Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

(a) Base Period

Line No.	Description	FERC Account No.	Balance Beginning of Period 07/01/2021	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Total Company Balance End of Period 06/30/2022	Retirement Work in Progress 06/30/2022 (2)	Base Period Adjustments	Total Company Adjusted Base Period	NM Adjusted Base Period
1	**Accumulated Provision for Depreciation**											
2	**Steam Production**											
3	Structures and Improvements	311	$ 162,246,207	$ 9,894,164	$ -	$ (549,274)	$ (1,034,847)	$ 170,556,250				
4	Boiler Plant Equipment	312	650,044,242	38,449,473	-	(3,602,103)	4,189,436	689,081,048				
5	Turbogenerator Units	314	331,300,399	17,815,813	-	(4,237,643)	(1,924,123)	342,954,446				
6	Accessory Electric Equipment	315	54,710,629	3,304,102	-	(239,375)	(940,177)	56,835,179				
7	Miscellaneous Power Plant Equipment	316	23,998,548	996,057	-	-	(476,167)	24,518,438				
8	Steam Production - Asset Retirement Cost	317	750,395	719,738	-	-	-	1,470,133				
9	**Total Steam Production**		**$ 1,223,050,420**	**$ 71,179,347**	**$ -**	**$ (8,628,395)**	**$ (185,878)**	**$ 1,285,415,494**	**$ (11,194,249)**	**$ -**	**$ 1,274,221,245**	
10	Less Steam Production - Asset Retirement Cost	317	$ (750,395)	$ (719,738)	$ -	$ -	$ -	$ (1,470,133)	$ -	$ -	$ (1,470,133)	
11	**Total Steam Production Included in Rate Base**		**$ 1,222,300,025**	**$ 70,459,609**	**$ -**	**$ (8,628,395)**	**$ (185,878)**	**$ 1,283,945,361**	**$ (11,194,249)**	**$ -**	**$ 1,272,751,112**	**$ 465,477,183**
12	**Other Production**											
13	Structures and Improvements	341	$ 9,674,606	$ 5,300,416	$ -	$ -	$ 26,961	$ 15,001,983				
14	Fuel Holders, Producers, and Accessories	342	4,245,947	163,023	-	-	4,050	4,413,020				
15	Prime Movers	343	29,990,647	1,521,780	-	(1,034,564)	(648,111)	29,829,752				
16	Generators	344	115,896,754	59,665,366	-	(8,752,423)	761,198	167,570,895				
17	Accessory Electric Equipment	345	13,463,799	3,980,748	-	(48,617)	(127,213)	17,268,717				
18	Miscellaneous Power Plant Equipment	346	1,563,411	148,319	-	-	(16,885)	1,694,845				
19	Other Production - Asset Retirement Cost	347	2,116,495	1,948,634	-	-	-	4,065,129				
20	**Total Other Production**		**$ 176,951,659**	**$ 72,728,286**	**$ -**	**$ (9,835,604)**	**$ -**	**$ 239,844,341**	**$ 10,171,244**	**$ -**	**$ 250,015,585**	
21	Less: Other Production - Asset Retirement Cost	347	$ (2,116,495)	$ (1,948,634)	$ -	$ -	$ -	$ (4,065,129)	$ -	$ -	$ (4,065,129)	
22	**Total Other Production Included in Rate Base**		**$ 174,835,164**	**$ 70,779,652**	**$ -**	**$ (9,835,604)**	**$ -**	**$ 235,779,212**	**$ 10,171,244**	**$ -**	**$ 245,950,456**	**$ 88,758,942**
23	**Transmission**											
24	Structures and Improvements	352	$ 20,183,644	$ 2,445,000	$ -	$ (378,913)	$ 687,585	$ 22,937,316				
25	Station Equipment	353	191,423,698	31,207,713	-	(8,638,905)	148,376	214,140,882				
26	Towers and Fixtures	354	2,893,925	123,985	-	-	43,122	3,061,032				
27	Poles and Fixtures	355	265,056,879	47,179,209	-	(2,824,139)	(610,462)	308,801,487				
28	Overhead Conductors and Devices	356	116,682,887	15,724,649	-	(1,856,129)	(1,075,203)	129,476,204				
29	Underground Conduit	357	186,348	3,792	-	-	14,012	204,152				
30	Underground Conductor and Devices	358	341,655	11,503	-	-	17,125	370,283				
31	Roads and Trails	359	42,936	8,484	-	-	(314)	51,107				
32	Transmission - Asset Retirement Cost	359.1	5,931	782	-	-	-	6,713				
33	**Total Transmission**		**$ 596,817,903**	**$ 96,705,117**	**$ -**	**$ (13,698,086)**	**$ (775,759)**	**$ 679,049,176**	**$ (48,059,670)**	**$ -**	**$ 630,989,506**	
34	Less: Transmission - Asset Retirement Cost	359.1	$ (5,931)	$ (782)	$ -	$ -	$ -	$ (6,713)	$ -	$ -	$ (6,713)	
35	**Total Transmission Included in Rate Base**		**$ 596,811,972**	**$ 96,704,335**	**$ -**	**$ (13,698,086)**	**$ (775,759)**	**$ 679,042,463**	**$ (48,059,670)**	**$ -**	**$ 630,982,793**	**$ 184,080,556**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

(a) Base Period

Line No.	Description	FERC Account No.	Balance Beginning of Period 07/01/2021	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Total Company Balance End of Period 06/30/2022	Retirement Work in Progress 06/30/2022 [2]	Base Period Adjustments	Total Company Adjusted Base Period	NM Adjusted Base Period
36	**Distribution**											
37	Structures and Improvements	361	$ 4,030,879	$ 1,026,693	$ -	$ (90,110)	$ -	$ 4,967,462				
38	Station Equipment	362	61,944,508	7,158,557	-	(489,187)	-	68,613,878				
39	Poles, Towers, and Fixtures	364	83,384,614	11,995,697	-	(7,407,566)	-	87,972,745				
40	Overhead Conductors and Devices	365	62,576,393	9,269,109	-	(6,670,268)	-	65,175,234				
41	Underground Conduit	366	10,961,714	514,745	-	6,003	-	11,482,462				
42	Underground Conductor and Devices	367	14,763,254	1,341,699	-	69,999	-	16,174,952				
43	Line Transformers	368	75,573,578	6,349,077	-	(3,073,652)	-	78,849,003				
44	Services	369	48,187,559	3,231,167	-	(556,014)	-	50,862,712				
45	Meters	370	25,106,681	1,915,625	-	(3,236,274)	-	23,786,032				
46	Guard Lights	371	12,586,544	358,778	-	(2,069)	-	12,943,253				
47	Street Lighting and Signal Systems	373	2,414,865	1,244,786	-	(4,437,984)	-	(778,333)				
48	Distribution - Asset Retirement Cost	374	2,047,766	309,692	-	-	-	2,357,458				
49	**Total Distribution**		**$ 403,578,355**	**$ 44,715,625**	**$ -**	**$ (25,887,122)**	**$ -**	**$ 422,406,858**	**$ (4,988,589)**	**$ -**	**$ 417,418,269**	
50	Less: Distribution - Asset Retirement Cost	374	(2,047,766)	(309,692)	-	-	-	(2,357,458)		-	(2,357,458)	
51	**Total Distribution Included in Rate Base**		**$ 401,530,589**	**$ 44,405,933**	**$ -**	**$ (25,887,122)**	**$ -**	**$ 420,049,400**	**$ (4,988,589)**	**$ -**	**$ 415,060,811**	**$ 123,408,285**
52	**General**											
53	Structures and Improvements	390	$ -	$ -	$ -	$ -	$ -	$ -				
54	Office Furniture and Equipment	391	23,191,313	2,225,347	-	(7,976)	-	25,408,684				
55	Stores Equipment	393	319,400	9,604	-	(8,150)	-	320,854				
56	Tool, Shop, and Garage Equipment	394	10,891,311	1,640,907	-	1,476	-	12,533,694				
57	Laboratory Equipment	395	9,078,360	297,625	-	(18,876)	-	9,357,109				
58	Miscellaneous Equipment	398	1,914,520	101,272	-	-	-	2,015,792				
59	General - Asset Retirement Cost	399	-	-	-	-	-	-				
60	**Total General**		**$ 45,394,904**	**$ 4,274,755**	**$ -**	**$ (33,526)**	**$ -**	**$ 49,636,133**	**$ (387,462)**	**$ -**	**$ 49,248,671**	
61	Less: General - Asset Retirement Cost	399	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
62	**Total General Included in Rate Base**		**$ 45,394,904**	**$ 4,274,755**	**$ -**	**$ (33,526)**	**$ -**	**$ 49,636,133**	**$ (387,462)**	**$ -**	**$ 49,248,671**	**$ 16,310,460**
63	**Transportation**											
64	Transportation Equipment	392	$ 78,506,532	$ -	$ 7,170,901	$ (16,211,367)	$ -	$ 69,466,066				
65	Power Operated Equipment	396	6,962,824	-	672,718	45,097	-	7,680,639				
66	**Total Transportation**		**$ 85,469,356**	**$ -**	**$ 7,843,619**	**$ (16,166,270)**	**$ -**	**$ 77,146,705**	**$ -**	**$ -**	**$ 77,146,705**	**$ 26,347,691**
67	**Network Equipment**											
68	Computer Equipment - 5 Year	391.1	$ 56,318,868	$ 17,628,528	$ -	$ (9,250,999)	$ -	$ 64,696,397				
69	Communication Equipment	397	74,354,099	6,806,831	-	(275,019)	-	80,885,911				
70	**Total Network Equipment**		**$ 130,672,967**	**$ 24,435,359**	**$ -**	**$ (9,526,018)**	**$ -**	**$ 145,582,308**	**$ -**	**$ -**	**$ 145,582,308**	**$ 38,876,021**
71	**Reserve Deficiency - General AR15 Asset [3]**		**$ (3,381,913)**	**$ 514,317**	**$ 372,535**	**$ -**	**$ -**	**$ (2,495,062)**	**$ -**	**$ -**	**$ (2,495,062)**	**$ -**
72	**Limited Term Investments**											
73	None		$ -	$ -	$ -	$ -	$ -	$ -				

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

(a) Base Period

Line No.	Description	FERC Account No.	Balance Beginning of Period 07/01/2021	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Total Company Balance End of Period 06/30/2022	Retirement Work in Progress 06/30/2022 (2)	Base Period Adjustments	Total Company Adjusted Base Period	NM Adjusted Base Period
74	**Miscellaneous Intangible Plant**											
75	None		$ -	$ -	$ -	$ -	$ -	$ -				
76	**Plant Held for Future Use**											
77	None		$ -	$ -	$ -	$ -	$ -	$ -				
78	**Total Accumulated Reserve for Depreciation**		**$ 2,658,553,651**	**$ 314,552,806**	**$ 8,216,154**	**$ (83,775,021)**	**$ (961,637)**	**$ 2,896,585,953**	**$ (54,458,726)**	**$ -**	**$ 2,842,127,227**	
79	Less: Total Asset Retirement Cost		$ (4,920,587)	$ (2,978,846)	$ -	$ -	$ -	$ (7,899,433)		$ -	$ (7,899,433)	
80	**Total Accumulated Reserve for Depreciation included in Rate Base**		**$ 2,653,633,064**	**$ 311,573,960**	**$ 8,216,154**	**$ (83,775,021)**	**$ (961,637)**	**$ 2,888,686,520**	**$ (54,458,726)**	**$ -**	**$ 2,834,227,794**	**$ 943,259,138**
81	Jurisdictional Adjustments (1)		$ 130,411,827	$ 11,552,680	$ 143,811	$ -	$ 6,961,454	$ 149,069,771	$ -	$ -	$ 149,069,771	
82	**NM Total Company Accumulated Reserve for Depreciation**		**$ 2,784,044,891**	**$ 323,126,640**	**$ 8,359,964**	**$ (83,775,021)**	**$ 5,999,817**	**$ 3,037,756,291**	**$ (54,458,726)**	**$ -**	**$ 2,983,297,565**	**$ 943,259,138**
83	**Accumulated Provision for Amortization**											
84	**Steam Production**											
85	Land & Water Rights	310	$ 5,824,140	$ 529,417	$ -	$ -	$ 128,683	$ 6,482,240				
86			**$ 5,824,140**	**$ 529,417**	**$ -**	**$ -**	**$ 128,683**	**$ 6,482,240**	**$ -**	**$ -**	**$ 6,482,240**	**$ 2,264,337**
87	**Internal Combustion Production**											
88	Land Rights	340	$ 675	$ -	$ -	$ -	$ -	$ 675				
89			**$ 675**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 675**	**$ -**	**$ -**	**$ 675**	**$ 228**
90	**Transmission**											
91	Land Rights	350	$ 24,933,080	$ 1,978,129	$ -	$ -	$ 832,953	$ 27,744,162				
92			**$ 24,933,080**	**$ 1,978,129**	**$ -**	**$ -**	**$ 832,953**	**$ 27,744,162**	**$ -**	**$ -**	**$ 27,744,162**	**$ 7,790,198**
93	**Distribution**											
94	Land Rights	360	$ 1,954,365	$ 269,927	$ -	$ -	$ -	$ 2,224,292				
95			**$ 1,954,365**	**$ 269,927**	**$ -**	**$ -**	**$ -**	**$ 2,224,292**	**$ -**	**$ -**	**$ 2,224,292**	**$ 1,529,421**
96	**General**											
97	Land Rights	389	$ 19,784	$ 979	$ -	$ -	$ -	$ 20,763				
98	Leasehold Improvements	390	786,237	187,390	-	-	-	973,627				
99	**Total General**		**$ 806,021**	**$ 188,369**	**$ -**	**$ -**	**$ -**	**$ 994,390**	**$ -**	**$ -**	**$ 994,390**	**$ 322,422**
100	**Transportation**											
101	None		$ -	$ -	$ -	$ -	$ -	$ -				
102			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
103	**Network Equipment**											
104	None		$ -	$ -	$ -	$ -	$ -	$ -				
105			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

(a) Base Period

Line No.	Description	FERC Account No.	Balance Beginning of Period 07/01/2021	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Total Company Balance End of Period 06/30/2022	Retirement Work in Progress 06/30/2022 [2]	Base Period Adjustments	Total Company Adjusted Base Period	NM Adjusted Base Period
106	**Limited Term Investments**											
107	None		$ -	$ -	$ -	$ -	$ -	$ -				
108			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
109	**Miscellaneous Intangible Plant**											
110	Miscellaneous Intangibles	303	$ 159,392,833	$ 22,511,262	$ -	$ (5,142,007)	$ -	$ 176,762,088				
111			**$ 159,392,833**	**$ 22,511,262**	**$ -**	**$ (5,142,007)**	**$ -**	**$ 176,762,088**	**$ -**	**$ -**	**$ 176,762,088**	**$ 57,179,527**
112	**Plant Held for Future Use**											
113	None		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
114												
115	**Total Accumulated Reserve for Amortization**		**$ 192,911,114**	**$ 25,477,104**	**$ -**	**$ (5,142,007)**	**$ 961,636**	**$ 214,207,847**	**$ -**	**$ -**	**$ 214,207,847**	**$ 69,086,133**
116	Jurisdictional Adjustments [1]		$ (3,487,469)	$ 165,476	$ -	$ -	$ 4,716,929	$ 1,394,936	$ -	$ -	$ 1,394,936	
117	**NM Total Company Accumulated Reserve for Amortization**		**$ 189,423,645**	**$ 25,642,580**	**$ -**	**$ (5,142,007)**	**$ 5,678,565**	**$ 215,602,783**	**$ -**	**$ -**	**$ 215,602,783**	**$ 69,086,133**

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

(c) Explanation of Adjustments

[1] Jurisdictional adjustments unblend the New Mexico total company depreciation reserve from the financial reserve as discussed in the Direct Testimony of Mark P. Moeller.

[2] Retirement Work In Progress ("RWIP") only provided by Functional Class because it is not calculated at the FERC account level.

[3] Reserve Deficiency: Represents blended financial reserve deficiency as reflected on Texas and FERC sets of books. In the Jurisdictional Adjustments line, this will be reversed to arrive at the New Mexico total company depreciation reserve (depreciation reserve based on New Mexico depreciation rates).

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

Linkage Period

Line No.	Description	FERC Account No.	Balance End of Period 06/30/2022 Financial Depr Rate Basis	Jurisdictional Adjustment (1)	Balance Beginning of Period 7/1/2022 New Mexico Depr Rate Basis	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Total Company Balance End of Period 06/30/2023	Retirement Work in Progress 06/30/2023 (2)	Total Company End of Linkage Period 06/30/2023	NM Retail End of Linkage Period 06/30/2023
1	**Accumulated Provision for Depreciation**												
2	**Steam Production**												
3	Structures and Improvements	311	$ 170,556,250	$ 22,406,538	$ 192,962,788	$ 13,042,706	$ -	$ (4,779,067)	$ (297,421)	$ 200,929,006			
4	Boiler Plant Equipment	312	689,081,048	55,442,616	744,523,664	46,980,056	-	(14,993,674)	(331,495)	776,178,551			
5	Turbogenerator Units	314	342,954,446	22,305,627	365,260,073	23,903,055	-	(10,781,816)	676,866	379,058,178			
6	Accessory Electric Equipment	315	56,835,179	3,733,697	60,568,876	3,928,730	-	(1,769,633)	52,492	62,780,465			
7	Miscellaneous Power Plant Equipment	316	24,518,438	3,446,867	27,965,305	1,791,957	-	(736,732)	(94,284)	28,926,246			
8	Steam Production - Asset Retirement Cost	317	1,470,133	(0)	1,470,133	-	-	-	-	1,470,133			
9	**Total Steam Production**		**$ 1,285,415,494**	**$ 107,335,345**	**$ 1,392,750,839**	**$ 89,646,504**	**$ -**	**$ (33,060,922)**	**$ 6,158**	**$ 1,449,342,579**	**$ (2,717,262)**	**$ 1,446,625,316**	
10	Less Steam Production - Asset Retirement Cost	317	$ (1,470,133)	$ 0	$ (1,470,133)	$ -	$ -	$ -	$ -	$ (1,470,133)	$ -	$ (1,470,133)	
11	**Total Steam Production Included in Rate Base**		**$ 1,283,945,361**	**$ 107,335,345**	**$ 1,391,280,706**	**$ 89,646,504**	**$ -**	**$ (33,060,922)**	**$ 6,158**	**$ 1,447,872,446**	**$ (2,717,262)**	**$ 1,445,155,184**	**$ 555,970,328**
12	**Other Production**												
13	Structures and Improvements	341	$ 15,001,983	$ 349,072	$ 15,351,055	$ 5,254,078	$ -	$ 318,459	$ -	$ 20,923,592			
14	Fuel Holders, Producers, and Accessories	342	4,413,020	98,566	4,511,586	202,854	-	62,348	-	4,776,788			
15	Prime Movers	343	29,829,752	569,738	30,399,490	2,591,718	-	4,720,271	-	37,711,479			
16	Generators	344	167,570,895	6,924,190	174,495,085	59,895,745	-	4,402,296	-	238,793,126			
17	Accessory Electric Equipment	345	17,268,717	583,261	17,851,978	4,081,103	-	674,124	-	22,607,205			
18	Miscellaneous Power Plant Equipment	346	1,694,845	85,965	1,780,810	178,606	-	88,498	-	2,047,914			
19	Other Production - Asset Retirement Cost	347	4,065,129	-	4,065,129	-	-	-	-	4,065,129			
20	**Total Other Production**		**$ 239,844,341**	**$ 8,610,792**	**$ 248,455,133**	**$ 72,204,104**	**$ -**	**$ 10,265,996**	**$ -**	**$ 330,925,233**	**$ (932,262)**	**$ 329,992,971**	
21	Less: Other Production - Asset Retirement Cost	347	$ (4,065,129)	$ -	$ (4,065,129)	$ -	$ -	$ -	$ -	$ (4,065,129)	$ -	$ (4,065,129)	
22	**Total Other Production Included in Rate Base**		**$ 235,779,212**	**$ 8,610,792**	**$ 244,390,004**	**$ 72,204,104**	**$ -**	**$ 10,265,996**	**$ -**	**$ 326,860,104**	**$ (932,262)**	**$ 325,927,842**	**$ 126,881,231**
23	**Transmission**												
24	Structures and Improvements	352	$ 22,937,316	$ 5,787,965	$ 28,725,281	$ 4,790,070	$ -	$ (3,299,002)	$ (579,546)	$ 29,636,803			
25	Station Equipment	353	214,140,882	(645,016)	213,495,866	34,055,627	-	(28,612,199)	579,546	219,518,840			
26	Towers and Fixtures	354	3,061,032	171,702	3,232,734	492,437	-	(292,519)	(16,705)	3,415,947			
27	Poles and Fixtures	355	308,801,487	48,631,549	357,433,036	55,005,056	-	(35,344,195)	(1,291)	377,092,606			
28	Overhead Conductors and Devices	356	129,476,204	(2,997,455)	126,478,749	19,472,330	-	(12,724,512)	24,114	133,250,681			
29	Underground Conduit	357	204,152	58,563	262,715	40,019	-	(22,664)	(2,465)	277,605			
30	Underground Conductor and Devices	358	370,283	104,247	474,530	72,284	-	(40,899)	(4,492)	501,423			
31	Roads and Trails	359	51,107	(484)	50,623	7,711	-	(5,682)	840	53,492			
32	Transmission - Asset Retirement Cost	359.1	6,713	1	6,714	-	-	-	-	6,714			
33	Total Transmission		**$ 679,049,176**	**$ 51,111,072**	**$ 730,160,248**	**$ 113,935,534**	**$ -**	**$ (80,341,672)**	**$ 1**	**$ 763,754,111**	**$ (7,614,552)**	**$ 756,139,559**	
34	**Less: Transmission - Asset Retirement Cost**	359.1	$ (6,713)	$ (1)	$ (6,714)	$ -	$ -	$ -	$ -	$ (6,714)	$ -	$ (6,714)	
35	Total Transmission Included in Rate Base		**$ 679,042,463**	**$ 51,111,071**	**$ 730,153,534**	**$ 113,935,534**	**$ -**	**$ (80,341,672)**	**$ 1**	**$ 763,747,397**	**$ (7,614,552)**	**$ 756,132,845**	**$ 225,163,065**
36	**Distribution**												
37	Structures and Improvements	361	$ 4,967,462	$ 1	$ 4,967,463	$ 618,042	$ -	$ (853,325)	$ 314,255	$ 5,046,435			
38	Station Equipment	362	68,613,878	-	68,613,878	8,345,662	-	(7,087,129)	(314,255)	69,558,156			
39	Poles, Towers, and Fixtures	364	87,972,745	1	87,972,746	12,871,040	-	(8,414,926)	171,146	92,600,006			
40	Overhead Conductors and Devices	365	65,175,234	-	65,175,234	8,787,841	-	(5,939,555)	382,725	68,406,245			
41	Underground Conduit	366	11,482,462	-	11,482,462	1,651,813	-	(738,387)	(316,884)	12,079,004			
42	Underground Conductor and Devices	367	16,174,952	-	16,174,952	2,271,622	-	(1,208,868)	(236,987)	17,000,719			
43	Line Transformers	368	78,849,003	(1)	78,849,002	5,902,670	-	(3,125,273)	465,425	82,091,824			
44	Services	369	50,862,712	-	50,862,712	3,941,867	-	(1,292,440)	(465,425)	53,046,714			
45	Meters	370	23,786,032	-	23,786,032	2,545,026	-	(1,157,754)	-	25,173,304			
46	Guard Lights	371	12,943,253	1	12,943,254	371,773	-	(123)	-	13,314,904			
47	Street Lighting and Signal Systems	373	(778,333)	-	(778,333)	1,278,102	-	(1,746,103)	-	(1,246,334)			
48	Distribution - Asset Retirement Cost	374	2,357,458	-	2,357,458	-	-	-	-	2,357,458			
49	Total Distribution		**$ 422,406,858**	**$ 2**	**$ 422,406,860**	**$ 48,585,458**	**$ -**	**$ (31,563,883)**	**$ -**	**$ 439,428,435**	**$ (4,060,586)**	**$ 435,367,849**	
50	**Less: Distribution - Asset Retirement Cost**	374	$ (2,357,458)	$ -	$ (2,357,458)	$ -	$ -	$ -	$ -	$ (2,357,458)	$ -	$ (2,357,458)	
51	Total Distribution Included in Rate Base		**$ 420,049,400**	**$ 2**	**$ 420,049,402**	**$ 48,585,458**	**$ -**	**$ (31,563,883)**	**$ -**	**$ 437,070,977**	**$ (4,060,586)**	**$ 433,010,391**	**$ 129,774,473**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

Linkage Period

Line No.	Description	FERC Account No.	Balance End of Period 06/30/2022 Financial Depr Rate Basis	Jurisdictional Adjustment [1]	Balance Beginning of Period 7/1/2022 New Mexico Depr Rate Basis	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Total Company Balance End of Period 06/30/2023	Retirement Work in Progress 06/30/2023 [2]	Total Company End of Linkage Period 06/30/2023	NM Retail End of Linkage Period 06/30/2023
52	**General**												
53	Structures and Improvements	390	$ -	$ 21,575,632	$ 21,575,632	$ 2,029,542	$ -	$ (1,649,532)	$ (70,590)	$ 21,885,052			
54	Office Furniture and Equipment	391	25,408,684	(18,925,128)	6,483,556	1,039,213	-	(8,142)	2,241	7,516,868			
55	Stores Equipment	393	320,854	(72,774)	248,080	23,093	-	(305)	144	271,012			
56	Tool, Shop, and Garage Equipment	394	12,533,694	422,408	12,956,102	1,208,729	-	(15,981)	7,525	14,156,375			
57	Laboratory Equipment	395	9,357,109	(372,592)	8,984,517	836,542	-	(11,060)	5,208	9,815,207			
58	Miscellaneous Equipment	398	2,015,792	(196,438)	1,819,354	169,544	-	(2,242)	1,055	1,987,711			
59	General - Asset Retirement Cost	399	-	-	-	-	-	-	-	-			
60	Total General		**$ 49,636,133**	**$ 2,431,108**	**$ 52,067,241**	**$ 5,306,663**	**$ -**	**$ (1,687,262)**	**$ (54,417)**	**$ 55,632,225**	**$ (755,183)**	**$ 54,877,042**	
61	**Less: General - Asset Retirement Cost**	399	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
62	Total General Included in Rate Base		**$ 49,636,133**	**$ 2,431,108**	**$ 52,067,241**	**$ 5,306,663**	**$ -**	**$ (1,687,262)**	**$ (54,417)**	**$ 55,632,225**	**$ (755,183)**	**$ 54,877,042**	**$ 19,436,461**
63	**Transportation**												
64	Transportation Equipment	392	$ 69,466,066	$ 259,697	$ 69,725,763	$ -	$ 7,496,289	$ 1,587,350	$ 127,471	$ 78,936,873			
65	Power Operated Equipment	396	7,680,639	2,013,298	9,693,937	-	1,041,568	220,553	17,711	10,973,769			
66	Total Transportation		**$ 77,146,705**	**$ 2,272,995**	**$ 79,419,700**	**$ -**	**$ 8,537,857**	**$ 1,807,903**	**$ 145,182**	**$ 89,910,642**	**$ -**	**$ 89,910,642**	**$ 31,655,840**
67	**Network Equipment**												
68	Computer Equipment - 5 Year	391.1	$ 64,696,397	$ (10,548,263)	$ 54,148,134	$ 17,376,077	$ -	$ (14,124)	$ (239,195)	$ 71,270,892			
69	Communication Equipment	397	80,885,911	(14,638,337)	66,247,574	6,265,070	-	(1,282,635)	223,471	71,453,480			
70	Total Network Equipment		**$ 145,582,308**	**$ (25,186,600)**	**$ 120,395,708**	**$ 23,641,147**	**$ -**	**$ (1,296,759)**	**$ (15,724)**	**$ 142,724,372**	**$ -**	**$ 142,724,372**	**$ 49,964,946**
71	**Reserve Deficiency - General AR15 Asset [3]**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
72	**Limited Term Investments**												
73	None		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
74	**Miscellaneous Intangible Plant**												
75	None		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
76	**Plant Held for Future Use**												
77	None		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
78	**Total Accumulated Reserve for Depreciation**		**$ 2,899,081,015**	**$ 146,574,714**	**$ 3,045,655,729**	**$ 353,319,410**	**$ 8,537,857**	**$ (135,876,599)**	**$ 81,200**	**$ 3,271,717,596**	**$ (16,079,844)**	**$ 3,255,637,752**	
79	Less: Total Asset Retirement Cost		$ (7,899,433)	$ (1)	$ (7,899,434)	$ -	$ -	$ -	$ -	$ (7,899,434)		$ (7,899,434)	
80	**Total Company Accumulated Reserve for Depreciation**		**$ 2,891,181,582**										
81	**NM Total Company Accumulated Reserve for Depreciation**			**$ 146,574,713**	**$ 3,037,756,295**	**$ 353,319,410**	**$ 8,537,857**	**$ (135,876,599)**	**$ 81,200**	**$ 3,263,818,163**	**$ (16,079,844)**	**$ 3,247,738,318**	**$ 1,138,846,344**
82	**<u>Accumulated Provision for Amortization</u>**												
83	**Steam Production**												
84	Land & Water Rights	310	$ 6,482,240	$ 231,363	$ 6,713,603	$ 581,594	$ -	$ -	$ -	$ 7,295,197	$ -		
85			**$ 6,482,240**	**$ 231,363**	**$ 6,713,603**	**$ 581,594**	**$ -**	**$ -**	**$ -**	**$ 7,295,197**	**$ -**	**$ 7,295,197**	**$ 2,806,520**
86	**Internal Combustion Production**												
87	Land Rights	340	$ 675	$ -	$ 675	$ -	$ -	$ -	$ -	$ 675	$ -		
88			**$ 675**	**$ -**	**$ 675**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 675**	**$ -**	**$ 675**	**$ 260**
89	**Transmission**												
90	Land Rights	350	$ 27,744,162	$ 1,163,965	$ 28,908,127	$ 2,053,353	$ -	$ (33,869)	$ (10,166)	$ 30,917,445	$ -		
			$ 27,744,162	**$ 1,163,965**	**$ 28,908,127**	**$ 2,053,353**	**$ -**	**$ (33,869)**	**$ (10,166)**	**$ 30,917,445**	**$ -**	**$ 30,917,445**	**$ 9,162,306**
91	**Distribution**												
92	Land Rights	360	$ 2,224,292	$ -	$ 2,224,292	$ 290,055	$ -	$ -	$ -	$ 2,514,347	$ -		
			$ 2,224,292	**$ -**	**$ 2,224,292**	**$ 290,055**	**$ -**	**$ -**	**$ -**	**$ 2,514,347**	**$ -**	**$ 2,514,347**	**$ 1,771,705**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

Linkage Period

Line No.	Description	FERC Account No.	Balance End of Period 06/30/2022 Financial Depr Rate Basis	Jurisdictional Adjustment (1)	Balance Beginning of Period 7/1/2022 New Mexico Depr Rate Basis	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Total Company Balance End of Period 06/30/2023	Retirement Work in Progress 06/30/2023 (2)	Total Company End of Linkage Period 06/30/2023	NM Retail End of Linkage Period 06/30/2023
93	**General**												
94	Land Rights	389	$ 20,763	$ (306)	$ 20,457	$ 787	$ -	$ -	$ -	$ 21,244	$ -		
95	Leasehold Improvements	390	973,627	(86)	973,541	187,397	-	-	(1)	1,160,937	-		
96	**Total General**		**$ 994,390**	**$ (392)**	**$ 993,998**	**$ 188,184**	**$ -**	**$ -**	**$ (1)**	**$ 1,182,181**	**$ -**	**$ 1,182,181**	**$ 416,224**
97	**Transportation**												
98	None		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
			$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
99	**Network Equipment**												
100	None		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
			$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
101	**Limited Term Investments**												
102	None		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
			$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
103	**Miscellaneous Intangible Plant**												
104	Miscellaneous Intangibles	303	$ 176,762,088	$ -	$ 176,762,088	$ 26,137,980	$ -	$ -	$ -	$ 202,900,068	$ -		
			$ 176,762,088	**$ -**	**$ 176,762,088**	**$ 26,137,980**	**$ -**	**$ -**	**$ -**	**$ 202,900,068**	**$ -**	**$ 202,900,068**	**$ 70,897,670**
105	**Plant Held for Future Use**												
106	None		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	
			$ -	**$ -**									
107	**Total Company Accumulated Reserve for Amortization**		**$ 214,207,847**										
108	**NM Total Company Accumulated Reserve for Amortization**			**$ 1,394,936**	**$ 215,602,783**	**$ 29,251,166**	**$ -**	**$ (33,869)**	**$ (10,167)**	**$ 244,809,913**	**$ -**	**$ 244,809,913**	**$ 85,054,684**

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

(c) Explanation of Adjustments

(1) Jurisdictional adjustments unblend the New Mexico total company depreciation reserve from the financial reserve as discussed in the Direct Testimony of Mark P. Moeller.

(2) Retirement Work In Progress ("RWIP") only provided by Functional Class because it is not calculated at the FERC account level.

(3) Reserve Deficiency: Represents blended financial reserve deficiency as reflected on Texas and FERC sets of books. In the Jurisdictional Adjustments line, this will be reversed to arrive at the New Mexico total company depreciation reserve.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

(b) Test Year

Line No.	Description	FERC Account No.	Balance Beginning of Period 7/1/2023 New Mexico Depr Rate Basis	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 06/30/2024 New Mexico Depr Rate Basis	Retirement Work in Progress 06/30/2024 (1)	Test Year Adjustments (2)	Total Company Test Year Period 6/30/2024	Adjust to 13 Mo. Average (3)	Total Company Test Year 13 Mo. Average	Retirement Work in Progress 06/30/2024	NM Retail Test Year 13 Mo. Average
1	**Accumulated Provision for Depreciation**														
2	**Steam Production**														
3	Structures and Improvements	311	$ 200,929,006	$ 13,312,749	$ -	$ (7,791,921)	$ (242,015)	$ 206,207,819			$ 206,207,819	$ (2,944,125)	$ 203,263,694		
4	Boiler Plant Equipment	312	776,178,551	47,138,821	-	(27,639,850)	(520,560)	795,156,962			795,156,962	(10,574,271)	784,582,691		
5	Turbogenerator Units	314	379,058,178	24,050,098	-	(19,167,467)	986,274	384,927,083			384,927,083	(3,632,440)	381,294,643		
6	Accessory Electric Equipment	315	62,780,465	3,963,377	-	(3,454,431)	(33,472)	63,255,939			63,255,939	(364,989)	62,890,950		
7	Miscellaneous Power Plant Equipment	316	28,926,246	1,793,537	-	(1,399,854)	(184,995)	29,134,934			29,134,934	(163,936)	28,970,998		
8	Steam Production - Asset Retirement Cost	317	1,470,133	-	-	-	-	1,470,133			1,470,133	-	1,470,133		
9	**Total Steam Production**		**$ 1,449,342,579**	**$ 90,258,582**	**$ -**	**$ (59,453,523)**	**$ 5,232**	**$ 1,480,152,870**	**$ (2,366,549)**	**$ -**	**$ 1,480,152,870**	**$ (17,679,761)**	**$ 1,462,473,109**	**$ (2,366,549)**	
10	Less Steam Production - Asset Retirement Cost	317	$ (1,470,133)	$ -	$ -	$ -	$ -	$ (1,470,133)	$ -	$ -	$ (1,470,133)		$ (1,470,133)	$ -	
11	**Total Steam Production Included in Rate Base**		**$ 1,447,872,446**	**$ 90,258,582**	**$ -**	**$ (59,453,523)**	**$ 5,232**	**$ 1,478,682,737**	**$ (2,366,549)**	**$ -**	**$ 1,478,682,737**	**$ (17,679,761)**	**$ 1,461,002,976**	**$ (2,366,549)**	**$ 561,379,828**
12	**Other Production**														
13	Structures and Improvements	341	$ 20,923,592	$ 5,296,740	$ -	$ (55,229)	$ -	$ 26,165,103			$ 26,165,103	$ (2,632,819)	$ 23,532,284		
14	Fuel Holders, Producers, and Accessories	342	4,776,788	207,646	-	(124)	-	4,984,310			4,984,310	(104,490)	4,879,820		
15	Prime Movers	343	37,711,479	2,776,111	-	(2,567)	-	40,485,023			40,485,023	(1,414,528)	39,070,495		
16	Generators	344	238,793,126	60,328,228	-	(493,021)	-	298,628,333			298,628,333	(30,024,964)	268,603,369		
17	Accessory Electric Equipment	345	22,607,205	4,158,704	-	(102,272)	-	26,663,637			26,663,637	(2,053,998)	24,609,639		
18	Miscellaneous Power Plant Equipment	346	2,047,914	187,476	-	(13,426)	-	2,221,964			2,221,964	(90,565)	2,131,399		
19	Other Production - Asset Retirement Cost	347	4,065,129	-	-	-	-	4,065,129			4,065,129	-	4,065,129		
20	**Total Other Production**		**$ 330,925,233**	**$ 72,954,905**	**$ -**	**$ (666,639)**	**$ -**	**$ 403,213,499**	**$ (1,030,581)**	**$ -**	**$ 403,213,499**	**$ (36,321,364)**	**$ 366,892,135**	**$ (1,030,581)**	
21	Less: Other Production - Asset Retirement Cost	347	$ (4,065,129)	$ -	$ -	$ -	$ -	$ (4,065,129)	$ -	-	(4,065,129)		(4,065,129)	$ -	
22	**Total Other Production Included in Rate Base**		**$ 326,860,104**	**$ 72,954,905**	**$ -**	**$ (666,639)**	**$ -**	**$ 399,148,370**	**$ (1,030,581)**	**$ -**	**$ 399,148,370**	**$ (36,321,364)**	**$ 362,827,006**	**$ (1,030,581)**	**$ 140,952,420**
23	**Transmission**														
24	Structures and Improvements	352	$ 29,636,803	$ 4,997,752	$ -	$ (1,787,424)	$ (396,908)	$ 32,450,223			$ 32,450,223	$ (1,479,941)	$ 30,970,282		
25	Station Equipment	353	219,518,840	35,438,316	-	(17,018,001)	396,908	238,336,063			238,336,063	(9,953,092)	228,382,971		
26	Towers and Fixtures	354	3,415,947	521,104	-	(66,832)	(11,898)	3,858,321			3,858,321	(229,330)	3,628,991		
27	Poles and Fixtures	355	377,092,606	58,158,770	-	(8,709,711)	(644)	426,541,021			426,541,021	(25,620,496)	400,920,525		
28	Overhead Conductors and Devices	356	133,250,681	20,587,474	-	(3,098,203)	16,899	150,756,851			150,756,851	(9,070,022)	141,686,829		
29	Underground Conduit	357	277,605	42,349	-	(4,642)	(1,756)	313,556			313,556	(18,638)	294,918		
30	Underground Conductor and Devices	358	501,423	76,492	-	(8,357)	(3,199)	566,359			566,359	(33,663)	532,696		
31	Roads and Trails	359	53,492	8,160	-	(1,831)	598	60,419			60,419	(3,591)	56,828		
32	Transmission - Asset Retirement Cost	359.1	6,714	-	-	-	-	6,714			6,714	-	6,714		
33	**Total Transmission**		**$ 763,754,111**	**$ 119,830,417**	**$ -**	**$ (30,695,001)**	**$ -**	**$ 852,889,527**	**$ (4,829,410)**	**$ -**	**$ 852,889,527**	**$ (46,408,773)**	**$ 806,480,754**	**$ (4,829,410)**	
34	Less: Transmission - Asset Retirement Cost	359.1	$ (6,714)	$ -	$ -	$ -	$ -	$ (6,714)	$ -	$ -	$ (6,714)		$ (6,714)	$ -	
35	**Total Transmission Included in Rate Base**		**$ 763,747,397**	**$ 119,830,417**	**$ -**	**$ (30,695,001)**	**$ -**	**$ 852,882,813**	**$ (4,829,410)**	**$ -**	**$ 852,882,813**	**$ (46,408,773)**	**$ 806,474,040**	**$ (4,829,410)**	**$ 238,680,041**
36	**Distribution**														
37	Structures and Improvements	361	$ 5,046,435	$ 668,598	$ -	$ (505,289)	$ 239,338	$ 5,449,082			$ 5,449,082	$ (203,580)	$ 5,245,502		
38	Station Equipment	362	69,558,156	9,064,944	-	(3,404,559)	(239,338)	74,979,203			74,979,203	(2,742,437)	72,236,766		
39	Poles, Towers, and Fixtures	364	92,600,006	14,156,076	-	(7,644,716)	133,292	99,244,658			99,244,658	(3,242,514)	96,002,144		
40	Overhead Conductors and Devices	365	68,406,245	9,666,810	-	(5,462,862)	368,140	72,978,333			72,978,333	(2,233,093)	70,745,240		
41	Underground Conduit	366	12,079,004	1,816,790	-	(676,067)	(286,645)	12,933,082			12,933,082	(416,854)	12,516,228		

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

(b) Test Year

Line No.	Description	FERC Account No.	Balance Beginning of Period 7/1/2023 New Mexico Depr Rate Basis	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 06/30/2024 New Mexico Depr Rate Basis	Retirement Work in Progress 06/30/2024 (1)	Test Year Adjustments (2)	Total Company Test Year Period 6/30/2024	Adjust to 13 Mo. Average (3)	Total Company Test Year 13 Mo. Average	Retirement Work in Progress 06/30/2024	NM Retail Test Year 13 Mo. Average
42	Underground Conductor and Devices	367	17,000,719	2,498,622	-	(1,106,625)	(214,787)	18,177,929			18,177,929	(574,713)	17,603,216		
43	Line Transformers	368	82,091,824	5,884,809	-	(2,216,037)	325,319	86,085,915			86,085,915	(1,992,409)	84,093,506		
44	Services	369	53,046,714	3,949,939	-	(956,778)	(325,319)	55,714,556			55,714,556	(1,329,441)	54,385,115		
45	Meters	370	25,173,304	5,382,836	-	(1,043,909)	-	29,512,231			29,512,231	(2,360,380)	27,151,851		
46	Guard Lights	371	13,314,904	474,562	-	(332)	-	13,789,134			13,789,134	(248,070)	13,541,064		
47	Street Lighting and Signal Systems	373	(1,246,334)	1,246,881	-	(2,313,122)	-	(2,312,575)			(2,312,575)	527,979	(1,784,596)		
48	Distribution - Asset Retirement Cost	374	2,357,458	-	-	-	-	2,357,458			2,357,458	-	2,357,458		
49	**Total Distribution**		**$ 439,428,435**	**$ 54,810,867**	**$ -**	**$ (25,330,296)**	**$ -**	**$ 468,909,006**	**$ (5,377,101)**	**$ -**	**$ 468,909,006**	**$ (14,815,512)**	**$ 454,093,494**	**$ (5,377,101)**	
50	Less: Distribution - Asset Retirement Cost	374	$ (2,357,458)	$ -	$ -	$ -	$ -	$ (2,357,458)	$ -	$ -	$ (2,357,458)		$ (2,357,458)	$ -	
51	**Total Distribution Included in Rate Base**		**$ 437,070,977**	**$ 54,810,867**	**$ -**	**$ (25,330,296)**	**$ -**	**$ 466,551,548**	**$ (5,377,101)**	**$ -**	**$ 466,551,548**	**$ (14,815,512)**	**$ 451,736,036**	**$ (5,377,101)**	**$ 134,405,772**
52	**General**														
53	Structures and Improvements	390	$ 21,885,052	$ 2,172,453	$ -	$ (407,205)	$ (7,740)	$ 23,642,560			$ 23,642,560	$ (813,437)	$ 22,829,123		
54	Office Furniture and Equipment	391	7,516,868	1,151,947	-	-	1,856	8,670,671			8,670,671	(587,015)	8,083,656		
55	Stores Equipment	393	271,012	24,977	-	(366)	219	295,842			295,842	(12,547)	283,295		
56	Tool, Shop, and Garage Equipment	394	14,156,375	1,307,381	-	(19,175)	11,437	15,456,018			15,456,018	(656,683)	14,799,335		
57	Laboratory Equipment	395	9,815,207	904,818	-	(13,271)	7,916	10,714,670			10,714,670	(454,482)	10,260,188		
58	Miscellaneous Equipment	398	1,987,711	183,382	-	(2,690)	1,604	2,170,007			2,170,007	(92,109)	2,077,898		
59	General - Asset Retirement Cost	399	-	-	-	-	-	-			-	-	-		
60	**Total General**		**$ 55,632,225**	**$ 5,744,958**	**$ -**	**$ (442,707)**	**$ 15,292**	**$ 60,949,768**	**$ (690,815)**	**$ -**	**$ 60,949,768**	**$ (2,616,273)**	**$ 58,333,495**	**$ (690,815)**	
61	Less: General - Asset Retirement Cost	399	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	
62	**Total General Included in Rate Base**		**$ 55,632,225**	**$ 5,744,958**	**$ -**	**$ (442,707)**	**$ 15,292**	**$ 60,949,768**	**$ (690,815)**	**$ -**	**$ 60,949,768**	**$ (2,616,273)**	**$ 58,333,495**	**$ (690,815)**	**$ 20,351,441**
63	**Transportation**														
64	Transportation Equipment	392	$ 78,936,873	$ -	$ 9,011,251	$ -	$ 61,991	$ 88,010,115			$ 88,010,115	$ (4,623,862)	$ 83,386,253		
65	Power Operated Equipment	396	$ 10,973,769	$ -	$ 1,252,063	$ -	$ 8,613	12,234,445			12,234,445	(642,459)	11,591,986		
66	**Total Transportation**		**$ 89,910,642**	**$ -**	**$ 10,263,314**	**$ -**	**$ 70,604**	**$ 100,244,560**	**$ -**	**$ -**	**$ 100,244,560**	**$ (5,266,321)**	**$ 94,978,239**	**$ -**	**$ 33,440,045**
67	**Network Equipment**														
68	Computer Equipment - 5 Year	391.1	$ 71,270,892	$ 18,422,021	$ -	$ -	$ 30,996	$ 89,723,909			$ 89,723,909	$ (9,530,809)	$ 80,193,100		
69	Communication Equipment	397	$ 71,453,480	$ 8,335,538	$ -	$ (1,127,880)	$ 26,291	78,687,429			78,687,429	(3,816,379)	74,871,050		
70	**Total Network Equipment**		**$ 142,724,372**	**$ 26,757,559**	**$ -**	**$ (1,127,880)**	**$ 57,287**	**$ 168,411,338**	**$ -**	**$ -**	**$ 168,411,338**	**$ (13,347,188)**	**$ 155,064,150**	**$ -**	**$ 54,335,223**
71	**Reserve Deficiency - General AR15 Asset (4)**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
72	**Limited Term Investments**														
73	None		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -		$ -
74	**Miscellaneous Intangible Plant**														
75	None		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -		$ -
76	**Plant Held for Future Use**														
77	None		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -		$ -
78	**Total Accumulated Reserve for Depreciation**		**$ 3,271,717,597**	**$ 370,357,288**	**$ 10,263,314**	**$ (117,716,046)**	**$ 148,415**	**$ 3,534,770,568**	**$ (14,294,457)**	**$ -**	**$ 3,534,770,568**	**$ (136,455,192)**	**$ 3,398,315,376**	**$ (14,294,457)**	
79	Less: Total Asset Retirement Cost		$ (7,899,434)	$ -	$ -	$ -	$ -	$ (7,899,434)	$ -	$ -	$ (7,899,434)		$ (7,899,434)		
80	**NM Total Company Accumulated Reserve for Depreciation**		**$ 3,263,818,163**	**$ 370,357,288**	**$ 10,263,314**	**$ (117,716,046)**	**$ 148,415**	**$ 3,526,871,134**	**$ (14,294,457)**	**$ -**	**$ 3,526,871,134**	**$ (136,455,192)**	**$ 3,390,415,942**	**$ (14,294,457)**	**$ 1,183,544,769**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

(b) Test Year

Line No.	Description	FERC Account No.	Balance Beginning of Period 7/1/2023 New Mexico Depr Rate Basis	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 06/30/2024 New Mexico Depr Rate Basis	Retirement Work in Progress 06/30/2024 [1]	Test Year Adjustments [2]	Total Company Test Year Period 6/30/2024	Adjust to 13 Mo. Average [3]	Total Company Test Year 13 Mo. Average	Retirement Work in Progress 06/30/2024	NM Retail Test Year 13 Mo. Average
81	**Accumulated Provision for Amortization**														
82	**Steam Production**														
83	Land & Water Rights	310.2	$ 7,295,197	$ 658,970	$ -	$ (102)	$ -	$ 7,954,065		$ -	$ 7,954,065	$ (333,839)	$ 7,620,226		
			$ 7,295,197	**$ 658,970**	**$ -**	**$ (102)**	**$ -**	**$ 7,954,065**	**$ -**	**$ -**	**$ 7,954,065**	**$ (333,839)**	**$ 7,620,226**	**$ -**	**$ 2,931,587**
84	**Internal Combustion Production**														
85	Land Rights	340.2	$ 675	$ -	$ -	$ -	$ -	$ 675		$ -	$ 675	$ -	$ 675		
			$ 675	**$ -**	**$ -**	**$ -**	**$ -**	**$ 675**	**$ -**	**$ -**	**$ 675**	**$ -**	**$ 675**	**$ -**	**$ 260**
86	**Transmission**														
87	Land Rights	350.2	$ 30,917,445	$ 2,059,161	$ -	$ -	$ (10,196)	$ 32,966,410		$ -	$ 32,966,410	$ (1,024,482)	$ 31,941,928		
			$ 30,917,445	**$ 2,059,161**	**$ -**	**$ -**	**$ (10,196)**	**$ 32,966,410**	**$ -**	**$ -**	**$ 32,966,410**	**$ (1,024,482)**	**$ 31,941,928**	**$ -**	**$ 9,465,909**
88	**Distribution**														
89	Land Rights	360.2	$ 2,514,347	$ 325,142	$ -	$ -	$ -	$ 2,839,489		$ -	$ 2,839,489	$ (165,348)	$ 2,674,141		
			$ 2,514,347	**$ 325,142**	**$ -**	**$ -**	**$ -**	**$ 2,839,489**	**$ -**	**$ -**	**$ 2,839,489**	**$ (165,348)**	**$ 2,674,141**	**$ -**	**$ 1,905,914**
90	**General**														
91	Land Rights	389.2	$ 21,244	$ 787	$ -	$ -	$ -	$ 22,031		$ -	$ 22,031	$ (394)	$ 21,637		
92	Leasehold Improvements	390	1,160,937	$ 187,397	$ -	$ -	$ (1)	1,348,333		-	1,348,333	(93,697)	1,254,636		
93	**Total General**		**$ 1,182,181**	**$ 188,184**	**$ -**	**$ -**	**$ (1)**	**$ 1,370,364**	**$ -**	**$ -**	**$ 1,370,364**	**$ (94,091)**	**$ 1,276,273**	**$ -**	**$ 449,352**
94	**Transportation**														
95	None		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -		
			$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
96	**Network Equipment**														
97	None		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -		
			$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
98	**Limited Term Investments**														
99	None		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -		
			$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
100	**Miscellaneous Intangible Plant**														
101	Miscellaneous Intangibles	303	$ 202,900,068	$ 29,422,352	$ -	$ -	$ -	$ 232,322,420		$ -	$ 232,322,420	$ (15,126,905)	$ 217,195,515		
			$ 202,900,068	**$ 29,422,352**	**$ -**	**$ -**	**$ -**	**$ 232,322,420**	**$ -**	**$ -**	**$ 232,322,420**	**$ (15,126,905)**	**$ 217,195,515**	**$ -**	**$ 75,914,139**

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Classification and Detailed Plant Account

(b) Test Year

Line No.	Description	FERC Account No.	Balance Beginning of Period 7/1/2023 New Mexico Depr Rate Basis	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 06/30/2024 New Mexico Depr Rate Basis	Retirement Work in Progress 06/30/2024 (1)	Test Year Adjustments (2)	Total Company Test Year Period 6/30/2024	Adjust to 13 Mo. Average (3)	Total Company Test Year 13 Mo. Average	Retirement Work in Progress 06/30/2024	NM Retail Test Year 13 Mo. Average
102	**Plant Held for Future Use**														
103	None		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
			$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
104	**NM Total Company Accumulated Reserve for Amortization**		**$ 244,809,913**	**$ 32,653,809**	**$ -**	**$ (102)**	**$ (10,197)**	**$ 277,453,423**	**$ -**	**$ -**	**$ 277,453,423**	**$ (16,744,665)**	**$ 260,708,758**	**$ -**	**$ 90,667,160**

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

(c) Explanation of Adjustments

(1) Retirement Work In Progress ("RWIP") only provided by Functional Class because it is not calculated at the FERC account level.

(2) The Test Year adjustment reflects the depreciation expense impact of the proposed change in useful lives of Tolk and Nichols units. Please see the Direct Testimony of Mark P. Moeller Attachment MPM-10 to that testimony.

(3) Please see Attachment SNN-6, pages 221 to 264 to the Direct Testimony of Stephanie N. Niemi for adjustments from period-end balances to 13 month average balances.

(4) Reserve Deficiency: Represents blended financial reserve deficiency as reflected on Texas and FERC sets of books. In the Jurisdictional Adjustments line, this will be reversed to arrive at the New Mexico total company depreciation reserve.

Southwestern Public Service Company

Depreciation Rate Study

Please refer to Attachment DAW-2 and Attachments DAW-3, DAW-4, DAW-5, and DAW-6 to the Direct Testimony of Dane A. Watson for Southwestern Public Service Company's 2018 Depreciation Study and the 2022 Technical Update, respectively.

Southwestern Public Service Company

Depreciation and Amortization Methods

Southwestern Public Service Company ("SPS") is not requesting a change in depreciation and amortization methods, formulae, or procedures. SPS filed its current depreciation rates pursuant to 17.3.340 NMAC, with its Annual Report on April 29, 2022. SPS performed a study of all its property as of June 30, 2022, and based on the results, is requesting changes to certain depreciation and amortization rates due to changes in the lives and expected net salvage percentages. Please refer to Attachment DAW-2 and Attachments DAW-3, DAW-4, DAW-5, and DAW-6 to the Direct Testimony of Dane A. Watson for SPS's 2018 Depreciation Study and 2022 Technical Update, respectively. These rate changes are consistent with the existing methods, formulae and procedures.