009,964	78,009,964	78,009,964	78,009,964	
154	Misc. Power Plt. Equipment	346	5,036,654	5,037,394	5,037,514	5,037,947	5,044,726	5,046,379	5,074,205	
155	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-	
156	Asset Retirement Cost - Other	347	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	
157	Total Production Plant - Other		\$ 1,859,014,973	\$ 1,859,062,014	\$ 1,859,071,316	\$ 1,861,695,020	\$ 1,862,172,685	\$ 1,862,301,403	\$ 1,864,460,257	
158	Transmission Plant									
159	Fee Land	350.1	\$ 10,873,987	10,881,226	10,881,226	10,881,226	10,881,226	10,881,226	10,881,226	
160	Land Rights	350.2	159,283,175	159,338,080	160,283,494	160,585,060	161,164,277	161,164,277	161,388,898	
161	Land Fee-Wind	350.45	217,137	217,137	217,137	217,137	217,137	217,137	217,137	
162	Structures & Improvements	352	145,910,771	145,912,404	145,763,720	145,614,761	145,731,614	146,532,786	148,330,681	
163	Str & Impr-Prod	352.10	723,970	723,318	722,430	721,542	720,654	719,766	699,006	
164	Str & Impr-Wind	352.45	5,268,631	5,263,479	5,258,326	5,253,174	5,248,022	5,242,869	5,237,717	
165	Trans. Substations	353	1,427,971,915	1,427,987,892	1,426,532,778	1,425,074,978	1,426,218,576	1,434,059,326	1,451,654,632	
166	Trans. Substations Equip-Prod.	353.10	27,822,681	27,797,621	27,763,497	27,729,372	27,695,247	27,661,123	26,863,273	
167	Trans Station Equip-Wind	353.45	70,401,532	70,333,137	70,264,742	70,196,347	70,127,951	70,059,556	69,991,161	
168	Trans. Towers	354	8,241,267	8,283,272	8,281,477	8,283,370	8,307,604	8,348,934	8,596,021	
169	Trans. Poles	355	1,558,278,646	1,566,221,088	1,565,881,811	1,566,239,752	1,570,821,850	1,578,636,592	1,625,356,550	
170	Trans Poles & Fixtures-Prod	355.10	226,139	226,068	225,997	225,926	225,856	225,785	225,714	

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

Linkage Period

Line No.	Total Company	FERC Account No.	FERC Account					Total Company
			01/31/23	02/28/23	03/31/23	04/30/23	05/31/23	
119	Electric Plant in Service	101 & 106						
120	Intangible Plant							
121	Misc. Intangible Plant-Software	303	\$ 317,702,953	\$ 318,200,190	\$ 320,876,084	\$ 322,059,536	\$ 326,803,213	\$ 327,726,957
122	Total Intangible Plant		\$ 317,702,953	\$ 318,200,190	\$ 320,876,084	\$ 322,059,536	\$ 326,803,213	\$ 327,726,957
123	Production Plant - Steam							
124	Fee Land	310.1	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	4,355,213
125	Land & Land Rights	310.2	1,098,015	1,098,015	1,098,015	1,098,015	1,098,015	1,098,015
126	Water Rights	310.3	11,551,745	11,551,745	11,551,745	11,551,745	11,551,745	11,551,745
127	Land Rights NM	310.4	73,071	73,071	73,071	73,071	73,071	73,071
128	Structures & Improvements	311	234,672,880	234,795,025	234,984,044	235,223,411	235,723,831	236,638,897
129	Str&Imp-TolkSC	311.1	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065
130	Str&Imp-HarCoal	311.2	2,679,416	2,679,416	2,679,416	2,685,476	2,685,584	2,685,584
131	Boiler Plant Equipment.	312	974,905,344	975,045,807	975,574,251	976,233,562	977,839,483	979,773,492
132	Blr Plt-TolkSC	312.1	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164
133	Blr Plt-HarCoal	312.2	71,836,367	71,836,367	71,836,367	71,998,825	72,001,717	72,001,717
134	Turbo-Generator Units	314	508,400,775	508,515,853	509,003,715	509,634,286	510,882,296	512,648,634
135	Turbogen-TolkSC	314.1	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883
136	Accessory Electric	315	74,553,382	74,573,216	74,650,240	74,750,791	74,948,298	75,230,271
137	Acc El Eq-TolKS	315.1	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595
138	Misc. Power Plt. Equipment	316	29,211,331	29,219,742	29,261,376	29,316,559	29,411,272	29,558,270
139	PwrPltEq-TolkSC	316.1	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717
140	Asset Retirement Cost - Steam	317	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882
141	Total Production Plant - Steam		\$ 2,054,668,846	\$ 2,055,074,779	\$ 2,056,398,761	\$ 2,058,252,260	\$ 2,061,901,832	\$ 2,066,946,217
142	Production Plant - Other							
143	Fee Land	340.1	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038
144	Land Rights	340.2	676	676	676	676	676	676
145	Wind Land Own	340.145	953,987	953,987	953,987	953,987	953,987	953,987
146	Structures & Improvements	341	14,498,333	14,498,342	14,498,356	14,498,380	14,508,839	14,509,128
147	Str & Imp-Wind	341.45	120,587,250	121,107,191	121,107,310	121,107,572	121,108,837	121,109,158
148	Fuel Holders & Acc.	342	6,240,088	6,240,108	6,240,138	6,240,187	6,240,375	6,240,412
149	Prime Movers	343	56,939,972	56,940,657	56,941,668	56,943,310	56,949,570	56,950,828
150	Generators	344	205,346,611	205,347,012	205,347,602	205,348,561	205,456,224	205,459,683
151	Generator-Wind	344.45	1,295,376,158	1,300,880,946	1,300,882,229	1,300,885,037	1,300,898,644	1,300,902,101
152	Accessory Electric	345	32,162,186	32,162,268	32,162,389	32,162,586	32,180,403	32,181,001
153	El Eq-Wind	345.45	78,009,982	78,381,928	78,382,005	78,382,172	78,382,983	78,383,189
154	Misc. Power Plt. Equipment	346	5,074,220	5,074,236	5,074,259	5,074,297	5,076,572	5,076,656
155	Misc P Eq-Wind	346.45	-	-	-	-	-	-
156	Asset Retirement Cost - Other	347	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323
157	Total Production Plant - Other		\$ 1,864,461,824	\$ 1,870,859,713	\$ 1,870,862,983	\$ 1,870,869,125	\$ 1,871,029,470	\$ 1,871,039,180
158	Transmission Plant							
159	Fee Land	350.1	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226
160	Land Rights	350.2	161,388,898	161,388,898	161,388,888	161,388,888	161,388,888	161,388,898
161	Land Fee-Wind	350.45	217,137	217,137	217,137	217,137	217,137	217,137
162	Structures & Improvements	352	148,545,417	149,186,244	150,230,826	151,172,933	153,065,976	153,124,977
163	Str & Impr-Prod	352.10	698,565	698,124	697,683	697,242	696,801	696,361
164	Str & Impr-Wind	352.45	5,234,505	5,231,293	5,228,081	5,224,869	5,221,657	5,218,445
165	Trans. Substations	353	1,453,756,162	1,460,027,692	1,470,250,605	1,479,470,644	1,497,997,115	1,498,574,534
166	Trans. Substations Equip-Prod.	353.10	26,846,331	26,829,389	26,812,447	26,795,504	26,778,562	26,761,620
167	Trans Station Equip-Wind	353.45	69,948,239	69,905,317	69,862,395	69,819,473	69,776,551	69,733,629
168	Trans. Towers	354	8,609,440	8,612,886	8,639,145	8,647,635	8,863,449	8,871,263
169	Trans. Poles	355	1,627,893,687	1,628,545,346	1,633,510,390	1,635,115,826	1,675,922,344	1,677,399,938
170	Trans Poles & Fixtures-Prod	355.10	225,678	225,643	225,607	225,572	225,537	225,501

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

Linkage Period

Line No.	Total Company	FERC Account					Total Company	
		No.	01/31/23	02/28/23	03/31/23	04/30/23		05/31/23
171	Tran Poles & Fixtures-Wind	355.45	20,837,205	20,833,937	20,830,668	20,827,400	20,824,131	20,820,863
172	Conductor & Devices	356	580,931,645	581,164,196	582,936,027	583,508,944	598,071,196	598,598,491
173	Tran OH Cond & Device-Prod	356.10	351,598	351,543	351,488	351,432	351,377	351,322
174	Tran OH Cond & Device-Wind	356.45	11,418,996	11,417,205	11,415,414	11,413,623	11,411,832	11,410,040
175	Underground Conduit	357	291,218	291,334	292,223	292,510	299,810	300,074
176	Underground Conductor	358	511,595	511,800	513,360	513,865	526,689	527,153
177	Roads and Trails	359	540,866	541,082	542,732	543,265	556,823	557,314
178	Asset Retirement Cost - Transmission	359.1	25,029	25,029	25,029	25,029	25,029	25,029
179	Total Transmission Plant		\$ 4,129,153,437	\$ 4,136,885,321	\$ 4,154,851,370	\$ 4,167,133,018	\$ 4,243,102,130	\$ 4,245,683,815
180	Distribution Plant							
181	Fee Land	360.1	\$ 14,378,848	\$ 14,387,020	\$ 14,396,347	\$ 14,403,244	\$ 14,409,559	\$ 14,416,715
182	Land Dist Rights - NM	360.4	14,840,253	14,949,503	15,058,753	15,255,403	15,473,903	15,736,103
183	Land Dist Rights - TX	360.5	3,394,508	3,410,008	3,425,508	3,453,408	3,484,408	3,521,608
184	Structures & Improvements	361	66,437,606	66,455,465	66,473,756	66,496,099	66,522,603	66,554,880
185	Substation Equipment	362	382,578,926	382,695,207	382,813,972	382,956,817	383,124,423	383,326,427
186	Dist. Poles & Fixtures	364	495,937,938	499,403,538	503,257,708	507,544,582	512,040,325	515,898,165
187	Overhead Conductor	365	365,959,371	368,427,900	371,184,540	374,228,891	377,420,783	380,267,262
188	Underground Conduit	366	28,856,211	29,063,387	29,293,085	29,549,927	29,819,333	30,043,818
189	Underground Cable	367	59,778,588	60,207,694	60,683,461	61,215,431	61,773,421	62,238,466
190	Line Transformers	368	258,592,231	259,041,159	259,490,088	259,939,016	259,755,132	259,571,248
191	Services	369	-	-	-	-	-	-
192	Services - Overhead	369.10	58,589,251	58,714,235	58,839,220	58,964,204	58,922,558	58,880,912
193	Services - Underground	369.20	52,309,050	52,409,700	52,510,351	52,611,001	52,573,812	52,536,622
194	Customer Meters	370	75,169,715	76,039,215	76,908,715	77,778,215	77,778,215	77,778,215
195	Distr Meters AGIS AMI	370.20	5,204,877	6,910,978	8,644,469	10,591,160	12,449,958	14,308,755
196	Dist Inst on Cust Premise	371	13,043,514	13,043,514	13,043,514	13,043,514	13,043,514	13,043,514
197	Dist Inst on Cust Prm-EV	371.40	134,894	165,542	205,746	263,888	338,336	427,948
198	Street Lighting	373	39,267,398	39,145,097	39,004,678	38,875,919	38,755,739	38,647,563
199	Asset Retirement Cost - Distribution		7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368
200	Total Distribution Plant		\$ 1,941,940,546	\$ 1,951,936,529	\$ 1,962,701,277	\$ 1,974,638,086	\$ 1,985,153,387	\$ 1,994,665,588
201	General Plant							
202	Fee Land	389.1	\$ 3,406,152	\$ 3,406,152	\$ 3,406,152	\$ 3,406,152	\$ 3,406,152	\$ 3,406,152
203	General Land Rights	389.2	45,967	45,967	45,967	45,967	45,967	45,967
204	Genl Structures & Improve	390	105,056,894	105,519,700	105,896,348	106,201,136	106,456,279	106,672,557
205	Genl Str & Imp-Lease Bldg	390.7	3,663,394	3,663,394	3,663,394	3,663,394	3,663,394	3,663,394
206	General Office Furn & Eq	391	25,526,328	25,695,410	25,868,665	26,039,374	26,228,448	26,445,897
207	General Info Sys Computers	391.4	118,629,829	118,970,893	122,374,320	122,380,337	122,385,709	124,924,879
208	Genl Off Eq-Comp 3 Yr Life	391.5	-	-	-	-	-	-
209	General Transp Eq-Grp 1	392.10	4,614,349	4,638,818	4,683,663	4,749,353	4,819,180	4,899,911
210	General Transp Eq-Grp 2-3	392.20	62,336,604	62,667,160	63,272,989	64,160,414	65,103,734	66,194,352
211	General Transp Eq-Trailers	392.30	14,355,070	14,431,192	14,570,704	14,775,063	14,992,293	15,243,444
212	General Transp Eq-Grp 4-8	392.40	49,793,416	50,057,459	50,541,384	51,250,245	52,003,752	52,874,919
213	General Stores Equipment	393	458,504	459,910	462,238	464,242	466,563	469,889
214	General Tools & Shop Equip	394	65,439,581	65,640,218	65,972,410	66,258,417	66,589,779	67,064,514
215	General Laboratory Equip	395	11,831,619	11,867,894	11,927,955	11,979,666	12,039,577	12,125,410
216	General Power Operated Eq	396	14,739,764	14,817,926	14,961,177	15,171,012	15,394,064	15,651,946
217	General Communication Eq	397	90,929,276	92,986,052	95,499,823	96,888,550	102,987,852	120,296,003
218	General Comm Eq-Two Way	397.10	47,828,357	47,828,357	47,828,357	47,828,357	47,828,357	47,828,357
219	General Comm Eq-AES	397.20	43,403	43,403	43,403	43,403	43,403	43,403
220	General Comm Eq-EMS	397.30	34,477,739	34,477,739	34,477,739	34,477,739	34,477,739	34,477,739
221	General Miscellaneous Eq	398	2,978,866	2,987,999	3,003,121	3,016,140	3,031,224	3,052,835
222	Asset Retirement Cost - General		-	-	-	-	-	-
223	Total General Plant		\$ 651,155,115	\$ 660,205,645	\$ 668,499,811	\$ 672,798,963	\$ 681,963,470	\$ 705,381,570
224	Removal of the Asset Retirement Costs							

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

Linkage Period

Line No.	Total Company	FERC Account No.	Linkage Period							
			06/30/22	07/31/22	08/31/22	09/30/22	10/31/22	11/30/22	12/31/22	
225	Asset Retirement Cost - Steam	317	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	
226	Asset Retirement Cost - Other	347	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	
227	Asset Retirement Cost - Transmission	359.1	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	
228	Asset Retirement Cost - Distribution	374	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	
229	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	
230	Total Removal of the Asset Retirement Costs		\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	
231	Total Plant in Service	101&106	\$ 10,541,918,535	\$ 10,573,377,532	\$ 10,587,878,832	\$ 10,616,927,479	\$ 10,647,068,669	\$ 10,700,233,077	\$ 10,858,872,622	
232	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
233	Plant Held For Future Use	105	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109	
234	Const. Work in Progress	107	163,386,077	164,372,018	191,228,506	211,981,145	235,578,771	240,592,379	141,754,976	
235	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-	
236	Total		\$ 167,553,186	\$ 168,539,127	\$ 195,395,614	\$ 216,148,253	\$ 239,745,879	\$ 244,759,487	\$ 145,922,085	
237	Total Electric Utility Plant		\$ 10,709,471,721	\$ 10,741,916,658	\$ 10,783,274,446	\$ 10,833,075,732	\$ 10,886,814,548	\$ 10,944,992,564	\$ 11,004,794,706	

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

Linkage Period

Line No.	Total Company	FERC Account					Total Company	
		No.	01/31/23	02/28/23	03/31/23	04/30/23		05/31/23
225	Asset Retirement Cost - Steam	317	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)
226	Asset Retirement Cost - Other	347	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)
227	Asset Retirement Cost - Transmission	359.1	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)
228	Asset Retirement Cost - Distribution	374	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)
229	Asset Retirement Cost - General	399.1	-	-	-	-	-	-
230	Total Removal of the Asset Retirement Costs		\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)
231	Total Plant in Service	101&106	\$ 10,881,590,119	\$ 10,910,669,575	\$ 10,951,697,684	\$ 10,983,258,387	\$ 11,087,460,900	\$ 11,128,950,726
232	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	Plant Held For Future Use	105	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109	4,167,109
234	Const. Work in Progress	107	187,632,727	212,681,568	237,538,883	268,696,050	220,464,829	227,612,788
235	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-
236	Total		\$ 191,799,835	\$ 216,848,677	\$ 241,705,992	\$ 272,863,158	\$ 224,631,938	\$ 231,779,896
237	Total Electric Utility Plant		\$ 11,073,389,955	\$ 11,127,518,252	\$ 11,193,403,675	\$ 11,256,121,545	\$ 11,312,092,837	\$ 11,360,730,623

Notes:

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included base and are removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs. Amounts may appear to not total or tie due to rounding.

Plant Held for Future Use and Construction Work in Progress are not included in the cost of service.

(c) Explanation of Adjustments

Forecasted additions and retirements are the only adjustments between the Adjusted Base Period and Linkage Period.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Dietenberger and its Attachments ARD-3 and ARD-4.

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(b) Test Year Period

Line No.	Total Company	FERC Account									
		No.	06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23		
238	Electric Plant in Service	101 & 106									
239	Intangible Plant										
240	Misc. Intangible Plant-Software	303	\$ 327,726,957	\$ 328,866,027	\$ 329,174,818	\$ 331,622,155	\$ 333,022,088	\$ 334,507,384	\$ 355,705,974		
241	Total Intangible Plant		\$ 327,726,957	\$ 328,866,027	\$ 329,174,818	\$ 331,622,155	\$ 333,022,088	\$ 334,507,384	\$ 355,705,974		
242	Production Plant - Steam										
243	Fee Land	310.1	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213		
244	Land & Land Rights	310.2	1,098,015	1,098,015	3,401,959	3,401,959	3,401,959	3,401,959	3,401,959		
245	Water Rights	310.3	11,551,745	11,551,745	11,587,760	11,587,760	11,587,760	11,587,760	11,587,760		
246	Land Rights NM	310.4	73,071	73,071	226,394	226,394	226,394	226,394	226,394		
247	Structures & Improvements	311	236,638,897	236,962,591	237,181,413	237,441,728	238,583,095	239,278,543	232,525,216		
248	Str&Imp-TolkSC	311.1	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065		
249	Str&Imp-HarCoal	311.2	2,685,584	2,685,584	2,685,584	2,685,584	2,685,584	2,685,584	2,685,584		
250	Boiler Plant Equipment.	312	979,773,492	981,429,449	982,144,060	983,161,934	987,801,876	990,333,555	967,706,483		
251	Blr Plt-TolkSC	312.1	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164		
252	Blr Plt-HarCoal	312.2	72,001,717	72,001,717	72,001,717	72,001,717	72,001,717	72,001,717	72,001,717		
253	Turbo-Generator Units	314	512,648,634	513,455,463	513,993,148	514,711,641	517,152,620	518,628,613	502,376,949		
254	Turbogen-TolkSC	314.1	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883		
255	Accessory Electric	315	75,230,271	75,327,447	75,423,420	75,535,082	75,905,459	76,303,024	73,292,681		
256	Acc El Eq-TolkS	315.1	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595		
257	Misc. Power Plt. Equipment	316	29,558,270	29,606,448	29,648,618	29,697,471	29,854,577	29,964,696	28,744,660		
258	PwrPltEq-TolkSC	316.1	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717		
259	Asset Retirement Cost - Steam	317	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882		
260	Total Production Plant - Steam		\$ 2,066,946,217	\$ 2,069,878,049	\$ 2,073,980,592	\$ 2,076,137,790	\$ 2,084,887,561	\$ 2,090,098,366	\$ 2,040,235,923		
261	Production Plant - Other										
262	Fee Land	340.1	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038		
263	Land Rights	340.2	676	676	676	676	676	676	676		
264	Wind Land Own	340.145	953,987	953,987	953,987	953,987	953,987	953,987	953,987		
265	Structures & Improvements	341	14,509,128	15,462,253	15,510,858	15,527,856	15,527,961	15,600,836	15,606,882		
266	Str & Imp-Wind	341.45	121,109,158	121,109,532	121,110,380	121,111,281	121,115,073	121,117,895	121,120,412		
267	Fuel Holders & Acc.	342	6,240,412	6,240,448	6,240,516	6,240,578	6,240,802	6,395,616	6,408,461		
268	Prime Movers	343	56,950,828	56,952,162	56,954,580	56,957,454	56,964,919	62,141,591	62,571,082		
269	Generators	344	205,459,683	215,032,775	215,534,651	215,789,249	215,793,609	218,816,502	219,067,301		
270	Generator-Wind	344.45	1,300,902,101	1,300,906,122	1,300,915,243	1,300,924,933	1,300,965,725	1,300,996,076	1,301,023,146		
271	Accessory Electric	345	32,181,001	33,750,983	33,832,644	33,869,876	33,870,772	34,492,128	34,543,680		
272	El Eq-Wind	345.45	78,383,189	78,383,428	78,383,972	78,384,549	78,386,979	78,388,787	78,390,399		
273	Misc. Power Plt. Equipment	346	5,076,656	5,273,065	5,283,521	5,289,650	5,289,820	5,407,999	5,417,803		
274	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-		
275	Asset Retirement Cost - Other	347	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323		
276	Total Production Plant - Other		\$ 1,871,039,180	\$ 1,883,337,793	\$ 1,883,993,389	\$ 1,884,322,450	\$ 1,884,382,684	\$ 1,893,584,455	\$ 1,894,376,193		
277	Transmission Plant										
278	Fee Land	350.1	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226		
279	Land Rights	350.2	161,388,898	161,388,898	161,388,898	161,388,898	161,388,898	161,388,898	161,388,898		
280	Land Fee-Wind	350.45	217,137	217,137	217,137	217,137	217,137	217,137	217,137		
281	Structures & Improvements	352	153,124,977	153,045,646	152,796,342	152,837,503	152,800,988	153,165,281	155,283,304		
282	Str & Impr-Prod	352.10	696,361	695,920	695,479	695,038	694,597	694,156	659,346		
283	Str & Impr-Wind	352.45	5,218,445	5,215,233	5,212,021	5,208,809	5,205,597	5,202,385	5,199,173		
284	Trans. Substations	353	1,498,574,534	1,497,798,159	1,495,358,310	1,495,761,138	1,495,403,779	1,498,968,980	1,519,697,247		
285	Trans. Substations Equip-Prod.	353.10	26,761,620	26,744,678	26,727,735	26,710,793	26,693,851	26,676,909	25,339,140		
286	Trans Station Equip-Wind	353.45	69,733,629	69,690,707	69,647,785	69,604,863	69,561,940	69,519,018	69,476,096		
287	Trans. Towers	354	8,871,263	8,871,863	8,872,462	8,882,607	8,883,261	8,904,196	9,076,910		
288	Trans. Poles	355	1,677,399,938	1,677,513,276	1,677,626,615	1,679,544,781	1,679,668,497	1,683,626,891	1,716,284,146		
289	Trans Poles & Fixtures-Prod	355.10	225,501	225,466	225,430	225,395	225,360	225,324	225,289		

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(b) Test Year Period

Line No.	Total Company	FERC Account No.	Monthly Balances						Total Company Test Year Period 13 Month Average ⁽¹⁾
			01/31/24	02/29/24	03/31/24	04/30/24	05/31/24	06/30/24	
238	Electric Plant in Service	101 & 106							
239	Intangible Plant								
240	Misc. Intangible Plant-Software	303	\$ 357,696,147	\$ 359,613,298	\$ 365,663,399	\$ 365,926,013	\$ 367,317,765	\$ 368,464,743	\$ 348,100,521
241	Total Intangible Plant		\$ 357,696,147	\$ 359,613,298	\$ 365,663,399	\$ 365,926,013	\$ 367,317,765	\$ 368,464,743	\$ 348,100,521
242	Production Plant - Steam								
243	Fee Land	310.1	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213	\$ 4,355,213
244	Land & Land Rights	310.2	3,401,959	3,401,959	3,401,959	3,401,959	3,401,959	3,401,959	3,047,506
245	Water Rights	310.3	11,587,760	11,587,760	11,587,760	11,587,760	11,587,760	11,587,760	11,582,220
246	Land Rights NM	310.4	226,394	226,394	226,394	226,394	226,394	226,394	202,806
247	Structures & Improvements	311	232,660,924	232,714,214	232,928,319	233,049,115	234,846,973	235,540,163	235,411,630
248	Str&Imp-TolkSC	311.1	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065	27,384,065
249	Str&Imp-HarCoal	311.2	2,685,584	2,685,584	2,685,584	2,685,584	2,685,584	2,685,584	2,685,584
250	Boiler Plant Equipment.	312	968,429,863	968,578,489	969,911,837	970,397,076	977,957,598	981,460,580	977,622,022
251	Blr Plt-TolkSC	312.1	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164	15,685,164
252	Blr Plt-HarCoal	312.2	72,001,717	72,001,717	72,001,717	72,001,717	72,001,717	72,001,717	72,001,717
253	Turbo-Generator Units	314	502,770,355	502,911,415	503,629,098	503,933,745	508,542,884	510,217,652	509,613,248
254	Turbogen-TolkSC	314.1	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883	44,699,883
255	Accessory Electric	315	73,346,359	73,369,030	73,473,630	73,517,268	74,131,801	74,342,172	74,553,665
256	Acc El Eq-TolkS	315.1	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595	22,537,595
257	Misc. Power Plt. Equipment	316	28,767,278	28,779,613	28,813,804	28,836,027	29,170,135	29,274,744	29,285,872
258	PwrPltEq-TolkSC	316.1	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717	5,181,717
259	Asset Retirement Cost - Steam	317	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882	25,842,882
260	Total Production Plant - Steam		\$ 2,041,564,713	\$ 2,041,942,695	\$ 2,044,346,621	\$ 2,045,323,165	\$ 2,060,239,324	\$ 2,066,425,245	\$ 2,061,692,789
261	Production Plant - Other								
262	Fee Land	340.1	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038	\$ 115,038
263	Land Rights	340.2	676	676	676	676	676	676	676
264	Wind Land Own	340.145	953,987	953,987	953,987	953,987	953,987	953,987	953,987
265	Structures & Improvements	341	15,607,122	15,607,202	15,607,204	15,607,206	15,607,216	15,607,218	15,491,457
266	Str & Imp-Wind	341.45	121,120,500	121,120,615	121,120,824	121,121,231	121,123,053	121,123,486	121,117,187
267	Fuel Holders & Acc.	342	6,408,970	6,409,141	6,409,144	6,409,149	6,409,170	6,409,174	6,343,199
268	Prime Movers	343	62,588,099	62,593,819	62,593,928	62,594,104	62,594,777	62,594,912	60,388,635
269	Generators	344	219,077,238	219,080,578	219,080,642	219,080,745	219,081,137	219,081,216	216,921,179
270	Generator-Wind	344.45	1,301,024,101	1,301,025,330	1,301,027,580	1,301,031,957	1,301,051,555	1,301,056,217	1,300,988,468
271	Accessory Electric	345	34,545,723	34,546,409	34,546,422	34,546,444	34,546,524	34,546,541	34,139,934
272	El Eq-Wind	345.45	78,390,456	78,390,530	78,390,664	78,390,924	78,392,092	78,392,370	78,388,334
273	Misc. Power Plt. Equipment	346	5,418,192	5,418,323	5,418,325	5,418,329	5,418,344	5,418,347	5,349,875
274	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-
275	Asset Retirement Cost - Other	347	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323
276	Total Production Plant - Other		\$ 1,894,407,425	\$ 1,894,418,972	\$ 1,894,421,757	\$ 1,894,427,114	\$ 1,894,450,893	\$ 1,894,456,505	\$ 1,889,355,293
277	Transmission Plant								
278	Fee Land	350.1	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226	\$ 10,881,226
279	Land Rights	350.2	161,388,898	161,388,898	161,388,898	161,388,898	161,388,898	161,388,898	161,388,897
280	Land Fee-Wind	350.45	217,137	217,137	217,137	217,137	217,137	217,137	217,137
281	Structures & Improvements	352	155,222,985	155,346,426	155,404,694	155,713,730	160,864,742	160,809,102	155,108,902
282	Str & Impr-Prod	352.10	658,909	658,471	646,636	646,198	645,760	645,323	671,707
283	Str & Impr-Wind	352.45	5,195,984	5,192,796	5,189,608	5,186,419	5,183,231	5,180,042	5,199,211
284	Trans. Substations	353	1,519,106,929	1,520,314,998	1,520,885,242	1,523,909,655	1,574,320,600	1,573,776,072	1,517,990,434
285	Trans. Substations Equip-Prod.	353.10	25,322,322	25,305,504	24,850,653	24,833,835	24,817,018	24,800,200	25,814,174
286	Trans Station Equip-Wind	353.45	69,433,490	69,390,884	69,348,278	69,305,671	69,263,065	69,220,459	69,476,607
287	Trans. Towers	354	9,075,837	9,077,650	9,096,797	9,098,611	9,121,888	9,143,004	8,998,181
288	Trans. Poles	355	1,716,081,178	1,716,424,091	1,720,044,481	1,720,387,394	1,724,788,641	1,728,781,366	1,701,397,792
289	Trans Poles & Fixtures-Prod	355.10	225,254	225,218	225,183	225,148	225,112	225,077	225,289

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(b) Test Year Period

Line No.	Total Company	FERC Account								
		No.	06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23	
344	Asset Retirement Cost - Steam	317	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)
345	Asset Retirement Cost - Other	347	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)
346	Asset Retirement Cost - Transmission	359.1	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)
347	Asset Retirement Cost - Distribution	374	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)
348	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	-
349	Total Removal of the Asset Retirement Costs		\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)
350	Total Plant in Service	101&106	\$ 11,128,950,726	\$ 11,159,736,170	\$ 11,177,643,440	\$ 11,203,785,182	\$ 11,237,435,279	\$ 11,297,431,590	\$ 11,412,990,290	
351	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Plant Held For Future Use ⁽²⁾	105	4,167,109	4,167,109	4,167,109	4,167,109	5,202,092	5,226,499	5,250,906	
353	Const. Work in Progress	107	227,612,788	232,739,788	251,793,958	271,226,593	285,441,081	271,151,397	189,465,279	
354	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-	-
355	Total		\$ 231,779,896	\$ 236,906,897	\$ 255,961,066	\$ 275,393,702	\$ 290,643,172	\$ 276,377,895	\$ 194,716,185	
356	Total Electric Utility Plant		\$ 11,360,730,623	\$ 11,396,643,067	\$ 11,433,604,506	\$ 11,479,178,884	\$ 11,528,078,451	\$ 11,573,809,485	\$ 11,607,706,474	

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(b) Test Year Period

Line No.	Total Company	FERC Account No.	FERC Account						Total Company	
			01/31/24	02/29/24	03/31/24	04/30/24	05/31/24	06/30/24	13 Month Average ⁽¹⁾	
344	Asset Retirement Cost - Steam	317	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	\$ (25,842,882)	
345	Asset Retirement Cost - Other	347	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	(49,157,323)	
346	Asset Retirement Cost - Transmission	359.1	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	(25,029)	
347	Asset Retirement Cost - Distribution	374	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	(7,467,368)	
348	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	
349	Total Removal of the Asset Retirement Costs		\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	\$ (82,492,601)	
350	Total Plant in Service	101&106	\$ 11,429,201,276	\$ 11,446,557,991	\$ 11,480,833,819	\$ 11,503,571,575	\$ 11,605,186,483	\$ 11,641,069,076	\$ 11,363,414,838	
351	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
352	Plant Held For Future Use ⁽²⁾	105	5,250,906	5,250,906	5,250,906	5,250,906	5,250,906	5,250,906	4,911,797	
353	Const. Work in Progress	107	216,657,015	251,249,908	272,833,651	319,075,149	287,308,010	303,326,057	259,990,821	
354	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-	
355	Total		\$ 221,907,921	\$ 256,500,814	\$ 278,084,557	\$ 324,326,055	\$ 292,558,916	\$ 308,576,963	\$ 264,902,618	
356	Total Electric Utility Plant		\$ 11,651,109,198	\$ 11,703,058,806	\$ 11,758,918,375	\$ 11,827,897,630	\$ 11,897,745,399	\$ 11,949,646,039	\$ 11,628,317,457	

Notes:

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs. Amounts may appear to not total or tie due to rounding.

Plant Held for Future Use and Construction Work in Progress are not included in the cost of service.

(1) Thirteen Month Average provided in accordance with 17.1.3.16(C)(1) NMAC.

(c) Explanation of Adjustments

Forecasted additions and retirements are the only adjustments between the Linkage Period and Future Test Year.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Diertenberger and its Attachments ARD-3 and ARD-4.

(2) Please refer to the Direct Testimony of Stephanie N. Niemi regarding removal of Plant Held for Future Use.

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(a) Base Period

Line No.	Total Company	FERC Account No.	Monthly Balances							
			06/30/21	07/31/21	08/31/21	09/30/21	10/31/21	11/30/21	12/31/21	
1	Electric Plant in Service									
2	Intangible Plant									
3	Misc. Intangible Plant-Software	303	\$ 81,601,725	\$ 82,165,064	\$ 82,260,567	\$ 82,819,581	\$ 83,509,273	\$ 84,380,069	\$ 87,569,763	
4	Total Intangible Plant		\$ 81,601,725	\$ 82,165,064	\$ 82,260,567	\$ 82,819,581	\$ 83,509,273	\$ 84,380,069	\$ 87,569,763	
5	Production Plant - Steam									
6	Fee Land	310.1	\$ 1,468,931	\$ 1,468,931	\$ 1,468,931	\$ 1,468,931	\$ 1,468,931	\$ 1,468,931	\$ 1,468,931	
7	Land & Land Rights	310.2	370,340	370,340	370,340	370,340	370,340	370,340	370,340	
8	Water Rights	310.3	3,896,186	3,896,186	3,896,186	3,896,186	3,896,186	3,896,186	3,896,186	
9	Production Land Rights NM	310.4	24,645	24,645	24,645	24,645	24,645	24,645	24,645	
10	Structures & Improvements	311	73,903,130	73,783,266	73,920,345	73,947,745	74,001,022	74,085,676	74,533,060	
11	Str&Imp-TolkSC	311.1	9,230,902	9,231,597	9,232,775	9,233,037	9,236,107	9,236,115	9,236,129	
12	Str&Imp-HarCoal	311.2	896,714	896,714	896,714	896,714	896,714	896,714	896,714	
13	Boiler Plant Equipment.	312	320,388,902	320,402,611	320,272,563	320,431,751	320,608,297	321,232,439	322,241,482	
14	Blr Plt-TolkSC	312.1	5,290,310	5,290,310	5,290,310	5,290,310	5,290,310	5,290,310	5,290,310	
15	Blr Plt-HarCoal	312.2	23,841,426	23,653,469	23,653,469	23,653,469	23,653,469	23,653,469	23,653,469	
16	Turbo-Generator Units	314	165,326,630	165,303,951	165,370,270	165,607,368	165,019,821	164,462,180	165,178,102	
17	Turbogen-TolkSC	314.1	15,076,428	15,076,428	15,076,428	15,076,428	15,076,428	15,076,428	15,076,428	
18	Accessory Electric	315	24,277,602	24,213,223	24,220,525	24,283,015	24,196,413	24,377,443	24,329,754	
19	Acc El Eq-TolkS	315.1	7,601,506	7,601,506	7,601,506	7,601,506	7,601,506	7,601,506	7,601,506	
20	Misc. Power Plt. Equipment	316	9,248,846	9,251,462	9,251,583	9,251,583	9,257,111	9,360,273	9,503,590	
21	PwrPltEq-TolkSC	316.1	1,747,696	1,747,696	1,747,696	1,747,696	1,747,696	1,747,696	1,747,696	
22	Asset Retirement Cost - Steam	317	-	-	-	-	-	-	-	
23	Total Production Plant - Steam		\$ 662,590,194	\$ 662,212,335	\$ 662,294,285	\$ 662,780,724	\$ 662,344,996	\$ 662,780,351	\$ 665,048,341	
24	Production Plant - Other									
25	Fee Land	340.1	\$ 38,803	\$ 38,803	\$ 38,803	\$ 38,803	\$ 38,803	\$ 38,803	\$ 38,803	
26	Land Rights	340.2	228	228	228	228	228	228	228	
27	Wind Land Own	340.145	340,861	340,861	340,861	340,861	340,861	340,861	340,861	
28	Structures & Improvements	341	4,838,255	4,838,254	4,838,796	4,870,460	4,872,677	4,872,677	4,873,131	
29	Str & Imp-Wind	341.45	39,639,133	39,640,993	42,837,131	42,839,394	43,004,476	43,004,991	43,005,849	
30	Fuel Holders & Acc.	342	2,090,283	2,090,283	2,090,283	2,090,283	2,090,283	2,090,283	2,091,499	
31	Prime Movers	343	19,008,722	19,019,248	19,024,663	19,026,086	19,026,574	19,026,574	18,736,983	
32	Generators	344	70,358,351	71,500,065	71,524,934	71,542,394	71,551,423	71,557,839	69,055,236	
33	Generator-Wind	344.45	466,309,264	466,328,668	457,764,507	457,788,463	459,642,174	459,647,621	461,965,502	
34	Accessory Electric	345	10,791,059	10,775,471	10,775,471	10,775,471	10,775,471	10,775,471	10,775,471	
35	El Eq-Wind	345.45	23,712,686	23,716,583	27,632,146	27,635,050	27,755,717	27,759,473	27,829,341	
36	Misc. Power Plt. Equipment	346	1,636,832	1,636,829	1,640,581	1,692,685	1,693,008	1,693,008	1,693,008	
37	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-	
38	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-	
39	Total Production Plant - Other		\$ 638,764,475	\$ 639,926,286	\$ 638,508,402	\$ 638,640,176	\$ 640,791,695	\$ 640,807,827	\$ 640,405,911	
40	Transmission Plant									
41	Fee Land	350.1	\$ 2,733,410	\$ 2,733,410	\$ 2,733,410	\$ 2,740,266	\$ 2,868,797	\$ 2,868,797	\$ 2,868,797	
42	Land Rights	350.2	44,010,468	44,010,761	44,010,671	44,031,719	42,398,320	42,414,816	42,463,581	
43	Land Fee-Wind	350.45	77,578	77,578	77,578	77,578	77,578	77,578	77,578	
44	Structures & Improvements	352	35,515,375	35,539,488	35,639,220	35,416,328	35,392,792	36,887,637	36,983,324	
45	Str & Impr-Prod	352.10	244,182	244,182	244,182	244,182	244,182	244,182	244,182	
46	Str & Impr-Wind	352.45	677,637	673,168	673,180	673,180	673,200	673,200	673,200	
47	Trans. Substations	353	349,437,686	349,287,178	347,687,717	347,556,697	348,235,154	360,531,125	362,282,525	
48	Trans. Substations Equip-Prod.	353.10	9,479,505	9,383,258	9,351,899	9,383,719	9,384,066	9,384,066	9,384,066	
49	Trans Station Equip-Wind	353.45	20,815,229	20,718,784	20,755,093	20,750,413	20,748,718	20,747,708	20,750,962	
50	Trans. Towers	354	2,223,562	2,223,562	2,223,562	2,223,562	2,223,562	2,223,562	2,225,390	
51	Trans. Poles	355	396,757,567	395,957,039	397,293,587	397,609,249	400,784,407	411,993,927	413,218,421	
52	Trans Poles & Fixtures-Prod	355.10	84,930	84,930	76,272	76,272	76,272	76,272	76,272	
53	Trans Poles & Fixtures-Wind	355.45	7,320,905	7,244,367	7,236,641	7,236,641	7,235,915	7,235,999	7,235,983	
54	Conductor & Devices	356	142,726,119	142,674,455	142,836,424	142,856,281	144,053,977	146,647,168	147,361,662	

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(a) Base Period

Line No.	Total Company	FERC Account No.	Monthly Balances						NM Retail Base Period Adjustments	NM Retail Adjusted Base Period
			01/31/22	02/28/22	03/31/22	04/30/22	05/31/22	06/30/22		
1	Electric Plant in Service									
2	Intangible Plant									
3	Misc. Intangible Plant-Software	303	87,921,087	89,682,880	91,292,223	91,145,659	91,281,225	92,254,783	-	92,254,783
4	Total Intangible Plant		\$ 87,921,087	\$ 89,682,880	\$ 91,292,223	\$ 91,145,659	\$ 91,281,225	\$ 92,254,783	\$ -	\$ 92,254,783
5	Production Plant - Steam									
6	Fee Land	310.1	\$ 1,468,931	\$ 1,468,931	\$ 1,468,931	\$ 1,468,931	\$ 1,468,931	\$ 1,468,931	\$ -	\$ 1,468,931
7	Land & Land Rights	310.2	370,340	370,340	370,340	370,340	370,340	370,340	-	370,340
8	Water Rights	310.3	3,896,186	3,896,186	3,896,186	3,896,186	3,896,186	3,896,186	-	3,896,186
9	Production Land Rights NM	310.4	24,645	24,645	24,645	24,645	24,645	24,645	-	24,645
10	Structures & Improvements	311	74,681,905	74,699,269	74,955,460	74,977,915	74,983,207	75,028,823	-	75,028,823
11	Str&Imp-TolkSC	311.1	9,236,129	9,236,129	9,236,129	9,236,129	9,236,129	9,236,129	-	9,236,129
12	Str&Imp-HarCoal	311.2	896,714	896,714	896,714	896,714	896,714	896,714	-	896,714
13	Boiler Plant Equipment.	312	322,260,849	321,980,667	322,275,163	323,056,642	323,195,915	323,223,839	-	323,223,839
14	Blr Plt-TolkSC	312.1	5,290,310	5,290,310	5,290,310	5,290,310	5,290,310	5,290,310	-	5,290,310
15	Blr Plt-HarCoal	312.2	23,653,615	24,038,208	24,041,296	24,041,299	24,041,299	24,041,299	-	24,041,299
16	Turbo-Generator Units	314	165,204,190	165,284,546	167,254,150	167,686,436	167,775,651	167,847,917	-	167,847,917
17	Turbogen-TolkSC	314.1	15,076,428	15,076,428	15,076,428	15,076,428	15,076,428	15,076,428	-	15,076,428
18	Accessory Electric	315	24,331,955	24,333,572	24,369,774	24,393,470	24,365,111	24,372,201	-	24,372,201
19	Acc El Eq-TolkS	315.1	7,601,506	7,601,506	7,601,506	7,601,506	7,601,506	7,601,506	-	7,601,506
20	Misc. Power Plt. Equipment	316	9,509,020	9,511,885	9,518,630	9,542,094	9,603,434	9,603,658	-	9,603,658
21	PwrPltEq-TolkSC	316.1	1,747,696	1,747,696	1,747,696	1,747,696	1,747,696	1,747,696	-	1,747,696
22	Asset Retirement Cost - Steam	317	-	-	-	-	-	-	-	-
23	Total Production Plant - Steam		\$ 665,250,419	\$ 665,457,031	\$ 668,023,357	\$ 669,306,741	\$ 669,573,502	\$ 669,726,623	\$ -	\$ 669,726,623
24	Production Plant - Other									
25	Fee Land	340.1	\$ 38,803	\$ 38,803	\$ 38,803	\$ 38,803	\$ 38,803	\$ 38,803	\$ -	\$ 38,803
26	Land Rights	340.2	228	228	228	228	228	228	-	228
27	Wind Land Own	340.145	340,861	340,861	340,861	340,861	340,861	340,861	-	340,861
28	Structures & Improvements	341	4,873,222	4,873,222	4,873,222	4,873,222	4,873,222	4,873,222	-	4,873,222
29	Str & Imp-Wind	341.45	43,007,069	43,007,750	43,008,329	43,008,517	43,008,722	43,008,876	-	43,008,876
30	Fuel Holders & Acc.	342	2,090,282	2,090,282	2,090,282	2,090,282	2,090,282	2,090,282	-	2,090,282
31	Prime Movers	343	18,736,983	18,736,983	18,736,983	18,736,983	18,736,983	18,736,983	-	18,736,983
32	Generators	344	69,056,655	68,691,594	68,693,126	68,698,701	68,767,253	68,879,965	-	68,879,965
33	Generator-Wind	344.45	461,978,440	461,985,646	461,991,773	461,993,764	461,995,937	461,997,569	-	461,997,569
34	Accessory Electric	345	10,775,471	10,775,471	10,775,471	10,775,471	10,775,471	10,775,471	-	10,775,471
35	El Eq-Wind	345.45	27,827,948	27,828,435	27,828,864	27,828,999	27,829,145	27,829,256	-	27,829,256
36	Misc. Power Plt. Equipment	346	1,693,008	1,698,718	1,698,718	1,698,768	1,698,769	1,698,769	-	1,698,769
37	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-	-
38	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-	-
39	Total Production Plant - Other		\$ 640,418,969	\$ 640,067,990	\$ 640,076,658	\$ 640,084,597	\$ 640,155,675	\$ 640,270,283	\$ -	\$ 640,270,283
40	Transmission Plant									
41	Fee Land	350.1	\$ 2,868,797	\$ 2,868,797	\$ 2,868,797	\$ 2,868,797	\$ 2,868,797	\$ 2,868,797	\$ -	\$ 2,868,797
42	Land Rights	350.2	42,463,924	42,465,313	42,536,080	42,810,701	42,920,536	42,923,827	-	42,923,827
43	Land Fee-Wind	350.45	77,578	77,578	77,578	77,578	77,578	77,578	-	77,578
44	Structures & Improvements	352	37,000,282	37,039,660	37,141,232	37,152,151	37,172,440	38,494,472	-	38,494,472
45	Str & Impr-Prod	352.10	244,182	244,182	244,182	244,182	244,182	244,182	-	244,182
46	Str & Impr-Wind	352.45	1,853,027	1,864,150	1,880,730	1,878,003	1,876,103	1,882,357	-	1,882,357
47	Trans. Substations	353	362,840,030	365,387,921	366,507,220	367,386,356	371,479,556	376,730,408	-	376,730,408
48	Trans. Substations Equip-Prod.	353.10	9,384,066	9,384,066	9,384,066	9,384,066	9,384,066	9,384,066	-	9,384,066
49	Trans Station Equip-Wind	353.45	25,007,576	25,078,265	25,134,204	25,134,815	25,133,880	25,152,795	-	25,152,795
50	Trans. Towers	354	2,223,562	2,223,562	2,223,562	2,223,562	2,220,867	2,220,867	-	2,220,867
51	Trans. Poles	355	413,611,263	414,000,876	415,069,905	416,444,024	419,537,558	419,926,855	-	419,926,855
52	Trans Poles & Fixtures-Prod	355.10	76,272	76,272	76,272	76,272	76,272	76,272	-	76,272
53	Tran Poles & Fixtures-Wind	355.45	7,447,253	7,456,114	7,457,165	7,458,455	7,458,841	7,459,472	-	7,459,472
54	Conductor & Devices	356	147,437,969	147,566,247	147,760,232	148,553,657	149,784,955	149,855,486	-	149,855,486

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(a) Base Period

Line No.	Total Company	FERC Account							
		No.	06/30/21	07/31/21	08/31/21	09/30/21	10/31/21	11/30/21	12/31/21
55	Tran OH Cond & Device-Prod	356.10	118,830	118,830	118,830	118,830	118,830	118,830	118,830
56	Tran OH Cond & Device-Wind	356.45	4,024,892	4,024,187	4,021,563	4,021,304	4,021,307	4,021,293	4,021,293
57	Underground Conduit	357	72,552	72,552	72,552	72,552	72,552	72,552	73,559
58	Underground Conductor	358	129,198	129,198	129,198	129,198	129,198	129,198	129,198
59	Roads and Trails	359	136,590	136,590	136,590	136,590	136,590	136,590	136,590
60	Asset Retirement Cost - Transmission	359.1	-	-	-	-	-	-	-
61	Total Transmission Plant		\$ 1,016,586,215	\$ 1,015,333,516	\$ 1,015,318,170	\$ 1,015,354,820	\$ 1,018,875,414	\$ 1,046,484,514	\$ 1,050,325,413
62	Distribution Plant								
63	Fee Land	360.1	\$ 4,166,551	\$ 4,171,739	\$ 4,757,427	\$ 4,810,581	\$ 4,816,953	\$ 4,822,830	\$ 4,822,786
64	Land Dist Rights - NM	360.4	12,931,845	13,086,500	13,264,226	13,429,325	13,624,523	13,754,977	13,875,145
65	Land Dist Rights - TX	360.5	-	-	-	-	-	-	-
66	Structures & Improvements	361	24,505,460	24,518,320	24,633,694	24,653,474	24,658,652	24,942,725	25,118,882
67	Substation Equipment	362	151,631,593	151,710,879	152,940,911	152,953,585	152,953,949	152,995,312	153,249,121
68	Dist. Poles & Fixtures	364	139,349,217	142,260,015	143,634,358	144,889,482	147,114,607	148,070,121	150,863,276
69	Overhead Conductor	365	138,780,626	139,819,281	140,575,558	141,826,230	141,775,864	142,406,273	143,739,378
70	Underground Conduit	366	7,067,576	7,070,556	7,093,619	7,119,673	7,125,994	7,154,934	7,165,880
71	Underground Cable	367	14,198,530	14,400,362	14,446,334	14,434,969	14,446,707	14,518,941	14,586,808
72	Line Transformers	368	79,882,193	80,314,069	80,813,278	81,254,846	81,376,064	81,597,427	81,513,952
73	Services	369	-	-	-	-	-	-	-
74	Services - Overhead	369.10	20,160,061	20,319,979	20,419,310	20,594,475	20,700,458	20,796,659	21,135,865
75	Services - Underground	369.20	17,005,117	17,098,293	17,174,234	17,252,506	17,325,033	17,408,798	17,628,236
76	Customer Meters	370	25,504,128	25,634,424	25,725,915	25,808,495	25,864,306	25,920,098	25,383,044
77	Distr Meters AGIS AMI	370.20	-	-	-	-	-	-	-
78	Dist Inst on Cust Premise	371	4,914,442	4,914,442	4,914,442	4,914,442	4,914,442	4,914,442	4,914,442
79	Dist Inst on Cust Prm-EV	371.40	-	-	-	-	-	-	-
80	Street Lighting	373	15,527,050	15,702,285	15,784,021	15,660,402	15,801,736	15,914,415	16,020,655
81	Asset Retirement Cost - Distribution	374	-	-	-	-	-	-	-
82	Total Distribution Plant		\$ 655,624,389	\$ 661,021,144	\$ 666,177,328	\$ 669,602,485	\$ 672,499,288	\$ 675,217,952	\$ 680,017,470
83	General Plant								
84	Fee Land	389.1	\$ 992,685	\$ 992,685	\$ 992,685	\$ 992,685	\$ 992,685	\$ 992,685	\$ 992,685
85	General Land Rights	389.2	14,910	14,910	14,910	14,910	14,910	14,910	14,910
86	Genl Structures & Improve	390	30,475,432	30,471,782	30,471,774	30,471,654	30,471,654	30,471,854	30,471,737
87	Genl Str & Imp-Lease Bldg	390.7	1,188,290	1,188,290	1,188,290	1,188,290	1,188,290	1,188,290	1,188,290
88	General Office Furn & Eq	391	7,420,975	7,420,975	7,424,187	7,514,858	7,516,352	7,516,352	7,681,704
89	General Info Sys Computers	391.4	31,106,924	31,109,084	31,110,131	28,678,825	28,931,799	28,936,591	30,850,846
90	Genl Off Eq-Comp 3 Yr Life	391.5	-	-	-	-	-	-	-
91	General Transp Eq-Grp 1	392.10	1,417,235	1,417,235	1,440,103	1,440,103	1,440,103	1,440,103	1,393,031
92	General Transp Eq-Grp 2-3	392.20	15,882,330	15,882,330	15,882,330	16,153,971	16,153,971	16,771,396	17,155,606
93	General Transp Eq-Trailers	392.30	3,704,104	3,710,089	3,710,089	3,710,089	3,725,724	3,725,724	4,239,906
94	General Transp Eq-Grp 4-8	392.40	19,858,438	19,860,011	19,860,011	19,860,011	19,860,011	19,860,011	14,901,876
95	General Stores Equipment	393	139,778	139,778	139,778	139,778	139,778	139,778	137,135
96	General Tools & Shop Equip	394	17,790,087	17,795,719	17,801,247	17,874,394	18,105,330	18,371,114	18,464,475
97	General Laboratory Equip	395	3,544,866	3,544,866	3,544,866	3,544,866	3,544,866	3,544,866	3,538,743
98	General Power Operated Eq	396	4,449,805	4,449,805	4,449,805	4,449,805	4,449,805	4,449,805	4,449,805
99	General Communication Eq	397	20,997,079	20,997,090	20,997,089	20,997,089	20,997,089	20,997,089	25,431,881
100	General Comm Eq-Two Way	397.10	17,144,263	17,041,952	16,693,024	16,675,543	16,268,968	16,215,694	15,985,996
101	General Comm Eq-AES	397.20	14,079	14,079	14,079	14,079	14,079	14,079	14,079
102	General Comm Eq-EMS	397.30	6,415,928	6,643,128	7,037,261	7,229,995	7,627,898	8,269,818	8,745,704
103	General Miscellaneous Eq	398	890,955	890,955	890,955	890,955	890,955	890,955	890,955
104	Asset Retirement Cost - General		-	-	-	-	-	-	-
105	Total General Plant		\$ 183,448,164	\$ 183,584,762	\$ 183,662,615	\$ 181,841,902	\$ 182,334,268	\$ 183,811,114	\$ 186,549,364
106	Removal of the Asset Retirement Costs								
107	Asset Retirement Cost - Steam	317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-
109	Asset Retirement Cost - Transmission	359.1	-	-	-	-	-	-	-

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(a) Base Period

Line No.	Total Company	FERC Account No.	Monthly Balances							
			06/30/21	07/31/21	08/31/21	09/30/21	10/31/21	11/30/21	12/31/21	
110	Asset Retirement Cost - Distribution	374	-	-	-	-	-	-	-	-
111	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	-
111	Total Removal of the Asset Retirement Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	Total Plant in Service	101&106	\$ 3,238,615,163	\$ 3,244,243,108	\$ 3,248,221,367	\$ 3,251,039,687	\$ 3,260,354,934	\$ 3,293,481,828	\$ 3,309,916,262	
113	Electric Plant Purchased	102	-	-	-	-	-	-	-	10
114	Plant Held For Future Use	105	1,099,375	1,099,375	1,099,375	1,099,375	1,099,375	1,099,375	1,099,375	1,099,375
115	Const. Work in Progress	107	68,746,606	72,358,990	77,197,624	84,619,597	89,052,406	64,275,889	50,760,402	
116	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-	-
117	Total		\$ 69,845,981	\$ 73,458,365	\$ 78,296,999	\$ 85,718,972	\$ 90,151,781	\$ 65,375,264	\$ 51,859,787	
118	Total Electric Utility Plant		\$ 3,308,461,144	\$ 3,317,701,472	\$ 3,326,518,366	\$ 3,336,758,659	\$ 3,350,506,715	\$ 3,358,857,092	\$ 3,361,776,049	

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(a) Base Period

Line No.	Total Company	FERC Account No.	Month						NM Retail Base Period Adjustments	NM Retail Adjusted Base Period
			01/31/22	02/28/22	03/31/22	04/30/22	05/31/22	06/30/22		
110	Asset Retirement Cost - Distribution	374	-	-	-	-	-	-	-	-
111	Asset Retirement Cost - General	399.1	-	-	-	-	-	-	-	-
111	Total Removal of the Asset Retirement Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	Total Plant in Service	101&106	\$ 3,322,370,126	\$ 3,331,968,640	\$ 3,342,239,220	\$ 3,356,150,715	\$ 3,371,978,195	\$ 3,394,372,311	\$ -	\$ 3,394,372,311
113	Electric Plant Purchased	102	\$ 10	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	Plant Held For Future Use	105	1,099,375	1,099,375	1,099,375	1,099,375	1,099,375	1,099,375	(1,099,375)	-
115	Const. Work in Progress	107	49,945,107	51,716,580	57,570,272	58,542,818	55,121,847	48,508,290	(48,508,290)	-
116	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-	-
117	Total		\$ 51,044,492	\$ 52,815,965	\$ 58,669,647	\$ 59,642,193	\$ 56,221,222	\$ 49,607,665	\$ (49,607,665)	\$ -
118	Total Electric Utility Plant		\$ 3,373,414,618	\$ 3,384,784,605	\$ 3,400,908,867	\$ 3,415,792,908	\$ 3,428,199,418	\$ 3,443,979,976	\$ (49,607,665)	\$ 3,394,372,311

Notes:

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

The only Base Period Adjustment removes Gaines County Land Held for Future Use from rate base. Please refer to the Direct Testimony of Stephanie N. Niemi for details.

Southwestern Public Service Company is not requesting CWIP in Rate Base and it is removed in an adjustment.

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

Linkage Period

Line No.	FERC Account	Base Period Allocators	Linkage Period / Test Year Allocators								
			06/30/22	06/30/22	07/31/22	08/31/22	09/30/22	10/31/22	11/30/22	12/31/22	
Electric Plant in Service											
120	Intangible Plant										
121	Misc. Intangible Plant-Software	303	92,254,783	99,756,416	101,189,287	101,739,653	103,072,476	103,855,626	104,862,377	111,130,483	
122	Total Intangible Plant		\$ 92,254,783	\$ 99,756,416	\$ 101,189,287	\$ 101,739,653	\$ 103,072,476	\$ 103,855,626	\$ 104,862,377	\$ 111,130,483	
Production Plant - Steam											
124	Fee Land	310.1	\$ 1,468,931	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	
125	Land & Land Rights	310.2	370,340	422,421	422,421	422,421	422,421	422,421	422,421	422,421	
126	Water Rights	310.3	3,896,186	4,444,109	4,444,109	4,444,109	4,444,109	4,444,109	4,444,109	4,444,109	
127	Production Land Rights NM	310.4	24,645	28,111	28,111	28,111	28,111	28,111	28,111	28,111	
128	Structures & Improvements	311	75,028,823	85,580,173	85,717,556	85,784,940	85,994,156	86,552,122	86,926,253	90,275,759	
129	Str&Imp-TolkSC	311.1	9,236,129	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	
130	Str&Imp-HarCoal	311.2	896,714	1,022,819	1,025,034	1,025,657	1,025,657	1,028,666	1,030,803	1,030,803	
131	Boiler Plant Equipment.	312	323,223,839	368,679,009	369,393,574	369,711,450	370,547,961	372,029,964	373,576,316	375,043,882	
132	Blr Plt-TolkSC	312.1	5,290,310	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	
133	Blr Plt-HarCoal	312.2	24,041,299	27,422,242	27,481,627	27,498,317	27,498,317	27,579,003	27,636,307	27,636,307	
134	Turbo-Generator Units	314	167,847,917	191,452,474	191,808,866	191,981,632	192,536,136	193,406,707	194,266,538	195,578,616	
135	Turbogen-TolkSC	314.1	15,076,428	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	
136	Accessory Electric	315	24,372,201	27,799,679	27,857,702	27,883,676	28,088,959	28,233,186	28,365,636	28,680,034	
137	Acc El Eq-TolkS	315.1	7,601,506	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	
138	Misc. Power Plt. Equipment	316	9,603,658	10,954,227	10,972,437	10,981,461	11,018,058	11,072,245	11,117,770	11,237,335	
139	PwrPltEq-TolkSC	316.1	1,747,696	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	
140	Asset Retirement Cost - Steam	317	-	-	-	-	-	-	-	-	
141	Total Production Plant - Steam		\$ 669,726,623	\$ 763,910,696	\$ 765,256,869	\$ 765,867,203	\$ 767,709,317	\$ 770,901,964	\$ 773,919,695	\$ 780,482,807	
Production Plant - Other											
142	Production Plant - Other										
143	Fee Land	340.1	\$ 38,803	\$ 44,260	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	
144	Land Rights	340.2	228	260	260	260	260	260	260	260	
145	Wind Land Own	340.145	340,861	373,885	373,859	373,859	373,859	373,859	373,859	373,859	
146	Structures & Improvements	341	4,873,222	5,558,546	5,559,818	5,559,847	5,559,950	5,570,651	5,571,069	5,577,696	
147	Str & Imp-Wind	341.45	43,008,876	47,175,822	47,175,822	47,175,822	47,257,072	47,257,072	47,257,072	47,257,072	
148	Fuel Holders & Acc.	342	2,090,282	2,384,240	2,384,271	2,384,331	2,384,550	2,385,770	2,386,608	2,400,636	
149	Prime Movers	343	18,736,983	21,371,976	21,373,022	21,375,043	21,382,347	21,408,801	21,436,517	21,905,291	
150	Generators	344	68,879,965	78,566,597	78,579,887	78,581,067	78,585,332	78,708,733	78,725,288	78,999,398	
151	Generator-Wind	344.45	461,997,569	506,758,534	506,758,534	506,758,534	507,646,408	507,646,408	507,646,408	507,646,408	
152	Accessory Electric	345	10,775,471	12,290,832	12,293,035	12,293,277	12,294,154	12,313,534	12,316,890	12,373,185	
153	El Eq-Wind	345.45	27,829,256	30,525,513	30,525,513	30,525,513	30,571,419	30,571,419	30,571,419	30,571,419	
154	Misc. Power Plt. Equipment	346	1,698,769	1,937,667	1,937,952	1,937,998	1,938,165	1,940,773	1,941,409	1,952,114	
155	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-	-	
156	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-	-	
157	Total Production Plant - Other		\$ 640,270,283	\$ 706,988,132	\$ 707,006,229	\$ 707,009,807	\$ 708,037,773	\$ 708,221,537	\$ 708,271,056	\$ 709,101,596	
Transmission Plant											
158	Transmission Plant										
159	Fee Land	350.1	\$ 2,868,797	\$ 3,179,723	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	
160	Land Rights	350.2	42,923,827	47,203,162	47,219,432	47,499,603	47,588,972	47,760,621	47,760,621	47,827,187	
161	Land Fee-Wind	350.45	77,578	85,094	85,094	85,094	85,094	85,094	85,094	85,094	
162	Structures & Improvements	352	38,494,472	42,666,585	42,667,063	42,623,585	42,580,027	42,614,197	42,848,472	43,374,205	
163	Str & Impr-Prod	352.10	244,182	278,521	278,270	277,928	277,587	277,245	276,904	268,917	
164	Str & Impr-Wind	352.45	1,882,357	2,064,730	2,062,711	2,060,692	2,058,673	2,056,654	2,054,634	2,052,615	
165	Trans. Substations	353	376,730,408	417,561,260	417,565,932	417,140,434	416,714,151	417,048,557	419,341,314	424,486,456	
166	Trans. Substations Equip-Prod.	353.10	9,384,066	10,703,753	10,694,112	10,680,984	10,667,856	10,654,728	10,641,599	10,334,656	
167	Trans Station Equip-Wind	353.45	25,152,795	27,589,741	27,562,938	27,536,134	27,509,331	27,482,527	27,455,724	27,428,920	
168	Trans. Towers	354	2,220,867	2,442,278	2,454,726	2,454,195	2,454,756	2,461,937	2,474,185	2,547,409	
169	Trans. Poles	355	419,926,855	461,791,891	464,145,614	464,045,070	464,151,145	465,509,038	467,824,917	481,670,257	
170	Trans Poles & Fixtures-Prod	355.10	76,272	86,999	86,971	86,944	86,917	86,890	86,862	86,835	
171	Tran Poles & Fixtures-Wind	355.45	7,459,472	8,182,188	8,179,690	8,177,192	8,174,693	8,172,195	8,169,697	8,167,198	

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

Linkage Period

Line No.	Total Company	FERC Account							NM Retail
		No.	01/31/23	02/28/23	03/31/23	04/30/23	05/31/23	06/30/23	
119	Electric Plant in Service								
120	Intangible Plant								
121	Misc. Intangible Plant-Software	303	111,252,255	111,426,376	112,363,413	112,777,830	114,438,957	114,762,431	114,762,431
122	Total Intangible Plant		\$ 111,252,255	\$ 111,426,376	\$ 112,363,413	\$ 112,777,830	\$ 114,438,957	\$ 114,762,431	\$ 114,762,431
123	Production Plant - Steam								
124	Fee Land	310.1	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508
125	Land & Land Rights	310.2	422,421	422,421	422,421	422,421	422,421	422,421	422,421
126	Water Rights	310.3	4,444,109	4,444,109	4,444,109	4,444,109	4,444,109	4,444,109	4,444,109
127	Production Land Rights NM	310.4	28,111	28,111	28,111	28,111	28,111	28,111	28,111
128	Structures & Improvements	311	90,281,757	90,328,748	90,401,466	90,493,553	90,686,071	91,038,110	91,038,110
129	Str&Imp-TolkSC	311.1	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012
130	Str&Imp-HarCoal	311.2	1,030,807	1,030,807	1,030,807	1,033,138	1,033,180	1,033,180	1,033,180
131	Boiler Plant Equipment.	312	375,058,964	375,113,002	375,316,301	375,569,947	376,187,766	376,931,805	376,931,805
132	Blr Plt-TolkSC	312.1	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290
133	Blr Plt-HarCoal	312.2	27,636,399	27,636,399	27,636,399	27,698,899	27,700,012	27,700,012	27,700,012
134	Turbo-Generator Units	314	195,588,494	195,632,766	195,820,453	196,063,042	196,543,168	197,222,702	197,222,702
135	Turbogen-TolkSC	314.1	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635
136	Accessory Electric	315	28,681,671	28,689,301	28,718,934	28,757,617	28,833,600	28,942,079	28,942,079
137	Acc El Eq-TolkS	315.1	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511
138	Misc. Power Plt. Equipment	316	11,237,985	11,241,221	11,257,238	11,278,467	11,314,905	11,371,457	11,371,457
139	PwrPltEq-TolkSC	316.1	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475
140	Asset Retirement Cost - Steam	317	-	-	-	-	-	-	-
141	Total Production Plant - Steam		\$ 780,516,148	\$ 780,672,316	\$ 781,181,669	\$ 781,894,735	\$ 783,298,773	\$ 785,239,415	\$ 785,239,415
142	Production Plant - Other								
143	Fee Land	340.1	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257
144	Land Rights	340.2	260	260	260	260	260	260	260
145	Wind Land Own	340.145	373,859	373,859	373,859	373,859	373,859	373,859	373,859
146	Structures & Improvements	341	5,577,700	5,577,704	5,577,709	5,577,718	5,581,742	5,581,853	5,581,853
147	Str & Imp-Wind	341.45	47,257,083	47,460,843	47,460,890	47,460,992	47,461,488	47,461,614	47,461,614
148	Fuel Holders & Acc.	342	2,400,644	2,400,652	2,400,664	2,400,683	2,400,755	2,400,769	2,400,769
149	Prime Movers	343	21,905,559	21,905,823	21,906,212	21,906,843	21,909,252	21,909,736	21,909,736
150	Generators	344	78,999,554	78,999,708	78,999,935	79,000,304	79,041,723	79,043,054	79,043,054
151	Generator-Wind	344.45	507,646,522	509,803,800	509,804,303	509,805,403	509,810,736	509,812,090	509,812,090
152	Accessory Electric	345	12,373,218	12,373,249	12,373,296	12,373,372	12,380,226	12,380,456	12,380,456
153	El Eq-Wind	345.45	30,571,426	30,717,188	30,717,218	30,717,284	30,717,601	30,717,682	30,717,682
154	Misc. Power Plt. Equipment	346	1,952,120	1,952,126	1,952,135	1,952,149	1,953,024	1,953,057	1,953,057
155	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-
156	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-
157	Total Production Plant - Other		\$ 709,102,201	\$ 711,609,469	\$ 711,610,737	\$ 711,613,124	\$ 711,674,923	\$ 711,678,687	\$ 711,678,687
158	Transmission Plant								
159	Fee Land	350.1	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840
160	Land Rights	350.2	47,827,187	47,827,187	47,827,184	47,827,184	47,827,184	47,827,187	47,827,187
161	Land Fee-Wind	350.45	85,094	85,094	85,094	85,094	85,094	85,094	85,094
162	Structures & Improvements	352	43,436,997	43,624,385	43,929,837	44,205,324	44,758,879	44,776,132	44,776,132
163	Str & Impr-Prod	352.10	268,747	268,578	268,408	268,238	268,069	267,899	267,899
164	Str & Impr-Wind	352.45	2,051,356	2,050,098	2,048,839	2,047,580	2,046,321	2,045,063	2,045,063
165	Trans. Substations	353	425,100,976	426,934,869	429,924,209	432,620,292	438,037,721	438,206,567	438,206,567
166	Trans. Substations Equip-Prod.	353.10	10,328,138	10,321,620	10,315,102	10,308,585	10,302,067	10,295,549	10,295,549
167	Trans Station Equip-Wind	353.45	27,412,100	27,395,279	27,378,458	27,361,637	27,344,817	27,327,996	27,327,996
168	Trans. Towers	354	2,551,385	2,552,407	2,560,188	2,562,705	2,626,660	2,628,976	2,628,976
169	Trans. Poles	355	482,422,131	482,615,248	484,086,626	484,562,393	496,655,300	497,093,181	497,093,181
170	Trans Poles & Fixtures-Prod	355.10	86,821	86,808	86,794	86,781	86,767	86,753	86,753
171	Tran Poles & Fixtures-Wind	355.45	8,165,917	8,164,636	8,163,356	8,162,075	8,160,794	8,159,513	8,159,513

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

Linkage Period

Line No.	Total Company	FERC Account No.	Linkage Period / Test		Year Allocators					
			Base Period Allocators 06/30/22	06/30/22	07/31/22	08/31/22	09/30/22	10/31/22	11/30/22	12/31/22
221	General Miscellaneous Eq	398	890,955	967,074	981,561	986,715	1,005,266	1,010,169	1,014,927	1,045,245
222	Asset Retirement Cost - General		-	-	-	-	-	-	-	-
223	Total General Plant		\$ 196,516,798	\$ 212,701,743	\$ 213,935,523	\$ 214,927,771	\$ 217,981,714	\$ 219,386,926	\$ 221,518,449	\$ 229,048,078
224	Removal of the Asset Retirement Costs									
225	Asset Retirement Cost - Steam		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
226	Asset Retirement Cost - Other		-	-	-	-	-	-	-	-
227	Asset Retirement Cost - Transmission		-	-	-	-	-	-	-	-
228	Asset Retirement Cost - Distribution		-	-	-	-	-	-	-	-
229	Asset Retirement Cost - General		-	-	-	-	-	-	-	-
230	Total Removal of the Asset Retirement Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231	Total Plant in Service	101&106	\$ 3,394,372,311	\$ 3,690,744,332	\$ 3,698,827,024	\$ 3,704,275,799	\$ 3,715,056,462	\$ 3,725,658,205	\$ 3,744,432,043	\$ 3,796,910,706
232	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	Plant Held For Future Use	105	-	-	-	-	-	-	-	-
234	Const. Work in Progress	107	-	-	-	-	-	-	-	-
235	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-	-
236	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
237	Total Electric Utility Plant		\$ 3,394,372,311	\$ 3,690,744,332	\$ 3,698,827,024	\$ 3,704,275,799	\$ 3,715,056,462	\$ 3,725,658,205	\$ 3,744,432,043	\$ 3,796,910,706

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

Linkage Period

Line No.	Total Company	FERC Account No.	FERC Account						NM Retail 06/30/23
			01/31/23	02/28/23	03/31/23	04/30/23	05/31/23	06/30/23	
221	General Miscellaneous Eq	398	1,048,803	1,052,018	1,057,342	1,061,926	1,067,237	1,074,845	1,074,845
222	Asset Retirement Cost - General		-	-	-	-	-	-	-
223	Total General Plant		\$ 229,966,399	\$ 231,390,926	\$ 234,309,063	\$ 235,821,721	\$ 239,047,539	\$ 247,291,262	\$ 247,291,262
224	Removal of the Asset Retirement Costs								
225	Asset Retirement Cost - Steam		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
226	Asset Retirement Cost - Other		-	-	-	-	-	-	-
227	Asset Retirement Cost - Transmission		-	-	-	-	-	-	-
228	Asset Retirement Cost - Distribution		-	-	-	-	-	-	-
229	Asset Retirement Cost - General		-	-	-	-	-	-	-
230	Total Removal of the Asset Retirement Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231	Total Plant in Service	101&106	\$ 3,802,977,097	\$ 3,812,620,447	\$ 3,825,657,437	\$ 3,835,694,382	\$ 3,867,833,167	\$ 3,882,116,963	\$ 3,882,116,963
232	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	Plant Held For Future Use	105	-	-	-	-	-	-	-
234	Const. Work in Progress	107	-	-	-	-	-	-	-
235	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-
236	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
237	Total Electric Utility Plant		\$ 3,802,977,097	\$ 3,812,620,447	\$ 3,825,657,437	\$ 3,835,694,382	\$ 3,867,833,167	\$ 3,882,116,963	\$ 3,882,116,963

Notes:

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

Forecasted additions and retirements are the only adjustments between the Adjusted Base Period and Linkage Period.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Dietenberger and its Attachments ARD-3 and ARD-4.

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(b) Test Year Period

Line No.	FERC Account	No.	Monthly Balances							
			06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23	
238	Electric Plant in Service									
239	Intangible Plant									
240	Misc. Intangible Plant-Software	303	114,762,431	115,162,871	115,271,426	116,131,787	116,623,933	117,146,089	124,598,450	
241	Total Intangible Plant		\$ 114,762,431	\$ 115,162,871	\$ 115,271,426	\$ 116,131,787	\$ 116,623,933	\$ 117,146,089	\$ 124,598,450	
242	Production Plant - Steam									
243	Fee Land	310.1	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	
244	Land & Land Rights	310.2	422,421	422,421	1,308,778	1,308,778	1,308,778	1,308,778	1,308,778	
245	Water Rights	310.3	4,444,109	4,444,109	4,503,095	4,503,095	4,503,095	4,503,095	4,503,095	
246	Production Land Rights NM	310.4	28,111	28,111	41,967	41,967	41,967	41,967	41,967	
247	Structures & Improvements	311	91,038,110	91,162,639	91,246,822	91,346,969	91,786,068	92,053,616	89,455,522	
248	Str&Imp-TolkSC	311.1	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	
249	Str&Imp-HarCoal	311.2	1,033,180	1,033,180	1,033,180	1,033,180	1,033,180	1,033,180	1,033,180	
250	Boiler Plant Equipment	312	376,931,805	377,568,873	377,843,793	378,235,383	380,020,430	380,994,401	372,289,467	
251	Blr Plt-TolkSC	312.1	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	
252	Blr Plt-HarCoal	312.2	27,700,012	27,700,012	27,700,012	27,700,012	27,700,012	27,700,012	27,700,012	
253	Turbo-Generator Units	314	197,222,702	197,533,099	197,739,954	198,016,367	198,955,444	199,523,278	193,271,048	
254	Turbogen-TolkSC	314.1	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	
255	Accessory Electric	315	28,942,079	28,979,464	29,016,386	29,059,344	29,201,833	29,354,781	28,196,663	
256	Acc El Eq-TolkS	315.1	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	
257	Misc. Power Plt. Equipment	316	11,371,457	11,389,992	11,406,215	11,425,010	11,485,450	11,527,814	11,058,451	
258	PwrPltEq-TolkSC	316.1	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	
259	Asset Retirement Cost - Steam	317	-	-	-	-	-	-	-	
260	Total Production Plant - Steam		\$ 785,239,415	\$ 786,367,330	\$ 787,945,632	\$ 788,775,535	\$ 792,141,687	\$ 794,146,353	\$ 774,963,612	
261	Production Plant - Other									
262	Fee Land	340.1	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	
263	Land Rights	340.2	260	260	260	260	260	260	260	
264	Wind Land Own	340.145	373,859	373,859	373,859	373,859	373,859	373,859	373,859	
265	Structures & Improvements	341	5,581,853	5,948,533	5,967,232	5,973,771	5,973,812	6,001,848	6,004,174	
266	Str & Imp-Wind	341.45	47,461,614	47,461,760	47,462,093	47,462,446	47,463,932	47,465,038	47,466,024	
267	Fuel Holders & Acc.	342	2,400,769	2,400,783	2,400,809	2,400,833	2,400,919	2,460,478	2,465,420	
268	Prime Movers	343	21,909,736	21,910,249	21,911,179	21,912,285	21,915,157	23,906,691	24,071,922	
269	Generators	344	79,043,054	82,725,949	82,919,027	83,016,975	83,018,652	84,181,599	84,278,084	
270	Generator-Wind	344.45	509,812,090	509,813,666	509,817,241	509,821,038	509,837,024	509,848,918	509,859,527	
271	Accessory Electric	345	12,380,456	12,984,449	13,015,865	13,030,189	13,030,533	13,269,577	13,289,410	
272	El Eq-Wind	345.45	30,717,682	30,717,776	30,717,989	30,718,215	30,719,168	30,719,876	30,720,508	
273	Misc. Power Plt. Equipment	346	1,953,057	2,028,618	2,032,640	2,034,998	2,035,064	2,080,528	2,084,301	
274	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-	
275	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-	
276	Total Production Plant - Other		\$ 711,678,687	\$ 716,410,159	\$ 716,662,451	\$ 716,789,125	\$ 716,812,636	\$ 720,352,930	\$ 720,657,745	
277	Transmission Plant									
278	Fee Land	350.1	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	
279	Land Rights	350.2	47,827,187	47,827,187	47,827,187	47,827,184	47,827,187	47,827,187	47,827,187	
280	Land Fee-Wind	350.45	85,094	85,094	85,094	85,094	85,094	85,094	85,094	
281	Structures & Improvements	352	44,776,132	44,752,934	44,680,033	44,692,070	44,681,392	44,787,917	45,407,260	
282	Str & Impr-Prod	352.10	267,899	267,730	267,560	267,390	267,221	267,051	253,659	
283	Str & Impr-Wind	352.45	2,045,063	2,043,804	2,042,545	2,041,286	2,040,028	2,038,769	2,037,510	
284	Trans. Substations	353	438,206,567	437,979,543	437,266,093	437,383,886	437,279,389	438,321,909	444,383,178	
285	Trans. Substations Equip-Prod.	353.10	10,295,549	10,289,031	10,282,513	10,275,995	10,269,477	10,262,959	9,748,302	
286	Trans Station Equip-Wind	353.45	27,327,996	27,311,175	27,294,354	27,277,533	27,260,713	27,243,892	27,227,071	
287	Trans. Towers	354	2,628,976	2,629,154	2,629,331	2,632,338	2,632,532	2,638,736	2,689,919	
288	Trans. Poles	355	497,093,181	497,126,769	497,160,357	497,728,800	497,765,463	498,938,523	508,616,417	
289	Trans Poles & Fixtures-Prod	355.10	86,753	86,740	86,726	86,712	86,699	86,685	86,672	
290	Tran Poles & Fixtures-Wind	355.45	8,159,513	8,158,232	8,156,951	8,155,670	8,154,389	8,153,108	8,151,828	

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(b) Test Year Period

Line No.	Total Company	FERC Account No.	Test Year Period						NM Retail 13 Month Average ⁽¹⁾
			01/31/24	02/29/24	03/31/24	04/30/24	05/31/24	06/30/24	
238	Electric Plant in Service								
239	Intangible Plant								
240	Misc. Intangible Plant-Software	303	125,298,095	125,972,069	128,098,981	128,191,303	128,680,573	129,083,793	121,924,754
241	Total Intangible Plant		\$ 125,298,095	\$ 125,972,069	\$ 128,098,981	\$ 128,191,303	\$ 128,680,573	\$ 129,083,793	\$ 121,924,754
242	Production Plant - Steam								
243	Fee Land	310.1	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508	\$ 1,675,508
244	Land & Land Rights	310.2	1,308,778	1,308,778	1,308,778	1,308,778	1,308,778	1,308,778	1,172,416
245	Water Rights	310.3	4,503,095	4,503,095	4,503,095	4,503,095	4,503,095	4,503,095	4,494,020
246	Production Land Rights NM	310.4	41,967	41,967	41,967	41,967	41,967	41,967	39,835
247	Structures & Improvements	311	89,507,731	89,528,232	89,610,601	89,657,073	90,348,733	90,615,412	90,565,964
248	Str&Imp-TolkSC	311.1	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012	10,535,012
249	Str&Imp-HarCoal	311.2	1,033,180	1,033,180	1,033,180	1,033,180	1,033,180	1,033,180	1,033,180
250	Boiler Plant Equipment	312	372,567,761	372,624,939	373,137,896	373,324,574	376,233,206	377,580,850	376,104,106
251	Blr Plt-TolkSC	312.1	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290	6,034,290
252	Blr Plt-HarCoal	312.2	27,700,012	27,700,012	27,700,012	27,700,012	27,700,012	27,700,012	27,700,012
253	Turbo-Generator Units	314	193,422,397	193,476,665	193,752,767	193,869,969	195,643,165	196,287,470	196,054,948
254	Turbogen-TolkSC	314.1	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635	17,196,635
255	Accessory Electric	315	28,217,313	28,226,035	28,266,276	28,283,064	28,519,483	28,600,416	28,681,780
256	Acc El Eq-TolkS	315.1	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511	8,670,511
257	Misc. Power Plt. Equipment	316	11,067,152	11,071,897	11,085,051	11,093,600	11,222,136	11,262,381	11,266,662
258	PwrPltEq-TolkSC	316.1	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475	1,993,475
259	Asset Retirement Cost - Steam	317	-	-	-	-	-	-	-
260	Total Production Plant - Steam		\$ 775,474,815	\$ 775,620,230	\$ 776,545,052	\$ 776,920,741	\$ 782,659,185	\$ 785,038,990	\$ 783,218,352
261	Production Plant - Other								
262	Fee Land	340.1	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257	\$ 44,257
263	Land Rights	340.2	260	260	260	260	260	260	260
264	Wind Land Own	340.145	373,859	373,859	373,859	373,859	373,859	373,859	373,859
265	Structures & Improvements	341	6,004,266	6,004,297	6,004,298	6,004,298	6,004,302	6,004,303	5,959,768
266	Str & Imp-Wind	341.45	47,466,059	47,466,103	47,466,185	47,466,345	47,467,059	47,467,229	47,464,760
267	Fuel Holders & Acc.	342	2,465,615	2,465,681	2,465,682	2,465,684	2,465,692	2,465,694	2,440,312
268	Prime Movers	343	24,078,468	24,080,669	24,080,711	24,080,779	24,081,037	24,081,089	23,232,306
269	Generators	344	84,281,907	84,283,192	84,283,217	84,283,256	84,283,407	84,283,438	83,452,443
270	Generator-Wind	344.45	509,859,901	509,860,383	509,861,265	509,862,980	509,870,660	509,872,487	509,845,937
271	Accessory Electric	345	13,290,196	13,290,460	13,290,465	13,290,473	13,290,504	13,290,511	13,134,084
272	El Eq-Wind	345.45	30,720,530	30,720,559	30,720,612	30,720,714	30,721,171	30,721,280	30,719,698
273	Misc. Power Plt. Equipment	346	2,084,450	2,084,500	2,084,501	2,084,503	2,084,509	2,084,510	2,058,168
274	Misc P Eq-Wind	346.45	-	-	-	-	-	-	-
275	Asset Retirement Cost - Other	347	-	-	-	-	-	-	-
276	Total Production Plant - Other		\$ 720,669,769	\$ 720,674,221	\$ 720,675,311	\$ 720,677,409	\$ 720,686,719	\$ 720,688,916	\$ 718,725,852
277	Transmission Plant								
278	Fee Land	350.1	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840	\$ 3,181,840
279	Land Rights	350.2	47,827,187	47,827,187	47,827,187	47,827,187	47,827,187	47,827,187	47,827,187
280	Land Fee-Wind	350.45	85,094	85,094	85,094	85,094	85,094	85,094	85,094
281	Structures & Improvements	352	45,389,622	45,425,718	45,442,756	45,533,123	47,039,359	47,023,089	45,356,262
282	Str & Impr-Prod	352.10	253,491	253,323	248,769	248,601	248,433	248,264	258,415
283	Str & Impr-Wind	352.45	2,036,261	2,035,011	2,033,762	2,032,512	2,031,263	2,030,013	2,037,525
284	Trans. Substations	353	444,210,560	444,563,818	444,730,566	445,614,952	460,355,898	460,196,670	443,884,079
285	Trans. Substations Equip-Prod.	353.10	9,741,832	9,735,362	9,560,374	9,553,904	9,547,435	9,540,965	9,931,054
286	Trans Station Equip-Wind	353.45	27,210,374	27,193,677	27,176,980	27,160,283	27,143,586	27,126,889	27,227,271
287	Trans. Towers	354	2,689,601	2,690,138	2,695,813	2,696,350	2,703,248	2,709,506	2,666,588
288	Trans. Poles	355	508,556,268	508,657,889	509,730,783	509,832,404	511,136,703	512,319,936	504,204,884
289	Trans Poles & Fixtures-Prod	355.10	86,658	86,644	86,631	86,617	86,604	86,590	86,672
290	Tran Poles & Fixtures-Wind	355.45	8,150,549	8,149,271	8,147,992	8,146,714	8,145,435	8,144,157	8,151,831

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(b) Test Year Period

Line No.	Total Company	FERC Account No.	FERC Account							
			06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23	
291	Conductor & Devices	356	177,393,132	177,405,118	177,417,104	177,619,959	177,633,043	178,051,662	181,505,324	
292	Tran OH Cond & Device-Prod	356.10	135,158	135,137	135,116	135,095	135,073	135,052	135,031	
293	Tran OH Cond & Device-Wind	356.45	4,471,494	4,470,793	4,470,091	4,469,389	4,468,687	4,467,985	4,467,283	
294	Underground Conduit	357	87,746	87,752	87,758	87,859	87,865	88,072	89,780	
295	Underground Conductor	358	154,148	154,158	154,169	154,345	154,356	154,720	157,721	
296	Roads and Trails	359	162,967	162,978	162,989	163,176	163,188	163,572	166,745	
297	Asset Retirement Cost - Transmiss	359.1	-	-	-	-	-	-	-	
298	Total Transmission Plant		\$ 1,264,386,397	\$ 1,264,155,169	\$ 1,263,387,812	\$ 1,264,265,622	\$ 1,264,173,636	\$ 1,266,894,735	\$ 1,286,217,822	
299	Distribution Plant									
300	Fee Land	360.1	\$ 5,129,124	5,131,557	5,133,435	5,134,861	5,135,864	5,136,461	5,136,947	
301	Land Dist. Rights - NM	360.4	15,736,103	15,954,603	16,173,103	16,391,603	16,566,403	16,741,203	16,937,853	
302	Land Dist. Rights - TX	360.5	-	-	-	-	-	-	-	
303	Structures & Improvements	361	30,700,038	30,712,565	30,725,765	30,739,026	30,751,702	31,641,691	33,426,623	
304	Substation Equipment	362	161,632,766	161,703,021	161,776,878	161,851,045	161,922,050	166,583,815	175,970,605	
305	Dist. Poles & Fixtures	364	178,150,900	179,389,046	180,597,460	181,694,202	182,946,962	184,261,898	187,164,929	
306	Overhead Conductor	365	167,174,327	168,336,660	169,472,145	170,504,460	171,676,145	173,055,169	175,571,398	
307	Underground Conduit	366	8,141,711	8,198,278	8,253,445	8,303,447	8,360,849	8,415,370	8,556,028	
308	Underground Cable	367	16,897,872	17,015,274	17,129,773	17,233,551	17,352,685	17,465,921	17,757,739	
309	Line Transformers	368	86,133,923	86,111,499	86,089,076	86,066,652	86,044,228	86,021,805	85,999,381	
310	Services	369	-	-	-	-	-	-	-	
311	Services - Overhead	369.10	22,680,514	22,674,305	22,668,096	22,661,887	22,655,679	22,649,470	22,643,261	
312	Services - Underground	369.20	18,761,820	18,756,820	18,751,819	18,746,819	18,741,819	18,736,818	18,731,818	
313	Customer Meters	370	27,050,748	27,050,748	27,050,748	27,050,748	27,050,748	27,050,748	27,050,748	
314	Distr Meters AGIS AMI	370.20	111,065	779,579	1,645,786	2,513,216	3,495,237	4,497,450	5,510,383	
315	Guard Lights	371	4,913,663	4,913,663	4,913,663	4,913,663	4,913,663	4,913,663	4,913,663	
316	Dist Inst on Cust Prm-EV	371.40	-	-	-	-	-	-	-	
317	Street Lighting	373	15,544,196	15,492,601	15,439,163	15,385,079	15,326,916	15,267,324	15,223,113	
318	Asset Retirement Cost - Distributic	374	-	-	-	-	-	-	-	
319	Total Distribution Plant		\$ 758,758,771	\$ 762,220,219	\$ 765,820,354	\$ 769,190,259	\$ 772,940,949	\$ 782,438,805	\$ 800,594,489	
320	General Plant									
321	Fee Land	389.1	1,199,242	1,199,242	1,199,242	1,199,242	1,199,242	1,199,242	1,199,242	
322	General Land Rights	389.2	16,184	16,184	16,184	16,184	16,184	16,184	16,184	
323	Genl Structures & Improve	390	37,212,704	37,287,451	37,370,024	37,466,486	37,587,012	37,724,438	39,165,412	
324	Genl Str & Imp-Lease Bldg	390.7	1,289,812	1,289,812	1,289,812	1,289,812	1,289,812	1,289,812	1,289,812	
325	General Office Furn & Eq	391	9,310,198	9,387,860	9,469,675	9,556,964	9,644,543	9,734,094	9,837,664	
326	General Info Sys Computers	391.4	43,952,139	43,953,660	43,955,027	45,073,688	45,823,442	45,839,332	49,000,176	
327	Genl Off Eq-Comp 3 Yr Life	391.5	-	-	-	-	-	-	-	
328	General Transp Eq-Grp 1	392.10	1,725,166	1,769,628	1,812,358	1,851,003	1,881,842	1,910,871	1,937,484	
329	General Transp Eq-Grp 2-3	392.20	23,305,782	23,906,429	24,483,675	25,005,741	25,422,355	25,814,524	26,174,039	
330	General Transp Eq-Trailers	392.30	5,366,929	5,505,248	5,638,178	5,758,401	5,854,340	5,944,650	6,027,440	
331	General Transp Eq-Grp 4-8	392.40	18,616,261	19,096,048	19,557,142	19,974,159	20,306,943	20,620,201	20,907,376	
332	General Stores Equipment	393	165,439	166,349	167,189	168,330	169,084	169,852	171,304	
333	General Tools & Shop Equip	394	23,612,150	23,741,989	23,861,903	24,024,717	24,132,369	24,241,918	24,449,193	
334	General Laboratory Equip	395	4,269,128	4,292,603	4,314,284	4,343,721	4,363,185	4,382,992	4,420,467	
335	General Power Operated Eq	396	5,510,755	5,652,780	5,789,273	5,912,717	6,011,228	6,103,958	6,188,967	
336	General Communication Eq	397	42,353,952	42,776,396	43,183,342	43,720,518	46,464,418	47,789,216	50,697,848	
337	General Comm Eq-Two Way	397.10	16,839,462	16,839,462	16,839,462	16,839,462	16,839,462	16,839,462	16,839,462	
338	General Comm Eq-AES	397.20	15,281	15,281	15,281	15,281	15,281	15,281	15,281	
339	General Comm Eq-EMS	397.30	11,455,832	11,399,442	11,343,052	11,286,662	11,230,272	11,173,882	11,117,492	
340	General Miscellaneous Eq	398	1,074,845	1,080,756	1,086,214	1,093,626	1,098,526	1,103,513	1,112,948	
341	Asset Retirement Cost - General		-	-	-	-	-	-	-	
342	Total General Plant		\$ 247,291,262	\$ 249,376,620	\$ 251,391,317	\$ 254,596,713	\$ 259,349,542	\$ 261,913,421	\$ 270,567,792	
343	Removal of the Asset Retirement Costs									
344	Asset Retirement Cost - Steam	\$	-	-	-	-	-	-	-	

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(b) Test Year Period

Line No.	Total Company	FERC Account No.	Month							
			06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23	
345	Asset Retirement Cost - Other		-	-	-	-	-	-	-	-
346	Asset Retirement Cost - Transmission		-	-	-	-	-	-	-	-
347	Asset Retirement Cost - Distribution		-	-	-	-	-	-	-	-
348	Asset Retirement Cost - General		-	-	-	-	-	-	-	-
349	Total Removal of the Asset Retirement Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Total Plant in Service	101&106	\$ 3,882,116,963	\$ 3,893,692,368	\$ 3,900,478,993	\$ 3,909,749,041	\$ 3,922,042,382	\$ 3,942,892,333	\$ 3,977,599,911	
351	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
352	Plant Held For Future Use ⁽²⁾	105	-	-	-	-	-	-	-	-
353	Const. Work in Progress	107	-	-	-	-	-	-	-	-
354	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-	-
355	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	Total Electric Utility Plant		\$ 3,882,116,963	\$ 3,893,692,368	\$ 3,900,478,993	\$ 3,909,749,041	\$ 3,922,042,382	\$ 3,942,892,333	\$ 3,977,599,911	

Southwestern Public Service Company

Original Cost of Plant in Service by Monthly Balances

(b) Test Year Period

Line No.	Total Company	FERC Account No.	FERC Account						NM Retail	
			01/31/24	02/29/24	03/31/24	04/30/24	05/31/24	06/30/24	Test Year Period 13 Month Average ⁽¹⁾	
345	Asset Retirement Cost - Other		-	-	-	-	-	-	-	-
346	Asset Retirement Cost - Transmission		-	-	-	-	-	-	-	-
347	Asset Retirement Cost - Distribution		-	-	-	-	-	-	-	-
348	Asset Retirement Cost - General		-	-	-	-	-	-	-	-
349	Total Removal of the Asset Retirement Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Total Plant in Service	101&106	\$ 3,983,463,844	\$ 3,989,528,161	\$ 4,001,406,378	\$ 4,009,291,604	\$ 4,041,981,888	\$ 4,054,645,396	\$ 3,962,222,251	
351	Electric Plant Purchased	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
352	Plant Held For Future Use ⁽²⁾	105	-	-	-	-	-	-	-	-
353	Const. Work in Progress	107	-	-	-	-	-	-	-	-
354	Electric Plant Acquisition Adj.	114	-	-	-	-	-	-	-	-
355	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	Total Electric Utility Plant		\$ 3,983,463,844	\$ 3,989,528,161	\$ 4,001,406,378	\$ 4,009,291,604	\$ 4,041,981,888	\$ 4,054,645,396	\$ 3,962,222,251	

Notes:

Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

Amounts may appear to not total or tie due to rounding.

(1) Thirteen Month Average provided in accordance with 17.1.3.16(C)(1) NMAC.

(c) Explanation of Adjustments

Forecasted additions and retirements are the only adjustments between the Adjusted Base Period and Linkage Period.

Please refer to the following testimonies and attachments for support of the Linkage Period and Test Year plant addition adjustments for production, transmission, distribution, and general plant: the Direct Testimony of Mark P. Moeller and its Attachments MPM-4 and MPM-5, the Direct Testimony of Mark Lytal and its Attachments ML-3 and ML-4, the Direct Testimony of Rene Miranda and its Attachments RM-4 and RM-6 the Direct Testimony of Casey S. Meeks and its Attachments CSM-3 CSM-4, the Direct Testimony of Michael O. Remington and its Attachments MOR-3 and MOR-4, and the Direct Testimony of Adam R. Dietenberger and its Attachments ARD-3 and ARD-4.

(2) Please refer to the Direct Testimony of Stephanie N. Niemi regarding removal of Plant Held for Future Use.

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
1	Distribution - New Mexico							
2	D.0005014.011	NM Electric Distribution Transforme	Closing Pattern	\$ 35,012,440	\$ -	\$ 3,814,475	\$ (3,814,475)	\$ -
3	D.0005014.030	NM-Electric Meter Blanket	Closing Pattern	5,971,371	-	567,195	(567,195)	-
4	A.0000126.016	Artesia Country Club DCP Subs	4/15/2020	2,626,264	-	339,998	(339,998)	-
5	A.0000424.254	Install Ponderosa #2 115/23 kV 50 M	11/15/2023	3,658,187	-	185,449	-	185,449
6	A.0000424.287	Magnum Road Substation Land	7/1/2022	104,068	-	103,281	(103,281)	-
7	A.0000424.288	Magnum Road Substation	12/1/2023	7,379,899	-	400,191	-	400,191
8	A.0001414.004	Install Caveman SUB	6/30/2022	7,673,964	131,979	7,143,143	(7,275,122)	-
9	A.0001414.005	Install Caveman Substation LAND	7/31/2021	1,643,054	1,642,121	933	(1,643,054)	-
10	A.0001430.002	Install Hopi XFR#2 SUB	7/1/2022	6,195,606	335,788	5,940,189	(6,275,977)	0
11	A.0005521.200	NM Failed Sub Equip Replacement	Closing Pattern	5,970,588	649,682	883,068	(1,271,431)	261,318
12	A.0005522.261	TAM: Convert South Loving 69kV	11/20/2020	6,925,794	-	(259,499)	259,499	-
13	A.0005522.272	Artesia Country Club TAM Conve	12/30/2019	1,974,674	-	(141,787)	141,787	-
14	A.0010124.007	ELR NM Sub Feeder Breakers	1/1/2028	2,108,512	-	266,938	-	266,938
15	A.0000424.260	Install Medanos Fdr3	1/31/2022	4,314,577	844,405	2,794,859	(3,639,265)	-
16	A.0000424.277	Install 3 new Lynch Feeders	9/1/2022	1,600,702	266,503	707,870	(688,888)	285,485
17	A.0000424.282	Install Caveman Substation Feeders	11/30/2022	3,141,776	-	268,387	(38,539)	229,848
18	A.0001408.004	FDRS Sisko	12/1/2022	5,181,706	1,796,437	1,614,219	(3,269,702)	140,954
19	A.0001419.004	Install Millen #2 feeders (West)	9/30/2021	839,131	204,178	432,122	(636,300)	-
20	A.0001419.005	Install Millen #2 feeders (East)	7/31/2021	504,469	376,886	127,583	(504,469)	-
21	A.0001430.003	Install Hopi Transformer #2 Feeders	10/15/2022	2,259,131	-	1,107,436	(72,808)	1,034,628
22	A.0005507.090	NM - LED Street Light Conv	Closing Pattern	6,316,284	31,779	368,264	(397,956)	2,086
23	A.0005508.147	SPS-NM Convert Obsolete Vltg	Closing Pattern	4,569,813	0	1,646,078	(1,622,791)	23,287
24	A.0005517.013	NM-Elec-Easement	Closing Pattern	12,701,603	-	1,761,008	(1,761,008)	-
25	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	Closing Pattern	3,892,373	-	276,873	(210,784)	66,088
26	A.0010002.001	NM - OH Extension Blanket	Closing Pattern	52,231,263	149,971	7,124,396	(7,176,324)	98,042
27	A.0010002.002	NM - UG Extension Blanket	Closing Pattern	6,473,958	27,739	728,443	(753,065)	3,116
28	A.0010002.003	NM - OH New Services Blanket	Closing Pattern	5,581,731	14,190	750,992	(748,336)	16,846
29	A.0010002.004	NM - UG New Services Blanket	Closing Pattern	3,923,415	16,011	454,771	(453,771)	17,011
30	A.0010010.001	NM - OH Relocation Blanket	Closing Pattern	3,081,928	24,690	499,823	(501,296)	23,218
31	A.0010018.001	NM - OH Rebuild Blanket	Closing Pattern	42,098,785	145,921	6,421,730	(6,417,344)	150,307
32	A.0010018.002	NM - UG Conversion/Rebuild Blanket	Closing Pattern	1,131,162	1,109	172,861	(173,970)	-
33	A.0010018.003	NM - OH Services Renewal Blanket	Closing Pattern	1,617,459	6,628	259,544	(266,172)	-
34	A.0010018.004	NM - UG Services Renewal Blanket	Closing Pattern	1,083,024	-	201,450	(201,450)	-
35	A.0010018.005	NM - OH Street Light Rebuild Blanke	Closing Pattern	2,475,609	7,851	427,579	(421,761)	13,669
36	A.0010018.007	NM - Pole Blanket	Closing Pattern	25,139,212	119,886	3,568,837	(3,580,200)	108,523
37	A.0010034.001	NM - OH Reinforcement Blanket	Closing Pattern	2,379,588	14,247	249,927	(236,618)	27,556
38	A.0010034.100	NM Obsolete Voltage Conversions	1/1/2028	3,598,658	-	289,259	(228,731)	60,528
39	A.0010060.017	Jal/Caza Comanche Line Ext RMV & PM	3/15/2022	712,150	108,319	603,831	(712,150)	-
40	A.0010060.020	HOBBS/MATADOR MARLAN DOWNEY/EXT TO	3/15/2022	217,059	-	217,059	(217,059)	-
41	A.0010060.024	CBAD/NW BATX EAST FDR/202008260 BAT	10/31/2021	1,520,873	736,833	784,040	(1,520,873)	-
42	A.0010060.027	C/NM/HBB/ BATTLE AXE DRAIN WEST	10/31/2021	349,803	126,504	223,299	(349,803)	-
43	A.0010060.028	HBB/ NGL STATELINE BACKBONE	8/15/2022	542,524	14,090	128,004	-	142,094
44	A.0010060.030	HOBBS/JERRAH RESERVOIR #2/PEND ROW	9/30/2021	238,058	4,580	233,479	(238,058)	(0)
45	A.0010060.031	CBAD/CIMAREX TAR HEEL 3PH EXT	10/31/2021	308,868	-	308,868	(308,868)	0
46	A.0010060.032	CBAD/285 & GEORGE SHOUP OH EXT	6/15/2022	296,301	-	298,759	(298,759)	-
47	A.0010060.033	LOW/DCP WALKER BOOSTER/3PH EXT	4/15/2022	247,468	-	247,468	(247,468)	(0)
48	A.0010060.034	JAL/TALCO PME/EXT, REGS, & PME	4/1/2022	113,543	-	113,543	(113,543)	-
49	A.0010060.044	CBAD/MATADOR RIDGE RUNNER TB/3? EXT	8/15/2022	415,266	-	139,493	-	139,493
50	A.0010068.001	LOW/LOSO4C040/NMDOT STLT RELOCATE	7/15/2022	319,233	-	277,119	-	277,119
51	A.0010076.012	CRLB/FIESTA/HOPI RECONDUCTOR	8/15/2022	832,815	-	517,526	(409,790)	107,736
52	A.0010076.014	HBBS/MOC SANTA VACA 19/18 B2MD BAT	4/1/2022	435,934	-	435,934	(435,934)	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures During Period July 1, 2022 - June 30, 2023	Closings During Period July 1, 2022 - June 30, 2023	Ending Balance June 30, 2023	Expenditures During Period July 1, 2023- June 30, 2024	Closings During Period July 1, 2023 - June 30, 2024	Future Test Year Ending Balance ⁽¹⁾ June 30, 2024
1	Distribution - New Mexico							
2	D.0005014.011	NM Electric Distribution Transforme	\$ 5,519,632	\$ (5,519,632)	\$ -	\$ 1,745,025	\$ (1,745,025)	\$ -
3	D.0005014.030	NM-Electric Meter Blanket	903,340	(903,340)	-	230,111	(230,111)	-
4	A.0000126.016	Artesia Country Club DCP Subs	-	-	-	-	-	-
5	A.0000424.254	Install Ponderosa #2 115/23 kV 50 M	2,440,327	-	2,625,776	988,793	(3,614,569)	0
6	A.0000424.287	Magnum Road Substation Land	1,000	(1,000)	-	-	-	-
7	A.0000424.288	Magnum Road Substation	5,433,055	-	5,833,246	1,457,346	(7,290,592)	-
8	A.0001414.004	Install Caveman SUB	-	-	-	-	-	-
9	A.0001414.005	Install Caveman Substation LAND	-	-	-	-	-	-
10	A.0001430.002	Install Hopi XFR#2 SUB	128,781	(128,781)	0	-	-	0
11	A.0005521.200	NM Failed Sub Equip Replacement	742,951	(652,576)	351,693	712,987	(706,518)	358,162
12	A.0005522.261	TAM: Convert South Loving 69kV	-	-	-	-	-	-
13	A.0005522.272	Artesia Country Club TAM Conve	-	-	-	-	-	-
14	A.0010124.007	ELR NM Sub Feeder Breakers	800,975	-	1,067,913	678,584	-	1,746,497
15	A.0000424.260	Install Medanos Fdr3	-	-	-	-	-	-
16	A.0000424.277	Install 3 new Lynch Feeders	409,855	(695,340)	0	-	-	0
17	A.0000424.282	Install Caveman Substation Feeders	2,602,221	(2,832,069)	0	-	-	0
18	A.0001408.004	FDRS Sisko	712,301	(853,256)	0	-	-	0
19	A.0001419.004	Install Millen #2 feeders (West)	-	-	-	-	-	-
20	A.0001419.005	Install Millen #2 feeders (East)	-	-	-	-	-	-
21	A.0001430.003	Install Hopi Transformer #2 Feeders	757,481	(1,792,109)	0	-	-	0
22	A.0005507.090	NM - LED Street Light Conv	673,077	(659,363)	15,800	126,924	(142,724)	-
23	A.0005508.147	SPS-NM Convert Obsolete Vltg	390,969	(410,539)	3,717	36	(3,731)	22
24	A.0005517.013	NM-Elec-Easement	-	-	-	-	-	-
25	A.0005584.002	NEW MEXICO MAJOR STORM RECOVERY	-	(65,713)	376	-	(374)	2
26	A.0010002.001	NM - OH Extension Blanket	9,067,314	(9,165,356)	(0)	7,473,829	(7,473,829)	(0)
27	A.0010002.002	NM - UG Extension Blanket	1,113,514	(946,689)	169,941	923,744	(923,200)	170,485
28	A.0010002.003	NM - OH New Services Blanket	1,005,300	(1,022,146)	(0)	1,032,550	(1,032,550)	(0)
29	A.0010002.004	NM - UG New Services Blanket	659,250	(676,261)	0	551,050	(551,050)	0
30	A.0010010.001	NM - OH Relocation Blanket	470,447	(452,405)	41,260	530,493	(529,253)	42,500
31	A.0010018.001	NM - OH Rebuild Blanket	6,991,410	(7,141,717)	(0)	7,974,385	(7,974,385)	(0)
32	A.0010018.002	NM - UG Conversion/Rebuild Blanket	167,828	(167,828)	-	90,672	(90,672)	-
33	A.0010018.003	NM - OH Services Renewal Blanket	275,837	(275,837)	-	274,713	(274,713)	-
34	A.0010018.004	NM - UG Services Renewal Blanket	167,403	(167,403)	-	196,542	(196,542)	-
35	A.0010018.005	NM - OH Street Light Rebuild Blan	342,433	(331,802)	24,300	342,214	(341,493)	25,020
36	A.0010018.007	NM - Pole Blanket	5,119,110	(5,227,633)	0	5,319,358	(5,319,358)	0
37	A.0010034.001	NM - OH Reinforcement Blanket	457,015	(484,571)	0	435,377	(435,377)	0
38	A.0010034.100	NM Obsolete Voltage Conversions	929,695	-	990,223	1,431,894	-	2,422,117
39	A.0010060.017	Jal/Caza Comanche Line Ext RMV & PM	-	-	-	-	-	-
40	A.0010060.020	HOBBS/MATADOR MARLAN DOWNEY/EXT TO	-	-	-	-	-	-
41	A.0010060.024	CBAD/NW BATX EAST FDR/202008260 BAT	-	-	-	-	-	-
42	A.0010060.027	C/NM/HBB/ BATTLE AXE DRAIN WEST	-	-	-	-	-	-
43	A.0010060.028	HBB/ NGL STATELINE BACKBONE	400,788	(542,882)	0	-	-	0
44	A.0010060.030	HOBBS/JERRAH RESERVOIR #2/PEND ROW	-	-	(0)	-	-	(0)
45	A.0010060.031	CBAD/CIMAREX TAR HEEL 3PH EXT	-	-	0	-	-	0
46	A.0010060.032	CBAD/285 & GEORGE SHOUP OH EXT	-	-	-	-	-	-
47	A.0010060.033	LOV/DCP WALKER BOOSTER/3PH EXT	-	-	(0)	-	-	(0)
48	A.0010060.034	JAL/TALCO PME/EXT, REGS, & PME	-	-	-	-	-	-
49	A.0010060.044	CBAD/MATADOR RIDGE RUNNER TB/3? EXT	150,715	(290,208)	0	-	-	0
50	A.0010068.001	LOV/LOSO4C040/NMDOT STLT RELOCATE	31,168	(308,287)	(0)	-	-	(0)
51	A.0010076.012	CRLB/FIESTA/HOPI RECONDUCTOR	67,283	(175,018)	(0)	-	-	(0)
52	A.0010076.014	HBBS/MOC SANTA VACA 19/18 B2MD BAT	-	-	-	-	-	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
53	A.0010092.003	Install Loving South T2 Feeders	4/30/2022	1,550,458	261,133	911,378	(1,172,511)	-
54	A.0010092.012	Jal/HWY 176 Sage Brush Pearl Extens	6/30/2021	1,945,276	175,230	(99,464)	(25,681)	50,085
55	A.0010092.016	ART/550 E MAIN ST Navajo Soy-biodie	9/30/2021	1,426,081	1,087,290	338,791	(1,426,081)	-
56	A.0010092.019	LOV/CND-HOPI/BOUNDS RD & JD FOREHAN	5/15/2022	1,525,040	38,929	863,215	(902,144)	-
57	A.0010092.022	CARLSBAD/OASIS SUBDIVISION/RECONDUCT	9/1/2022	229,968	171,155	20,871	(187,598)	4,428
58	A.0010092.023	LVNG/MATADOR PATRIOT SWD	8/19/2022	1,065,778	95,731	540,159	-	635,890
59	A.0010092.024	C/Oxy Dimensions 6 CTB Reconduct	8/31/2021	263,104	58,854	204,251	(263,104)	-
60	A.0010092.026	CBAD Devon TODD 36 PME Extension	10/31/2021	202,187	68,524	133,663	(202,187)	(0)
61	A.0010092.027	HOBBS/OUTLAND 14-23 STATE LEASE/EXT	10/31/2021	363,758	41,635	322,122	(363,758)	-
62	A.0010092.028	CBAD Enlink CORRAL CANYON COMP Ext	12/31/2021	136,568	12,930	123,638	(136,568)	-
63	A.0010092.032	ROS/4000 E HOBSON RD GRN HSE #2	12/31/2021	315,155	-	315,155	(315,155)	-
64	A.0010092.033	CBAD NGL RED RD OH EXTFOR PME	12/31/2021	193,503	-	193,503	(193,503)	-
65	A.0010092.034	CARLSBAD / OCOT 4280 / 8TH ST RECON	6/15/2022	1,006,859	-	980,148	(980,148)	-
66	A.0010092.035	NGL UBER NORTH 1,1A,1B/FDR INSTALL	12/31/2021	343,082	-	343,082	(343,082)	-
67	A.0010092.036	Carpet Bomb	8/15/2022	1,264,949	-	1,264,867	(1,264,867)	-
68	A.0010092.038	LOGV/NOVO GOONCH FED COM/3? OH EXT	4/15/2022	164,334	-	164,334	(164,334)	-
69	A.0010092.039	EUNICE/LLANO CENTRAL FACILITY/ 3 PH	2/28/2022	164,162	-	164,162	(164,162)	-
70	A.0010092.040	Nova Rana Salad Pad A&E	6/30/2022	307,867	-	304,902	(304,902)	-
71	A.0010092.042	EUN/MOC INLAND 26/23 OJ BATTERY EXT	6/15/2022	422,778	-	369,079	-	369,079
72	A.0010092.043	HOBBS/EO FOXTAIL E2 FACILITY/PME	6/30/2022	324,889	-	320,733	(320,733)	(0)
73	A.0010180.045	NM EV Comm - Infrastructure	Closing Pattern	-	-	-	-	-
74	Subtotal Distribution - New Mexico				\$ 9,809,735	\$ 63,804,896	\$ (68,473,618)	\$ 5,141,013
75	Distribution - Texas							
76	D.0005014.009	TX Electric Distribution Transforme	Closing Pattern	\$ 112,508,503	-	8,718,019	(8,718,019)	-
77	D.0005014.028	TX-Electric Meter Blanket	Closing Pattern	30,582,503	-	2,979,054	(2,979,054)	-
78	A.0001362.002	Install Callahan Substation	7/1/2022	3,624,193	111,019	3,404,974	(3,515,992)	-
79	A.0001418.003	Install Four Way Substation	3/31/2022	5,457,166	579,127	4,872,756	(5,451,883)	-
80	A.0001432.002	Install Echo Substation- Sub	12/1/2023	5,825,475	-	350,112	-	350,112
81	A.0001433.002	Rebuild Lawrence Park SUB	11/30/2022	11,859,276	412,368	5,125,191	-	5,537,558
82	A.0001434.002	Install New Centerport Substation	6/1/2022	6,268,727	278,320	5,991,376	(6,269,696)	-
83	A.0001749.001	Install New Demon Substation, T1 &	11/30/2023	10,786,183	-	473,258	-	473,258
84	A.0001749.004	Demon Substation Land Purchase	5/15/2022	260,774	-	256,896	(256,896)	-
85	A.0001751.001	Install Farmers T2 28 MVA XFMR	12/1/2023	7,296,182	-	484,302	-	484,302
86	A.0005521.004	TX Failed Sub Equip Replacement	Closing Pattern	20,633,704	591,729	2,021,528	(1,935,527)	677,730
87	A.0010123.015	Order new 14 MVA mobile for SPS	6/30/2021	1,792,788	1,754,696	38,093	(1,792,788)	-
88	A.0010123.017	Feeder breaker degradation - SPS	12/31/2025	435,508	254,774	209,768	(400,857)	63,685
89	A.0010123.019	SPS 69kV Spare TR	7/31/2021	213,592	219,374	(5,782)	(213,592)	-
90	A.0010123.020	Order 14.4MVA Mobile TR for SPS	5/20/2022	1,871,285	-	1,871,285	(1,871,285)	-
91	A.0010131.003	Install Kiser 3rd Breaker Subs	5/31/2022	656,268	-	622,503	(622,503)	-
92	A.0010131.004	Install New Tenneco Breaker	5/13/2022	595,656	-	588,344	(588,344)	-
93	A.0010156.002	Install Preston West Substation	12/1/2022	7,330,359	112,048	4,082,156	-	4,194,203
94	A.0001362.007	Install Callahan Substation Fdrs	8/31/2022	787,445	-	747,947	(747,947)	-
95	A.0001418.004	New Four Way Feeders	3/1/2022	516,803	-	516,658	(516,658)	-
96	A.0001434.004	Install Centerport Feeders	8/12/2022	483,487	-	460,392	-	460,392
97	A.0005507.089	TX - LED Street Light Conv	Closing Pattern	12,149,066	136,023	2,291,918	(2,422,994)	4,946
98	A.0005508.153	SPS-TX Convert Obsolete Vltg D	Closing Pattern	1,412,844	119,310	505,783	(625,094)	-
99	A.0005517.015	TxN-Elec Easement	Closing Pattern	1,222,488	-	250,249	(250,249)	-
100	A.0005583.001	TEXAS MAJOR STORM RECOVERY	Closing Pattern	60,718,522	7,944,974	3,431,010	(10,830,120)	545,863
101	A.0010001.001	TX - OH Extension Blanket	Closing Pattern	38,993,173	313,122	6,323,575	(6,510,449)	126,248
102	A.0010001.002	TX - UG Extension Blanket	Closing Pattern	22,437,785	156,037	2,952,729	(3,217,347)	(108,581)

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures	Closings	Ending Balance	Expenditures	Closings	Future Test Year
			During Period July 1, 2022 - June 30, 2023	During Period July 1, 2022 - June 30, 2023		During Period July 1, 2023- June 30, 2024	During Period July 1, 2023 - June 30, 2024	
53	A.0010092.003	Install Loving South T2 Feeders	-	-	-	-	-	-
54	A.0010092.012	Jal/HWY 176 Sage Brush Pearl Extens	-	(50,085)	0	-	-	0
55	A.0010092.016	ART/550 E MAIN ST Navajo Soy-biodie	-	-	-	-	-	-
56	A.0010092.019	LOV/CND-HOPI/BOUNDS RD & JD FOREHAN	-	-	-	-	-	-
57	A.0010092.022	CARLSBAD/OASIS SUBDIVISION/RECONDUC	22,379	(26,808)	0	-	-	0
58	A.0010092.023	LVNG/MATADOR PATRIOT SWD	230,003	(865,894)	(0)	-	-	(0)
59	A.0010092.024	C/Oxy Dimensions 6 CTB Reconduct	-	-	-	-	-	-
60	A.0010092.026	CBAD Devon TODD 36 PME Extension	-	-	(0)	-	-	(0)
61	A.0010092.027	HOBBS/OUTLAND 14-23 STATE LEASE/EXT	-	-	-	-	-	-
62	A.0010092.028	CBAD Enlink CORRAL CANYON COMP Ext	-	-	-	-	-	-
63	A.0010092.032	ROS/4000 E HOBSON RD GRN HSE #2	-	-	-	-	-	-
64	A.0010092.033	CBAD NGL RED RD OH EXTFOR PME	-	-	-	-	-	-
65	A.0010092.034	CARLSBAD / OCOT 4280 / 8TH ST RECON	-	-	-	-	-	-
66	A.0010092.035	NGL UBER NORTH 1,1A,1B/FDR INSTALL	-	-	-	-	-	-
67	A.0010092.036	Carpet Bomb	65,966	(65,966)	(0)	-	-	(0)
68	A.0010092.038	LOVG/NOVO GOONCH FED COM/3? OH EXT	-	-	-	-	-	-
69	A.0010092.039	EUNICE/LLANO CENTRAL FACILITY/ 3 PH	-	-	-	-	-	-
70	A.0010092.040	Nova Rana Salad Pad A&E	-	-	-	-	-	-
71	A.0010092.042	EUN/MOC INLAND 26/23 OJ BATTERY EXT	-	(369,079)	(0)	-	-	(0)
72	A.0010092.043	HOBBS/EO FOXTAIL E2 FACILITY/PME	-	-	(0)	-	-	(0)
73	A.0010180.045	NM EV Comm - Infrastructure	143,150	(78,494)	64,656	501,650	(456,897)	109,409
74	Subtotal Distribution - New Mexico		\$ 49,393,972	\$ (43,346,085)	\$ 11,188,899	\$ 33,018,277	\$ (39,332,963)	\$ 4,874,214
75	Distribution - Texas							
76	D.0005014.009	TX Electric Distribution Transforme	15,564,567	(15,564,567)	-	5,235,072	(5,235,072)	-
77	D.0005014.028	TX-Electric Meter Blanket	4,406,720	(4,406,720)	-	1,123,489	(1,123,489)	-
78	A.0001362.002	Install Callahan Substation	34,672	(34,672)	(0)	-	-	(0)
79	A.0001418.003	Install Four Way Substation	-	-	-	-	-	-
80	A.0001432.002	Install Echo Substation- Sub	4,275,340	-	4,625,452	1,126,654	(5,752,106)	0
81	A.0001433.002	Rebuild Lawrence Park SUB	4,082,577	(9,620,136)	(0)	-	-	(0)
82	A.0001434.002	Install New Centerport Substation	-	-	-	-	-	-
83	A.0001749.001	Install New Demon Substation, T1 &	8,510,417	-	8,983,675	1,685,988	(10,669,663)	0
84	A.0001749.004	Demon Substation Land Purchase	-	-	-	-	-	-
85	A.0001751.001	Install Farmers T2 28 MVA XFMR	5,256,812	-	5,741,114	1,451,487	(7,192,601)	(0)
86	A.0005521.004	TX Failed Sub Equip Replacement	2,070,143	(1,775,909)	971,964	2,003,795	(1,967,413)	1,008,347
87	A.0010123.015	Order new 14 MVA mobile for SPS	-	-	-	-	-	-
88	A.0010123.017	Feeder breaker degradation - SPS	2,593	-	66,278	3,490	-	69,768
89	A.0010123.019	SPS 69kV Spare TR	-	-	-	-	-	-
90	A.0010123.020	Order 14.4MVA Mobile TR for SPS	-	-	-	-	-	-
91	A.0010131.003	Install Kiser 3rd Breaker Subs	-	-	-	-	-	-
92	A.0010131.004	Install New Tenneco Breaker	-	-	-	-	-	-
93	A.0010156.002	Install Preston West Substation	3,147,074	(7,341,277)	0	-	-	0
94	A.0001362.007	Install Callahan Substation Fdrs	40,481	(40,481)	(0)	-	-	(0)
95	A.0001418.004	New Four Way Feeders	-	-	-	-	-	-
96	A.0001434.004	Install Centerport Feeders	20,567	(480,959)	-	-	-	-
97	A.0005507.089	TX - LED Street Light Conv	1,902,154	(1,875,434)	31,666	253,846	(285,512)	0
98	A.0005508.153	SPS-TX Convert Obsolete Vltg D	-	-	-	-	-	-
99	A.0005517.015	TxN-Elec Easement	-	-	-	-	-	-
100	A.0005583.001	TEXAS MAJOR STORM RECOVERY	-	(542,758)	3,105	-	(3,087)	18
101	A.0010001.001	TX - OH Extension Blanket	7,065,600	(7,191,848)	0	6,220,743	(6,220,743)	0
102	A.0010001.002	TX - UG Extension Blanket	4,194,528	(3,415,467)	670,481	3,653,971	(3,650,041)	674,411

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
103	A.0010001.003	TX - OH New Services Blanket	Closing Pattern	3,990,059	24,909	727,762	(730,086)	22,586
104	A.0010001.004	TX - UG New Services Blanket	Closing Pattern	9,829,067	63,915	1,613,673	(1,607,417)	70,171
105	A.0010001.006	TX - UG New Street Light Blanket	Closing Pattern	1,385,794	-	518,435	(585,758)	(67,323)
106	A.0010009.001	TX - OH Relocation Blanket	Closing Pattern	3,008,586	6,577	322,854	(322,331)	7,100
107	A.0010017.001	TX - OH Rebuild Blanket	Closing Pattern	65,428,751	553,414	9,432,833	(9,630,437)	355,810
108	A.0010017.002	TX - UG Conversion/Rebuild Blanket	Closing Pattern	4,322,745	37,035	575,450	(612,198)	287
109	A.0010017.003	TX - OH Services Renewal Blanket	Closing Pattern	2,844,230	21,928	552,803	(544,176)	30,556
110	A.0010017.004	TX - UG Services Renewal Blanket	Closing Pattern	596,349	2,033	189,933	(189,584)	2,381
111	A.0010017.005	TX - OH Street Light Rebuild Blanket	Closing Pattern	4,935,274	10,344	396,307	(390,152)	16,500
112	A.0010017.007	TX - Pole Blanket	Closing Pattern	83,314,179	2,389,395	12,294,468	(14,370,917)	312,946
113	A.0010017.009	SPS-TX-Electric-Locates	Closing Pattern	638,539	-	245,993	(245,993)	-
114	A.0010025.002	TX ? FPIP/REMS Blanket	Closing Pattern	1,730,866	24	218,922	(181,890)	37,056
115	A.0010025.003	TX Emergency Cable Replacement	Closing Pattern	494,869	-	114,654	(79,185)	35,470
116	A.0010025.100	TX Capital Rebuilds from Patrols	1/1/2028	3,945,957	-	2,189,458	(100,944)	2,088,514
117	A.0010033.001	TX - OH Reinforcement Blanket	Closing Pattern	3,460,649	36,053	505,247	(503,071)	38,230
118	A.0010059.003	AMA / 2395 N LAKESIDE DR / ARMADILL	2/28/2022	465,244	301,876	163,369	(465,244)	(0)
119	A.0010059.007	CANY/TIERRA BLANCA #1/ PEGA URD EX	9/30/2022	28,436	-	(176,751)	-	(176,751)
120	A.0010059.010	DALHART/ 3560 FM 695/ PRIMARY OH EX	8/1/2022	334,972	-	183,758	-	183,758
121	A.0010067.002	Dumas - TXDOT HWY 287 Lighting Relo	4/30/2021	1,850,651	-	219,974	(219,974)	-
122	A.0010067.004	HERE/S AVE K & FM1259/Z51 REBUILD	3/31/2022	475,001	-	475,001	(475,001)	0
123	A.0010067.005	AMA / LOOP 335 & 9TH TO WEST/OH RELO	9/30/2022	534,221	-	177,291	-	177,291
124	A.0010075.001	Rebuild Z18 Dist Line - underbuild	5/15/2022	1,219,285	-	511,587	(511,587)	0
125	A.0010075.006	DMS/MOORE COUNTY SUB/V63 DIST RBLD	11/15/2021	224,476	79,793	144,684	(224,476)	-
126	A.0010075.007	Canyon/Cemetery & 8th/3PH Upgrade	12/31/2021	288,797	-	288,797	(288,797)	-
127	A.0010075.008	GROOM/RBLD #2 FROM KINGSMILL	5/1/2022	903,777	-	903,777	(903,777)	-
128	A.0010075.009	LUBBOCK SVC RETIRE DIEKEMPER	4/25/2022	520,812	-	520,812	(520,812)	-
129	A.0010075.011	LIPS/HWY 305 LPSB2580/14 MI RECONDU	12/31/2023	2,079,674	-	347,126	-	347,126
130	A.0010091.003	C/SEM/1023 CR 310/PME	7/31/2021	400,475	365,198	35,277	(400,475)	-
131	A.0010091.004	Install Kiser 3rd Breaker Feeder	6/1/2022	145,037	-	144,558	(144,558)	-
132	A.0010091.006	AMA/8501 GEORGIA ST A UNIT/INS UG F	7/29/2022	624,405	-	551,827	-	551,827
133	A.0010156.004	Install Preston West Substation Fee	12/15/2022	2,399,174	-	437,610	-	437,610
134	Subtotal - Distribution - Texas				\$ 16,875,415	\$ 94,391,582	\$ (93,986,136)	\$ 17,280,861
135	General							
136	D.0001723.007	ADMS SW SPS	4/30/2022	\$ 116,114	13,014,861	(12,982,581)	-	32,280
137	A.0001414.006	Install Caveman Substation Comms	6/30/2022	183,330	5,036	172,158	(177,193)	-
138	A.0001430.004	Install Hopi Transformer #2 Comm	7/1/2022	583,878	34,716	559,931	(594,647)	-
139	A.0001362.003	Install Callahan Subs Comm	6/30/2022	169,132	7,489	151,327	(158,816)	-
140	A.0001418.007	Four Way Substation Comm	3/31/2022	209,475	60,591	148,770	(209,361)	-
141	A.0001433.003	Rebuild Lawrence Park Comm	11/30/2022	684,324	6,242	111,373	-	117,615
142	A.0001434.001	Install Centerport Comms	4/30/2022	210,354	13,345	196,132	(209,477)	-
143	A.0010156.003	Install Preston West Substation COM	12/1/2022	433,600	2,032	143,874	-	145,906
144	D.0001900.073	FAN - SPS - Dist WISUN Blanket - NM	Closing Pattern	10,996,353	-	455,775	-	455,775
145	A.0000424.173	W39 Inst Switch for Enterprise	8/15/2022	208,385	63,248	60,664	-	123,912
146	A.0000545.007	Communication Eq	12/15/2021	310,032	294,251	15,781	(310,032)	-
147	A.0000588.017	Roswell City RTU Replacement	11/18/2022	370,869	104,490	143,570	-	248,060
148	A.0001452.006	Matador COMM, RTCA	5/15/2022	377,471	24,713	306,402	(331,115)	-
149	A.0001452.010	Intrepid West COMM, RTCA	6/30/2022	154,431	1,204	124,543	(125,747)	-
150	A.0001664.009	CROSSROADS, Teleprotection Upgrade	6/30/2022	347,655	-	298,227	(298,227)	-
151	A.0001664.010	Eddy County, Teleprotection Upgrade	6/30/2022	205,603	-	192,909	(192,909)	-
152	A.0000588.021	Allen RTU Rplmnt	4/15/2022	135,335	203,570	(68,235)	-	135,335

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures	Closings	Ending Balance	Expenditures	Closings	Future Test Year
			During Period July 1, 2022 - June 30, 2023	During Period July 1, 2022 - June 30, 2023		During Period July 1, 2023 - June 30, 2024	During Period July 1, 2023 - June 30, 2024	
103	A.0010001.003	TX - OH New Services Blanket	598,550	(621,136)	(0)	669,400	(669,400)	(0)
104	A.0010001.004	TX - UG New Services Blanket	1,611,000	(1,681,171)	(0)	1,802,400	(1,802,400)	(0)
105	A.0010001.006	TX - UG New Street Light Blanket	190,254	(101,306)	21,626	348,923	(348,270)	22,278
106	A.0010009.001	TX - OH Relocation Blanket	498,487	(486,233)	19,354	244,574	(244,344)	19,583
107	A.0010017.001	TX - OH Rebuild Blanket	9,612,637	(9,968,447)	0	9,837,614	(9,837,614)	0
108	A.0010017.002	TX - UG Conversion/Rebuild Blanket	640,997	(641,284)	0	600,532	(600,532)	0
109	A.0010017.003	TX - OH Services Renewal Blanket	464,385	(494,941)	(0)	491,540	(491,540)	(0)
110	A.0010017.004	TX - UG Services Renewal Blanket	62,874	(65,255)	0	74,065	(74,065)	0
111	A.0010017.005	TX - OH Street Light Rebuild Blanke	615,276	(597,566)	34,210	480,959	(479,996)	35,174
112	A.0010017.007	TX - Pole Blanket	15,114,953	(15,427,899)	0	12,755,431	(12,755,431)	0
113	A.0010017.009	SPS-TX-Electric-Locates	130,350	(130,350)	-	133,350	(133,350)	-
114	A.0010025.002	TX ? FPIP/REMS Blanket	407,087	(444,143)	(0)	539,000	(539,000)	(0)
115	A.0010025.003	TX Emergency Cable Replacement	73,887	(89,094)	20,263	73,500	(74,098)	19,665
116	A.0010025.100	TX Capital Rebuilds from Patrols	267,133	-	2,355,647	217,364	-	2,573,011
117	A.0010033.001	TX - OH Reinforcement Blanket	548,927	(587,157)	-	438,197	(438,197)	-
118	A.0010059.003	AMA / 2395 N LAKESIDE DR / ARMADILL	-	-	(0)	-	-	(0)
119	A.0010059.007	CANY/TIERRA BLANCA #1/ PEGA URD EX	205,187	(28,436)	0	-	-	0
120	A.0010059.010	DALHART/ 3560 FM 695/ PRIMARY OH EX	100,756	(284,514)	0	-	-	0
121	A.0010067.002	Dumas - TXDOT HWY 287 Lighting Relo	-	-	-	-	-	-
122	A.0010067.004	HERE/S AVE K & FM1259/Z51 REBUILD	-	-	0	-	-	0
123	A.0010067.005	AMA /LOOP 335 & 9TH TO WEST/OH RELO	301,155	(478,446)	(0)	-	-	(0)
124	A.0010075.001	Rebuild Z18 Dist Line - underbuild	-	-	0	-	-	0
125	A.0010075.006	DMS/MOORE COUNTY SUB/V63 DIST RBLD	-	-	-	-	-	-
126	A.0010075.007	Canyon/Cemetary & 8th/3PH Upgrade	-	-	-	-	-	-
127	A.0010075.008	GROOM/RBLD #2 FROM KINGSMILL	-	-	-	-	-	-
128	A.0010075.009	LUBBOCK SVC RETIRE DIEKEMPER	-	-	-	-	-	-
129	A.0010075.011	LIPS/HWY 305 LPSB2580/14 MI RECONDU	1,252,151	-	1,599,278	470,965	(2,070,242)	0
130	A.0010091.003	C/SEM/1023 CR 310/PME	-	-	-	-	-	-
131	A.0010091.004	Install Kiser 3rd Breaker Feeder	-	-	-	-	-	-
132	A.0010091.006	AMA/8501 GEORGIA ST A UNIT/INS UG F	30,412	(582,239)	0	-	-	0
133	A.0010156.004	Install Preston West Substation Fee	1,361,928	(1,799,538)	0	-	-	0
134	Subtotal - Distribution - Texas		\$ 94,662,633	\$ (86,799,382)	\$ 25,144,111	\$ 51,936,348	\$ (72,658,206)	\$ 4,422,254
135	General							
136	D.0001723.007	ADMS SW SPS	-	(32,280)	0	-	-	0
137	A.0001414.006	Install Caveman Substation Comms	-	-	-	-	-	-
138	A.0001430.004	Install Hopi Transformer #2 Comm	44,578	(44,578)	-	-	-	-
139	A.0001362.003	Install Callahan Subs Comm	-	-	-	-	-	-
140	A.0001418.007	Four Way Substation Comm	-	-	-	-	-	-
141	A.0001433.003	Rebuild Lawrence Park Comm	597,965	(715,580)	-	-	-	-
142	A.0001434.001	Install Centerport Comms	-	-	-	-	-	-
143	A.0010156.003	Install Preston West Substation COM	260,370	(406,276)	(0)	-	-	(0)
144	D.0001900.073	FAN - SPS - Dist WISUN Blanket - NM	3,543,824	-	3,999,599	6,532,391	(10,531,990)	-
145	A.0000424.173	W39 Inst Switch for Enterprise	20,618	(144,530)	-	-	-	-
146	A.0000545.007	Communication Eq	-	-	-	-	-	-
147	A.0000588.017	Roswell City RTU Replacement	125,071	(373,131)	-	-	-	-
148	A.0001452.006	Matador COMM, RTCA	4,000	(4,000)	-	-	-	-
149	A.0001452.010	Intrepid West COMM, RTCA	4,650	(4,650)	-	-	-	-
150	A.0001664.009	CROSSROADS, Teleprotection Upgrade	11,160	(11,160)	-	-	-	-
151	A.0001664.010	Eddy County, Teleprotection Upgrade	9,300	(9,300)	-	-	-	-
152	A.0000588.021	Allen RTU Rplmt	-	(135,335)	-	-	-	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
153	A.0000588.029	Owens Corning RTU Rplmnt	12/15/2022	501,350	115,018	89,877	-	204,895
154	A.0000710.047	Harrington Phys Sec Tx Comm	6/6/2022	182,062	1,405	180,628	(182,034)	-
155	A.0000863.008	Northwest Sub, W46 Term, Fiber Comm	9/17/2021	181,626	136,427	45,198	(181,626)	-
156	A.0000863.010	Canyon East Sub, W77 Fiber COMM	11/19/2021	189,577	176,465	11,935	(188,400)	-
157	A.0000863.016	Frankford Sub, K10 Fiber COMM	11/19/2021	172,565	167,400	5,166	(172,565)	-
158	A.0000863.017	Wolforth Sub, K10 Fiber COMM	11/19/2021	122,942	123,415	(1,887)	(121,527)	-
159	A.0000863.018	Moore Co Sub, T25 Fiber COMM	5/13/2022	219,605	31,403	186,311	(217,713)	-
160	A.0000863.019	Dumas 19th St Sub, T25 Fiber COMM	5/13/2022	155,412	36,912	110,828	(147,740)	-
161	A.0000863.024	Carlisle Sub, T71 Fiber COMM	11/19/2021	241,572	13,054	226,400	(239,454)	-
162	A.0000863.025	Yuma Sub, T71 Fiber COMM	11/19/2021	145,712	22,050	123,649	(145,700)	-
163	A.0000863.043	Exell Sub, T27 Fiber, COMM	3/31/2022	243,616	1,740	238,469	(240,210)	-
164	A.0000863.044	Nichols Sub, T27 Fiber, COMM	3/31/2022	117,730	9,936	100,677	(110,613)	-
165	A.0000863.045	Fain Sub, T27 Fiber, COMM	3/31/2022	185,807	542	181,203	(181,745)	-
166	A.0000863.046	Arrowhead Sub, T75 Fiber, COMM	12/15/2021	278,958	854	277,079	(277,933)	-
167	A.0000863.049	Amarillo South Sub, T75 Fiber, COMM	12/15/2021	140,249	9,027	130,985	(140,012)	-
168	A.0000863.063	Dumas 19th St Sub, T27 Fiber COMM	3/31/2022	198,240	9,757	185,924	(195,681)	-
169	A.0000863.065	Wolforth Sub, T72 Fiber COMM	11/19/2021	134,557	15,313	113,628	(128,941)	-
170	A.0000863.066	Yuma Sub, T72 Fiber COMM	11/19/2021	148,162	15,508	132,654	(148,162)	-
171	A.0000863.068	Osage Sub, T75 Fiber COMM	12/15/2021	124,020	7,923	115,861	(123,783)	-
172	A.0000863.114	Estacado, V44 Fiber COMM	5/13/2022	164,436	-	135,406	(135,406)	-
173	A.0001044.009	Tierra Blanca 115kV Sub Comm	11/15/2021	338,291	161,434	176,857	(338,291)	-
174	A.0001045.013	Tolk 230kV Sub COMM	6/30/2022	349,399	280,645	78,682	(359,327)	-
175	A.0001086.003	Repl Etter Cap Bank 1910 COMM	12/9/2022	422,443	1,575	108,338	-	109,913
176	A.0001167.107	Lamb Co SPE Comm	5/13/2022	435,412	104,671	327,716	(432,387)	-
177	A.0001433.009	Lawrence Park TAM Fiber, COMM	3/10/2023	754,844	21,432	80,374	-	101,806
178	A.0001452.018	OXY ODC COMM, RTCA	4/15/2022	138,815	-	131,418	(131,418)	-
179	A.0001478.004	Oxy Anton Sub, RTCA COMM	4/15/2021	8,807	-	(124,265)	124,265	-
180	A.0001664.008	TOLK, Teleprotection Upgrade	6/30/2022	188,607	-	165,734	(165,734)	-
181	A.0003000.764	SWF: Sagamore Wind - Tools & Equip	Closing Pattern	114,406	-	114,406	(114,108)	298
182	A.0006056.214	NM-DIST Fleet New Unit Purchase El	Closing Pattern	14,929,890	1,379	2,036,126	(2,017,350)	20,156
183	A.0006056.223	Fleet New Units El Trans NM	Closing Pattern	4,410,907	420	602,836	(187,544)	415,712
184	A.0006056.342	NM-Dist Common-Fleet New Unit prchs	Closing Pattern	591,689	-	170,689	-	170,689
185	A.0006059.007	NM-Dist Electric Tools and Equip	Closing Pattern	4,060,765	5	437,848	(420,673)	17,180
186	A.0001118.006	Lock and Key System TX	Closing Pattern	4,327,377	91,217	616,999	(708,216)	-
187	A.0003000.689	GMSOC-TX Lab Instruments	Closing Pattern	980,540	416,081	(436)	-	415,645
188	A.0005014.101	Office Furn & Equipment - Electric	Closing Pattern	4,419,213	33,741	408,795	(116,260)	326,277
189	A.0006056.213	TX-DIST Fleet New Unit Purchases	Closing Pattern	44,537,107	248,832	6,181,447	(6,141,775)	288,504
190	A.0006056.224	Fleet New Unit El Trans TX	Closing Pattern	39,842,316	0	3,918,981	(3,910,543)	8,438
191	A.0006056.294	Fleet-PHEV-SPS-TX-Dist Electric	Closing Pattern	977,750	67,289	173,136	(207,617)	32,807
192	A.0006056.341	SPS-Dist Common-Fleet new unit prch	Closing Pattern	1,661,183	-	148,150	(148,150)	-
193	A.0006059.006	TX-Dist Electric Tools and Equip	Closing Pattern	16,622,261	17,362	2,131,899	(1,968,257)	181,005
194	A.0006059.016	TX-Dist Subs Tools and Equip	Closing Pattern	8,279,941	-	1,774,847	(1,764,338)	10,509
195	A.0006059.063	SPS Sub Comm Tool Blanket	Closing Pattern	6,182,999	558	964,809	(419,123)	546,244
196	A.0006059.434	SPS Training Center Tools	Closing Pattern	631,432	2,408	174,921	(52,324)	125,005
197	A.0006059.436	SPS Ops Engineering Tools	Closing Pattern	1,019,628	(168)	122,797	(46,737)	75,891
198	A.0006059.505	SPS Trans Tool Blanket	Closing Pattern	1,099,188	75,957	147,045	(170,566)	52,437
199	A.0006059.506	SPS Training Center Equipmen	Closing Pattern	362,185	38	110,950	(7,452)	103,536
200	D.0001723.041	ADMS-BS-Lubbock-Workstation	12/31/2021	826,417	577,389	249,028	(826,417)	-
201	D.0001723.064	ADMS-BS-SW-SPS	12/31/2021	13,972,688	-	13,940,408	(13,940,408)	-
202	D.0002014.014	ITC - WAN Routine HW SPS	Closing Pattern	18,095,496	308,776	4,214,267	(4,320,155)	202,888
203	D.0002014.015	ITC - WAN Microwave HW SPS	3/31/2022	459,840	3,046	456,421	(459,466)	-
204	D.0002021.015	ITC - FITI Plainview Reno HW SPS	Closing Pattern	591,917	205,987	385,930	(591,917)	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures	Closings	Ending Balance	Expenditures	Closings	Future Test Year
			During Period July 1, 2022 - June 30, 2023	During Period July 1, 2022 - June 30, 2023		During Period July 1, 2023 - June 30, 2024	During Period July 1, 2023 - June 30, 2024	
153	A.0000588.029	Owens Corning RTU Rplmnt	340,020	(544,914)	-	-	-	-
154	A.0000710.047	Harrington Phys Sec Tx Comm	7,939	(7,939)	-	-	-	-
155	A.0000863.008	Northwest Sub, W46 Term, Fiber Comm	-	-	-	-	-	-
156	A.0000863.010	Canyon East Sub, W77 Fiber COMM	-	-	-	-	-	-
157	A.0000863.016	Frankford Sub, K10 Fiber COMM	-	-	-	-	-	-
158	A.0000863.017	Wolfforth Sub, K10 Fiber COMM	-	-	-	-	-	-
159	A.0000863.018	Moore Co Sub, T25 Fiber COMM	1,395	(1,395)	-	-	-	-
160	A.0000863.019	Dumas 19th St Sub, T25 Fiber COMM	930	(930)	-	-	-	-
161	A.0000863.024	Carlisle Sub, T71 Fiber COMM	-	-	-	-	-	-
162	A.0000863.025	Yuma Sub, T71 Fiber COMM	-	-	-	-	-	-
163	A.0000863.043	Excell Sub, T27 Fiber, COMM	5,580	(5,580)	-	-	-	-
164	A.0000863.044	Nichols Sub, T27 Fiber, COMM	2,325	(2,325)	-	-	-	-
165	A.0000863.045	Fain Sub, T27 Fiber, COMM	2,790	(2,790)	-	-	-	-
166	A.0000863.046	Arrowhead Sub, T75 Fiber, COMM	-	-	-	-	-	-
167	A.0000863.049	Amarillo South Sub, T75 Fiber, COMM	-	-	-	-	-	-
168	A.0000863.063	Dumas 19th St Sub, T27 Fiber COMM	930	(930)	-	-	-	-
169	A.0000863.065	Wolfforth Sub, T72 Fiber COMM	-	-	-	-	-	-
170	A.0000863.066	Yuma Sub, T72 Fiber COMM	-	-	-	-	-	-
171	A.0000863.068	Osage Sub, T75 Fiber COMM	-	-	-	-	-	-
172	A.0000863.114	Estacado, V44 Fiber COMM	2,790	(2,790)	-	-	-	-
173	A.0001044.009	Tierra Blanca 115kV Sub Comm	-	-	-	-	-	-
174	A.0001045.013	Tolk 230kV Sub COMM	5,000	(5,000)	-	-	-	-
175	A.0001086.003	Repl Etter Cap Bank 1910 COMM	274,536	(384,448)	-	-	-	-
176	A.0001167.107	Lamb Co SPE Comm	-	-	-	-	-	-
177	A.0001433.009	Lawrence Park TAM Fiber, COMM	621,743	(723,549)	0	-	-	0
178	A.0001452.018	OXY ODC COMM, RTCA	2,325	(2,325)	-	-	-	-
179	A.0001478.004	Oxy Anton Sub, RTCA COMM	-	-	-	-	-	-
180	A.0001664.008	TOLK, Teleprotection Upgrade	930	(930)	-	-	-	-
181	A.0003000.764	SWF: Sagamore Wind - Tools & Equip	-	(298)	0	-	-	0
182	A.0006056.214	NM-DIST Fleet New Unit Purchase El	4,412,772	(4,432,928)	-	2,265,495	(2,265,495)	-
183	A.0006056.223	Fleet New Units El Trans NM	961,000	(1,376,712)	(0)	1,974,000	(1,974,000)	(0)
184	A.0006056.342	NM-Dist Common-Fleet New Unit prchs	40,000	(210,689)	(0)	226,000	(226,000)	(0)
185	A.0006059.007	NM-Dist Electric Tools and Equip	513,810	(456,372)	74,617	621,819	(619,183)	77,253
186	A.0001118.006	Lock and Key System TX	-	-	-	-	-	-
187	A.0003000.689	GMS0C-TX Lab Instruments	26,667	(442,311)	(0)	86,241	(86,241)	(0)
188	A.0005014.101	Office Furn & Equipment - Electric	1,538,920	(1,562,214)	302,983	885,000	(931,287)	256,696
189	A.0006056.213	TX-DIST Fleet New Unit Purchases	6,572,985	(4,275,292)	2,586,197	8,250,505	(8,697,972)	2,138,730
190	A.0006056.224	Fleet New Unit El Trans TX	6,855,873	(6,864,311)	-	9,902,650	(9,902,650)	-
191	A.0006056.294	Fleet-PHEV-SPS-TX-Dist Electric	-	(32,807)	0	380,000	(380,000)	-
192	A.0006056.341	SPS-Dist Common-Fleet new unit prch	502,500	(502,500)	-	754,700	(754,700)	-
193	A.0006059.006	TX-Dist Electric Tools and Equip	1,856,100	(1,806,586)	230,519	1,907,682	(1,901,463)	236,738
194	A.0006059.016	TX-Dist Subs Tools and Equip	1,101,574	(991,339)	120,744	997,328	(993,966)	124,106
195	A.0006059.063	SPS Sub Comm Tool Blanket	1,533,470	(2,079,714)	(0)	366,000	(366,000)	(0)
196	A.0006059.434	SPS Training Center Tools	-	(125,005)	-	-	-	-
197	A.0006059.436	SPS Ops Engineering Tools	56,712	(132,603)	0	60,000	(60,000)	0
198	A.0006059.505	SPS Trans Tool Blanket	671,634	(724,071)	(0)	85,000	(85,000)	(0)
199	A.0006059.506	SPS Training Center Equipmen	56,148	(159,684)	(0)	102,502	(102,502)	(0)
200	D.0001723.041	ADMS-BS-Lubbock-Workstation	-	-	-	-	-	-
201	D.0001723.064	ADMS-BS-SW-SPS	-	-	-	-	-	-
202	D.0002014.014	ITC - WAN Routine HW SPS	3,351,679	(3,554,566)	-	4,157,011	(4,157,011)	-
203	D.0002014.015	ITC - WAN Microwave HW SPS	-	-	-	-	-	-
204	D.0002021.015	ITC - FITI Plainview Reno HW SPS	-	-	-	-	-	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
205	D.0002038.007	DEMS Ph4 HW SPS-10756	6/16/2023	10,027,806	4,020,473	2,103,450	-	6,123,923
206	D.0002038.012	ITC-Purch DEMS HW SPS	6/16/2023	7,632,374	4,982,966	924,858	-	5,907,824
207	D.0002082.018	ITC-VCE Phase 3 HW SPS	12/31/2021	422,146	415,917	6,229	(422,146)	-
208	D.0002082.022	ITC-VCE Phase 4 HW SPS	12/31/2022	303,004	-	102,092	-	102,092
209	D.0002106.007	ITC-VoIP Refresh-HW SPS	12/31/2021	972,305	684,948	287,357	(972,305)	-
210	D.0002109.008	ITC-Rugged Tablets Refrsh Routine H	Closing Pattern	403,859	785	327,941	(290,639)	38,088
211	D.0002283.004	ITC - Avaya Ref Cloud Deployment SP	12/30/2021	677,382	478,276	199,106	(677,382)	-
212	D.0002354.004	ITC-PC Refreshes-Routine HW-SPS	Closing Pattern	7,516,819	10,853	1,670,864	(1,592,765)	88,951
213	D.0002355.004	ITC-Printer Refreshes-Routine HW-SP	Closing Pattern	1,281,447	4,861	214,985	(193,083)	26,763
214	D.0002356.004	ITC - IT INFOS Network Refresh HW SP	Closing Pattern	5,484,502	21,260	1,194,158	(1,197,240)	18,178
215	D.0002357.001	ITC-Amarillo Tower Vacate NP SPS	12/31/2023	2,281,168	-	281,168	-	281,168
216	D.0002384.006	ITC-Analog Security Camera Routine	Closing Pattern	1,494,839	37,377	268,737	(305,676)	438
217	D.0002397.001	ITC-SPS MW-N Upgrade HW SPS	12/31/2022	3,565,273	-	1,169,519	-	1,169,519
218	D.0002403.013	Nichols Station AMAG	12/31/2021	179,902	-	165,667	-	165,667
219	D.0002403.014	TX Harrington Station AMAG	12/31/2021	145,278	-	145,278	(145,278)	-
220	D.0002405.006	Intercom Phone Replacement Tx	12/31/2026	751,712	14,577	582,771	-	597,347
221	D.0002416.004	ITC-Verint Camera Server NP SPS	10/31/2023	2,155,688	23,393	1,202,459	-	1,225,852
222	D.0002420.004	SPS Fleet EV Charging	Closing Pattern	1,079,556	901	287,211	-	288,112
223	D.0002429.004	ITC-Return to Office NP SPS	12/31/2021	184,803	69,503	115,299	(180,638)	4,165
224	D.0002482.008	ITC-LFCM End User NP Routine HW SPS	Closing Pattern	5,169,936	-	795,439	(791,452)	3,987
225	D.0002485.008	ITC-LFCM-Network Services Routine N	11/30/2022	2,047,102	-	870,443	-	870,443
226	D.0002488.008	ITC-LFCM OT Modernization NP Rout H	Closing Pattern	10,104,688	-	5,822,533	(4,764,493)	1,058,040
227	D.0002495.004	ITC-SIP Trunk Conversion NP SPS	12/31/2023	383,161	846	132,806	-	133,652
228	D.0002517.004	ITC-SD-WAN HW NP SPS	10/31/2022	438,492	-	368,190	-	368,190
229	D.0001814.091	Lubbock Ops UPS Upgrade	12/1/2021	185,236	860	184,375	(185,236)	-
230	D.0001813.183	Plainview Renovation	2/27/2022	4,988,069	2,736,597	2,251,472	(4,988,069)	-
231	Subtotal - General				\$ 30,854,401	\$ 54,722,169	\$ (62,435,458)	\$ 23,141,112
232	Intangible							
233	A.0000855.008	SPS Transmission UAV SW	1/30/2021	\$ 5,570,019	-	5,570,019	(5,570,019)	-
234	A.0000855.012	SPS Transmission UAV - 2022	Closing Pattern	1,128,362	-	188,472	-	188,472
235	A.0001712.001	SPS APM Digital Asset Modeling	11/15/2022	607,235	312,853	236,442	-	549,295
236	D.0001723.048	ADMS Data - SPS	12/31/2024	15,362,506	711,822	3,573,613	92	4,285,527
237	D.0001771.017	Cert Key CIP SW SPS-10752	8/31/2022	383,458	188,113	136,815	-	324,928
238	D.0001804.344	Synchrophasor SW SPS-10655	9/30/2022	1,466,349	1,147,713	232,456	-	1,380,169
239	D.0001804.358	CIP Substation Ph2 SW SPS -10659	5/31/2023	4,774,068	3,230,195	796,179	-	4,026,374
240	D.0001842.006	ITC-Mobile Asset Info SW 200124 SPS	12/30/2022	910,628	-	376,651	-	376,651
241	D.0001844.010	ITC-Renewbl Energy Perform SW 20013	6/30/2023	918,192	-	340,763	-	340,763
242	D.0001845.006	ITC-SSO Upgrade to Azure SW 200148	9/30/2022	193,071	-	103,435	-	103,435
243	D.0001850.004	ITC-Nitrk Security Orchstr SW 20017	10/31/2022	680,132	-	636,977	-	636,977
244	D.0001852.006	SPS Veg Mgmt Data Analytics	12/31/2021	234,957	-	234,957	(234,957)	-
245	D.0001856.004	ITC-Monitoring Device Mgmt SW 20017	4/17/2023	817,699	-	194,595	-	194,595
246	D.0001901.011	AGIS Meter Data Mgmt (MDM) SW SPS	3/31/2025	1,652,705	810,976	445,626	-	1,256,603
247	D.0001901.068	AMI-Meter-Data-Lake-BS-SW-SPS	10/31/2023	1,033,729	182,386	353,421	-	535,807
248	D.0001901.082	AMI-KX-BS-SW-SPS	10/31/2023	110,211	66,914	37,710	-	104,625
249	D.0002020.034	ITC-2021 SAP Ops Reporting SW 20014	12/31/2021	555,066	392,962	162,104	(555,066)	-
250	D.0002020.054	ITC-SAP HANA Sidecar SW 200074 SPS	11/30/2022	403,303	-	142,521	-	142,521
251	D.0002032.009	ITC-Cash Mngmt Sys Replmnt-SW SPS	3/31/2022	411,804	189,380	219,939	(409,320)	-
252	D.0002037.025	CXT Cust Serv Console SW SPS-10786	12/31/2022	219,601	212,842	4,285	-	217,127
253	D.0002041.004	eGRC Phase IV SOx Corp Com SW SPS-1	12/19/2021	195,102	169,376	25,590	(194,967)	-
254	D.0002074.009	ITC-Ent Data Mgmt Tool SW 200074 SP	8/20/2022	727,236	389,015	264,988	-	654,003

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures During Period July 1, 2022 - June 30, 2023	Closings During Period July 1, 2022 - June 30, 2023	Ending Balance June 30, 2023	Expenditures During Period July 1, 2023- June 30, 2024	Closings During Period July 1, 2023 - June 30, 2024	Future Test Year Ending Balance ⁽¹⁾ June 30, 2024
205	D.0002038.007	DEMS Ph4 HW SPS-10756	3,077,964	(9,201,887)	-	272,361	(272,361)	-
206	D.0002038.012	ITC-Purch DEMS HW SPS	1,107,546	(7,015,370)	-	343,662	(343,662)	-
207	D.0002082.018	ITC-VCE Phase 3 HW SPS	-	-	-	-	-	-
208	D.0002082.022	ITC-VCE Phase 4 HW SPS	142,719	(244,811)	-	-	-	-
209	D.0002106.007	ITC-VoIP Refresh-HW SPS	-	-	-	-	-	-
210	D.0002109.008	ITC-Rugged Tablets Refrsh Routine H	74,966	(113,053)	(0)	-	-	(0)
211	D.0002283.004	ITC - Avaya Ref Cloud Deployment SP	-	-	-	-	-	-
212	D.0002354.004	ITC-PC Refreshes-Routine HW-SPS	1,514,967	(1,603,918)	-	2,138,088	(2,138,088)	0
213	D.0002355.004	ITC-Printer Refreshes-Routine HW-SP	328,176	(354,939)	-	496,000	(496,000)	-
214	D.0002356.004	ITC - IT INFS Network Refresh HW SP	681,887	(700,065)	(0)	1,592,500	(1,592,500)	-
215	D.0002357.001	ITC-Amarillo Tower Vacate NP SPS	1,000,000	-	1,281,168	1,000,000	(2,281,168)	-
216	D.0002384.006	ITC-Analog Security Camera Routine	390,877	(391,314)	-	501,753	(501,753)	(0)
217	D.0002397.001	ITC-SPS MW-N Upgrade HW SPS	2,121,481	(3,291,000)	-	-	-	-
218	D.0002403.013	Nichols Station AMAG	-	(165,667)	-	-	-	-
219	D.0002403.014	TX Harrington Station AMAG	-	-	-	-	-	-
220	D.0002405.006	Intercom Phone Replacement Tx	13,670	-	611,017	18,401	-	629,419
221	D.0002416.004	ITC-Verint Camera Server NP SPS	680,200	-	1,906,052	202,000	(2,108,052)	-
222	D.0002420.004	SPS Fleet EV Charging	484,238	(772,350)	0	250,000	(250,000)	0
223	D.0002429.004	ITC-Return to Office NP SPS	-	(4,165)	0	-	-	0
224	D.0002482.008	ITC-LFCM End User NP Routine HW SPS	663,109	(667,096)	(0)	1,837,191	(1,837,191)	(0)
225	D.0002485.008	ITC-LFCM-Network Services Routine N	850,779	(1,721,223)	(0)	-	-	(0)
226	D.0002488.008	ITC-LFCM OT Modernization NP Rout H	2,924,295	(3,982,335)	0	666,157	(666,157)	0
227	D.0002495.004	ITC-SIP Trunk Conversion NP SPS	166,720	-	300,372	88,880	(389,252)	0
228	D.0002517.004	ITC-SD-WAN HW NP SPS	62,354	(430,543)	(0)	-	-	(0)
229	D.0001814.091	Lubbock Ops UPS Upgrade	-	-	-	-	-	-
230	D.0001813.183	Plainview Renovation	-	-	-	-	-	-
231	Subtotal - General		\$ 52,228,560	\$ (63,956,403)	\$ 11,413,269	\$ 48,961,317	\$ (56,911,643)	\$ 3,462,942
232	Intangible							
233	A.0000855.008	SPS Transmission UAV SW	-	-	-	-	-	-
234	A.0000855.012	SPS Transmission UAV - 2022	647,661	(836,133)	-	-	-	-
235	A.0001712.001	SPS APM Digital Asset Modeling	52,578	(601,873)	-	-	-	-
236	D.0001723.048	ADMS Data - SPS	3,699,032	-	7,984,558	3,816,969	-	11,801,528
237	D.0001771.017	Cert Key CIP SW SPS-10752	50,294	(375,222)	0	-	-	0
238	D.0001804.344	Synchrophasor SW SPS-10655	95,409	(1,475,578)	-	-	-	-
239	D.0001804.358	CIP Substation Ph2 SW SPS -10659	565,612	(4,591,986)	-	57,941	(57,941)	-
240	D.0001842.006	ITC-Mobile Asset Info SW 200124 SPS	563,005	(939,656)	-	-	-	-
241	D.0001844.010	ITC-Renewbl Energy Perform SW 20013	554,011	(894,773)	0	-	-	0
242	D.0001845.006	ITC-SSO Upgrade to Azure SW 200148	61,865	(165,300)	-	-	-	-
243	D.0001850.004	ITC-Ntwrk Security Orchstr SW 20017	35,330	(672,307)	0	-	-	0
244	D.0001852.006	SPS Veg Mgmt Data Analytics	-	-	-	-	-	-
245	D.0001856.004	ITC-Monitoring Device Mgmt SW 20017	548,090	(742,685)	-	-	-	-
246	D.0001901.011	AGIS Meter Data Mgmt (MDM) SW SPS	204,847	-	1,461,450	144,686	-	1,606,136
247	D.0001901.068	AMI-Meter-Data-Lake-BS-SW-SPS	278,549	-	814,356	158,967	(973,324)	-
248	D.0001901.082	AMI-KX-BS-SW-SPS	4,260	-	108,884	1,590	(110,474)	-
249	D.0002020.034	ITC-2021 SAP Ops Reporting SW 20014	-	-	-	-	-	-
250	D.0002020.054	ITC-SAP HANA Sidecar SW 200074 SPS	267,359	(409,880)	-	-	-	-
251	D.0002032.009	ITC-Cash Mngmt Sys Replemnt-SW SPS	-	-	-	-	-	-
252	D.0002037.025	CXT Cust Serv Console SW SPS-10786	3,019	(220,146)	-	-	-	-
253	D.0002041.004	eGRC Phase IV SOx Corp Com SW SPS-1	-	-	-	-	-	-
254	D.0002074.009	ITC-Ent Data Mgmt Tool SW 200074 SP	28,953	(682,956)	-	-	-	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
255	D.0002078.007	TWR SW SPS-10713	3/31/2022	1,585,362	1,348,849	234,556	(1,583,405)	-
256	D.0002085.008	ITC-landworks upgrade SW 200122 SPS	9/30/2022	376,663	59,287	253,096	-	312,383
257	D.0002107.010	ITC-NMS 2.X Upgrade-SW-SPS	12/31/2021	625,884	477,353	148,531	(625,884)	-
258	D.0002113.009	ITC-Purchase Power Agrmnt-SW SPS	11/30/2021	272,651	152,954	119,697	(272,651)	-
259	D.0002125.032	ITC-SAP DR SW SW 200074 SPS	12/31/2022	173,634	-	143,881	-	143,881
260	D.0002137.013	ITC-CRS Tech Stack SW 200171 SPS	9/19/2022	1,418,009	436,207	719,262	-	1,155,469
261	D.0002153.008	ITC-Tech Licenses 2021 SW 200148 S	12/31/2021	462,592	83,750	378,842	(462,592)	-
262	D.0002153.014	ITC-Tech License 2022 SW 200148 SPS	12/31/2022	1,215,866	-	1,174,703	-	1,174,703
263	D.0002180.017	TAHA Data LIC SW SPS-10785	7/20/2021	230,892	226,076	4,816	(230,892)	-
264	D.0002180.021	ITC-TAHA WS3-SW-SPS	7/20/2021	816,911	601,905	215,006	(816,911)	-
265	D.0002206.006	Security AMAG SW SPS-10766	9/30/2022	186,351	127,712	40,492	-	168,204
266	D.0002223.009	ITC-Customer Care IVR Up SW 200162	6/30/2022	1,366,811	997,032	370,079	-	1,367,111
267	D.0002240.005	ITC - HCM Kronos Timekeepi SW 20016	12/30/2022	757,353	83,691	251,970	-	335,661
268	D.0002240.009	ITC - HCM Core Payroll Bnft SW 20016	12/30/2022	3,462,436	357,111	1,770,726	-	2,127,838
269	D.0002240.017	ITC-HCM Service Now SW 200165 SPS	12/30/2022	970,189	394,663	445,003	-	839,666
270	D.0002247.006	CXT-My Acct SW SPS-10778	3/30/2022	3,137,696	1,557,031	1,426,077	(2,983,108)	-
271	D.0002248.006	CXT-XE COM SW SPS-10779	3/30/2022	1,632,463	1,009,160	557,862	(1,567,022)	-
272	D.0002249.006	CXT-Mobile App PH1 SW SPS-10780	6/30/2022	1,883,497	828,669	976,352	-	1,805,021
273	D.0002250.006	CXT-Cust API PH1 SW SPS-10781	12/31/2020	2,025,551	-	302,084	(286,657)	15,427
274	D.0002250.014	CXT-Cust API SW Ph2-SPS	3/30/2022	1,576,988	552,263	1,009,901	(1,562,164)	-
275	D.0002251.006	CXT-Cust Data SW SPS-10782	12/31/2020	2,342,381	-	252,580	(252,566)	14
276	D.0002251.010	CXT-Cust Data SW Ph2-SPS	3/30/2022	1,309,348	558,299	741,537	(1,299,836)	-
277	D.0002253.006	CXT-CIAM SW SPS-10787	12/31/2021	1,010,216	951,935	58,282	(1,010,216)	-
278	D.0002254.021	RPA Release 3 SW SPS - 10788	12/31/2021	530,953	111,639	417,702	(529,341)	-
279	D.0002254.026	RPA Release 4 SW SPS - 10788	12/31/2022	480,068	-	186,674	-	186,674
280	D.0002273.006	CEC-Builders Call SW SPS-10723	12/31/2020	1,061,353	-	107,391	(107,391)	-
281	D.0002276.004	ITC-Documentum 16.4 Upgrade-SW SPS	8/22/2022	226,398	40,182	118,284	-	158,466
282	D.0002283.012	ITC - Avaya Ref Cloud Depl SPS SW-1	12/30/2021	1,909,982	1,702,475	207,507	(1,909,982)	-
283	D.0002286.008	ITC PI for Wind Farms Smart Signl S	12/31/2021	194,054	159,244	34,736	(193,980)	-
284	D.0002286.012	ITC PI for Wind Farms OSI PI Lic SW	12/31/2021	427,860	296,966	130,893	(427,860)	-
285	D.0002298.004	ITC-UAS Fleet Mngmt-SW-SPS	12/30/2022	0	215,455	(215,454)	-	0
286	D.0002298.013	ITC-EDDM Platform SW 200184 SPS	12/30/2023	1,170,513	-	250,272	-	250,272
287	D.0002298.019	ITC-UAS Fleet MGMT SW ELEC 200184 S	6/30/2022	359,280	-	359,247	(359,247)	-
288	D.0002308.004	ITC-BUD Upgrade- SW SPS	10/31/2022	838,007	348,524	385,342	-	733,866
289	D.0002310.004	ITC UI CREV RIS w PlnrDash SW SPS-2	7/30/2021	451,288	414,516	36,771	(451,288)	-
290	D.0002320.015	ITC-VDI Refresh SW Ph 2 SW 200148 S	12/31/2022	156,683	10,736	102,304	-	113,039
291	D.0002322.006	ITC-Outage Employee Experience SPS	12/31/2021	956,821	456,250	485,135	(941,386)	-
292	D.0002329.006	ITC-Upgrade Corporate Fina SW 20009	9/30/2021	484,941	300,740	184,201	(484,941)	-
293	D.0002333.004	ITC ISO Intrfc & Stlmt Rpl SW SPS-2	8/30/2024	3,898,478	986,320	642,049	-	1,628,369
294	D.0002340.004	ITC Oracle Exadata Refresh SW SPS-2	4/30/2022	504,603	331,403	173,480	(504,883)	-
295	D.0002347.006	ITC-Risk Assess as Serv SW 200074 S	8/31/2022	261,058	172,503	72,276	-	244,779
296	D.0002349.003	ITC-M&D Center thermal SW 200137 SP	10/31/2021	732,701	731,642	1,059	(732,701)	-
297	D.0002350.006	ITC-SAS BookRunner Upgra SW 200134	3/31/2023	1,249,497	40,029	815,109	-	855,139
298	D.0002363.005	ITC-Data Science Models SPS	12/31/2020	173,581	146,399	27,182	(173,581)	-
299	D.0002366.006	ITC-Service Now SW 200074 SPS	9/30/2021	1,520,547	1,338,417	182,129	(1,520,547)	-
300	D.0002367.004	ITC-Kafka Data Streaming SW 200148	12/31/2021	772,806	717,125	55,682	(772,806)	-
301	D.0002370.010	ITC-F5 Renewal SW 200172 SPS	11/25/2021	560,165	553,941	6,223	(560,165)	-
302	D.0002371.006	Vulnerability and Patch Management	12/31/2024	874,683	-	217,141	-	217,141
303	D.0002396.058	SPS-SW FERC Rprtng-E	Closing Pattern	(1,326,027)	-	(312,607)	312,607	-
304	D.0002378.006	ITC-O365 Email Legal Hold SW 200074	12/15/2022	177,809	94,050	21,293	-	115,343
305	D.0002382.006	Axio Risk Dashboards SPS	12/31/2020	198,829	123,431	74,907	-	198,338
306	D.0002386.010	ITC-Ansible Lic Renew SW 200172 SPS	12/31/2021	422,728	-	422,728	(422,728)	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures During Period July 1, 2022 - June 30, 2023	Closings During Period July 1, 2022 - June 30, 2023	Ending Balance June 30, 2023	Expenditures During Period July 1, 2023- June 30, 2024	Closings During Period July 1, 2023 - June 30, 2024	Future Test Year Ending Balance ⁽¹⁾ June 30, 2024
255	D.0002078.007	TWR SW SPS-10713	-	-	-	-	-	-
256	D.0002085.008	ITC-landworks upgrade SW 200122 SPS	52,319	(364,703)	0	-	-	0
257	D.0002107.010	ITC-NMS 2.X Upgrade-SW-SPS	-	-	-	-	-	-
258	D.0002113.009	ITC-Purchase Power Agrmnt-SW SPS	-	-	-	-	-	-
259	D.0002125.032	ITC-SAP DR SW SW 200074 SPS	29,446	(173,327)	(0)	-	-	(0)
260	D.0002137.013	ITC-CRS Tech Stack SW 200171 SPS	209,326	(1,364,794)	-	-	-	-
261	D.0002153.008	ITC-Tech Licenses 2021 SW 200148 S	-	-	-	-	-	-
262	D.0002153.014	ITC-Tech License 2022 SW 200148 SPS	27,002	(1,201,706)	-	-	-	-
263	D.0002180.017	TAHA Data LIC SW SPS-10785	-	-	-	-	-	-
264	D.0002180.021	ITC-TAHA WS3-SW-SPS	-	-	-	-	-	-
265	D.0002206.006	Security AMAG SW SPS-10766	12,645	(180,850)	(0)	-	-	(0)
266	D.0002223.009	ITC-Customer Care IVR Up SW 200162	-	(1,367,111)	-	-	-	-
267	D.0002240.005	ITC - HCM Kronos Timekeepi SW 20016	483,551	(819,212)	(0)	-	-	(0)
268	D.0002240.009	ITC - HCM Core Payroll Bnft SW 20016	1,062,679	(3,190,517)	-	-	-	-
269	D.0002240.017	ITC-HCM Service Now SW 200165 SPS	153,866	(993,532)	-	-	-	-
270	D.0002247.006	CXT-My Acct SW SPS-10778	12,131	(12,131)	-	-	-	-
271	D.0002248.006	CXT-XE COM SW SPS-10779	-	-	-	-	-	-
272	D.0002249.006	CXT-Mobile App PH1 SW SPS-10780	12,131	(1,817,152)	0	-	-	0
273	D.0002250.006	CXT-Cust API PH1 SW SPS-10781	-	(15,427)	0	-	-	0
274	D.0002250.014	CXT-Cust API SW Ph2-SPS	-	-	-	-	-	-
275	D.0002251.006	CXT-Cust Data SW SPS-10782	-	(14)	0	-	-	0
276	D.0002251.010	CXT-Cust Data SW Ph2-SPS	-	-	-	-	-	-
277	D.0002253.006	CXT-CIAM SW SPS-10787	-	-	-	-	-	-
278	D.0002254.021	RPA Release 3 SW SPS - 10788	-	-	-	-	-	-
279	D.0002254.026	RPA Release 4 SW SPS - 10788	241,441	(428,114)	0	-	-	0
280	D.0002273.006	CEC-Builders Call SW SPS-10723	-	-	-	-	-	-
281	D.0002276.004	ITC-Documentum 16.4 Upgrade-SW SPS	56,984	(215,450)	(0)	-	-	(0)
282	D.0002283.012	ITC - Avaya Ref Cloud Depl SPS SW-1	-	-	-	-	-	-
283	D.0002286.008	ITC PI for Wind Farms Smart Signl S	-	-	-	-	-	-
284	D.0002286.012	ITC PI for Wind Farms OSI PI Lic SW	-	-	-	-	-	-
285	D.0002298.004	ITC-UAS Fleet Mngmt-SW-SPS	-	(0)	(0)	-	-	(0)
286	D.0002298.013	ITC-EDDM Platform SW 200184 SPS	523,393	-	773,664	380,877	(1,154,542)	(0)
287	D.0002298.019	ITC-UAS Fleet MGMT SW ELEC 200184 S	-	-	-	-	-	-
288	D.0002308.004	ITC-BUD Upgrade- SW SPS	85,120	(818,987)	0	-	-	0
289	D.0002310.004	ITC UI CREV RIS w PlnrDash SW SPS-2	-	-	-	-	-	-
290	D.0002320.015	ITC-VDI Refresh SW Ph 2 SW 200148 S	48,062	(161,101)	-	-	-	-
291	D.0002322.006	ITC-Outage Employee Experience SPS	-	-	-	-	-	-
292	D.0002329.006	ITC-Upgrade Corporate Fina SW 20009	-	-	-	-	-	-
293	D.0002333.004	ITC ISO Intrfc & Stlmt Rpl SW SPS-2	1,682,445	-	3,310,814	707,679	-	4,018,493
294	D.0002340.004	ITC Oracle Exadata Refresh SW SPS-2	3,283	(3,283)	-	-	-	-
295	D.0002347.006	ITC-Risk Assess as Serv SW 200074 S	10,870	(255,649)	-	-	-	-
296	D.0002349.003	ITC-M&D Center thermal SW 200137 SP	-	-	-	-	-	-
297	D.0002350.006	ITC-SAS BookRunner Upgra SW 200134	434,976	(1,290,115)	0	-	-	0
298	D.0002363.005	ITC-Data Science Models SPS	-	-	-	-	-	-
299	D.0002366.006	ITC-Service Now SW 200074 SPS	-	-	-	-	-	-
300	D.0002367.004	ITC-Kafka Data Streaming SW 200148	-	-	-	-	-	-
301	D.0002370.010	ITC-F5 Renewal SW 200172 SPS	-	-	-	-	-	-
302	D.0002371.006	Vulnerability and Patch Management	666,509	-	883,650	46,535	-	930,185
303	D.0002396.058	SPS-SW FERC Rprtng-E	-	-	-	-	-	-
304	D.0002378.006	ITC-O365 Email Legal Hold SW 200074	53,640	(168,983)	0	-	-	0
305	D.0002382.006	Axio Risk Dashboards SPS	-	(198,338)	-	-	-	-
306	D.0002386.010	ITC-Ansible Lic Renew SW 200172 SPS	-	-	-	-	-	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
307	D.0002389.006	ITC-Agent 360 SPS	12/31/2021	518,601	53,561	397,575	-	451,135
308	D.0002395.010	ITC-Digital Ops Comm SW 200184 SPS	12/31/2021	3,736,108	1,502,657	2,233,351	(3,736,007)	-
309	D.0002409.006	ITC-Integration Resiliency SW 20007	12/31/2021	631,571	79,927	556,942	(636,869)	-
310	D.0002409.010	ITC-Seeburger Expansn SW 200074 SPS	7/30/2022	88,304	-	126,251	-	126,251
311	D.0002410.006	ITC-Terrain Analytics SW 200148 SPS	11/30/2022	301,303	3,424	254,259	-	257,683
312	D.0002411.006	ITC-Deception Servers SW 200148 SPS	1/31/2022	257,588	2,036	256,811	(258,847)	-
313	D.0002413.006	ITC-SailPoint Phase 6 SW 200148 SPS	11/1/2022	1,440,917	161,399	1,133,676	(1,295,074)	-
314	D.0002415.010	ITC-SE Attack Prevention SW 200148	12/10/2021	155,418	12,198	143,282	(155,480)	-
315	D.0002417.004	ITC-Reprivata Sensors SW 200148 SPS	2/3/2023	224,987	5,205	107,739	(112,944)	-
316	D.0002418.004	ITC-SIEM-SOAR SW 200148 SPS	7/28/2023	944,023	812	907,378	(908,189)	-
317	D.0002426.005	OTS Asset Management SPS	12/30/2024	1,334,734	-	322,076	-	322,076
318	D.0002427.006	ITC-ES APM Phase 2 SW 200137 SPS	12/15/2022	842,411	24,328	451,379	-	475,707
319	D.0002430.006	ITC-Real Time Sched Engine SW 20011	12/31/2022	2,008,131	-	1,091,968	-	1,091,968
320	D.0002493.004	CXT-Electric Vehicles SPS	12/31/2023	457,360	-	343,103	-	343,103
321	D.0002512.004	ITC-Service Now Upgrade SW 200074 S	Closing Pattern	734,801	-	464,656	-	464,656
322	D.0002515.006	ITC - OT Monitoring 2021 SPS	12/31/2022	1,063,470	-	920,635	-	920,635
323	D.0002517.008	ITC-SW Defined WAN SW 200172 SPS	10/31/2022	330,360	-	263,161	-	263,161
324	A.0001577.017	Hale PCMM	6/24/2021	307,989	307,989	-	(307,989)	-
325	Subtotal - Intangible				\$ 30,254,018	\$ 41,036,794	\$ (37,109,761)	\$ 34,181,052

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures	Closings	Ending Balance	Expenditures	Closings	Future Test Year
			During Period July 1, 2022 - June 30, 2023	During Period July 1, 2022 - June 30, 2023		During Period July 1, 2023- June 30, 2024	During Period July 1, 2023 - June 30, 2024	
307	D.0002389.006	ITC-Agent 360 SPS	-	(451,135)	0	-	-	0
308	D.0002395.010	ITC-Digital Ops Comm SW 200184 SPS	-	-	-	-	-	-
309	D.0002409.006	ITC-Integration Resiliency SW 20007	-	-	-	-	-	-
310	D.0002409.010	ITC-Seeburger Expansn SW 200074 SPS	(80,676)	(45,576)	-	-	-	-
311	D.0002410.006	ITC-Terrain Analytics SW 200148 SPS	34,450	(292,133)	-	-	-	-
312	D.0002411.006	ITC-Deception Servers SW 200148 SPS	-	-	-	-	-	-
313	D.0002413.006	ITC-SailPoint Phase 6 SW 200148 SPS	171,454	(171,454)	-	-	-	-
314	D.0002415.010	ITC-SE Attack Prevention SW 200148	-	-	-	-	-	-
315	D.0002417.004	ITC-Reprivata Sensors SW 200148 SPS	94,208	(94,208)	-	-	-	-
316	D.0002418.004	ITC-SIEM-SOAR SW 200148 SPS	80,191	-	80,191	166	(80,357)	-
317	D.0002426.005	OTS Asset Management SPS	716,588	(859,612)	179,052	269,136	(361,889)	86,299
318	D.0002427.006	ITC-ES APM Phase 2 SW 200137 SPS	307,840	(783,547)	0	-	-	0
319	D.0002430.006	ITC-Real Time Sched Engine SW 20011	980,864	(2,072,833)	-	-	-	-
320	D.0002493.004	CXT-Electric Vehicles SPS	13,969	-	357,072	8,225	(365,297)	-
321	D.0002512.004	ITC-Service Now Upgrade SW 200074 S	217,103	(681,759)	0	-	-	0
322	D.0002515.006	ITC - OT Monitoring 2021 SPS	280,311	(1,200,946)	-	-	-	-
323	D.0002517.008	ITC-SW Defined WAN SW 200172 SPS	34,014	(297,175)	-	-	-	-
324	A.0001577.017	Hale PCMM	-	-	-	-	-	-
325	Subtotal - Intangible		\$ 16,372,009	\$ (34,599,368)	\$ 15,953,692	\$ 5,592,772	\$ (3,103,824)	\$ 18,442,640

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
326	Production							
327	A.0001545.129	CHC4C-Rewind Generator	10/14/2020	\$ 7,073,898	-	(1,081,016)	1,081,016	-
328	A.0001545.501	CHC Emergent Fund -Other prod	Closing Pattern	1,560,662	52,110	239,596	(266,754)	24,952
329	A.0001529.106	MAD2C-Hot Gas Path -24305	7/30/2021	4,064,583	2,444,458	1,618,534	(4,062,992)	(0)
330	A.0001529.501	MAD Emergent Fund -Other prod	Closing Pattern	510,282	142,995	168,754	(311,749)	-
331	A.0001563.001	SPS Wind - Sagamore	12/4/2020	814,377,559	-	5,904,103	(5,904,103)	-
332	A.0001563.032	SWF - PCMM	10/1/2026	473,878	-	140,182	(140,182)	-
333	A.0001621.004	GCT0C-Interconnect	5/16/2026	2,518,720	2,258,465	(14,422)	-	2,244,043
334	A.0001577.001	SPS Wind -Hale County	6/28/2019	686,703,739	674,221	5,753,138	(6,427,359)	-
335	A.0001577.024	HLW LPS 2 Retrofit	9/30/2022	2,309,009	-	2,328,216	-	2,328,216
336	A.0001577.501	HALE Emergent Fund-Other Prod	Closing Pattern	706,279	-	482,621	(482,621)	0
337	A.0001577.504	HLW-Transformer Replace	11/1/2027	812,163	-	262,141	-	262,141
338	A.0001586.293	JON4C-Rpl Hot Path	7/1/2023	12,255,383	-	532,972	-	532,972
339	A.0001545.136	CHC2C-Upg Fox Support Stations -239	10/11/2021	141,365	-	140,918	(140,918)	-
340	A.0001545.500	CHC Emergent Fund -Steam prod	Closing Pattern	7,556,608	400,247	3,309,036	(3,638,920)	70,363
341	D.0001781.071	SPS NM Cunningham Station - AMAG	12/31/2021	173,981	165	101,487	(101,651)	-
342	A.0001529.053	MAD1C-Rpl Circ Exp Joints	8/15/2022	153,546	-	150,958	(150,958)	-
343	A.0001529.085	MAD0C-Refurbish Plant Bathrooms	12/15/2021	164,909	-	164,909	(164,909)	-
344	A.0001529.096	MAD0C-Rpl WW Controls -23960	5/31/2022	276,704	-	265,439	-	265,439
345	A.0001529.115	MAD1 Turbine Rebuild	9/30/2022	3,201,477	-	3,074,512	-	3,074,512
346	A.0001529.500	MAD Emergent Fund -Steam prod	Closing Pattern	3,513,831	1,597	491,441	(186,534)	306,505
347	A.0001550.236	HAR2C-H2 Rebag Partial 2021	4/16/2021	172,125	167,446	4,679	(172,125)	-
348	A.0001550.237	HAR3C-H3 Rebag Partial 2021	11/24/2021	182,328	-	182,328	(182,328)	-
349	A.0001550.248	HAR1C-Rpl Drag Chain CONV	11/1/2022	552,819	-	385,169	(385,169)	-
350	A.0001550.253	HAR1C-Rpl Drag Chain 2022	11/22/2022	151,374	-	149,678	-	149,678
351	A.0001550.290	HAR3C-Rpl Drag Chain	12/13/2021	218,152	-	218,152	(218,152)	-
352	A.0001550.389	HAR0C-Basement Winterization	3/15/2024	2,267,761	184,150	59,625	-	243,775
353	A.0001550.390	HAR1C-H1 Rpl Burners	6/17/2022	571,522	-	571,522	(571,522)	-
354	A.0001550.391	HAR1C-H3 Rpl Burners	12/18/2021	605,161	5,063	600,098	(605,161)	-
355	A.0001550.396	HAR0C-Install CEMS Compressor	10/31/2021	451,948	146,457	302,465	-	448,922
356	A.0001550.400	HAR1C-Rpl Steam Cooled Spacer Tubes	7/5/2022	774,975	3,945	771,030	(774,975)	(0)
357	A.0001550.411	HAR3C-TCS Upgrade	12/30/2021	842,196	361,831	480,366	(842,196)	-
358	A.0001550.412	HAR3C-Rpl Steam Cooled Spacer Tubes	10/11/2021	733,921	3,296	730,625	(733,921)	-
359	A.0001550.413	HAR3C-Inst Maint Switch on MV Bkrs	10/24/2022	136,270	22,023	111,116	-	133,139
360	A.0001550.415	HAR3C-Rpl Start up by Pass Vlv	10/8/2021	148,925	-	140,863	(140,863)	-
361	A.0001550.419	HAR0C-NAQCC	9/30/2024	54,650,747	260,443	908,973	-	1,169,416
362	A.0001550.445	HAR1C-Rpl Station Batteries	4/24/2022	133,679	-	125,574	(125,574)	-
363	A.0001550.474	HAR3C-Rpl Cooling Tower Structure	3/28/2022	5,854,747	767,937	5,086,809	(5,854,747)	-
364	A.0001550.477	HAR3C-Rpl HPIP Turbine Blades	12/18/2021	865,561	47,100	818,461	(865,561)	-
365	A.0001550.484	HAR3C-H3 Rpl Inst Air Dryer	11/23/2021	126,413	-	126,413	(126,413)	-
366	A.0001550.488	HAR1C-H1 Generator Rewedge	5/15/2022	801,209	-	761,205	(761,205)	-
367	A.0001550.500	HAR Emergent Fund -Steam prod	Closing Pattern	17,810,126	810,125	6,157,796	(3,982,004)	2,985,916
368	A.0001550.501	HAR3C-Rpl Gen Bkr FK65 -23928	11/19/2021	271,651	1,528	270,123	(271,651)	0
369	A.0001550.518	HAR1C Rpl Circ Pump Mtr Cable-24757	10/18/2022	102,524	-	102,216	(102,216)	-
370	A.0001550.534	HAR2 Rpl MBFP Rot Elemt-25195	7/28/2022	627,302	-	291,970	-	291,970
371	A.0001550.538	HAR0 Reline Pond 3	11/15/2022	4,834,102	-	1,093,185	-	1,093,185
372	A.0001586.157	JON2C-Circ Water Struct Liner	6/9/2023	2,854,833	-	367,605	-	367,605
373	A.0001586.179	JON0C-Reline #3 Blowdown Pond	7/19/2021	987,463	-	123,782	(123,782)	-
374	A.0001586.282	JON1C-Rpl CT Pltfm 10&11	2/26/2022	113,292	173,544	(116,456)	(57,088)	(0)
375	A.0001586.299	JON0C-Effluent Water Optimization	12/7/2020	3,998,634	-	179,241	(179,241)	-
376	A.0001586.318	JON2C-Corner Tube Replacement -2404	5/31/2021	806,224	-	(136,591)	136,591	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures During Period July 1, 2022 - June 30, 2023	Closings During Period July 1, 2022 - June 30, 2023	Ending Balance June 30, 2023	Expenditures During Period July 1, 2023- June 30, 2024	Closings During Period July 1, 2023 - June 30, 2024	Future Test Year Ending Balance ⁽¹⁾ June 30, 2024
326	Production							
327	A.0001545.129	CHC4C-Rewind Generator	-	-	-	-	-	-
328	A.0001545.501	CHC Emergent Fund -Other prod	331,133	(313,786)	42,299	843	(38,597)	4,545
329	A.0001529.106	MAD2C-Hot Gas Path -24305	-	-	(0)	-	-	(0)
330	A.0001529.501	MAD Emergent Fund -Other prod	-	-	-	-	-	-
331	A.0001563.001	SPS Wind - Sagamore	6,396,013	(6,396,013)	-	-	-	-
332	A.0001563.032	SWF - PCMM	213,012	-	213,012	11,218	-	224,230
333	A.0001621.004	GCT0C-Interconnect	91,365	-	2,335,408	122,987	-	2,458,395
334	A.0001577.001	SPS Wind -Hale County	-	-	-	-	-	-
335	A.0001577.024	HLW LPS 2 Retrofit	221,409	(2,549,625)	0	-	-	0
336	A.0001577.501	HALE Emergent Fund-Other Prod	50,539	(12,689)	37,850	101,998	(88,813)	51,035
337	A.0001577.504	HLW-Transformer Replace	162,552	-	424,693	279,655	-	704,349
338	A.0001586.293	JON4C-Rpl Hot Path	11,606,290	-	12,139,262	103,838	(12,243,100)	(0)
339	A.0001545.136	CHC2C-Upg Fox Support Stations -239	1,243	(1,243)	(0)	-	-	(0)
340	A.0001545.500	CHC Emergent Fund -Steam prod	963,385	(588,371)	445,376	876,418	(901,232)	420,562
341	D.0001781.071	SPS NM Cunningham Station - AMAG	-	-	-	-	-	-
342	A.0001529.053	MAD1C-Rpl Circ Exp Joints	623	(623)	(0)	-	-	(0)
343	A.0001529.085	MAD0C-Refurbish Plant Bathrooms	-	-	-	-	-	-
344	A.0001529.096	MAD0C-Rpl WW Controls -23960	4,040	(269,479)	0	-	-	0
345	A.0001529.115	MAD1 Turbine Rebuild	76,824	(3,151,335)	0	-	-	0
346	A.0001529.500	MAD Emergent Fund -Steam prod	869,311	(801,342)	374,474	771,639	(751,715)	394,399
347	A.0001550.236	HAR2C-H2 Rebag Partial 2021	-	-	-	-	-	-
348	A.0001550.237	HAR3C-H3 Rebag Partial 2021	-	-	-	-	-	-
349	A.0001550.248	HAR1C-Rbld Drag Chain CONV	878	(878)	0	-	-	0
350	A.0001550.253	HAR1C-Rpl Drag Chain 2022	1,701	(151,379)	0	-	-	0
351	A.0001550.290	HAR3C-Rpl Drag Chain	-	-	-	-	-	-
352	A.0001550.389	HAR0C-Basement Winterization	1,901,817	-	2,145,592	177,135	(2,322,727)	0
353	A.0001550.390	HAR1C-H1 Rpl Burners	622	(622)	-	-	-	-
354	A.0001550.391	HAR1C-H3 Rpl Burners	-	-	-	-	-	-
355	A.0001550.396	HAR0C-Install CEMS Compressor	-	(448,922)	(0)	-	-	(0)
356	A.0001550.400	HAR1C-Rpl Steam Cooled Spacer Tubes	622	(622)	(0)	-	-	(0)
357	A.0001550.411	HAR3C-TCS Upgrade	-	-	-	-	-	-
358	A.0001550.412	HAR3C-Rpl Steam Cooled Spacer Tubes	-	-	-	-	-	-
359	A.0001550.413	HAR3C-Inst Maint Switch on MV Bkrs	3,805	(136,944)	0	-	-	0
360	A.0001550.415	HAR3C-Rpl Start up by Pass Vlv	-	-	-	-	-	-
361	A.0001550.419	HAR0C-NAQCC	1,946,799	-	3,116,215	43,277,871	-	46,394,086
362	A.0001550.445	HAR1C-Rpl Station Batteries	622	(622)	-	-	-	-
363	A.0001550.474	HAR3C-Rpl Cooling Tower Structure	-	-	-	-	-	-
364	A.0001550.477	HAR3C-Rpl HPIP Turbine Blades	-	-	-	-	-	-
365	A.0001550.484	HAR3C-H3 Rpl Inst Air Dryer	-	-	-	-	-	-
366	A.0001550.488	HAR1C-H1 Generator Rewedge	622	(622)	-	-	-	-
367	A.0001550.500	HAR Emergent Fund -Steam prod	1,810,956	(3,762,964)	1,033,908	1,438,022	(1,703,277)	768,653
368	A.0001550.501	HAR3C-Rpl Gen Bkr FK65 -23928	-	-	0	-	-	0
369	A.0001550.518	HAR1C Rpl Circ Pump Mtr Cable-24757	-	-	-	-	-	-
370	A.0001550.534	HAR2 Rbld MBFP Rot Elemnt-25195	320,063	(612,032)	(0)	-	-	(0)
371	A.0001550.538	HAR0 Reline Pond 3	3,337,928	(4,431,113)	0	-	-	0
372	A.0001586.157	JON2C-Circ Water Struct Liner	2,469,369	(2,836,974)	(0)	4,300	(4,300)	(0)
373	A.0001586.179	JON0C-Reline #3 Blowdown Pond	-	-	-	-	-	-
374	A.0001586.282	JON1C-Rpl CT Pltfm 10&11	-	-	(0)	-	-	(0)
375	A.0001586.299	JON0C-Effluent Water Optimization	-	-	-	-	-	-
376	A.0001586.318	JON2C-Corner Tube Replacement -2404	-	-	-	-	-	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022	
377	A.0001586.343	JON2 Rpl Nozzle Block on HP Turb	3/28/2023	1,139,007	-	156,362	-	156,362	
378	A.0001586.500	JON Emergent Fund -Steam prod	Closing Pattern	9,623,310	112,278	426,864	(229,052)	310,090	
379	A.0001560.072	NIC3C-Rewind Generator Stator	12/1/2022	4,319,472	-	768,697	-	768,697	
380	A.0001560.101	NIC3C-N3 Rpl Foxboror FBM's	12/31/2022	935,818	-	402,567	-	402,567	
381	A.0001560.126	NIC0C-HW Rd. WW Trtment Improv	12/30/2022	15,377,747	2,933,114	10,294,936	-	13,228,050	
382	A.0001560.127	NIC3C-Rpl Boiler Bldg Elevator	9/6/2021	315,292	184,349	130,943	(315,292)	-	
383	A.0001560.129	NIC3C-Rewind Generator Rotor	12/16/2022	1,411,815	-	170,008	-	170,008	
384	A.0001560.144	NIC0C-Rpl NICtoHAR Potbl Wtr Line -	3/30/2022	512,444	-	512,444	(512,444)	0	
385	A.0001560.145	NIC0C-Reline Pond 21 -23919	10/3/2022	1,971,500	-	773,767	-	773,767	
386	A.0001560.148	NIC3C-Rpl CT Switchgear -24197	12/15/2022	1,709,577	-	261,616	-	261,616	
387	A.0001560.150	NIC3C-Rpl SH Out Header Tubes -2414	12/30/2022	1,184,024	-	203,499	-	203,499	
388	A.0001560.151	NIC3C-Rpl FWH No4 -24145	12/30/2022	682,693	-	163,753	-	163,753	
389	A.0001560.153	NIC3C-Rpl RH Panels -24143	12/30/2022	2,828,997	-	905,237	-	905,237	
390	A.0001560.156	NIC3C Repl Seemed HE Piping - 16304	12/28/2022	3,184,249	7,115	334,628	-	341,743	
391	A.0001560.175	NIC3 Rpl Gen Leak Detec System-25199	10/4/2022	329,966	-	122,947	-	122,947	
392	A.0001560.500	NIC Emergent Fund -Steam prod	Closing Pattern	7,192,347	215,852	768,241	(457,904)	526,189	
393	A.0001534.165	PLX4C-CEMS Upgrade-17059	9/1/2021	213,315	113,108	96,515	-	209,623	
394	A.0001534.207	PLX4C-BMS Upgrade	9/30/2021	280,474	262,212	18,262	(280,474)	-	
395	A.0001534.209	PLX3C Rpl East Waterwall Tubes	3/1/2020	1,054	835,963	(834,908)	-	1,054	
396	A.0001534.227	PLX4 Prch & Install New GSU XFMR	5/1/2023	439,088	16,049	136,878	-	152,927	
397	A.0001534.500	PLX Emergent Fund -Steam prod	Closing Pattern	11,042,154	1,084,302	1,353,169	(1,257,890)	1,179,581	
398	D.0001781.054	Plant X AMAG Upgrade	7/1/2020	307,220	211,636	95,561	(307,197)	-	
399	A.0001555.042	TOL0C-TolkX Water Well Ph 9	12/31/2021	1,406,515	327,013	1,068,495	(1,395,509)	-	
400	A.0001555.049	TOL1C-Inst Turbine OS Protect	6/1/2022	976,116	92,581	757,783	-	850,364	
401	A.0001555.211	TOL0C-S SBAC Overhaul	10/20/2021	697,438	8,085	686,314	(694,399)	-	
402	A.0001555.224	TOL2C-Rpr MillF GearBx & Jourm	12/15/2022	1,354,373	580,998	531,094	-	1,112,092	
403	A.0001555.225	TOL1C-Rpr Mille GearBx &Jrmls	10/14/2022	291,247	-	273,288	-	273,288	
404	A.0001555.246	TOL0C-Rpl Water Well Pmp 2021	11/8/2021	216,944	25,877	191,067	(216,944)	-	
405	A.0001555.300	TOL2C-Prch & Install New GSU XFMR	6/17/2021	3,780,701	-	(366,957)	366,957	-	
406	A.0001555.411	TOL0C-Inst Flush Line for Recirc Pm	5/30/2022	112,818	-	112,196	(112,196)	-	
407	A.0001555.442	TOL1C-Upg Cntrl Supt Computers -242	5/28/2022	251,981	-	244,075	-	244,075	
408	A.0001555.465	TOL2C Boiler Elevator Cntrls-24763	10/13/2022	448,944	-	128,853	-	128,853	
409	A.0001555.466	TOL2C Cooling Twr MakeUp Vlvs-24762	6/28/2022	150,077	-	143,850	(143,850)	-	
410	A.0001555.500	TOL Emergent Fund -Steam prod	Closing Pattern	15,094,909	387,669	2,261,690	(1,171,776)	1,477,583	
411	Subtotal - Production					\$ 16,327,347	\$ 68,195,274	\$ (44,565,905)	\$ 39,956,716
412	Transmission								
413	A.0001598.001	TOL1C-Synchronous Condenser	12/31/2020	\$ 708,069	-	142,865	(142,865)	-	
414	A.0000303.050	SPS S&E 345kV Line KS	Closing Pattern	1,712,730	-	222,505	(222,505)	-	
415	A.0000499.108	J05-KS LINE ELR	5/15/2022	413,147	-	388,306	(388,306)	-	
416	A.0001485.050	Pole Treatment Program 345kV KS	Closing Pattern	109,515	100,821	8,694	(109,515)	0	
417	A.0000499.056	Z05 Str Rplc	11/15/2021	170,684	9,215	160,081	(169,296)	0	
418	A.0000303.041	SPS S&E 115kV Line NM	Closing Pattern	3,719,333	2,625	404,019	(398,231)	8,413	
419	A.0000303.070	T42 Str Rpl PPR	10/30/2020	-	-	(669,043)	669,043	0	
420	A.0000424.266	OPIE 3 W 39 Rbld PHTM RDBF	10/7/2020	6,166,817	-	(778,569)	778,569	-	
421	A.0000424.298	U-28 Rebuild	5/15/2021	724,519	43,721	680,799	(724,519)	-	
422	A.0000427.018	T60 Reconductor	12/16/2022	1,918,959	-	204,130	-	204,130	
423	A.0000427.020	W25 Carlsbad - T60.0 Rebuild	11/15/2022	265,837	-	113,796	-	113,796	
424	A.0000499.011	SPS ELR 115kV NM 2016	Closing Pattern	10,041,505	-	729,745	(724,660)	5,085	
425	A.0000538.004	T14 Maddox-W Bender-Taylor-N H	12/23/2022	11,466,663	95,884	629,257	-	725,141	
426	A.0000538.023	W21 Eagle Crk-Eddy Co NM	12/16/2022	7,266,428	130,576	1,073,315	-	1,203,891	

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures During Period July 1, 2022 - June 30, 2023	Closings During Period July 1, 2022 - June 30, 2023	Ending Balance June 30, 2023	Expenditures During Period July 1, 2023- June 30, 2024	Closings During Period July 1, 2023 - June 30, 2024	Future Test Year Ending Balance ⁽¹⁾ June 30, 2024
377	A.0001586.343	JON2 Rpl Nozzle Block on HP Turb	953,978	(1,110,340)	(0)	-	-	(0)
378	A.0001586.500	JON Emergent Fund -Steam prod	3,206,018	(1,199,820)	2,316,289	950,487	(2,417,181)	849,595
379	A.0001560.072	NIC3C-Rewind Generator Stator	3,533,950	(4,302,647)	(0)	-	-	(0)
380	A.0001560.101	NIC3C-N3 Rpl Foxboror FBM's	567,905	(970,473)	-	-	-	-
381	A.0001560.126	NIC0C-HW Rd. WW Trtment Improv	1,855,960	(15,084,009)	0	-	-	0
382	A.0001560.127	NIC3C-Rpl Boiler Bldg Elevator	-	-	-	-	-	-
383	A.0001560.129	NIC3C-Rewind Generator Rotor	1,240,440	(1,410,447)	(0)	-	-	(0)
384	A.0001560.144	NIC0C-Rpl NICtoHAR Potbl Wtr Line -	-	-	0	-	-	0
385	A.0001560.145	NIC0C-Reline Pond 21 -23919	834,502	(1,608,269)	(0)	-	-	(0)
386	A.0001560.148	NIC3C-Rpl CT Switchgear -24197	1,223,524	(1,485,140)	-	-	-	-
387	A.0001560.150	NIC3C-Rpl SH Out Header Tubes -2414	926,289	(1,129,788)	0	-	-	0
388	A.0001560.151	NIC3C-Rpl FWH No4 -24145	513,700	(677,453)	(0)	-	-	(0)
389	A.0001560.153	NIC3C-Rpl RH Panels -24143	1,737,483	(2,642,721)	(0)	-	-	(0)
390	A.0001560.156	NIC3C Repl Seemed HE Piping - 16304	2,735,512	(3,077,255)	(0)	-	-	(0)
391	A.0001560.175	NIC3 Rpl Gen Leak Detec Systm-25199	206,129	(329,076)	(0)	-	-	(0)
392	A.0001560.500	NIC Emergent Fund -Steam prod	1,388,268	(1,350,971)	563,486	655,611	(898,919)	320,178
393	A.0001534.165	PLX4C-CEMS Upgrade-17059	622	(210,244)	-	-	-	-
394	A.0001534.207	PLX4C-BMS Upgrade	-	-	-	-	-	-
395	A.0001534.209	PLX3C Rpl East Waterwall Tubes	-	(1,054)	0	-	-	0
396	A.0001534.227	PLX4 Prch & Install New GSU XFMR	209,891	(362,818)	0	-	-	0
397	A.0001534.500	PLX Emergent Fund -Steam prod	682,577	(1,410,485)	451,673	644,935	(789,960)	306,647
398	D.0001781.054	Plant X AMAG Upgrade	-	-	-	-	-	-
399	A.0001555.042	TOL0C-TolkX Water Well Ph 9	-	-	-	-	-	-
400	A.0001555.049	TOL1C-Inst Turbine OS Protect	96,837	(947,201)	(0)	-	-	(0)
401	A.0001555.211	TOL0C-S SBAC Overhaul	-	-	-	-	-	-
402	A.0001555.224	TOL2C-Rpr MillF GearBx & Journ	207,363	(1,319,455)	0	-	-	0
403	A.0001555.225	TOL1C-Rpr Mille GearBx & Jrmls	22,975	(296,263)	(0)	-	-	(0)
404	A.0001555.246	TOL0C-Rpl Water Well Pmp 2021	-	-	-	-	-	-
405	A.0001555.300	TOL2C-Prch & Install New GSU XFMR	-	-	-	-	-	-
406	A.0001555.411	TOL0C-Inst Flush Line for Recirc Pm	1,243	(1,243)	-	-	-	-
407	A.0001555.442	TOL1C-Upg Cntrl Supt Computers -242	622	(244,697)	(0)	-	-	(0)
408	A.0001555.465	TOL2C Boiler Elevator Cntrls-24763	347,509	(476,362)	0	-	-	0
409	A.0001555.466	TOL2C Cooling Twr MakeUp Vlvs-24762	13,968	(13,968)	-	-	-	-
410	A.0001555.500	TOL Emergent Fund -Steam prod	1,407,919	(2,373,240)	512,262	313,943	(630,256)	195,949
411	Subtotal - Production		\$ 56,698,723	\$ (70,503,638)	\$ 26,151,800	\$ 49,730,900	\$ (22,790,076)	\$ 53,092,624
412	Transmission							
413	A.0001598.001	TOL1C-Synchronous Condenser	-	-	-	-	-	-
414	A.0000303.050	SPS S&E 345kV Line KS	-	-	-	-	-	-
415	A.0000499.108	J05-KS LINE ELR	-	-	-	-	-	-
416	A.0001485.050	Pole Treatment Program 345kV KS	-	-	0	-	-	0
417	A.0000499.056	Z05 Str Rplc	-	-	0	-	-	0
418	A.0000303.041	SPS S&E 115kV Line NM	-	(8,413)	0	-	-	0
419	A.0000303.070	T42 Str Rpl PPR	-	-	0	-	-	0
420	A.0000424.266	OPIE 3 W 39 Rblld PHTM RDBF	-	-	-	-	-	-
421	A.0000424.298	U-28 Rebuild	-	-	-	-	-	-
422	A.0000427.018	T60 Reconductor	1,728,872	(1,933,002)	(0)	-	-	(0)
423	A.0000427.020	W25 Carlsbad - T60.0 Rebuild	101,810	(215,606)	(0)	-	-	(0)
424	A.0000499.011	SPS ELR 115kV NM 2016	-	(5,085)	(0)	-	-	(0)
425	A.0000538.004	T14 Maddox-W Bender-Taylor-N H	8,373,185	(9,098,326)	(0)	-	-	(0)
426	A.0000538.023	W21 Eagle Crk-Eddy Co NM	4,847,809	(6,051,700)	0	-	-	0

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
427	A.0000538.024	W21 Line, ROW	Closing Pattern	1,016,238	164,409	843,650	(1,008,059)	-
428	A.0001414.009	Caveman T62, Line	5/9/2022	1,076,005	38,891	1,024,474	(1,063,365)	-
429	A.0001414.011	Caveman T62 TLine Tap, DCP	6/15/2022	2,573,234	-	2,553,545	(2,553,545)	-
430	A.0001414.012	Caveman T62, ROW	Closing Pattern	2,234,647	459,748	1,774,900	(2,230,294)	4,354
431	A.0001485.005	Pole Treatment Program 115kV NM	Closing Pattern	205,352	(63)	189,141	-	189,078
432	A.0000303.042	SPS S&E 230kV Line NM	Closing Pattern	611,507	152,501	247,307	(246,117)	153,691
433	A.0001485.049	Pole Treatment Program 230kV NM	Closing Pattern	137,190	18,462	107,844	(126,306)	-
434	A.0000427.019	J14 Lidar Mitigation	2/8/2022	514,320	-	514,320	(514,320)	-
435	A.0000499.069	J14 Line	2/8/2022	220,180	-	219,937	(219,937)	0
436	A.0001189.008	OPIE Phantom Roadrunner 345 Line J-	11/13/2021	27,716,889	19,282,992	8,429,386	(27,712,378)	-
437	A.0001189.010	OPIE China Draw Phantom 345 Line J-	11/13/2021	23,675,675	18,766,571	4,906,624	(23,673,195)	-
438	A.0000303.049	SPS S&E 345kV Line OK	Closing Pattern	330,813	-	278,242	(5,047)	273,195
439	A.0000879.016	J26 Permit Renewal - OK	Closing Pattern	208,414	-	208,414	(208,380)	34
440	A.0000153.014	Z46.1 Sw 7797 Rplemnt	12/15/2021	488,045	76,018	414,176	(490,193)	(0)
441	A.0000153.019	Z18 Rplc Sw 9703	10/15/2021	293,151	160,479	132,672	(293,151)	0
442	A.0000303.044	SPS S&E 69kV Line TX	Closing Pattern	9,531,560	181,897	775,291	(837,146)	120,041
443	A.0000469.017	Y66 Wreckout Rebuild	12/23/2022	2,045,795	6,108	194,819	-	200,927
444	A.0000499.067	Y79 Str Rpl	11/15/2022	2,088,045	43,442	894,762	-	938,203
445	A.0000499.074	Y92 Line ELR	11/15/2021	348,907	4,465	344,442	(348,907)	-
446	A.0000499.075	Y93 Line ELR	11/8/2021	421,778	5,508	416,269	(421,778)	0
447	A.0000499.076	Z36 Line	12/15/2021	139,668	23,987	118,793	(142,780)	-
448	A.0000499.077	Z41 Line ELR	12/15/2021	266,833	9,358	255,630	(264,989)	-
449	A.0000499.093	Y91 LINE ELR	11/15/2022	321,599	-	103,686	-	103,686
450	A.0000538.030	Z51 Line Rebuild PH-2	11/11/2022	7,883,345	-	612,821	-	612,821
451	A.0000538.031	Z51 Line Rebuild PH-1	5/2/2022	3,807,234	4,023	3,787,355	(3,791,378)	-
452	A.0000538.032	Z51 Line Rebuild PH-3	5/15/2023	5,006,707	-	170,593	-	170,593
453	A.0001205.002	Z18 Tuco Hale Center Phase 3	4/15/2022	3,397,982	221,620	3,150,349	(3,371,969)	(0)
454	A.0001367.001	Littlefield West Tap Rebuild Line	11/15/2022	1,932,507	1,161,372	148,016	-	1,309,388
455	A.0001375.001	Amherst Tap Rebuild Line	10/14/2022	2,521,418	1,230,618	238,421	-	1,469,039
456	A.0001426.001	Y58 PH1-HTCO to BURN	12/15/2022	5,032,395	1,125	304,899	-	306,024
457	A.0001427.001	Y58 PH2- BURN to ROXA	5/15/2021	6,888,083	-	377,446	(377,446)	-
458	A.0001428.001	Y58 PH3- ROXA to GRCO	7/15/2022	9,455,925	115,138	8,293,613	-	8,408,750
459	A.0001439.014	Y62 H Bill, Line	10/15/2022	2,142,148	-	382,106	-	382,106
460	A.0001439.015	Z51 H Bill, Line	5/15/2022	269,011	-	259,978	(259,978)	-
461	A.0001439.018	Y67 H Bill, Line	11/30/2021	137,778	-	117,459	(117,459)	-
462	A.0001439.026	Y79 H Bill, Line	11/15/2022	321,036	-	131,010	-	131,010
463	A.0001478.001	Oxy Y79 Tap, Line	4/15/2021	149,488	-	313,378	(313,378)	-
464	A.0001478.007	Oxy Y79 SW, TOIF	4/15/2021	494	-	(172,843)	-	-
465	A.0001485.002	Pole Treatment Program 69kV TX	Closing Pattern	260,513	185,510	5,643	(191,153)	(0)
466	A.0000153.013	V49.1 Switch 7998 Replacement	10/18/2021	249,326	82,292	167,034	(249,326)	0
467	A.0000153.021	V38, Rplc Sw 1975	10/15/2021	379,819	71,333	300,305	(371,637)	-
468	A.0000303.045	SPS S&E 115kV Line TX	Closing Pattern	9,057,614	116,291	733,688	(746,043)	103,936
469	A.0000303.085	T30 Str Rpl PPR	11/3/2020	236,548	-	(157,996)	-	-
470	A.0000499.055	U21 Str Rplc	12/15/2020	191,853	-	162,605	(162,605)	-
471	A.0000499.057	W29 Str Rpl	10/17/2021	607,065	110,634	496,251	(606,885)	-
472	A.0000499.058	T54 Str Rpl	7/9/2021	793,407	422,151	371,257	(793,407)	-
473	A.0000499.060	V37 Str Rpl	5/4/2022	516,290	33,519	480,459	(513,978)	-
474	A.0000499.061	V33 Str Rpl	5/15/2021	812,430	-	195,558	(195,558)	-
475	A.0000499.073	V34 Line ELR	11/15/2021	436,361	42,328	394,034	(436,361)	(0)
476	A.0000499.089	T07 Line ELR	2/17/2022	201,210	-	198,185	(198,185)	-
477	A.0000499.101	T89 LINE ELR	5/9/2022	325,656	-	317,408	(317,408)	0
478	A.0000538.033	V02 Tline Highland Park Tap Rebuild	3/15/2023	338,530	154	215,361	-	215,515

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures	Closings	Ending Balance	Expenditures	Closings	Future Test Year
			During Period July 1, 2022 - June 30, 2023	During Period July 1, 2022 - June 30, 2023		During Period July 1, 2023- June 30, 2024	During Period July 1, 2023 - June 30, 2024	
427	A.0000538.024	W21 Line, ROW	27,300	(27,300)	-	-	-	-
428	A.0001414.009	Caveman T62, Line	930	(930)	-	-	-	-
429	A.0001414.011	Caveman T62 TLine Tap, DCP	-	-	-	-	-	-
430	A.0001414.012	Caveman T62, ROW	-	(4,354)	0	-	-	0
431	A.0001485.005	Pole Treatment Program 115kV NM	-	(189,078)	(0)	-	-	(0)
432	A.0000303.042	SPS S&E 230kV Line NM	-	(153,691)	0	-	-	0
433	A.0001485.049	Pole Treatment Program 230kV NM	-	-	-	-	-	-
434	A.0000427.019	J14 Lidar Mitigation	-	-	-	-	-	-
435	A.0000499.069	J14 Line	-	-	0	-	-	0
436	A.0001189.008	OPIE Phantom Roadrunner 345 Line J-	3,000	(3,000)	-	-	-	-
437	A.0001189.010	OPIE China Draw Phantom 345 Line J-	3,000	(3,000)	-	-	-	-
438	A.0000303.049	SPS S&E 345kV Line OK	-	(273,195)	0	-	-	0
439	A.0000879.016	J26 Permit Renewal - OK	-	(34)	0	-	-	0
440	A.0000153.014	Z46.1 Sw 7797 Rplmnt	-	-	(0)	-	-	(0)
441	A.0000153.019	Z18 Rplc Sw 9703	-	-	0	-	-	0
442	A.0000303.044	SPS S&E 69kV Line TX	-	(120,041)	0	-	-	0
443	A.0000469.017	Y66 Wreckout Rebuild	1,316,584	(1,517,511)	0	-	-	0
444	A.0000499.067	Y79 Str Rpl	1,003,547	(1,941,751)	(0)	-	-	(0)
445	A.0000499.074	Y92 Line ELR	-	-	-	-	-	-
446	A.0000499.075	Y93 Line ELR	-	-	0	-	-	0
447	A.0000499.076	Z36 Line	-	-	-	-	-	-
448	A.0000499.077	Z41 Line ELR	-	-	-	-	-	-
449	A.0000499.093	Y91 LINE ELR	215,228	(318,914)	(0)	-	-	(0)
450	A.0000538.030	Z51 Line Rebuild PH-2	5,530,932	(6,143,753)	(0)	-	-	(0)
451	A.0000538.031	Z51 Line Rebuild PH-1	5,208	(5,208)	-	-	-	-
452	A.0000538.032	Z51 Line Rebuild PH-3	4,779,990	(4,950,583)	-	-	-	-
453	A.0001205.002	Z18 Tucco Hale Center Phase 3	465	(465)	(0)	-	-	(0)
454	A.0001367.001	Littlefield West Tap Rebuild Line	576,763	(1,886,151)	0	-	-	0
455	A.0001375.001	Amherst Tap Rebuild Line	1,026,760	(2,495,798)	0	-	-	0
456	A.0001426.001	Y58 PH1-HTCO to BURN	4,120,257	(4,426,281)	-	-	-	-
457	A.0001427.001	Y58 PH2- BURN to ROXA	-	-	-	-	-	-
458	A.0001428.001	Y58 PH3- ROXA to GRCO	831,445	(9,240,195)	0	-	-	0
459	A.0001439.014	Y62 H Bill, Line	1,536,979	(1,919,085)	(0)	-	-	(0)
460	A.0001439.015	Z51 H Bill, Line	3,133	(3,133)	-	-	-	-
461	A.0001439.018	Y67 H Bill, Line	-	-	-	-	-	-
462	A.0001439.026	Y79 H Bill, Line	179,065	(310,075)	-	-	-	-
463	A.0001478.001	Oxy Y79 Tap, Line	-	-	-	-	-	-
464	A.0001478.007	Oxy Y79 SW, TOIF	-	-	-	-	-	-
465	A.0001485.002	Pole Treatment Program 69kV TX	-	-	(0)	-	-	(0)
466	A.0000153.013	V49.1 Switch 7998 Replacement	-	-	0	-	-	0
467	A.0000153.021	V38, Rplc Sw 1975	-	-	-	-	-	-
468	A.0000303.045	SPS S&E 115kV Line TX	-	(103,936)	0	-	-	0
469	A.0000303.085	T30 Str Rpl PPR	-	-	-	-	-	-
470	A.0000499.055	U21 Str Rplc	-	-	-	-	-	-
471	A.0000499.057	W29 Str Rpl	-	-	-	-	-	-
472	A.0000499.058	T54 Str Rpl	-	-	-	-	-	-
473	A.0000499.060	V37 Str Rpl	-	-	-	-	-	-
474	A.0000499.061	V33 Str Rpl	-	-	-	-	-	-
475	A.0000499.073	V34 Line ELR	-	-	(0)	-	-	(0)
476	A.0000499.089	T07 Line ELR	-	-	-	-	-	-
477	A.0000499.101	T89 LINE ELR	35,748	(35,748)	0	-	-	0
478	A.0000538.033	V02 Tline Highland Park Tap Rebuild	143,960	(359,475)	0	-	-	0

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
479	A.0000538.039	V16 Rbld FM 1780-CR 330	5/15/2023	5,568,809	865	114,167	-	115,032
480	A.0000538.040	V16 CR 330-Den Cty, Line	5/15/2023	3,960,999	190	103,884	-	104,074
481	A.0000538.041	V16 Rbld FM 2196-Hwy 82, Line	5/11/2022	5,042,926	17,408	5,022,544	(5,039,951)	-
482	A.0000538.042	V16 Rbld Hwy 82-FM 1780	12/16/2022	6,704,240	1,501	216,800	-	218,300
483	A.0000538.044	T04 Str Raise, Z51 Rbld PH1	5/15/2022	114,668	-	104,218	(104,218)	(0)
484	A.0000863.015	T25 Fiber, Line	5/13/2022	701,681	86,315	607,973	(694,288)	-
485	A.0000863.020	T29 Fiber, Line	12/16/2022	1,511,066	162,080	362,919	-	524,998
486	A.0000863.023	T71 Fiber, Line	10/25/2021	1,185,413	91,784	1,242,574	(1,334,358)	-
487	A.0000863.036	T75 Fiber, Line	12/15/2021	1,193,814	136,808	1,057,007	(1,193,814)	-
488	A.0000863.037	T72 Fiber, Line	11/15/2021	626,350	75,149	551,319	(626,468)	-
489	A.0000863.038	T27 Fiber, Line	3/31/2022	2,739,058	74,007	2,672,065	(2,746,072)	-
490	A.0000863.093	V44 Fiber, Line	4/7/2022	750,453	-	744,037	(744,037)	-
491	A.0000863.094	T86 Fiber, Line	4/7/2022	275,672	-	271,909	(271,909)	-
492	A.0001005.001	Hale to Cox V07	5/4/2021	8,263,959	-	(1,468,044)	1,468,044	-
493	A.0001030.008	W11 2 55/59 Circuit DC with U25	11/15/2020	38,149	-	(121,104)	121,104	-
494	A.0001033.004	Northwest to Rolling Hills 115kV, W	5/28/2021	2,092,109	-	373,525	(373,525)	-
495	A.0001044.012	U42 DSTG-TIBL 115kV T-Line	10/8/2021	1,234,225	407,474	826,750	(1,234,225)	-
496	A.0001044.013	U47 TIBL-CAWE 115kV T-line	10/25/2021	203,327	10,054	193,274	(203,327)	-
497	A.0001044.015	U46 TIBL-HFNE 115kV T-Line	11/5/2021	173,183	18,394	154,909	(173,303)	-
498	A.0001044.017	U44 TIBL-HFRD 115kV T-line	10/4/2021	646,956	193,836	453,120	(646,956)	-
499	A.0001044.018	U43 DSTG-TIBL 115kV T-Line	10/22/2021	584,570	173,574	410,996	(584,570)	-
500	A.0001044.020	U45 TIBL-HFRD 115kV T-line	11/5/2021	531,925	136,109	395,816	(531,925)	-
501	A.0001050.002	Etter Rural - Moore Co 115kV, V63 R	10/29/2021	741,470	223,946	517,524	(741,470)	-
502	A.0001314.008	V15 Tuco Indiana Line	12/16/2022	5,670,942	66,273	253,129	-	319,402
503	A.0001314.009	V15, ROW	Closing Pattern	1,675,248	388,020	977,803	(943,018)	422,805
504	A.0001362.009	T81 Callahan, Line	4/30/2022	470,106	2,351	461,814	(464,165)	-
505	A.0001402.008	T59 Deaf Smith Curry Upgrade	12/18/2020	495,938	-	(691,489)	691,489	-
506	A.0001418.002	Four Way T27 Line	1/19/2022	981,529	72,749	908,780	(981,529)	-
507	A.0001434.005	V03 Center Port, Line	3/30/2022	1,244,651	47,862	1,189,953	(1,237,815)	-
508	A.0001439.006	T07 H Bill, Line	12/15/2021	524,996	-	524,204	(524,204)	-
509	A.0001439.008	V31 H Bill, Line	12/15/2021	273,811	-	272,259	(272,259)	-
510	A.0001439.011	V37 H Bill, Line	5/4/2022	203,194	-	201,608	(201,608)	-
511	A.0001439.012	V79 H Bill, Line	6/6/2022	456,908	-	451,827	(451,827)	-
512	A.0001439.013	T04 H Bill, Line	5/9/2022	160,756	-	158,085	(158,085)	-
513	A.0001485.003	Pole Treatment Program 115kV TX	Closing Pattern	631,957	191,081	361,383	(552,464)	-
514	A.0001676.001	FARIA, T47 LINE	3/18/2022	755,692	4,021	751,807	(755,828)	-
515	A.0001731.001	V15 Line NEW DEAL SUB-Y84.4 SHWT	12/16/2022	6,530,740	-	337,340	-	337,340
516	A.0001739.002	T48 Phillips, Line	5/15/2023	1,023,072	-	111,458	-	111,458
517	A.0001749.007	Demon T25 ROW DCP	10/15/2022	607,222	-	214,417	-	214,417
518	A.0000303.007	SPS S&E B 230kV, Line	Closing Pattern	42,076,617	143,882	552,493	(451,763)	244,612
519	A.0000499.062	K90 Str Rpl	8/30/2021	4,238,099	2,490,076	1,748,009	(4,238,085)	-
520	A.0000499.070	K37 Line ELR	9/27/2021	194,399	2,537	191,862	(194,399)	0
521	A.0000499.071	K43 Line ELR	9/15/2022	1,884,486	38,293	461,841	-	500,134
522	A.0000499.104	R06 LINE ELR	6/15/2022	105,136	-	122,148	(122,148)	(0)
523	A.0000499.105	R05 LINE ELR	6/15/2022	281,191	-	266,616	(266,616)	-
524	A.0000863.091	K31 Fiber, Line	5/13/2023	624,796	-	513,366	(513,366)	-
525	A.0001044.031	K11 Str Change W40	10/22/2021	918,391	291,150	627,241	(918,391)	-
526	A.0001044.032	K21 Str Change W40	10/8/2021	523,950	230,266	293,684	(523,950)	(0)
527	A.0001045.001	K18 230kV Re-term	2/28/2022	571,822	280,083	291,739	(571,822)	-
528	A.0001045.002	K25 230kV Re-term	10/29/2021	446,972	281,074	165,897	(446,972)	-
529	A.0001045.003	K27 230kV Re-term	3/18/2022	1,043,211	558,485	521,535	(1,080,020)	(0)
530	A.0001045.004	K30 230kV Re-term	10/20/2021	460,457	283,884	176,573	(460,457)	(0)

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures	Closings	Ending Balance	Expenditures	Closings	Future Test Year
			During Period July 1, 2022 - June 30, 2023	During Period July 1, 2022 - June 30, 2023		During Period July 1, 2023- June 30, 2024	During Period July 1, 2023 - June 30, 2024	
479	A.0000538.039	V16 Rblld FM 1780-CR 330	5,378,660	(5,493,692)	0	-	-	0
480	A.0000538.040	V16 CR 330-Den Cty. Line	3,768,644	(3,872,718)	(0)	-	-	(0)
481	A.0000538.041	V16 Rblld FM 2196-Hwy 82, Line	241,800	(241,800)	(0)	-	-	(0)
482	A.0000538.042	V16 Rblld Hwy 82-FM 1780	5,174,723	(5,393,023)	0	-	-	0
483	A.0000538.044	T04 Str Raise, Z51 Rblld PH1	930	(930)	(0)	-	-	(0)
484	A.0000863.015	T25 Fiber, Line	9,086	(9,086)	-	-	-	-
485	A.0000863.020	T29 Fiber, Line	933,780	(1,458,778)	(0)	-	-	(0)
486	A.0000863.023	T71 Fiber, Line	-	-	-	-	-	-
487	A.0000863.036	T75 Fiber, Line	-	-	-	-	-	-
488	A.0000863.037	T72 Fiber, Line	-	-	-	-	-	-
489	A.0000863.038	T27 Fiber, Line	-	-	-	-	-	-
490	A.0000863.093	V44 Fiber, Line	3,461	(3,461)	-	-	-	-
491	A.0000863.094	T86 Fiber, Line	5,856	(5,856)	-	-	-	-
492	A.0001005.001	Hale to Cox V07	-	-	-	-	-	-
493	A.0001030.008	W11 2 55/59 Circuit DC with U25	-	-	-	-	-	-
494	A.0001033.004	Northwest to Rolling Hills 115kV, W	-	-	-	-	-	-
495	A.0001044.012	U42 DSTG-TIBL 115kV T-Line	-	-	-	-	-	-
496	A.0001044.013	U47 TIBL-CAWE 115kV T-line	-	-	-	-	-	-
497	A.0001044.015	U46 TIBL-HFNE 115kV T-Line	-	-	-	-	-	-
498	A.0001044.017	U44 TIBL-HFRD 115kV T-line	-	-	-	-	-	-
499	A.0001044.018	U43 DSTG-TIBL 115kV T-Line	-	-	-	-	-	-
500	A.0001044.020	U45 TIBL-HFRD 115kV T-line	-	-	-	-	-	-
501	A.0001050.002	Etter Rural - Moore Co 115kV, V63 R	-	-	-	-	-	-
502	A.0001314.008	V15 Tuco Indiana Line	3,231,025	(3,550,428)	(0)	-	-	(0)
503	A.0001314.009	V15, ROW	500,610	(923,415)	-	-	-	-
504	A.0001362.009	T81 Callahan, Line	-	-	-	-	-	-
505	A.0001402.008	T59 Deaf Smith Curry Upgrade	-	-	-	-	-	-
506	A.0001418.002	Four Way T27 Line	-	-	-	-	-	-
507	A.0001434.005	V03 Center Port, Line	-	-	-	-	-	-
508	A.0001439.006	T07 H Bill, Line	-	-	-	-	-	-
509	A.0001439.008	V31 H Bill, Line	-	-	-	-	-	-
510	A.0001439.011	V37 H Bill, Line	-	-	-	-	-	-
511	A.0001439.012	V79 H Bill, Line	10,880	(10,880)	(0)	-	-	(0)
512	A.0001439.013	T04 H Bill, Line	1,000	(1,000)	-	-	-	-
513	A.0001485.003	Pole Treatment Program 115kV TX	-	-	-	-	-	-
514	A.0001676.001	FARIA, T47 LINE	-	-	-	-	-	-
515	A.0001731.001	V15 Line NEW DEAL SUB-Y84.4 SHWT	3,742,836	(4,080,176)	0	-	-	0
516	A.0001739.002	T48 Phillips, Line	858,609	(970,067)	(0)	-	-	(0)
517	A.0001749.007	Demon T25 ROW DCP	364,800	(579,217)	(0)	-	-	(0)
518	A.0000303.007	SPS S&E B 230kV, Line	13,556,792	(13,801,404)	(0)	7,264,977	(7,264,977)	(0)
519	A.0000499.062	K90 Str Rpl	-	-	-	-	-	-
520	A.0000499.070	K37 Line ELR	-	-	0	-	-	0
521	A.0000499.071	K43 Line ELR	726,635	(1,226,769)	(0)	-	-	(0)
522	A.0000499.104	R06 LINE ELR	-	-	(0)	-	-	(0)
523	A.0000499.105	R05 LINE ELR	10,873	(10,873)	(0)	-	-	(0)
524	A.0000863.091	K31 Fiber, Line	98,305	(98,305)	0	-	-	0
525	A.0001044.031	K11 Str Change W40	-	-	-	-	-	-
526	A.0001044.032	K21 Str Change W40	-	-	(0)	-	-	(0)
527	A.0001045.001	K18 230kV Re-term	-	-	-	-	-	-
528	A.0001045.002	K25 230kV Re-term	-	-	-	-	-	-
529	A.0001045.003	K27 230kV Re-term	-	-	(0)	-	-	(0)
530	A.0001045.004	K30 230kV Re-term	-	-	(0)	-	-	(0)

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
531	A.0001439.004	K02 H Bill, Line	11/12/2021	411,985	43,590	368,945	(412,535)	-
532	A.0001439.019	K31 H Bill, Line	5/15/2022	176,733	-	175,983	(175,983)	(0)
533	A.0001485.004	Pole Treatment Program 230kV TX	Closing Pattern	413,837	129,594	113,728	(243,323)	-
534	A.0001668.001	K11 Upgr, Line	3/3/2022	354,036	1,333	352,392	(353,725)	(0)
535	A.0001669.001	K10 Upgr, Line	2/15/2022	228,576	34	228,541	(228,576)	-
536	A.0000855.004	SPS Transmission UAV	Closing Pattern	206,459	4,257,263	(4,050,803)	-	206,459
537	A.0001402.019	J15 Reterm Line, Tolk	1/31/2022	811,657	480,770	-	331,183	-
538	A.0000220.018	SPS NM S&E, Sub	Closing Pattern	4,387,296	177,588	596,356	(733,095)	40,848
539	A.0000220.036	PCA Capbank Rplmt NM	3/26/2021	1,808,926	-	(298,783)	298,783	-
540	A.0000401.085	PCA T23 Relay Upgrd	5/13/2022	547,302	38,801	466,412	(505,213)	-
541	A.0000401.086	Potash T23 Relay Upgrd	5/13/2022	597,527	30,391	500,101	(530,492)	-
542	A.0000401.087	Cunningham, SEL 2BFR Rplcmnt	5/13/2022	646,681	4,247	523,413	(527,661)	-
543	A.0000635.003	Oil Center W-26 line terminal upgra	5/12/2022	292,457	2,125	277,568	(279,694)	0
544	A.0000635.006	Cunningham Wave Trap W26 Term	4/22/2022	810,071	16,071	766,950	(783,021)	-
545	A.0000640.098	Carlsbad C930 - NTC	5/15/2021	488,683	-	(113,769)	113,769	-
546	A.0000640.106	Roosevelt, Rplc Brkr 4K25	12/17/2021	257,193	6,843	249,495	(256,338)	0
547	A.0000822.006	Roswell 115/69kV XFMR Upgrades	2/25/2022	6,703,702	583,253	6,044,658	(6,627,912)	-
548	A.0001045.016	Roosevelt Co K18 Term Upgrds	2/28/2022	226,799	42,370	178,315	(220,686)	0
549	A.0001045.017	Roosevelt K-30 LRU	10/22/2021	216,410	42,715	172,018	(214,733)	0
550	A.0001167.110	Maddox, SPE Relay Upgrades	6/11/2021	878,993	-	106,384	(106,384)	-
551	A.0001189.001	OPIE Phantom Sub 345	11/13/2021	6,557,932	4,545,962	2,009,610	(6,555,572)	-
552	A.0001189.012	OPIE Roadrunner Sub Phantom Termina	11/13/2021	8,341,077	5,140,212	3,186,257	(8,326,469)	-
553	A.0001189.016	OPIE China Draw Sub Phantom Termin	11/13/2021	7,665,730	4,884,341	2,780,495	(7,664,835)	-
554	A.0001189.019	OPIE Phantom Sub Cust Term 2 TOIF	11/5/2020	198	-	411,729	(411,729)	-
555	A.0001189.021	OPIE 3 Roadrunner - China Draw 345k	11/13/2021	5,828,098	5,504,195	323,903	(5,828,098)	-
556	A.0001189.022	Phantom 345 115kV XFMR T02	11/13/2021	6,200,903	5,608,249	592,654	(6,200,903)	-
557	A.0001402.004	Crossroads Sub 345kV Cap Bank	11/20/2020	6,589,682	-	(141,349)	141,349	-
558	A.0001402.020	Crossroads Relay Upgrade, J15 Term	2/11/2022	398,322	118,959	262,859	(381,818)	-
559	A.0001430.001	Hopi Sub 2nd XFMR TAM	6/17/2022	956,728	93,809	848,823	(942,632)	-
560	A.0001448.001	Kiowa, Breaker Add 4R85	12/15/2021	1,550,339	200,149	1,349,458	(1,549,607)	(0)
561	A.0001451.001	Crossroads 345kV Brkr Add	3/15/2022	2,341,398	69,262	2,237,702	(2,306,963)	-
562	A.0001480.001	Tip Top Solar, RR Term TOIF	5/13/2022	27,191	(236,259)	712,281	(476,023)	(0)
563	A.0001480.002	Tip Top Solar, RR Term, Sub	5/13/2022	62,237	(369,514)	880,176	(510,661)	0
564	A.0001658.001	Eagle Creek, Sub	5/15/2023	6,232,290	26,584	112,271	-	138,855
565	A.0001770.001	NEF Sub, U03 Term Upgrade NTC	11/18/2022	325,165	-	101,680	-	101,680
566	A.0000105.005	Tolk Terminal Upgrades	3/15/2018	48,766	-	105,440	(105,440)	-
567	A.0000220.006	SPS S&E, Sub	Closing Pattern	10,231,599	571,628	1,646,101	(1,743,154)	474,575
568	A.0000220.040	Tuco Brk NR10	10/29/2021	818,564	433,484	385,080	(818,564)	-
569	A.0000220.041	Castro Co, Rplc Cap Bank	6/15/2023	1,238,035	41,968	69,105	-	111,073
570	A.0000286.023	Tolk Reactors	5/15/2022	226,999	417	291,400	(291,817)	-
571	A.0000401.077	Hale Z63-8740 Relay Upgrd	3/11/2022	231,523	1,941	221,823	(223,763)	(0)
572	A.0000401.078	Hale Z18-8736 Relay Upgrd	3/11/2022	263,824	-	261,137	(261,137)	(0)
573	A.0000401.079	Crosby Y84-7805 Relay Upgrd	5/11/2022	253,972	4,577	234,804	(239,381)	0
574	A.0000401.080	Lamb Co, V13 Relay Upgrades	2/25/2022	631,191	190,652	440,540	(631,191)	-
575	A.0000401.081	East Plant, V43 Relay Upgrades	10/22/2021	524,868	121,545	400,535	(522,079)	(0)
576	A.0000401.082	Osage, V43 Relay Upgrades	10/22/2021	443,263	136,944	305,771	(442,715)	-
577	A.0000401.088	Grassland, SEL 2BFR Rplcmnt	5/5/2022	349,177	6,418	335,781	(342,199)	-
578	A.0000401.091	Potter Co, SEL 2BFR Rplcmnt	12/16/2022	362,623	25,998	103,361	(1)	129,358
579	A.0000401.092	Sundown, SEL 2BFR Rplcmnt	5/13/2022	457,213	19,395	433,931	(453,326)	-
580	A.0000401.094	Amarillo South T75 Relay Upgrade	11/19/2021	328,772	63,204	255,918	(319,123)	-
581	A.0000401.095	Osage T75 Relay Upgrade	11/19/2021	501,047	115,495	339,576	(455,071)	0
582	A.0000556.027	Moore Co DFR, Sub	11/11/2022	660,607	353	152,120	-	152,473

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures During Period July 1, 2022 - June 30, 2023	Closings During Period July 1, 2022 - June 30, 2023	Ending Balance June 30, 2023	Expenditures During Period July 1, 2023- June 30, 2024	Closings During Period July 1, 2023 - June 30, 2024	Future Test Year Ending Balance ⁽¹⁾ June 30, 2024
531	A.0001439.004	K02 H Bill, Line	-	-	-	-	-	-
532	A.0001439.019	K31 H Bill, Line	-	-	(0)	-	-	(0)
533	A.0001485.004	Pole Treatment Program 230kV TX	-	-	-	-	-	-
534	A.0001668.001	K11 Upgr, Line	-	-	(0)	-	-	(0)
535	A.0001669.001	K10 Upgr, Line	-	-	-	-	-	-
536	A.0000855.004	SPS Transmission UAV	-	(206,459)	0	-	-	0
537	A.0001402.019	J15 Reterm Line, Tolk	-	-	-	-	-	-
538	A.0000220.018	SPS NM S&E, Sub	850,683	(891,531)	0	850,927	(850,927)	0
539	A.0000220.036	PCA Capbank Rplmt NM	-	-	-	-	-	-
540	A.0000401.085	PCA T23 Relay Upgrd	2,790	(2,790)	-	-	-	-
541	A.0000401.086	Potash T23 Relay Upgrd	3,720	(3,720)	-	-	-	-
542	A.0000401.087	Cunningham, SEL 2BFR Rplcmnt	7,440	(7,440)	-	-	-	-
543	A.0000635.003	Oil Center W-26 line terminal upgra	10,000	(10,000)	0	-	-	0
544	A.0000635.006	Cunningham Wave Trap W26 Term	7,440	(7,440)	-	-	-	-
545	A.0000640.098	Carlsbad C930 - NTC	-	-	-	-	-	-
546	A.0000640.106	Roosevelt, Rplc Brkr 4K25	-	-	0	-	-	0
547	A.0000822.006	Roswell 115/69kV XFMR Upgrades	-	-	-	-	-	-
548	A.0001045.016	Roosevelt Co K18 Term Upgrds	-	-	0	-	-	0
549	A.0001045.017	Roosevelt K-30 LRU	-	-	0	-	-	0
550	A.0001167.110	Maddox, SPE Relay Upgrades	-	-	-	-	-	-
551	A.0001189.001	OPIE Phantom Sub 345	-	-	-	-	-	-
552	A.0001189.012	OPIE Roadrunner Sub Phantom Termina	-	-	-	-	-	-
553	A.0001189.016	OPIE China Draw Sub Phantom Termin	-	-	-	-	-	-
554	A.0001189.019	OPIE Phantom Sub Cust Term 2 TOIF	-	-	-	-	-	-
555	A.0001189.021	OPIE 3 Roadrunner - China Draw 345k	-	-	-	-	-	-
556	A.0001189.022	Phantom 345 115kV XFMR T02	-	-	-	-	-	-
557	A.0001402.004	Crossroads Sub 345kV Cap Bank	-	-	-	-	-	-
558	A.0001402.020	Crossroads Relay Upgrade, J15 Term	-	-	-	-	-	-
559	A.0001430.001	Hopi Sub 2nd XFMR TAM	11,000	(11,000)	-	-	-	-
560	A.0001448.001	Kiowa, Breaker Add 4R85	-	-	(0)	-	-	(0)
561	A.0001451.001	Crossroads 345kV Brkr Add	-	-	-	-	-	-
562	A.0001480.001	Tip Top Solar, RR Term TOIF	9,300	(9,300)	(0)	(449,432)	449,432	(0)
563	A.0001480.002	Tip Top Solar, RR Term, Sub	9,300	(9,300)	0	(459,061)	459,061	0
564	A.0001658.001	Eagle Creek, Sub	5,949,355	(6,088,210)	0	-	-	0
565	A.0001770.001	NEF Sub, U03 Term Upgrade NTC	226,297	(327,977)	-	-	-	-
566	A.0000105.005	Tolk Terminal Upgrades	-	-	-	-	-	-
567	A.0000220.006	SPS S&E, Sub	1,145,388	(1,619,963)	(0)	930,995	(930,995)	(0)
568	A.0000220.040	Tuco Brk NR10	-	-	-	-	-	-
569	A.0000220.041	Castro Co, Rplc Cap Bank	1,099,068	(1,210,141)	0	-	-	0
570	A.0000286.023	Tolk Reactors	-	-	-	-	-	-
571	A.0000401.077	Hale Z63-8740 Relay Upgrd	-	-	(0)	-	-	(0)
572	A.0000401.078	Hale Z18-8736 Relay Upgrd	-	-	(0)	-	-	(0)
573	A.0000401.079	Crosby Y84-7805 Relay Upgrd	9,300	(9,300)	0	-	-	0
574	A.0000401.080	Lamb Co, V13 Relay Upgrades	-	-	-	-	-	-
575	A.0000401.081	East Plant, V43 Relay Upgrades	-	-	(0)	-	-	(0)
576	A.0000401.082	Osage, V43 Relay Upgrades	-	-	-	-	-	-
577	A.0000401.088	Grassland, SEL 2BFR Rplcmnt	-	-	-	-	-	-
578	A.0000401.091	Potter Co, SEL 2BFR Rplcmnt	226,030	(355,388)	0	-	-	0
579	A.0000401.092	Sundown, SEL 2BFR Rplcmnt	930	(930)	-	-	-	-
580	A.0000401.094	Amarillo South T75 Relay Upgrade	-	-	-	-	-	-
581	A.0000401.095	Osage T75 Relay Upgrade	42,780	(42,780)	0	-	-	0
582	A.0000556.027	Moore Co DFR, Sub	486,469	(638,942)	(0)	-	-	(0)

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
583	A.0000588.035	Owens Corning RTU Rplcmnt, Sub	12/15/2022	458,060	38,652	101,765	-	140,417
584	A.0000640.029	Hale Co 3744,3903,3911,3915 Brkr Rp	11/4/2020	106,952	-	(1,974,637)	1,974,637	-
585	A.0000640.041	Coulter Sub Rplc Brkr 2964	11/19/2021	598,684	179,450	419,234	(598,684)	0
586	A.0000640.044	Cox Sub 3830/3834 Rplcmnt	12/15/2022	928,666	-	145,380	-	145,380
587	A.0000640.045	Hereford Int 2820/2821 Bkr	5/2/2022	1,237,650	11,052	1,183,149	(1,194,201)	0
588	A.0000640.047	Cochran Co, Rplc Brkr 7830	12/16/2022	504,975	10,907	155,605	-	166,512
589	A.0000640.048	Cochran Co, Rplc Brkr 7835	10/14/2022	548,653	8,917	171,721	-	180,637
590	A.0000640.049	Cochran Co, Rplc Brkr 7825	11/11/2022	511,734	80,216	80,364	-	160,580
591	A.0000640.050	Cochran Co, Rplc Brkr 7840	5/13/2022	474,281	8,380	460,673	(469,053)	-
592	A.0000640.051	Denver City, Rplc Brkr W700	2/25/2022	720,222	67,037	652,016	(719,053)	-
593	A.0000640.052	Denver City, Rplc Brkr W740	3/22/2022	564,155	15,196	533,626	(548,822)	-
594	A.0000640.053	Denver City, Rplc Brkr W750	5/2/2022	548,496	3,798	513,313	(517,111)	-
595	A.0000640.055	Denver City, Rplc Brkr W980	10/14/2022	520,033	52,119	130,059	-	182,178
596	A.0000640.056	Denver City, Rplc Brkr W990	11/11/2022	575,411	13,943	147,647	-	161,589
597	A.0000640.060	Carlisle, Rplc Brkr 6935	5/4/2022	548,943	9,420	519,907	(529,327)	-
598	A.0000640.063	Carlisle, Rplc Brkr 6920	4/15/2022	601,434	72,602	520,549	(593,150)	-
599	A.0000640.064	Carlisle, Rplc Brkr 6995	10/14/2022	540,040	10,086	221,856	-	231,942
600	A.0000640.065	Carlisle, Rplc Brkr 7905	11/11/2022	661,668	7,897	207,291	-	215,189
601	A.0000640.066	Cochran Co, Rplc Brkr 7845	4/15/2022	513,585	2,457	499,374	(501,831)	-
602	A.0000640.068	Happy, Rplc Brkr 3786	12/15/2022	628,287	348	127,694	-	128,041
603	A.0000640.069	Happy, Rplc Brkr 3798	12/15/2022	503,944	444	101,044	-	101,488
604	A.0000640.099	Hale Co Breaker 3903 3911 3915 NTC	5/15/2021	2,702,929	316,368	2,386,561	(2,702,929)	-
605	A.0000640.105	Tuco, Rplc Brkr NR05	5/3/2022	798,428	64	793,058	(793,122)	-
606	A.0000640.123	Harrington FK40, Brkr Replc	4/15/2022	716,331	-	598,972	(598,972)	-
607	A.0000710.014	Nichols Physical Security INFR Tx	12/15/2021	2,603,466	377,934	2,220,237	(2,598,172)	0
608	A.0000710.046	Harrington Phys Sec INFR Tx	6/6/2022	2,344,452	142,479	2,195,648	(2,338,127)	-
609	A.0000822.010	Gaines Co Rplc XFMR TR01	5/15/2023	1,942,257	-	124,528	-	124,528
610	A.0000822.011	Lamb Co Rplc XFMR TR01	3/15/2023	3,834,902	2,615	1,395,434	-	1,398,049
611	A.0001030.005	Mustang Sub - Terminal Upgrade	12/15/2020	2,096,074	-	(380,872)	380,872	-
612	A.0001044.002	Castro Co 115kV Sub Term Upgrade	10/8/2021	277,762	86,563	183,089	(269,652)	-
613	A.0001044.003	Deaf Smith 115kV Sub Term Upgrade U	10/8/2021	429,790	51,078	375,315	(426,393)	-
614	A.0001044.004	Hereford 115kV Sub Term Upgrade U44	10/8/2021	456,086	196,500	256,873	(453,373)	-
615	A.0001044.005	Hereford NE 115kV Sub Term Upgrade	11/5/2021	196,416	93,082	103,335	(196,416)	(0)
616	A.0001044.008	Tierra Blanca 115kV Sub	11/15/2021	10,683,023	9,122,552	1,560,471	(10,683,023)	-
617	A.0001044.021	Canyon West 115kV Sub Term Upgrade	11/2/2021	275,246	99,401	175,845	(275,246)	-
618	A.0001044.023	Deaf Smith 115kV Sub Term Upgrade-U	10/22/2021	629,380	111,082	518,298	(629,380)	-
619	A.0001044.024	Hereford 115kV Sub Term Upgrade-U45	11/5/2021	306,252	147,133	112,028	(259,162)	0
620	A.0001044.027	Deaf Smith 115kV Bus Split	2/15/2022	1,066,998	290,289	776,574	(1,066,862)	-
621	A.0001045.008	Lamb Co K37 Term Upgr	1/14/2022	542,513	101,225	440,756	(541,981)	-
622	A.0001045.009	Plant X K27 Term Upgr	3/18/2022	243,222	26,292	212,663	(238,955)	0
623	A.0001045.010	Plant X K45 Term Upgr	12/15/2021	198,283	20,334	176,469	(196,802)	0
624	A.0001045.012	Tolk 230kV Sub	6/30/2022	20,632,072	10,714,297	9,491,574	(20,205,872)	0
625	A.0001045.014	Tuco K42 Term Upgr	5/13/2022	281,718	40,957	206,390	(247,347)	0
626	A.0001050.004	Upgr Moore Co 115kV (V63) Term to E	10/29/2021	542,367	148,995	392,643	(541,638)	-
627	A.0001059.010	Harrington 230kV Bus Diffs	5/5/2022	4,085,700	645,311	3,433,654	(4,078,964)	-
628	A.0001061.009	XIT 115kV Sub TOIF	4/1/2019	9,230	-	324,903	(324,903)	-
629	A.0001079.001	Inst 115kV Quincy Sw Station TOIF P	5/1/2019	2,919	-	(533,856)	533,856	-
630	A.0001086.002	Repl Etter Cap Bank 1910	12/9/2022	1,540,786	44,049	212,803	-	256,852
631	A.0001151.001	Sundown Transformer Upgrade	12/18/2020	7,840,848	-	(369,671)	369,671	-
632	A.0001161.001	Preston West 115/13.2KV Substation	12/15/2022	2,232,815	16,967	1,499,463	-	1,516,430
633	A.0001161.005	Coulter Relay Sub	5/15/2022	476,046	119,752	347,064	(466,816)	0
634	A.0001161.006	Owens Corning Relay Sub	11/15/2022	637,012	92,100	181,708	-	273,808

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures	Closings	Ending Balance	Expenditures	Closings	Future Test Year
			During Period July 1, 2022 - June 30, 2023	During Period July 1, 2022 - June 30, 2023		During Period July 1, 2023- June 30, 2024	During Period July 1, 2023 - June 30, 2024	
583	A.0000588.035	Owens Corning RTU Rplcmnt, Sub	340,824	(481,241)	-	-	-	-
584	A.0000640.029	Hale Co 3744,3903,3911,3915 Brkr Rp	-	-	-	-	-	-
585	A.0000640.041	Coulter Sub Rplc Brkr 2964	-	-	0	-	-	0
586	A.0000640.044	Cox Sub 3830/3834 Rplcmnt	753,127	(898,507)	-	-	-	-
587	A.0000640.045	Hereford Int 2820/2821 Bkr	-	-	0	-	-	0
588	A.0000640.047	Cochran Co, Rplc Brkr 7830	328,004	(494,516)	0	-	-	0
589	A.0000640.048	Cochran Co, Rplc Brkr 7835	349,896	(530,533)	(0)	-	-	(0)
590	A.0000640.049	Cochran Co, Rplc Brkr 7825	334,625	(495,206)	(0)	-	-	(0)
591	A.0000640.050	Cochran Co, Rplc Brkr 7840	1,395	(1,395)	-	-	-	-
592	A.0000640.051	Denver City, Rplc Brkr W700	-	-	-	-	-	-
593	A.0000640.052	Denver City, Rplc Brkr W740	-	-	-	-	-	-
594	A.0000640.053	Denver City, Rplc Brkr W750	-	-	-	-	-	-
595	A.0000640.055	Denver City, Rplc Brkr W980	340,523	(522,701)	(0)	-	-	(0)
596	A.0000640.056	Denver City, Rplc Brkr W990	399,040	(560,629)	0	-	-	0
597	A.0000640.060	Carlisle, Rplc Brkr 6935	9,300	(9,300)	-	-	-	-
598	A.0000640.063	Carlisle, Rplc Brkr 6920	9,300	(9,300)	-	-	-	-
599	A.0000640.064	Carlisle, Rplc Brkr 6995	300,461	(532,403)	(0)	-	-	(0)
600	A.0000640.065	Carlisle, Rplc Brkr 7905	431,045	(646,234)	0	-	-	0
601	A.0000640.066	Cochran Co, Rplc Brkr 7845	3,394	(3,394)	-	-	-	-
602	A.0000640.068	Happy, Rplc Brkr 3786	484,143	(612,184)	0	-	-	0
603	A.0000640.069	Happy, Rplc Brkr 3798	384,445	(485,933)	0	-	-	0
604	A.0000640.099	Hale Co Breaker 3903 3911 3915 NTC	-	-	-	-	-	-
605	A.0000640.105	Tuco, Rplc Brkr NR05	8,100	(8,100)	-	-	-	-
606	A.0000640.123	Harrington FK40, Brkr Replc	-	-	-	-	-	-
607	A.0000710.014	Nichols Physical Security INFR Tx	-	-	0	-	-	0
608	A.0000710.046	Harrington Phys Sec INFR Tx	-	-	-	-	-	-
609	A.0000822.010	Gaines Co Rplc XFMR TR01	1,806,573	(1,931,102)	(0)	-	-	(0)
610	A.0000822.011	Lamb Co Rplc XFMR TR01	2,389,502	(3,787,550)	0	-	-	0
611	A.0001030.005	Mustang Sub - Terminal Upgrade	-	-	-	-	-	-
612	A.0001044.002	Castro Co 115kV Sub Term Upgrade	-	-	-	-	-	-
613	A.0001044.003	Deaf Smith 115kV Sub Term Upgrade U	-	-	-	-	-	-
614	A.0001044.004	Hereford 115kV Sub Term Upgrade U44	-	-	-	-	-	-
615	A.0001044.005	Hereford NE 115kV Sub Term Upgrade	-	-	(0)	-	-	(0)
616	A.0001044.008	Tierra Blanca 115kV Sub	-	-	-	-	-	-
617	A.0001044.021	Canyon West 115kV Sub Term Upgrade	-	-	-	-	-	-
618	A.0001044.023	Deaf Smith 115kV Sub Term Upgrade-U	-	-	-	-	-	-
619	A.0001044.024	Hereford 115kV Sub Term Upgrade-U45	-	-	0	-	-	0
620	A.0001044.027	Deaf Smith 115kV Bus Split	-	-	-	-	-	-
621	A.0001045.008	Lamb Co K37 Term Upgr	-	-	-	-	-	-
622	A.0001045.009	Plant X K27 Term Upgr	-	-	0	-	-	0
623	A.0001045.010	Plant X K45 Term Upgr	-	-	0	-	-	0
624	A.0001045.012	Tolk 230kV Sub	637,050	(637,050)	0	-	-	0
625	A.0001045.014	Tuco K42 Term Upgr	-	-	0	-	-	0
626	A.0001050.004	Upgr Moore Co 115kV (V63) Term to E	-	-	-	-	-	-
627	A.0001059.010	Harrington 230kV Bus Diff's	59,520	(59,520)	-	-	-	-
628	A.0001061.009	XIT 115kV Sub TOIF	-	-	-	-	-	-
629	A.0001079.001	Inst 115kV Quincy Sw Station TOIF P	-	-	-	-	-	-
630	A.0001086.002	Repl Etter Cap Bank 1910	1,120,694	(1,377,546)	0	-	-	0
631	A.0001151.001	Sundown Transformer Upgrade	-	-	-	-	-	-
632	A.0001161.001	Preston West 115/13.2KV Substation	465,458	(1,981,888)	(0)	-	-	(0)
633	A.0001161.005	Coulter Relay Sub	6,000	(6,000)	0	-	-	0
634	A.0001161.006	Owens Corning Relay Sub	364,992	(638,800)	-	-	-	-

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Estimated Completion Date	Estimated Cost of Project	Base Period Beginning Balance - July 1, 2021	Expenditures Through End of Base Period	Closings Through End of Base Period	Base Period Ending Balance - June 30, 2022
635	A.0001167.025	Lamb Co Intg 115kV SPE Relay UPGS T	5/13/2022	2,311,766	439,133	1,863,367	(2,302,500)	(0)
636	A.0001167.029	Moore Co 115kV SPE Relay UPGS TX	12/15/2023	3,886,081	4,178	241,282	-	245,460
637	A.0001167.037	Terry Co SPE Relay Upgrades TX	5/14/2021	1,841,422	-	104,762	(104,762)	-
638	A.0001167.095	Pantex North V93 SPE Relay UPGS TX	12/16/2022	1,270,760	-	227,789	-	227,789
639	A.0001167.099	Pantex South SPE Relay UPGS TX	12/16/2022	888,638	-	162,737	-	162,737
640	A.0001167.100	Amarillo South SPE Relay UPGS TX	5/13/2022	372,868	-	337,425	(337,425)	-
641	A.0001167.103	Potter SPE Relay UPGS TX	12/16/2022	750,568	34,387	185,015	-	219,401
642	A.0001167.105	Coulter SPE Relay UPGS TX	12/16/2022	763,117	50,078	193,293	-	243,371
643	A.0001167.115	Hockley SPE Relay	11/4/2022	865,600	1,952	471,864	-	473,815
644	A.0001176.001	Tuco SVC Sub	12/15/2020	3,613,099	-	(263,208)	263,208	-
645	A.0001219.011	T78 MOORE CO ELR RFL9300 SPS TX	3/25/2022	296,061	65,287	226,799	(292,086)	(0)
646	A.0001219.017	T79 MOORE CO ELR RFL9300 SPS TX	2/25/2022	322,498	60,756	256,928	(317,684)	-
647	A.0001227.002	NW LCEC 115kV TERM JODW TOIF	9/13/2019	-	-	(392,929)	392,929	-
648	A.0001228.001	McDowell Creek Substation	12/16/2025	5,190,612	153,917	2,173	-	156,090
649	A.0001228.004	Nichols Sub LRU	3/31/2022	233,514	81,605	151,137	(232,742)	-
650	A.0001242.001	Owens Corning Cap Bank Rplmt	5/15/2023	2,430,769	6,438	167,146	-	173,584
651	A.0001400.001	Amerada Hess Sub Oxy Cable Work	8/18/2021	128,544	113,998	14,546	(128,544)	-
652	A.0001402.002	Tolk T2 345/230 Xfmr Expansion	2/11/2022	12,240,344	9,317,723	2,935,410	(12,253,132)	-
653	A.0001402.005	Tierra Blanca 115kV Cap Bank	11/15/2021	3,718,716	3,067,771	734,482	(3,802,253)	-
654	A.0001402.017	Tolk Spare 345kV XFMR	1/11/2022	3,048,239	17,132	3,029,285	(3,046,417)	-
655	A.0001402.018	Tuco 230kV Cap Bank 1	5/21/2021	6,244,929	-	150,495	(150,495)	-
656	A.0001433.005	Lawrence Park Sub, TAM	3/10/2023	2,595,389	32,057	1,533,904	-	1,565,961
657	A.0001434.007	East Plant, V03 Relay Upgrade	4/15/2022	317,308	4,885	300,781	(305,666)	-
658	A.0001434.008	Nichols, V03 Relay Upgrade	4/15/2022	333,624	11,590	318,060	(329,650)	0
659	A.0001442.001	Grapevine Sub Erosion Mitigation	3/15/2022	365,115	64,880	290,714	(355,594)	-
660	A.0001442.002	Potter Co Sub Erosion Mitigation	11/15/2022	3,155,001	62,027	331,568	-	393,594
661	A.0001577.019	HLW Breaker Replacement	5/21/2021	464,351	-	104,792	(104,792)	-
662	A.0001663.004	TX SES Accruals	1/1/2028	994,304	744,099	8,131	-	752,230
663	A.0001669.002	Lubbock South, K10 Term Upgrades NT	5/15/2022	772,678	26,378	708,466	(734,844)	-
664	A.0001699.001	OXY BRU 2nd XFMR	7/14/2021	97,486	126,726	(29,240)	(97,486)	-
665	Subtotal - Transmission				\$ 122,021,593	\$ 154,814,796	\$ (245,017,993)	\$ 31,818,396
666	Projects < \$100,000				\$ 5,410,456	\$ 15,443,504	\$ (8,987,032)	\$ 11,866,928
667	Total Construction Work In Progress				\$ 231,552,965	\$ 492,409,015	\$ (560,575,903)	\$ 163,386,077

Note: Estimated Completion Date is the estimated In-Service Date, or closing pattern, from the forecast. However, if the June 2022 balance is zero due to closings, then the actual In-Service date is presented or "Closing Pattern" if the actual closings are on routine work orders.

Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

⁽¹⁾ Southwestern Public Service Company is not requesting CWIP in Rate Base and is removed in an adjustment. Accordingly, an approximation of CWIP activity on a jurisdictional basis is not provided.

Southwestern Public Service Company

Construction Work in Progress

(a) Base Period, Linkage Period, (b) Test Year Period

Line No.	Project No.	Project Description	Expenditures During Period July 1, 2022 - June 30, 2023	Closings During Period July 1, 2022 - June 30, 2023	Ending Balance June 30, 2023	Expenditures During Period July 1, 2023- June 30, 2024	Closings During Period July 1, 2023 - June 30, 2024	Future Test Year Ending Balance ⁽¹⁾ June 30, 2024
635	A.0001167.025	Lamb Co Intg 115kV SPE Relay UPGS T	-	-	(0)	-	-	(0)
636	A.0001167.029	Moore Co 115kV SPE Relay UPGS TX	1,924,125	-	2,169,585	1,408,812	(3,578,397)	0
637	A.0001167.037	Terry Co SPE Relay Upgrades TX	-	-	-	-	-	-
638	A.0001167.095	Pantex North V93 SPE Relay UPGS TX	931,119	(1,158,909)	0	-	-	0
639	A.0001167.099	Pantex South SPE Relay UPGS TX	649,316	(812,053)	(0)	-	-	(0)
640	A.0001167.100	Amarillo South SPE Relay UPGS TX	15,926	(15,926)	-	-	-	-
641	A.0001167.103	Potter SPE Relay UPGS TX	551,857	(771,258)	(0)	-	-	(0)
642	A.0001167.105	Coulter SPE Relay UPGS TX	462,160	(705,531)	-	-	-	-
643	A.0001167.115	Hockley SPE Relay	366,734	(840,549)	0	-	-	0
644	A.0001176.001	Tuco SVC Sub	-	-	-	-	-	-
645	A.0001219.011	T78 MOORE CO ELR RFL9300 SPS TX	2,790	(2,790)	(0)	-	-	(0)
646	A.0001219.017	T79 MOORE CO ELR RFL9300 SPS TX	2,790	(2,790)	-	-	-	-
647	A.0001227.002	NW LCEC 115kV TERM JODW TOIF	-	-	-	-	-	-
648	A.0001228.001	McDowell Creek Substation	7,582	-	163,672	9,851	-	173,524
649	A.0001228.004	Nichols Sub LRU	-	-	-	-	-	-
650	A.0001242.001	Owens Corning Cap Bank Rplmt	2,193,585	(2,367,169)	0	27,900	(27,900)	0
651	A.0001400.001	Amerada Hess Sub Oxy Cable Work	-	-	-	-	-	-
652	A.0001402.002	Tolk T2 345/230 Xfmr Expansion	-	-	-	-	-	-
653	A.0001402.005	Tierra Blanca 115kV Cap Bank	-	-	-	-	-	-
654	A.0001402.017	Tolk Spare 345kV XFMR	-	-	-	-	-	-
655	A.0001402.018	Tuco 230kV Cap Bank 1	-	-	-	-	-	-
656	A.0001433.005	Lawrence Park Sub, TAM	1,023,308	(2,589,269)	0	-	-	0
657	A.0001434.007	East Plant, V03 Relay Upgrade	-	-	-	-	-	-
658	A.0001434.008	Nichols, V03 Relay Upgrade	2,790	(2,790)	0	-	-	0
659	A.0001442.001	Grapevine Sub Erosion Mitigation	-	-	-	-	-	-
660	A.0001442.002	Potter Co Sub Erosion Mitigation	3,270,230	(3,663,824)	0	-	-	0
661	A.0001577.019	HLW Breaker Replacement	-	-	-	-	-	-
662	A.0001663.004	TX SES Accruals	30,627	-	782,857	41,227	-	824,084
663	A.0001669.002	Lubbock South, K10 Term Upgrades NT	11,718	(11,718)	-	-	-	-
664	A.0001699.001	OXY BRU 2nd XFMR	-	-	-	-	-	-
665	Subtotal - Transmission		\$ 107,882,634	\$ (136,584,916)	\$ 3,116,114	\$ 9,626,196	\$ (11,744,703)	\$ 997,607
666	Projects < \$100,000		\$ 337,496,558	\$ (214,697,250)	\$ 134,666,237	\$ 481,658,266	\$ (398,213,406)	\$ 218,111,096
667	Total Construction Work In Progress		\$ 714,735,087	\$ (650,487,042)	\$ 227,634,123	\$ 680,524,075	\$ (604,754,821)	\$ 303,403,377

Note: Estimated Completion Date is the estimated In-Service Date, or closing pattern, from the forecast. However, if the June 2022 balance is zero due to closings, then the actual In-Service date is presented or "Closing Pattern" if the actual closings are on routine work orders.

Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

⁽¹⁾ Southwestern Public Service Company is not requesting CWIP in Rate Base and is removed in an adjustment. Accordingly, an approximation of CWIP activity on a jurisdictional basis is not provided.

Southwestern Public Service Company

Allowance for Funds Used During Construction Generated and Transferred to Plant in Service

(a) Base Period and Four Years Prior to Base Period, Linkage Period (b) Test Year Period

Line No.	Calendar Year By Month	Effective Monthly Rate	Amount Capitalized (Generated)	Amount Transferred To Plant
1	Jan 17	0.4182%	\$ 1,074,885	\$ 58,399
2	Feb 17	0.3905%	1,009,066	208,330
3	Mar 17	0.4395%	1,390,255	476,054
4	Apr 17	0.4339%	1,226,368	2,604,045
5	May 17	0.4339%	1,121,638	824,097
6	Jun 17	0.4339%	650,511	1,275,427
7	Jul 17	0.4630%	1,186,356	123,465
8	Aug 17	0.4630%	1,252,832	258,847
9	Sep 17	0.4630%	1,362,996	172,492
10	Oct 17	0.4695%	1,470,759	641,507
11	Nov 17	0.4695%	1,446,592	1,638,012
12	Dec 17	0.4695%	1,504,253	3,615,232
13	Historic Period - 12 Months Ended 12/31/2017		\$ 14,696,511	\$ 11,895,907
14	Jan 18	0.4892%	\$ 1,686,871	\$ 180,445
15	Feb 18	0.5100%	1,864,412	1,386,879
16	Mar 18	0.5066%	1,636,729	3,668,255
17	Apr 18	0.5066%	1,470,429	1,789,938
18	May 18	0.5324%	1,516,849	3,868,606
19	Jun 18	0.5324%	1,746,044	1,455,830
20	Jul 18	0.5423%	2,041,732	436,532
21	Aug 18	0.5423%	2,524,438	161,950
22	Sep 18	0.5423%	2,675,000	434,386
23	Oct 18	0.5423%	3,104,604	264,358
24	Nov 18	0.5423%	3,652,672	762,288
25	Dec 18	0.5423%	4,140,967	3,500,620
26	Historic Period - 12 Months Ended 12/31/2018		\$ 28,060,746	\$ 17,910,089
27	Jan 19	0.5582%	4,719,079	348,596
28	Feb 19	0.5659%	4,985,809	151,292
29	Mar 19	0.5615%	5,112,066	905,995
30	Apr 19	0.5615%	5,107,496	735,776
31	May 19	0.5615%	5,304,554	5,990,496
32	Jun 19	0.5461%	2,425,963	31,348,922
33	Jul 19	0.5461%	1,032,583	40,153
34	Aug 19	0.5461%	1,552,074	95,906
35	Sep 19	0.5463%	2,073,369	113,257
36	Oct 19	0.5463%	2,176,689	665,603
37	Nov 19	0.5463%	2,236,580	741,249
38	Dec 19	0.5464%	2,399,831	2,663,723
39	Historic Period - 12 Months Ended 12/31/2019		\$ 39,126,095	\$ 43,800,967

Southwestern Public Service Company

Allowance for Funds Used During Construction Generated and Transferred to Plant in Service

(a) Base Period and Four Years Prior to Base Period, Linkage Period (b) Test Year Period

Line No.	Calendar Year By Month	Effective Monthly Rate	Amount Capitalized (Generated)	Amount Transferred To Plant
40	Jan 20	0.5425%	2,614,547	45,474
41	Feb 20	0.5462%	2,843,120	1,371,934
42	Mar 20	0.5408%	3,032,963	261,357
43	Apr 20	0.5408%	3,529,587	220,981
44	May 20	0.5408%	3,799,579	9,398,143
45	Jun 20	0.5408%	3,941,995	486,016
46	Jul 20	0.5408%	4,377,125	300,088
47	Aug 20	0.5408%	4,821,184	171,721
48	Sep 20	0.5408%	5,367,637	165,840
49	Oct 20	0.5408%	5,688,207	2,200,357
50	Nov 20	0.5191%	4,902,040	3,986,852
51	Dec 20	0.5191%	2,871,992	40,177,446
52	Historic Period - 12 Months Ended 12/31/2020		<u><u>\$ 47,789,975</u></u>	<u><u>\$ 58,786,208</u></u>
53	Jan 21	0.3875%	528,556	169,880
54	Feb 21	0.1222%	(161,096)	308,991
55	Mar 21	0.4544%	420,201	73,227
56	Apr 21	0.3831%	707,130	505,872
57	May 21	0.3947%	716,140	493,666
58	Jun 21	0.3162%	418,445	101,795
59	Jul 21	0.2863%	504,077	123,757
60	Aug 21	0.2519%	467,495	(45,277)
61	Sep 21	0.2519%	620,946	311,647
62	Oct 21	0.2519%	637,410	178,943
63	Nov 21	0.2519%	547,379	2,262,282
64	Dec 21	0.2519%	393,492	3,203,985
65	Historic Period - 12 Months Ended 12/31/2021		<u><u>\$ 5,800,176</u></u>	<u><u>\$ 7,688,769</u></u>
66	Jul 21	0.2863%	504,077	123,757
67	Aug 21	0.2519%	467,495	(45,277)
68	Sep 21	0.2519%	620,946	311,647
69	Oct 21	0.2519%	637,410	178,943
70	Nov 21	0.2519%	547,379	2,262,282
71	Dec 21	0.2519%	393,492	3,203,985
72	Jan 22	0.1495%	197,445	502,049
73	Feb 22	0.1560%	216,420	338,699
74	Mar 22	0.1560%	220,911	333,388
75	Apr 22	0.2287%	558,553	200,998
76	May 22	0.2479%	413,071	362,901
77	Jun 22	0.2479%	341,045	317,156
78	Base Period - 12 Months Ended 6/30/2022		<u><u>\$ 5,118,245</u></u>	<u><u>\$ 8,090,526</u></u>

Southwestern Public Service Company

Allowance for Funds Used During Construction Generated and Transferred to Plant in Service

(a) Base Period and Four Years Prior to Base Period, Linkage Period (b) Test Year Period

Line No.	Calendar Year By Month	Effective Monthly Rate	Amount Capitalized (Generated)	Amount Transferred To Plant
79	Jul 22	0.2514%	357,984	119,389
80	Aug 22	0.2514%	401,522	61,195
81	Sep 22	0.2514%	468,582	155,187
82	Oct 22	0.2514%	530,382	217,323
83	Nov 22	0.2514%	560,885	403,359
84	Dec 22	0.2514%	460,602	1,520,167
85	Jan 23	0.4149%	618,887	37,083
86	Feb 23	0.4149%	762,253	80,572
87	Mar 23	0.4149%	863,347	327,042
88	Apr 23	0.4149%	961,801	187,900
89	May 23	0.4149%	911,797	1,181,749
90	Jun 23	0.4149%	786,850	645,041
91	Linkage Period - 12 Months Ended 6/30/2023		<u><u>\$ 7,684,892</u></u>	<u><u>\$ 4,936,008</u></u>
92	Jul 23	0.4149%	792,072	298,473
93	Aug 23	0.4149%	829,618	56,574
94	Sep 23	0.4149%	906,422	90,498
95	Oct 23	0.4149%	984,611	288,137
96	Nov 23	0.4149%	993,912	954,981
97	Dec 23	0.4149%	856,140	2,729,274
98	Jan 24	0.4423%	781,851	58,963
99	Feb 24	0.4423%	905,381	53,518
100	Mar 24	0.4423%	1,026,643	252,110
101	Apr 24	0.4423%	1,170,015	100,467
102	May 24	0.4423%	1,207,040	1,235,999
103	Jun 24	0.4423%	1,143,753	135,564
104	Test Year Period - 12 Months Ended 6/30/2024		<u><u>\$ 11,597,459</u></u>	<u><u>\$ 6,254,559</u></u>

Notes:

AFUDC rates through June 2022 are based on actual monthly data.

AFUDC rates for July 2022 through June 2024 are based on forecast data.

AFUDC is calculated and applied at a total company level. Accordingly, approximated jurisdictional amounts are not

Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

None.

Southwestern Public Service Company

(a), (b), (c) Explanation of Allowance for Funds Used During Construction

Southwestern Public Service Company (“SPS”) currently uses an overhead mechanism for assigning costs to construction when the practice is too onerous to charge directly or the mechanism is required by Federal Energy Regulatory Commission (“FERC”) rules. The Allowance for Funds Used During Construction (“AFUDC”) overhead is discussed below.

Allowance for Funds Used During Construction

AFUDC allows the capitalization of the cost of borrowed funds and a reasonable rate on other funds to be charged to projects that are capital in nature until the project is placed in-service. This overhead is excluded from any project that is de minimus or is purchased as an asset and can be placed in-service immediately. The following excerpt from the Uniform System of Accounts for Electric Utilities (18 C.F.R. § 101) defines the methodology employed at SPS.

Federal Energy Regulatory Commission Pt. 101

(17) *Allowance for funds used during construction* (Major and Non-major Utilities) includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of the Commission, allowances computed in accordance with the formula prescribed in paragraph (a) of this subparagraph. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects, which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$$Ai = s \cdot (S/W) + d \cdot (D/D + P + C) \cdot (1 - S/W)$$

$$Ae = [1 - S/W] \cdot [p \cdot (P/D + P + C) + c \cdot (C/D + P + C)]$$

Ai = Gross allowance for borrowed funds used during construction rate.

Ae = Allowance for other funds used during construction rate.

S = Average short-term debt.

s = Short-term debt interest rate.

D = Long-term debt.

d = Long-term debt interest rate.

P = Preferred stock.

p = Preferred stock cost rate.

C = Common equity.

c = Common equity cost rate.

W = Average balance in construction work in progress, less asset retirement costs (See General Instruction 25) related to plant under construction.

(b) The rates shall be determined annually. The balances for long-term debt, preferred stock, and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdictions. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

The AFUDC rate, a simple rate, is calculated using the above formula (effective with the issuance of Federal Power Commission Order No. 561 on February 2, 1977). It uses the various components of capital, including the cost of short and long-term debt (including restricted-use debt, as required by Accounting Release No. 13, effective May 1, 1983), and preferred and common stock. The rate is applied against the current month's AFUDC base (prior month's life-to-date construction charges plus one-half of the current month's charges, less one-half of the current month's classifications, and the prior month's AFUDC) for eligible jobs to determine the amount of the monthly AFUDC. FERC allows for semi-annual compounding and this is maintained through the determination of an effective monthly rate using monthly compounding that effectuates the semi-annual compounding effect of the simple rate.

Accounts "419.1 – Allowance for Other (Equity) Funds Used During Construction" and "432 – Allowance for Borrowed Funds Used During Construction" are credited, in accordance with the ratio derived in the AFUDC formula, with the concurrent debit to Account 107, Construction Work in Progress ("CWIP") by work order. The rate is calculated as amounts in CWIP change, the financing arrangements warrant an updated rate, and adjustments are made to reallocate total AFUDC between the debt and equity components. AFUDC is directly calculated and charged to each work order; no clearing account is used.

FERC's definition of AFUDC includes the net cost (during the period of construction) of borrowed funds used for construction purposes and a reasonable rate on other funds when so used. Schedule B-5 lists the capitalization rates for the years preceding the base period, the base period, the linkage period, and the test year periods as well as the actual or forecasted amounts generated and transferred to plant-in-service in each of those periods.

Southwestern Public Service Company

Plant Held for Future Use

(a) Base Period

Line No.	Description	Anticipated Use	Estimated In Service Date	Date of Purchase	Base Period Balance	Adjustments	Adjusted Base Period	NM Retail Adjusted Base Period
1	Gaines County Land Acquisition	Land for Future Production Facility	2025+	8/15/2015	\$ 4,167,109	\$ (4,167,109)	\$ -	\$ -
2	Total Plant Held For Future Use				<u>\$ 4,167,109</u>	<u>\$ (4,167,109)</u>	<u>\$ -</u>	<u>\$ -</u>

Linkage Period

Description	Anticipated Use	Estimated In Service Date	Date of Purchase	Total Company Linkage Period	NM Retail Linkage Period
3	No known assets planned for the Linkage Period			\$ -	\$ -
4	Total Plant Held For Future Use			<u>\$ -</u>	<u>\$ -</u>

(b) Test Year Period

Description	Anticipated Use	Estimated In Service Date	Date of Purchase	Total Company Test Year Period	Adjustments	Adjusted Total Company Test Year Period	NM Retail Test Year Period	
5	Home Area Network software	Software that allows customers to receive their real-time, energy demand consumption from their advanced meter	8/31/2024	10/31/2023	\$ 1,083,798	\$ (1,083,798)	\$ -	\$ -
6	Total Plant Held For Future Use			<u>\$ 1,083,798</u>	<u>\$ (1,083,798)</u>	<u>\$ -</u>	<u>\$ -</u>	

Note: Base Period: July 1, 2021 - June 30, 2022; Linkage Period: July 1, 2022 – June 30, 2023; Test Year Period July 1, 2023 – June 30, 2024

(c) Explanation of Adjustments

The only Base Period Adjustment removes Gaines County Land Held for Future Use from rate base. Please refer to the Direct Testimony of Stephanie N. Niemi for details.
The only Future Test Year Period Adjustment removes software Held for Future Use from rate base.

Southwestern Public Service Company

Nuclear Fuel in Process

Southwestern Public Service Company has no nuclear facilities. Therefore, this schedule is not applicable.