

Southwestern Public Service Company

Allocated Cost Per Billing Unit of Demand, Energy, and Customer

(a) Base Period

Line No.	Description	Customer Cost	Annual Bills	Customer Unit Cost	Demand Cost	Annual kWh / Billing Demand	Demand Unit Cost	Energy Cost	Annual kWh	Energy Unit Cost	Total NM Retail
1	Residential	\$ 12,010,887	756,087	\$ 15.89	\$ 56,664,307	686,557,909 kWh	\$ 0.08253 / kWh	\$ 9,575,492	686,557,909	\$ 0.01395	\$ 78,250,686
2	Residential Space Heating Service	5,595,934	357,068	15.67	37,795,988	473,706,806 kWh	0.07979 / kWh	6,596,830	473,706,806	0.01393	49,988,752
3	Small General Service	2,531,528	143,639	17.62	9,315,418	145,794,385 kWh	0.06389 / kWh	2,008,200	145,794,385	0.01377	13,855,146
4	Secondary General Service	2,045,556	51,124	40.01	31,975,735	2,090,245 / kW	15.30 / kW	9,750,692	709,966,833	0.01373	43,771,983
5	Irrigation Service	317,407	12,087	26.26	6,307,932	318,345 / kW	19.81 / kW	1,015,924	73,999,751	0.01373	7,641,263
6	Primary General Service	2,817,394	60,394	46.65	77,018,462	5,756,158 / kW	13.38 / kW	35,546,592	2,638,701,906	0.01347	115,382,448
7	LGS-T - 69kV - 115kV <sup>(2)</sup>	56,462	72	784.20	2,881,625	270,444 / kW	10.66 / kW	1,765,796	139,265,080	0.01268	4,703,884
8	LGS-T - 115 kV + <sup>(2)</sup>	292,506	373	784.20	60,318,941	5,405,520 / kW	11.16 / kW	42,535,040	3,374,368,909	0.01261	103,146,488
9	Small Municipal & School Service	248,068	14,145	17.54	491,916	10,538,152 kWh	0.04668 / kWh	145,064	10,538,152	0.01377	885,048
10	Large Municipal & School Service	314,465	6,913	45.49	6,807,911	436,231 / kW	15.61 / kW	1,649,167	120,182,224	0.01372	8,771,543
11	Street Lighting Service	2,603,545	0 <sup>(1)</sup>	#DIV/0!	296,943	6,611,555 kWh	0.04491 / kWh	91,000	6,611,555	0.01376	2,991,488
12	Area Lighting Service	1,134,289	0 <sup>(1)</sup>	#DIV/0!	651,139	14,661,076 kWh	0.04441 / kWh	201,793	14,661,076	0.01376	1,987,221
13	<b>Total NM Retail</b>	<b>\$ 29,968,042</b>			<b>\$ 290,526,317</b>			<b>\$ 110,881,591</b>			<b>\$ 431,375,950</b>

(1) Light Count

(2) LGS-T is Large General Service Transmission

Southwestern Public Service Company

Allocated Cost Per Billing Unit of Demand, Energy, and Customer

(b) Test Year Period

Line No.	Description	Customer Cost	Annual Bills	Customer Unit Cost	Demand Cost	Annual kWh / Billing Demand	Demand Unit Cost	Energy Cost	Annual kWh	Energy Unit Cost	Total NM Retail
1	Residential	\$ 15,199,740	756,220	\$ 20.10	\$ 54,903,607	680,391,620 kWh	\$ 0.08069 / kWh	\$ 9,801,916	680,391,620	\$ 0.01441	\$ 79,905,263
2	Residential Space Heating Service	7,089,339	356,935	19.86	36,236,913	467,166,316 kWh	0.07757 / kWh	6,718,881	467,166,316	0.01438	50,045,132
3	Small General Service	3,156,214	143,639	21.97	10,986,429	178,990,541 kWh	0.06138 / kWh	2,540,805	178,990,541	0.01420	16,683,449
4	Secondary General Service	2,455,088	52,722	46.57	41,409,479	2,423,225 kW	17.09 / kW	11,900,913	840,894,737	0.01415	55,765,480
5	Irrigation Service	391,796	12,087	32.41	10,932,581	390,698 kW	27.98 / kW	1,296,772	91,674,454	0.01415	12,621,150
6	Primary General Service	3,334,839	60,394	55.22	98,780,052	5,843,097 kW	16.91 / kW	37,186,417	2,678,562,350	0.01388	139,301,309
7	LGS-T - 69kV - 115kV <sup>(2)</sup>	27,610	72	383.48	3,790,279	281,020 kW	13.49 / kW	1,890,930	144,711,273	0.01307	5,708,819
8	LGS-T - 115 kV + <sup>(2)</sup>	143,036	373	383.47	113,293,849	7,439,065 kW	15.23 / kW	60,325,663	4,643,799,519	0.01299	173,762,548
9	Small Municipal & School Service	308,915	14,145	21.84	604,357	11,219,549 kWh	0.05387 / kWh	159,166	11,219,549	0.01419	1,072,437
10	Large Municipal & School Service	371,387	6,913	53.72	7,248,573	430,135 kW	16.85 / kW	1,702,555	120,390,944	0.01414	9,322,515
11	Street Lighting Service	3,107,537	163,767 <sup>(1)</sup>	18.98	398,683	6,600,899 kWh	0.06040 / kWh	93,631	6,600,899	0.01418	3,599,851
12	Area Lighting Service	1,428,276	159,668 <sup>(1)</sup>	8.95	853,353	14,350,215 kWh	0.05947 / kWh	203,552	14,350,215	0.01418	2,485,181
13	<b>Total NM Retail</b>	<b>\$ 37,013,778</b>			<b>\$ 379,438,154</b>			<b>\$ 133,821,202</b>			<b>\$ 550,273,134</b>

Reference RML-4, UNBUNDLED tab, Row 208 RML-4, UNBUNDLED tab, Row 128 RML-4, UNBUNDLED tab, Row 168

(1) Light Count

(2) LGS-T is Large General Service Transmission

Note: RML-4 is an attachment to the Direct Testimony of Richard M. Luth.

(c) Explanation of Adjustments

Class allocation factors changed between the Base Period and the Test Year due to differing sales, load, and customer counts. In addition, some allocation factors calculated within the Class Cost of Service model changed due to differing FERC Account amounts in the Base Period and Test Year.

Please refer to the Direct Testimony of SPS witness Richard M. Luth for an explanation of the Test Year class allocation of Demand, Energy, and Customer costs.