

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
1	DPROD	Demand Production (AED-4CP)	100%	17.24%	10.11%	2.82%	10.33%	1.80%
2	DPURCH	Purchased Capacity (AED-4CP)	100%	17.24%	10.11%	2.82%	10.33%	1.80%
3	DPRODTI	Transmission Interconnect (AED-4CP)	100%	17.24%	10.11%	2.82%	10.33%	1.80%
4	DPRODL	Production Load Dispatching (AED-4CP)	100%	17.24%	10.11%	2.82%	10.33%	1.80%
5	DTRAN	Demand Transmission System (AED-4CP)	100%	18.81%	10.89%	2.99%	10.56%	1.96%
6	DTRANRADGRS	Demand Transmission Radial Lines - Gross Plant	-	-	-	-	-	-
7	DTRANLD	Transmission Load Dispatching (AED-4CP)	100%	18.81%	10.89%	2.99%	10.56%	1.96%
8	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	-	-	-	-	-	-
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	-	-	-	-	-	-
10	DDISPSUB	Demand Distribution Primary Substation (NCP)	1,160,915	237,422	206,849	42,957	156,587	31,772
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1,160,915	237,422	206,849	42,957	156,587	31,772
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1,160,915	237,422	206,849	42,957	156,587	31,772
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	612,012	237,422	206,849	42,957	64,201	31,772
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	612,012	237,422	206,849	42,957	64,201	31,772
15	DDISTSLT	Demand Distribution Line Transformers (NCP)	612,012	237,422	206,849	42,957	64,201	31,772
16	DDISTLD	Distribution Load Dispatching (NCP)	1,160,915	237,422	206,849	42,957	156,587	31,772

External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	9,005,676,527	768,999,782	530,589,519	163,301,374	792,727,667	82,625,902
18	ENERGY2	Energy @ Meter (kWh Sales)	8,394,354,585	686,557,909	473,706,806	145,794,385	709,966,833	73,999,751

External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
19	CSERVICE	369-Service Investment (Replacement Costs)	30,670,393	14,283,558	6,481,649	3,111,721	5,078,004	1,026,547
20	CMETERS	370-Meters (New Meter Cost)	32,694,667	9,534,133	4,314,267	2,749,262	4,100,966	344,686
21	CMETRDG	902-Meter Reading (Weighted Reads)	1,401,902	756,087	357,068	143,639	51,124	12,087
22	CUSTREC	903-Customer Records & Collections (Wgtd Annual Bills)	1,401,902	756,087	357,068	143,639	51,124	12,087
23	CUSTASST	908-Customer Assistance	1,401,902	756,087	357,068	143,639	51,124	12,087
24	CUSTADVT	909-Advertisement	1,401,902	756,087	357,068	143,639	51,124	12,087
25	CUSTPREM	371-Installation on Customer Premises	1	-	-	-	-	-
26	CLIGHT	373-Street Lighting & Signal Systems	1	-	-	-	-	-
27	CUSTDEP	Customer Deposits (Number of Customers)	115,070	63,007	29,756	11,970	4,260	1,007
28	CUST	Number of Customers	116,825	63,007	29,756	11,970	4,260	1,007
29	TRANSMET	Transmission Meters (Transmission Customers)	-	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
1	DPROD	Demand Production (AED-4CP)	100%	25.66%	1.38%	28.26%	0.14%	2.06%	0.06%	0.13%
2	DPURCH	Purchased Capacity (AED-4CP)	100%	25.66%	1.38%	28.26%	0.14%	2.06%	0.06%	0.13%
3	DPRODTI	Transmission Interconnect (AED-4CP)	100%	25.66%	1.38%	28.26%	0.14%	2.06%	0.06%	0.13%
4	DPRODL	Production Load Dispatching (AED-4CP)	100%	25.66%	1.38%	28.26%	0.14%	2.06%	0.06%	0.13%
5	DTRAN	Demand Transmission System (AED-4CP)	100%	24.40%	1.24%	26.67%	0.14%	2.15%	0.06%	0.13%
6	DTRANRADGRS	Demand Transmission Radial Lines - Gross Plant	-	-	-	-	-	-	-	-
7	DTRANLD	Transmission Load Dispatching (AED-4CP)	100%	24.40%	1.24%	26.67%	0.14%	2.15%	0.06%	0.13%
8	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	-	-	-	-	-	-	-	-
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	-	-	-	-	-	-	-	-
10	DDISPSUB	Demand Distribution Primary Substation (NCP)	1,160,915	438,046	-	-	2,561	36,943	2,450	5,328
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1,160,915	438,046	-	-	2,561	36,943	2,450	5,328
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1,160,915	438,046	-	-	2,561	36,943	2,450	5,328
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	612,012	-	-	-	2,561	18,471	2,450	5,328
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	612,012	-	-	-	2,561	18,471	2,450	5,328
15	DDISTSLT	Demand Distribution Line Transformers (NCP)	612,012	-	-	-	2,561	18,471	2,450	5,328
16	DDISTLD	Distribution Load Dispatching (NCP)	1,160,915	438,046	-	-	2,561	36,943	2,450	5,328

External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	9,005,676,527	2,892,618,913	143,691,481	3,461,299,401	11,803,573	134,191,866	7,405,471	16,421,578
18	ENERGY2	Energy @ Meter (kWh Sales)	8,394,354,585	2,638,701,906	139,265,080	3,374,368,909	10,538,152	120,182,224	6,611,555	14,661,076

External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
19	CSERVICE	369-Service Investment (Replacement Costs)	30,670,393	-	-	-	306,257	382,657	-	-
20	CMETERS	370-Meters (New Meter Cost)	32,694,667	9,097,400	234,471	1,214,691	262,279	842,512	-	-
21	CMETRDG	902-Meter Reading (Weighted Reads)	1,401,902	60,394	72	373	14,145	6,913	-	-
22	CUSTREC	903-Customer Records & Collections (Wgtd Annual Bills)	1,401,902	60,394	72	373	14,145	6,913	-	-
23	CUSTASST	908-Customer Assistance	1,401,902	60,394	72	373	14,145	6,913	-	-
24	CUSTADVT	909-Advertisement	1,401,902	60,394	72	373	14,145	6,913	-	-
25	CUSTPREM	371-Installation on Customer Premises	1	-	-	-	-	-	-	1
26	CLIGHT	373-Street Lighting & Signal Systems	1	-	-	-	-	-	1	-
27	CUSTDEP	Customer Deposits (Number of Customers)	115,070	5,033	6	31	-	-	-	-
28	CUST	Number of Customers	116,825	5,033	6	31	1,179	576	-	-
29	TRANSMET	Transmission Meters (Transmission Customers)	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
30	PRODPLT	Production Plant In Service	1,309,996,905	180,065,417	110,285,102	31,609,317	127,268,373	18,965,700
31	TRANPLT	Transmission Plant In Service	1,081,843,491	199,405,940	115,781,575	31,875,155	113,564,463	20,826,124
32	DISTPLT	Distribution Plant In Service	713,760,332	175,996,209	142,335,258	33,352,821	90,950,227	21,648,663
33	GENLPLT	General Plant In Service	196,516,799	43,173,116	24,853,528	8,059,991	18,747,071	3,201,887
34	INTGENLPLT	Intangible and General Plant In Service	288,771,582	64,529,540	36,957,823	12,053,061	27,347,144	4,678,881
35	TOTPLT	Total Electric Plant In Service	3,394,372,311	619,997,106	405,359,758	108,890,354	359,130,208	66,119,369
36	NETPLT	Net Electric Plant In Service	2,382,027,040	426,646,201	287,653,501	75,270,662	253,325,330	46,803,153
37	PLT_353	Account 353	386,114,474	72,493,990	41,966,824	11,528,492	40,760,785	7,567,898
38	OHTRAN	Transmission Overhead Accounts 354-356	579,657,782	108,284,422	62,737,836	17,243,686	61,093,507	11,305,575
39	UGTRAN	Transmission Underground Accounts 357&358	202,742	38,143	22,074	6,062	21,414	3,982
40	PLT_362	Acct 362-Station Equipment	162,362,391	33,205,241	28,929,285	6,007,903	21,899,856	4,443,481
41	PLT_364	Acct 364-Towers and Fixtures	158,936,465	35,510,354	30,937,560	6,424,973	20,946,457	4,751,948
42	PLT_365	Acct 365-Overhead Conductors & Devices	149,143,769	33,322,423	29,031,376	6,029,105	19,655,864	4,459,162
43	PLT_366	Acct 366-Underground Conduit	7,263,588	1,604,420	1,397,813	290,292	960,293	214,701
44	PLT_367	Acct 367 - Underground Conductor	15,075,355	3,329,924	2,901,118	602,491	1,993,060	445,606
45	PLT_368	Acct 368-Line Transformers	83,438,759	32,369,045	28,200,769	5,856,609	8,752,828	4,331,582
46	PLT_371	Acct 371-Inst. on Customer Premises	4,913,663	-	-	-	-	-
47	PLT_373	Acct 373-Street Lighting / Signal Systems	15,805,259	-	-	-	-	-
48	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	308,080,235	68,832,777	59,968,937	12,454,079	40,602,321	9,211,110
49	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	22,338,943	4,934,344	4,298,931	892,783	2,953,353	660,307
50	OX_PROD	O&M Expense Production Operation Accts 502-509	12,681,615	2,186,318	1,282,666	357,082	1,309,999	228,738
51	MX_PROD	O&M Expense Production Maint Accts 511-514	11,297,852	1,305,046	830,796	244,073	1,054,236	138,318
52	SALWAGPO	Salaries and Wages Production Operation	8,745,147	1,490,487	876,179	244,261	900,349	155,986
53	SALWAGPM	Salaries and Wages Production Maintenance	4,627,368	539,632	342,758	100,556	432,691	57,173
54	SALWAGTO	Salaries & Wages Accounts 561-567	3,387,680	632,652	366,562	100,757	357,025	66,053
55	SALWAGTM	Salaries & Wages Accounts 569-573	340,339	170,277	31,945	18,495	5,081	17,971
56	SALWAGDO	Salaries & Wages Accounts 581-589	3,004,243	688,513	447,841	161,998	342,055	57,475
57	SALWAGDM	Salaries & Wages Accounts 591-598	999,738	220,754	189,241	40,733	130,387	28,821
58	OX_904	Account 904	2,609,384	1,568,276	935,490	15,635	67,809	7,572
59	OX_902_3	Accounts 902 & 903	4,816,620	2,597,745	1,226,805	493,511	175,651	41,528
60	SALWAGCA	Salaries & Wages Accounts 902-905	7,597,809	4,269,279	2,223,889	510,176	247,924	49,599
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	27,876,024	5,994,324	3,473,411	1,118,361	2,683,215	457,305
62	SALWAGES	Total Salaries and Wages Expense	48,076,804	10,338,200	5,990,471	1,928,798	4,627,647	788,698
63	CLAIMREV	Claimed Rate Sales Revenue	431,375,950	78,250,686	49,988,752	13,855,146	43,771,983	7,641,263

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

Internally Developed Allocation Factors										
Line No.	Allocation Factor	Description	Total New Mexico	Primary	LGS -T ⁽¹⁾	LGS-T ⁽¹⁾	Small	Large	Street	Area
				General Service	69 to 115 kV	115kV+	Municipal & School Service	Municipal & School Service	Lighting Service	Lighting Service
30	PRODPLT	Production Plant In Service	1,309,996,905	370,099,961	19,169,865	423,844,577	1,812,113	23,988,734	897,514	1,990,231
31	TRANPLT	Transmission Plant In Service	1,081,843,491	267,075,404	13,534,433	293,217,827	1,555,474	22,995,180	625,305	1,386,609
32	DISTPLT	Distribution Plant In Service	713,760,332	199,543,664	187,517	971,443	2,225,173	20,926,857	17,350,045	8,272,456
33	GENLPLT	General Plant In Service	196,516,799	47,388,061	1,952,949	40,597,558	598,711	3,730,751	2,021,821	2,191,354
34	INTGENLPLT	Intangible and General Plant In Service	288,771,582	68,959,710	2,836,084	58,953,271	903,769	5,434,280	2,935,918	3,182,101
35	TOTPLT	Total Electric Plant In Service	3,394,372,311	905,678,738	35,727,899	776,987,118	6,496,528	73,345,052	21,808,782	14,831,397
36	NETPLT	Net Electric Plant In Service	2,382,027,040	652,256,392	24,164,632	534,913,966	4,467,688	52,188,802	18,163,783	6,172,931
37	PLT_353	Account 353	386,114,474	94,329,199	4,789,409	103,120,827	556,917	8,292,888	219,813	487,433
38	OHTRAN	Transmission Overhead Accounts 354-356	579,657,782	142,013,298	7,197,051	155,467,453	835,231	12,412,924	331,562	735,236
39	UGTRAN	Transmission Underground Accounts 357&358	202,742	49,469	2,508	54,069	292	4,359	115	256
40	PLT_362	Acct 362-Station Equipment	162,362,391	61,263,869	-	-	358,185	5,166,717	342,709	745,145
41	PLT_364	Acct 364-Towers and Fixtures	158,936,465	53,787,938	-	-	383,050	5,030,811	366,500	796,873
42	PLT_365	Acct 365-Overhead Conductors & Devices	149,143,769	50,473,853	-	-	359,449	4,720,844	343,918	747,774
43	PLT_366	Acct 366-Underground Conduit	7,263,588	2,496,120	-	-	17,307	230,079	16,559	36,004
44	PLT_367	Acct 367 - Underground Conductor	15,075,355	5,180,620	-	-	35,920	477,522	34,368	74,725
45	PLT_368	Acct 368-Line Transformers	83,438,759	-	-	-	349,165	2,518,303	334,079	726,380
46	PLT_371	Acct 371-Inst. on Customer Premises	4,913,663	-	-	-	-	-	-	4,913,663
47	PLT_373	Acct 373-Street Lighting / Signal Systems	15,805,259	-	-	-	-	-	15,805,259	-
48	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	308,080,235	104,261,792	-	-	742,499	9,751,655	710,418	1,544,647
49	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	22,338,943	7,676,739	-	-	53,227	707,601	50,927	110,729
50	OX_PROD	O&M Expense Production Operation Accts 502-509	12,681,615	3,254,149	174,977	3,584,005	18,168	261,352	7,509	16,652
51	MX_PROD	O&M Expense Production Maint Accts 511-514	11,297,852	3,376,215	171,824	3,944,391	15,285	190,672	8,390	18,605
52	SALWAGPO	Salaries and Wages Production Operation	8,745,147	2,256,792	121,089	2,491,592	12,505	179,099	5,224	11,584
53	SALWAGPM	Salaries and Wages Production Maintenance	4,627,368	1,379,033	70,249	1,609,565	6,268	78,431	3,423	7,590
54	SALWAGTO	Salaries & Wages Accounts 561-567	3,387,680	830,130	42,092	908,757	4,881	72,535	1,938	4,297
55	SALWAGTM	Salaries & Wages Accounts 569-573	340,339	3,335	41,618	2,112	45,506	246	3,655	97
56	SALWAGDO	Salaries & Wages Accounts 581-589	3,004,243	797,074	8,377	43,400	13,363	75,925	177,937	190,284
57	SALWAGDM	Salaries & Wages Accounts 591-598	999,738	336,639	181	939	2,505	31,151	13,598	4,788
58	OX_904	Account 904	2,609,384	6,723	293	5,831	160	1,593	-	-
59	OX_902_3	Accounts 902 & 903	4,816,620	207,500	247	1,282	48,599	23,752	-	-
60	SALWAGCA	Salaries & Wages Accounts 902-905	7,597,809	214,666	560	7,497	48,769	25,450	-	-
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	27,876,024	6,802,459	281,042	5,842,576	82,067	534,916	290,975	315,373
62	SALWAGES	Total Salaries and Wages Expense	48,076,804	11,731,963	484,703	10,076,487	141,538	922,552	501,834	543,914
63	CLAIMREV	Claimed Rate Sales Revenue	431,375,950	115,382,448	4,703,884	103,146,488	885,048	8,771,543	2,991,488	1,987,221

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(a) Base Period

External Allocation Factors - Demand-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
64	DPROD	Demand Production (AED-4CP)	1.000000	0.172401	0.101144	0.028157	0.103299	0.018037
65	DPURCH	Purchased Capacity (AED-4CP)	1.000000	0.172401	0.101144	0.028157	0.103299	0.018037
66	DPRODTI	Transmission Interconnect (AED-4CP)	1.000000	0.172401	0.101144	0.028157	0.103299	0.018037
67	DPRODL	Production Load Dispatching (AED-4CP)	1.000000	0.172401	0.101144	0.028157	0.103299	0.018037
68	DTRAN	Demand Transmission System (AED-4CP)	1.000000	0.188135	0.108878	0.029900	0.105623	0.019639
69	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	-	-	-	-	-	-
70	DTRANLD	Transmission Load Dispatching (AED-4CP)	1.000000	0.188135	0.108878	0.029900	0.105623	0.019639
71	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	-	-	-	-	-	-
72	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	-	-	-	-	-	-
73	DDISPSUB	Demand Distribution Primary Substation (NCP)	1.000000	0.204513	0.178177	0.037003	0.134883	0.027368
74	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.000000	0.204513	0.178177	0.037003	0.134883	0.027368
75	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1.000000	0.204513	0.178177	0.037003	0.134883	0.027368
76	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.000000	0.387938	0.337982	0.070191	0.104901	0.051913
77	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	1.000000	0.387938	0.337982	0.070191	0.104901	0.051913
78	DDISTSLT	Demand Distribution Line Transformers (NCP)	1.000000	0.387938	0.337982	0.070191	0.104901	0.051913
79	DDISTLD	Distribution Load Dispatching (NCP)	1.000000	0.204513	0.178177	0.037003	0.134883	0.027368

External Allocation Factors - Energy-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
80	ENEFUEL	Energy @ Generation with Fuel Loss Factors (kWh)	1.000000	0.085391	0.058917	0.018133	0.088025	0.009175
81	ENERGY1	Energy @ Generation with Base Loss Factors (kWh)	1.000000	0.081788	0.056432	0.017368	0.084577	0.008815

External Allocation Factors - Customer-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
82	CSERVICE	369-Service Investment (Replacement Costs)	1.000000	0.465712	0.211332	0.101457	0.165567	0.033470
83	CMETERS	370-Meters (New Meter Cost)	1.000000	0.291611	0.131956	0.084089	0.125432	0.010543
84	CMETRDG	902-Meter Reading (Weighted Reads)	1.000000	0.539329	0.254703	0.102460	0.036468	0.008622
85	CUSTREC	903-Customer Records & Collections (Wgtd Annual Bills)	1.000000	0.539329	0.254703	0.102460	0.036468	0.008622
86	CUSTASST	908-Customer Assistance	1.000000	0.539329	0.254703	0.102460	0.036468	0.008622
87	CUSTADVT	909-Advertisement	1.000000	0.539329	0.254703	0.102460	0.036468	0.008622
88	CUSTPREM	371-Installation on Customer Premises	1.000000	-	-	-	-	-
89	CLIGHT	373-Street Lighting & Signal Systems	1.000000	-	-	-	-	-
90	CUSTDEP	Customer Deposits (Number of Customers)	1.000000	0.547554	0.258587	0.104023	0.037024	0.008753
91	CUST	Number of Customers	1.000000	0.539329	0.254703	0.102460	0.036468	0.008622
92	TRANSMET	Transmission Meters (Transmission Customers)	-	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

External Allocation Factors - Demand-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
64	DPROD	Demand Production (AED-4CP)	1.000000	0.256604	0.013798	0.282614	0.001433	0.020609	0.000592	0.001313
65	DPURCH	Purchased Capacity (AED-4CP)	1.000000	0.256604	0.013798	0.282614	0.001433	0.020609	0.000592	0.001313
66	DPRODTI	Transmission Interconnect (AED-4CP)	1.000000	0.256604	0.013798	0.282614	0.001433	0.020609	0.000592	0.001313
67	DPROLD	Production Load Dispatching (AED-4CP)	1.000000	0.256604	0.013798	0.282614	0.001433	0.020609	0.000592	0.001313
68	DTRAN	Demand Transmission System (AED-4CP)	1.000000	0.243997	0.012369	0.266686	0.001443	0.021499	0.000569	0.001261
69	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	-	-	-	-	-	-	-	-
70	DTRANLD	Transmission Load Dispatching (AED-4CP)	1.000000	0.243997	0.012369	0.266686	0.001443	0.021499	0.000569	0.001261
71	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	-	-	-	-	-	-	-	-
72	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	-	-	-	-	-	-	-	-
73	DDISPSUB	Demand Distribution Primary Substation (NCP)	1.000000	0.377328	-	-	0.002206	0.031822	0.002111	0.004589
74	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.000000	0.377328	-	-	0.002206	0.031822	0.002111	0.004589
75	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1.000000	0.377328	-	-	0.002206	0.031822	0.002111	0.004589
76	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.000000	-	-	-	0.004185	0.030181	0.004004	0.008706
77	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	1.000000	-	-	-	0.004185	0.030181	0.004004	0.008706
78	DDISTSLT	Demand Distribution Line Transformers (NCP)	1.000000	-	-	-	0.004185	0.030181	0.004004	0.008706
79	DDISTLD	Distribution Load Dispatching (NCP)	1.000000	0.377328	-	-	0.002206	0.031822	0.002111	0.004589

External Allocation Factors - Energy-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
80	ENEFUEL	Energy @ Generation with Fuel Loss Factors (kWh)	1.000000	0.321200	0.015956	0.384346	0.001311	0.014901	0.000822	0.001823
81	ENERGY1	Energy @ Generation with Base Loss Factors (kWh)	1.000000	0.314342	0.016590	0.401981	0.001255	0.014317	0.000788	0.001747

External Allocation Factors - Customer-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
82	CSERVICE	369-Service Investment (Replacement Costs)	1.000000	-	-	-	0.009985	0.012476	-	-
83	CMETERS	370-Meters (New Meter Cost)	1.000000	0.278253	0.007172	0.037153	0.008022	0.025769	-	-
84	CMETRDG	902-Meter Reading (Weighted Reads)	1.000000	0.043080	0.000051	0.000266	0.010090	0.004931	-	-
85	CUSTREC	903-Customer Records & Collections (Wgtd Annual Bills)	1.000000	0.043080	0.000051	0.000266	0.010090	0.004931	-	-
86	CUSTASST	908-Customer Assistance	1.000000	0.043080	0.000051	0.000266	0.010090	0.004931	-	-
87	CUSTADVT	909-Advertisement	1.000000	0.043080	0.000051	0.000266	0.010090	0.004931	-	-
88	CUSTPREM	371-Installation on Customer Premises	1.000000	-	-	-	-	-	-	1.000000
89	CLIGHT	373-Street Lighting & Signal Systems	1.000000	-	-	-	-	-	1.000000	-
90	CUSTDEP	Customer Deposits (Number of Customers)	1.000000	0.043737	0.000052	0.000270	-	-	-	-
91	CUST	Number of Customers	1.000000	0.043080	0.000051	0.000266	0.010090	0.004931	-	-
92	TRANSMET	Transmission Meters (Transmission Customers)	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

Internally Developed Allocation Factors - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
93	PRODPLT	Production Plant In Service	1.000000	0.137455	0.084187	0.024129	0.097152	0.014478
94	TRANPLT	Transmission Plant In Service	1.000000	0.184321	0.107022	0.029464	0.104973	0.019251
95	DISTPLT	Distribution Plant In Service	1.000000	0.246576	0.199416	0.046728	0.127424	0.030330
96	GENLPLT	General Plant In Service	1.000000	0.219692	0.126470	0.041014	0.095397	0.016293
97	INTGENLPLT	Intangible and General Plant In Service	1.000000	0.223462	0.127983	0.041739	0.094702	0.016203
98	TOTPLT	Total Electric Plant In Service	1.000000	0.182654	0.119421	0.032080	0.105802	0.019479
99	NETPLT	Net Electric Plant In Service	1.000000	0.179111	0.120760	0.031599	0.106349	0.019648
100	PLT_353	Account 353	1.000000	0.187753	0.108690	0.029858	0.105567	0.019600
101	OHTRAN	Transmission Overhead Accounts 354-356	1.000000	0.186808	0.108233	0.029748	0.105396	0.019504
102	UGTRAN	Transmission Underground Accounts 357&358	1.000000	0.188135	0.108878	0.029900	0.105623	0.019639
103	PLT_362	Acct 362-Station Equipment	1.000000	0.204513	0.178177	0.037003	0.134883	0.027368
104	PLT_364	Acct 364-Towers and Fixtures	1.000000	0.223425	0.194654	0.040425	0.131791	0.029898
105	PLT_365	Acct 365-Overhead Conductors & Devices	1.000000	0.223425	0.194654	0.040425	0.131791	0.029898
106	PLT_366	Acct 366-Underground Conduit	1.000000	0.220885	0.192441	0.039965	0.132206	0.029559
107	PLT_367	Acct 367-Underground Conductor	1.000000	0.220885	0.192441	0.039965	0.132206	0.029559
108	PLT_368	Acct 368-Line Transformers	1.000000	0.387938	0.337982	0.070191	0.104901	0.051913
109	PLT_371	Acct 371-Inst. on Customer Premises	1.000000	-	-	-	-	-
110	PLT_373	Acct 373-Street Lighting / Signal Systems	1.000000	-	-	-	-	-
111	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.000000	0.223425	0.194654	0.040425	0.131791	0.029898
112	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.000000	0.220885	0.192441	0.039965	0.132206	0.029559
113	OX_PROD	O&M Expense Production Operation Accts 502-509	1.000000	0.172401	0.101144	0.028157	0.103299	0.018037
114	MX_PROD	O&M Expense Production Maint Accts 511-514	1.000000	0.115513	0.073536	0.021603	0.093313	0.012243
115	SALWAGPO	Salaries and Wages Production Operation	1.000000	0.170436	0.100190	0.027931	0.102954	0.017837
116	SALWAGPM	Salaries and Wages Production Maintenance	1.000000	0.116618	0.074072	0.021731	0.093507	0.012355
117	SALWAGTO	Salaries & Wages Accounts 561-567	1.000000	0.186751	0.108204	0.029742	0.105389	0.019498
118	SALWAGTM	Salaries & Wages Accounts 569-573	1.000000	0.500316	0.093862	0.054344	0.014930	0.052803
119	SALWAGDO	Salaries & Wages Accounts 581-589	1.000000	0.229180	0.149069	0.053923	0.113857	0.019131
120	SALWAGDM	Salaries & Wages Accounts 591-598	1.000000	0.220812	0.189290	0.040744	0.130421	0.028829
121	OX_904	Account 904	1.000000	0.601014	0.358510	0.005992	0.025986	0.002902
122	OX_902_3	Accounts 902 & 903	1.000000	0.539329	0.254703	0.102460	0.036468	0.008622
123	SALWAGCA	Salaries & Wages Accounts 902-905	1.000000	0.561909	0.292701	0.067148	0.032631	0.006528
124	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.000000	0.215035	0.124602	0.040119	0.096255	0.016405
125	SALWAGES	Total Salaries and Wages Expense	1.000000	0.215035	0.124602	0.040119	0.096255	0.016405
126	CLAIMREV	Claimed Rate Sales Revenue	1.000000	0.181398	0.115882	0.032118	0.101471	0.017714

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

Internally Developed Allocation Factors - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
93	PRODPLT	Production Plant In Service	1.000000	0.282520	0.014634	0.323546	0.001383	0.018312	0.000685	0.001519
94	TRANPLT	Transmission Plant In Service	1.000000	0.246871	0.012511	0.271035	0.001438	0.021256	0.000578	0.001282
95	DISTPLT	Distribution Plant In Service	1.000000	0.279567	0.000263	0.001361	0.003118	0.029319	0.024308	0.011590
96	GENLPLT	General Plant In Service	1.000000	0.241140	0.009938	0.206586	0.003047	0.018984	0.010288	0.011151
97	INTGENLPLT	Intangible and General Plant In Service	1.000000	0.238804	0.009821	0.204152	0.003130	0.018819	0.010167	0.011019
98	TOTPLT	Total Electric Plant In Service	1.000000	0.266818	0.010526	0.228905	0.001914	0.021608	0.006425	0.004369
99	NETPLT	Net Electric Plant In Service	1.000000	0.273824	0.010145	0.224563	0.001876	0.021909	0.007625	0.002591
100	PLT_353	Account 353	1.000000	0.244304	0.012404	0.267073	0.001442	0.021478	0.000569	0.001262
101	OHTRAN	Transmission Overhead Accounts 354-356	1.000000	0.244995	0.012416	0.268206	0.001441	0.021414	0.000572	0.001268
102	UGTRAN	Transmission Underground Accounts 357&358	1.000000	0.243997	0.012369	0.266686	0.001443	0.021499	0.000569	0.001261
103	PLT_362	Acct 362-Station Equipment	1.000000	0.377328	-	-	0.002206	0.031822	0.002111	0.004589
104	PLT_364	Acct 364-Towers and Fixtures	1.000000	0.338424	-	-	0.002410	0.031653	0.002306	0.005014
105	PLT_365	Acct 365-Overhead Conductors & Devices	1.000000	0.338424	-	-	0.002410	0.031653	0.002306	0.005014
106	PLT_366	Acct 366-Underground Conduit	1.000000	0.343648	-	-	0.002383	0.031676	0.002280	0.004957
107	PLT_367	Acct 367-Underground Conductor	1.000000	0.343648	-	-	0.002383	0.031676	0.002280	0.004957
108	PLT_368	Acct 368-Line Transformers	1.000000	-	-	-	0.004185	0.030181	0.004004	0.008706
109	PLT_371	Acct 371-Inst. on Customer Premises	1.000000	-	-	-	-	-	-	1.000000
110	PLT_373	Acct 373-Street Lighting / Signal Systems	1.000000	-	-	-	-	-	1.000000	-
111	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.000000	0.338424	-	-	0.002410	0.031653	0.002306	0.005014
112	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.000000	0.343648	-	-	0.002383	0.031676	0.002280	0.004957
113	OX_PROD	O&M Expense Production Operation Accts 502-509	1.000000	0.256604	0.013798	0.282614	0.001433	0.020609	0.000592	0.001313
114	MX_PROD	O&M Expense Production Maint Accts 511-514	1.000000	0.298837	0.015209	0.349128	0.001353	0.016877	0.000743	0.001647
115	SALWAGPO	Salaries and Wages Production Operation	1.000000	0.258062	0.013846	0.284911	0.001430	0.020480	0.000597	0.001325
116	SALWAGPM	Salaries and Wages Production Maintenance	1.000000	0.298017	0.015181	0.347836	0.001354	0.016949	0.000740	0.001640
117	SALWAGTO	Salaries & Wages Accounts 561-567	1.000000	0.245044	0.012425	0.268254	0.001441	0.021412	0.000572	0.001268
118	SALWAGTM	Salaries & Wages Accounts 569-573	1.000000	0.009799	0.122283	0.006207	0.133709	0.000722	0.010741	0.000285
119	SALWAGDO	Salaries & Wages Accounts 581-589	1.000000	0.265316	0.002789	0.014446	0.004448	0.025273	0.059229	0.063338
120	SALWAGDM	Salaries & Wages Accounts 591-598	1.000000	0.336727	0.000181	0.000939	0.002505	0.031159	0.013602	0.004789
121	OX_904	Account 904	1.000000	0.002577	0.000112	0.002235	0.000061	0.000611	-	-
122	OX_902_3	Accounts 902 & 903	1.000000	0.043080	0.000051	0.000266	0.010090	0.004931	-	-
123	SALWAGCA	Salaries & Wages Accounts 902-905	1.000000	0.028254	0.000074	0.000987	0.006419	0.003350	-	-
124	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.000000	0.244025	0.010082	0.209591	0.002944	0.019189	0.010438	0.011313
125	SALWAGES	Total Salaries and Wages Expense	1.000000	0.244025	0.010082	0.209591	0.002944	0.019189	0.010438	0.011313
126	CLAIMREV	Claimed Rate Sales Revenue	1.000000	0.267475	0.010904	0.239110	0.002052	0.020334	0.006935	0.004607

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
1	DPROD	Demand Production (AED-4CP)	100.00%	11.83%	6.81%	2.50%	10.10%	1.48%
2	DPURCH	Purchased Capacity (AED-4CP)	100.00%	100.00%				
3	DPRODTI	Transmission Interconnect (AED-4CP)	100.00%	100.00%				
4	DPRODLD	Production Load Dispatching (AED-4CP)	100.00%	100.00%				
5	DTRAN	Demand Transmission System (AED-4CP)	100.00%	10.50%	6.21%	2.29%	9.52%	4.75%
6	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	-	-	-	-	-	-
7	DTRANLD	Transmission Load Dispatching (AED-4CP)	100.00%	10.50%	6.21%	2.29%	9.52%	4.75%
8	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	-	-	-	-	-	-
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	-	-	-	-	-	-
10	DDISPSUB	Demand Distribution Primary Substation (NCP)	1,122,444	233,626	182,557	44,178	168,754	28,877
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	233,626	233,626				
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	233,626	233,626				
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	585,254	233,626	182,557	44,178	69,189	28,877
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	585,254	233,626	182,557	44,178	69,189	28,877
15	DDISTSLT	Demand Distribution Line Transformers (NCP)	585,254	233,626	182,557	44,178	69,189	28,877
16	DDISTLD	Distribution Load Dispatching (NCP)	1,122,444	233,626	182,557	44,178	168,754	28,877

External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	10,546,636,738	762,093,045	523,263,648	200,483,725	938,917,836	102,360,945
18	ENERGY2	Energy @ Meter (kWh Sales)	9,878,752,417	680,391,620	467,166,316	178,990,541	840,894,737	91,674,454

External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
19	CSERVICE	369-Service Investment (Replacement Costs)	30,670,393	14,283,558	6,481,649	3,111,721	5,078,004	1,026,547
20	CMETERS	370-Meters (New Meter Cost)	31,872,259	9,534,133	4,314,267	2,749,262	4,100,966	344,686
21	CMETRDG	902-Meter Reading (Weighted Reads)	1,403,500	756,220	356,935	143,639	52,722	12,087
22	CUSTREC	903-Customer Records & Collections (Wgt'd Annual Bills)	1,403,500	756,220	356,935	143,639	52,722	12,087
23	CUSTASST	908-Customer Assistance	1,403,500	756,220	356,935	143,639	52,722	12,087
24	CUSTADVT	909-Advertisement	1,403,500	756,220	356,935	143,639	52,722	12,087
25	CUSTPREM	371-Installation on Customer Premises	1	-	-	-	-	-
26	CLIGHT	373-Street Lighting & Signal Systems	1	-	-	-	-	-
27	CUSTDEP	Customer Deposits (Number of Customers)	115,204	63,018	29,745	11,970	4,394	1,007
28	CUST	Number of Customers	116,958	63,018	29,745	11,970	4,394	1,007
29	TRANSMET	Transmission Meters (Transmission Customers)	-					

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
1	DPROD	Demand Production (AED-4CP)	100.00%	24.59%	1.33%	39.38%	0.13%	1.66%	0.06%	0.13%
2	DPURCH	Purchased Capacity (AED-4CP)	100.00%							
3	DPRODTI	Transmission Interconnect (AED-4CP)	100.00%							
4	DPRODLD	Production Load Dispatching (AED-4CP)	100.00%							
5	DTRAN	Demand Transmission System (AED-4CP)	100.00%	24.40%	1.30%	39.19%	0.12%	1.53%	0.06%	0.13%
6	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	-	-	-	-	-	-	-	-
7	DTRANLD	Transmission Load Dispatching (AED-4CP)	100.00%	24.40%	1.30%	39.19%	0.12%	1.53%	0.06%	0.13%
8	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	-	-	-	-	-	-	-	-
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	-	-	-	-	-	-	-	-
10	DDISPSUB	Demand Distribution Primary Substation (NCP)	1,122,444	421,032	-	-	2,569	33,185	2,461	5,205
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	233,626							
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	233,626							
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	585,254	-	-	-	2,569	16,592	2,461	5,205
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	585,254	-	-	-	2,569	16,592	2,461	5,205
15	DDISTSLT	Demand Distribution Line Transformers (NCP)	585,254	-	-	-	2,569	16,592	2,461	5,205
16	DDISTLD	Distribution Load Dispatching (NCP)	1,122,444	421,032	-	-	2,569	33,185	2,461	5,205

External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	10,546,636,738	2,936,315,048	149,310,776	4,763,433,083	12,566,793	134,424,916	7,393,535	16,073,389
18	ENERGY2	Energy @ Meter (kWh Sales)	9,878,752,417	2,678,562,350	144,711,273	4,643,799,519	11,219,549	120,390,944	6,600,899	14,350,215

External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
19	CSERVICE	369-Service Investment (Replacement Costs)	30,670,393	-	-	-	306,257	382,657	-	-
20	CMETERS	370-Meters (New Meter Cost)	31,872,259	9,097,400	101,407	525,347	262,279	842,512	-	-
21	CMETRDG	902-Meter Reading (Weighted Reads)	1,403,500	60,394	72	373	14,145	6,913	-	-
22	CUSTREC	903-Customer Records & Collections (Wgt'd Annual Bills)	1,403,500	60,394	72	373	14,145	6,913	-	-
23	CUSTASST	908-Customer Assistance	1,403,500	60,394	72	373	14,145	6,913	-	-
24	CUSTADVT	909-Advertisement	1,403,500	60,394	72	373	14,145	6,913	-	-
25	CUSTPREM	371-Installation on Customer Premises	1	-	-	-	-	-	-	1
26	CLIGHT	373-Street Lighting & Signal Systems	1	-	-	-	-	-	1	-
27	CUSTDEP	Customer Deposits (Number of Customers)	115,204	5,033	6	31	-	-	-	-
28	CUST	Number of Customers	116,958	5,033	6	31	1,179	576	-	-
29	TRANSMET	Transmission Meters (Transmission Customers)	-							

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
30	PRODPLT	Production Plant In Service	121,924,754	23,531,126	12,998,158	4,900,731	11,353,163	2,205,454
31	TRANPLT	Transmission Plant In Service	1,279,842,692	133,181,849	79,012,693	29,188,999	121,581,441	58,858,288
32	DISTPLT	Distribution Plant In Service	792,589,335	199,590,604	146,103,398	39,106,846	111,635,826	22,692,805
33	GENLPLT	General Plant In Service	265,921,266	48,233,116	27,029,948	10,133,497	25,257,769	4,894,805
34	INTGENLPLT	Intangible and General Plant In Service	387,846,020	71,764,242	40,028,106	15,034,228	36,610,932	7,100,259
35	TOTPLT	Total Electric Plant In Service	3,962,222,251	554,517,667	356,308,982	117,228,886	414,217,972	109,366,858
36	NETPLT	Net Electric Plant In Service	2,688,010,322	376,934,330	250,072,870	79,490,766	284,445,563	79,768,761
37	PLT_353	Account 353	453,815,133	47,794,830	28,240,249	10,420,959	43,238,800	21,228,951
38	OHTRAN	Transmission Overhead Accounts 354-356	695,176,027	72,748,675	43,067,578	15,900,814	66,097,681	32,701,061
39	UGTRAN	Transmission Underground Accounts 357&358	245,355	25,769	15,236	5,623	23,346	11,653
40	PLT_362	Acct 362-Station Equipment	169,939,699	35,371,413	27,639,375	6,688,610	25,549,563	4,372,027
41	PLT_364	Acct 364-Towers and Fixtures	186,709,819	42,539,699	33,240,705	8,044,108	27,452,456	5,258,051
42	PLT_365	Acct 365-Overhead Conductors & Devices	175,205,897	39,918,662	31,192,615	7,548,479	25,761,003	4,934,082
43	PLT_366	Acct 366-Underground Conduit	8,532,864	1,921,546	1,501,504	363,358	1,258,405	237,510
44	PLT_367	Acct 367-Underground Conductor	17,709,697	3,988,109	3,116,326	754,137	2,611,782	492,944
45	PLT_368	Acct 368-Line Transformers	86,030,771	34,342,456	26,835,343	6,494,038	10,170,593	4,244,844
46	PLT_371	Acct 371-Inst. on Customer Premises	4,913,663	-	-	-	-	-
47	PLT_373	Acct 373-Street Lighting / Signal Systems	15,178,120	-	-	-	-	-
48	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	361,915,716	82,458,361	64,433,319	15,592,587	53,213,458	10,192,133
49	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	26,242,561	5,909,655	4,617,830	1,117,495	3,870,187	730,453
50	OX_PROD	O&M Expense Production Operation Accts 502-509	16,439,781	1,944,470	1,120,045	410,383	1,660,404	243,909
51	MX_PROD	O&M Expense Production Maint Accts 511-514	12,951,001	1,147,512	727,725	273,574	1,208,045	149,298
52	SALWAGPO	Salaries and Wages Production Operation	10,766,550	1,262,683	729,195	267,370	1,084,611	158,538
53	SALWAGPM	Salaries and Wages Production Maintenance	5,565,802	496,432	314,065	117,995	520,021	64,528
54	SALWAGTO	Salaries & Wages Accounts 561-567	4,030,016	422,190	249,871	92,247	383,359	188,717
55	SALWAGTM	Salaries & Wages Accounts 569-573	202,930	21,351	12,619	4,657	19,329	9,501
56	SALWAGDO	Salaries & Wages Accounts 581-589	3,228,889	801,245	481,653	183,535	380,758	59,944
57	SALWAGDM	Salaries & Wages Accounts 591-598	1,077,346	243,555	187,393	46,724	156,124	29,296
58	OX_904	Account 904	2,963,453	1,786,833	1,056,671	17,991	76,397	8,978
59	OX_902_3	Accounts 902 & 903	5,029,995	2,710,212	1,279,217	514,787	188,950	43,319
60	SALWAGCA	Salaries & Wages Accounts 902-905	8,165,982	4,601,076	2,397,408	533,826	269,795	52,819
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	32,670,831	5,800,091	3,267,147	1,222,386	3,123,351	604,818
62	SALWAGES	Total Salaries and Wages Expense	54,101,940	9,604,782	5,410,300	2,024,236	5,172,178	1,001,561
63	CLAIMREV	Claimed Rate Sales Revenue	550,273,134	79,905,263	50,045,132	16,683,449	55,765,480	12,621,150

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
30	PRODPLT	Production Plant In Service	121,924,754	27,397,942	1,133,584	33,829,016	374,766	1,893,333	1,099,814	1,207,667
31	TRANPLT	Transmission Plant In Service	1,279,842,692	313,707,755	16,677,417	504,125,883	1,590,023	19,455,237	776,032	1,687,077
32	DISTPLT	Distribution Plant In Service	792,589,335	222,955,006	86,227	446,704	2,550,384	21,771,939	16,962,656	8,686,941
33	GENLPLT	General Plant In Service	265,921,266	61,378,507	2,554,967	76,258,000	754,807	4,224,122	2,479,298	2,722,430
34	INTGENLPLT	Intangible and General Plant In Service	387,846,020	88,776,449	3,688,551	110,087,016	1,129,574	6,117,455	3,579,112	3,930,098
35	TOTPLT	Total Electric Plant In Service	3,962,222,251	1,013,780,849	40,888,683	1,240,097,966	7,167,129	69,963,577	22,282,446	16,401,236
36	NETPLT	Net Electric Plant In Service	2,688,010,322	704,012,988	26,457,146	807,493,517	4,819,933	48,559,427	18,880,505	7,074,515
37	PLT_353	Account 353	453,815,133	110,735,835	5,897,941	177,879,221	565,005	6,944,555	273,722	595,066
38	OHTRAN	Transmission Overhead Accounts 354-356	695,176,027	169,882,891	9,040,140	272,942,544	864,043	10,597,281	420,078	913,242
39	UGTRAN	Transmission Underground Accounts 357&358	245,355	59,859	3,187	96,160	305	3,747	148	322
40	PLT_362	Acct 362-Station Equipment	169,939,699	63,744,953	-	-	388,887	5,024,216	372,670	787,985
41	PLT_364	Acct 364-Towers and Fixtures	186,709,819	62,814,583	-	-	467,697	5,496,649	448,194	947,677
42	PLT_365	Acct 365-Overhead Conductors & Devices	175,205,897	58,944,331	-	-	438,881	5,157,979	420,579	889,286
43	PLT_366	Acct 366-Underground Conduit	8,532,864	2,915,016	-	-	21,126	251,347	20,245	42,807
44	PLT_367	Acct 367-Underground Conductor	17,709,697	6,050,027	-	-	43,847	521,663	42,018	88,845
45	PLT_368	Acct 368-Line Transformers	86,030,771	-	-	-	377,574	2,439,030	361,829	765,063
46	PLT_371	Acct 371-Inst. on Customer Premises	4,913,663	-	-	-	-	-	-	4,913,663
47	PLT_373	Acct 373-Street Lighting / Signal Systems	15,178,120	-	-	-	-	-	15,178,120	-
48	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	361,915,716	121,758,915	-	-	906,578	10,654,628	868,774	1,836,963
49	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	26,242,561	8,965,043	-	-	64,973	773,010	62,264	131,652
50	OX_PROD	O&M Expense Production Operation Accts 502-509	16,439,781	4,041,953	218,082	6,474,259	21,579	273,155	9,938	21,604
51	MX_PROD	O&M Expense Production Maint Accts 511-514	12,951,001	3,456,003	179,248	5,583,330	15,989	182,871	8,635	18,772
52	SALWAGPO	Salaries and Wages Production Operation	10,766,550	2,654,724	143,032	4,253,579	14,104	177,986	6,531	14,198
53	SALWAGPM	Salaries and Wages Production Maintenance	5,565,802	1,482,927	76,970	2,395,361	6,880	78,866	3,704	8,053
54	SALWAGTO	Salaries & Wages Accounts 561-567	4,030,016	984,806	52,412	1,582,196	5,011	61,478	2,435	5,294
55	SALWAGTM	Salaries & Wages Accounts 569-573	202,930	49,528	2,638	79,562	253	3,104	122	266
56	SALWAGDO	Salaries & Wages Accounts 581-589	3,228,889	820,660	3,338	17,292	15,028	75,215	187,484	202,736
57	SALWAGDM	Salaries & Wages Accounts 591-598	1,077,346	359,872	71	369	2,805	31,202	14,710	5,224
58	OX_904	Account 904	2,963,453	6,568	294	7,729	189	1,801	-	-
59	OX_902_3	Accounts 902 & 903	5,029,995	216,446	258	1,337	50,694	24,775	-	-
60	SALWAGCA	Salaries & Wages Accounts 902-905	8,165,982	223,396	569	9,516	50,895	26,682	-	-
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	32,670,831	7,606,987	317,264	9,469,808	90,187	522,828	307,885	338,078
62	SALWAGES	Total Salaries and Wages Expense	54,101,940	12,596,948	525,380	15,681,725	149,347	865,788	509,849	559,847
63	CLAIMREV	Claimed Rate Sales Revenue	550,273,134	139,301,309	5,708,819	173,762,548	1,072,437	9,322,515	3,599,851	2,485,181

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

External Allocation Proportions - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
64	DPROD	Demand Production (AED-4CP)	1.00000	0.1183	0.0681	0.0250	0.1010	0.0148
65	DPURCH	Purchased Capacity (AED-4CP)	1.00000	1.0000	-	-	-	-
66	DPRODTI	Transmission Interconnect (AED-4CP)	1.00000	1.0000	-	-	-	-
67	DPRODLD	Production Load Dispatching (AED-4CP)	1.00000	1.0000	-	-	-	-
68	DTRAN	Demand Transmission System (AED-4CP)	1.00000	0.1050	0.0621	0.0229	0.0952	0.0475
69	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	-	-	-	-	-	-
70	DTRANLD	Transmission Load Dispatching (AED-4CP)	1.00000	0.1050	0.0621	0.0229	0.0952	0.0475
71	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	-	-	-	-	-	-
72	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	-	-	-	-	-	-
73	DDISPSUB	Demand Distribution Primary Substation (NCP)	1.00000	0.2081	0.1626	0.0394	0.1503	0.0257
74	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.00000	1.0000	-	-	-	-
75	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1.00000	1.0000	-	-	-	-
76	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	0.3992	0.3119	0.0755	0.1182	0.0493
77	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	1.00000	0.3992	0.3119	0.0755	0.1182	0.0493
78	DDISTSLT	Demand Distribution Line Transformers (NCP)	1.00000	0.3992	0.3119	0.0755	0.1182	0.0493
79	DDISTLD	Distribution Load Dispatching (NCP)	1.00000	0.2081	0.1626	0.0394	0.1503	0.0257

External Allocation Proportions - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
80	ENERGY1	Energy @ Generation with Losses (kWh)	1.00000	0.0723	0.0496	0.0190	0.0890	0.0097
81	ENERGY2	Energy @ Meter (kWh Sales)	1.00000	0.0689	0.0473	0.0181	0.0851	0.0093

External Allocation Proportions - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
82	CSERVICE	369-Service Investment (Replacement Costs)	1.00000	0.4657	0.2113	0.1015	0.1656	0.0335
83	CMETERS	370-Meters (New Meter Cost)	1.00000	0.2991	0.1354	0.0863	0.1287	0.0108
84	CMETRDG	902-Meter Reading (Weighted Reads)	1.00000	0.5388	0.2543	0.1023	0.0376	0.0086
85	CUSTREC	903-Customer Records & Collections (Wgt'd Annual Bills)	1.00000	0.5388	0.2543	0.1023	0.0376	0.0086
86	CUSTASST	908-Customer Assistance	1.00000	0.5388	0.2543	0.1023	0.0376	0.0086
87	CUSTADVT	909-Advertisement	1.00000	0.5388	0.2543	0.1023	0.0376	0.0086
88	CUSTPREM	371-Installation on Customer Premises	1.00000	-	-	-	-	-
89	CLIGHT	373-Street Lighting & Signal Systems	1.00000	-	-	-	-	-
90	CUSTDEP	Customer Deposits (Number of Customers)	1.00000	0.5470	0.2582	0.1039	0.0381	0.0087
91	CUST	Number of Customers	1.00000	0.5388	0.2543	0.1023	0.0376	0.0086
92	TRANSMET	Transmission Meters (Transmission Customers)	-	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

External Allocation Proportions - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
64	DPROD	Demand Production (AED-4CP)	1.00000	0.2459	0.0133	0.3938	0.0013	0.0166	0.0006	0.0013
65	DPURCH	Purchased Capacity (AED-4CP)	1.00000	-	-	-	-	-	-	-
66	DPRODIT	Transmission Interconnect (AED-4CP)	1.00000	-	-	-	-	-	-	-
67	DPRODLD	Production Load Dispatching (AED-4CP)	1.00000	-	-	-	-	-	-	-
68	DTRAN	Demand Transmission System (AED-4CP)	1.00000	0.2440	0.0130	0.3919	0.0012	0.0153	0.0006	0.0013
69	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	-	-	-	-	-	-	-	-
70	DTRANLD	Transmission Load Dispatching (AED-4CP)	1.00000	0.2440	0.0130	0.3919	0.0012	0.0153	0.0006	0.0013
71	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	-	-	-	-	-	-	-	-
72	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	-	-	-	-	-	-	-	-
73	DDISPSUB	Demand Distribution Primary Substation (NCP)	1.00000	0.3751	-	-	0.0023	0.0296	0.0022	0.0046
74	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.00000	-	-	-	-	-	-	-
75	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1.00000	-	-	-	-	-	-	-
76	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	-	-	-	0.0044	0.0284	0.0042	0.0089
77	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	1.00000	-	-	-	0.0044	0.0284	0.0042	0.0089
78	DDISTSLT	Demand Distribution Line Transformers (NCP)	1.00000	-	-	-	0.0044	0.0284	0.0042	0.0089
79	DDISTLD	Distribution Load Dispatching (NCP)	1.00000	0.3751	-	-	0.0023	0.0296	0.0022	0.0046

External Allocation Proportions - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
80	ENERGY1	Energy @ Generation with Losses (kWh)	1.00000	0.2784	0.0142	0.4517	0.0012	0.0127	0.0007	0.0015
81	ENERGY2	Energy @ Meter (kWh Sales)	1.00000	0.2711	0.0146	0.4701	0.0011	0.0122	0.0007	0.0015

External Allocation Proportions - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
82	CSERVICE	369-Service Investment (Replacement Costs)	1.00000	-	-	-	0.0100	0.0125	-	-
83	CMETERS	370-Meters (New Meter Cost)	1.00000	0.2854	0.0032	0.0165	0.0082	0.0264	-	-
84	CMETRDG	902-Meter Reading (Weighted Reads)	1.00000	0.0430	0.0001	0.0003	0.0101	0.0049	-	-
85	CUSTREC	903-Customer Records & Collections (Wgt'd Annual Bills)	1.00000	0.0430	0.0001	0.0003	0.0101	0.0049	-	-
86	CUSTASST	908-Customer Assistance	1.00000	0.0430	0.0001	0.0003	0.0101	0.0049	-	-
87	CUSTADVT	909-Advertisement	1.00000	0.0430	0.0001	0.0003	0.0101	0.0049	-	-
88	CUSTPREM	371-Installation on Customer Premises	1.00000	-	-	-	-	-	-	1.0000
89	CLIGHT	373-Street Lighting & Signal Systems	1.00000	-	-	-	-	-	1.0000	-
90	CUSTDEP	Customer Deposits (Number of Customers)	1.00000	0.0437	0.0001	0.0003	-	-	-	-
91	CUST	Number of Customers	1.00000	0.0430	0.0001	0.0003	0.0101	0.0049	-	-
92	TRANSMET	Transmission Meters (Transmission Customers)	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

Internally Developed Allocation Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
93	PRODPLT	Production Plant In Service	1.00000	0.1930	0.1066	0.0402	0.0931	0.0181
94	TRANPLT	Transmission Plant In Service	1.00000	0.1041	0.0617	0.0228	0.0950	0.0460
95	DISTPLT	Distribution Plant In Service	1.00000	0.2518	0.1843	0.0493	0.1408	0.0286
96	GENLPLT	General Plant In Service	1.00000	0.1814	0.1016	0.0381	0.0950	0.0184
97	INTGENLPLT	Intangible and General Plant In Service	1.00000	0.1850	0.1032	0.0388	0.0944	0.0183
98	TOTPLT	Total Electric Plant In Service	1.00000	0.1400	0.0899	0.0296	0.1045	0.0276
99	NETPLT	Net Electric Plant In Service	1.00000	0.1402	0.0930	0.0296	0.1058	0.0297
100	PLT_353	Account 353	1.00000	0.1053	0.0622	0.0230	0.0953	0.0468
101	OHTRAN	Transmission Overhead Accounts 354-356	1.00000	0.1046	0.0620	0.0229	0.0951	0.0470
102	UGTRAN	Transmission Underground Accounts 357&358	1.00000	0.1050	0.0621	0.0229	0.0952	0.0475
103	PLT_362	Acct 362-Station Equipment	1.00000	0.2081	0.1626	0.0394	0.1503	0.0257
104	PLT_364	Acct 364-Towers and Fixtures	1.00000	0.2278	0.1780	0.0431	0.1470	0.0282
105	PLT_365	Acct 365-Overhead Conductors & Devices	1.00000	0.2278	0.1780	0.0431	0.1470	0.0282
106	PLT_366	Acct 366-Underground Conduit	1.00000	0.2252	0.1760	0.0426	0.1475	0.0278
107	PLT_367	Acct 367-Underground Conductor	1.00000	0.2252	0.1760	0.0426	0.1475	0.0278
108	PLT_368	Acct 368-Line Transformers	1.00000	0.3992	0.3119	0.0755	0.1182	0.0493
109	PLT_371	Acct 371-Inst. on Customer Premises	1.00000	-	-	-	-	-
110	PLT_373	Acct 373-Street Lighting / Signal Systems	1.00000	-	-	-	-	-
111	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.00000	0.2278	0.1780	0.0431	0.1470	0.0282
112	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.00000	0.2252	0.1760	0.0426	0.1475	0.0278
113	OX_PROD	O&M Expense Production Operation Accts 502-509	1.00000	0.1183	0.0681	0.0250	0.1010	0.0148
114	MX_PROD	O&M Expense Production Maint Accts 511-514	1.00000	0.0886	0.0562	0.0211	0.0933	0.0115
115	SALWAGPO	Salaries and Wages Production Operation	1.00000	0.1173	0.0677	0.0248	0.1007	0.0147
116	SALWAGPM	Salaries and Wages Production Maintenance	1.00000	0.0892	0.0564	0.0212	0.0934	0.0116
117	SALWAGTO	Salaries & Wages Accounts 561-567	1.00000	0.1048	0.0620	0.0229	0.0951	0.0468
118	SALWAGTM	Salaries & Wages Accounts 569-573	1.00000	0.1052	0.0622	0.0229	0.0952	0.0468
119	SALWAGDO	Salaries & Wages Accounts 581-589	1.00000	0.2481	0.1492	0.0568	0.1179	0.0186
120	SALWAGDM	Salaries & Wages Accounts 591-598	1.00000	0.2261	0.1739	0.0434	0.1449	0.0272
121	OX_904	Account 904	1.00000	0.6030	0.3566	0.0061	0.0258	0.0030
122	OX_902_3	Accounts 902 & 903	1.00000	0.5388	0.2543	0.1023	0.0376	0.0086
123	SALWAGCA	Salaries & Wages Accounts 902-905	1.00000	0.5634	0.2936	0.0654	0.0330	0.0065
124	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.00000	0.1775	0.1000	0.0374	0.0956	0.0185
125	SALWAGES	Total Salaries and Wages Expense	1.00000	0.1775	0.1000	0.0374	0.0956	0.0185
126	CLAIMREV	Claimed Rate Sales Revenue	1.00000	0.1452	0.0909	0.0303	0.1013	0.0229

(1) LGS-T is Large General Service Transmission

(c) Explanation of Adjustments

Class allocation factors changed between the Base Period and the Test Year Period due to adjustments in 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 testimony of Southwestern Public Service Company witness Richard M. Luth for an explanation of the development of class allocation factors.

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

Internally Developed Allocation Proportions							Small	Large		
Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS -T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Municipal & School Service	Municipal & School Service	Street Lighting Service	Area Lighting Service
93	PRODPLT	Production Plant In Service	1.00000	0.2247	0.0093	0.2775	0.0031	0.0155	0.0090	0.0099
94	TRANPLT	Transmission Plant In Service	1.00000	0.2451	0.0130	0.3939	0.0012	0.0152	0.0006	0.0013
95	DISTPLT	Distribution Plant In Service	1.00000	0.2813	0.0001	0.0006	0.0032	0.0275	0.0214	0.0110
96	GENLPLT	General Plant In Service	1.00000	0.2308	0.0096	0.2868	0.0028	0.0159	0.0093	0.0102
97	INTGENLPLT	Intangible and General Plant In Service	1.00000	0.2289	0.0095	0.2838	0.0029	0.0158	0.0092	0.0101
98	TOTPLT	Total Electric Plant In Service	1.00000	0.2559	0.0103	0.3130	0.0018	0.0177	0.0056	0.0041
99	NETPLT	Net Electric Plant In Service	1.00000	0.2619	0.0098	0.3004	0.0018	0.0181	0.0070	0.0026
100	PLT_353	Account 353	1.00000	0.2440	0.0130	0.3920	0.0012	0.0153	0.0006	0.0013
101	OHTRAN	Transmission Overhead Accounts 354-356	1.00000	0.2444	0.0130	0.3926	0.0012	0.0152	0.0006	0.0013
102	UGTRAN	Transmission Underground Accounts 357&358	1.00000	0.2440	0.0130	0.3919	0.0012	0.0153	0.0006	0.0013
103	PLT_362	Acct 362-Station Equipment	1.00000	0.3751	-	-	0.0023	0.0296	0.0022	0.0046
104	PLT_364	Acct 364-Towers and Fixtures	1.00000	0.3364	-	-	0.0025	0.0294	0.0024	0.0051
105	PLT_365	Acct 365-Overhead Conductors & Devices	1.00000	0.3364	-	-	0.0025	0.0294	0.0024	0.0051
106	PLT_366	Acct 366-Underground Conduit	1.00000	0.3416	-	-	0.0025	0.0295	0.0024	0.0050
107	PLT_367	Acct 367-Underground Conductor	1.00000	0.3416	-	-	0.0025	0.0295	0.0024	0.0050
108	PLT_368	Acct 368-Line Transformers	1.00000	-	-	-	0.0044	0.0284	0.0042	0.0089
109	PLT_371	Acct 371-Inst. on Customer Premises	1.00000	-	-	-	-	-	-	1.0000
110	PLT_373	Acct 373-Street Lighting / Signal Systems	1.00000	-	-	-	-	-	1.0000	-
111	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.00000	0.3364	-	-	0.0025	0.0294	0.0024	0.0051
112	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.00000	0.3416	-	-	0.0025	0.0295	0.0024	0.0050
113	OX_PROD	O&M Expense Production Operation Accts 502-509	1.00000	0.2459	0.0133	0.3938	0.0013	0.0166	0.0006	0.0013
114	MX_PROD	O&M Expense Production Maint Accts 511-514	1.00000	0.2669	0.0138	0.4311	0.0012	0.0141	0.0007	0.0014
115	SALWAGPO	Salaries and Wages Production Operation	1.00000	0.2466	0.0133	0.3951	0.0013	0.0165	0.0006	0.0013
116	SALWAGPM	Salaries and Wages Production Maintenance	1.00000	0.2664	0.0138	0.4304	0.0012	0.0142	0.0007	0.0014
117	SALWAGTO	Salaries & Wages Accounts 561-567	1.00000	0.2444	0.0130	0.3926	0.0012	0.0153	0.0006	0.0013
118	SALWAGTM	Salaries & Wages Accounts 569-573	1.00000	0.2441	0.0130	0.3921	0.0012	0.0153	0.0006	0.0013
119	SALWAGDO	Salaries & Wages Accounts 581-589	1.00000	0.2542	0.0010	0.0054	0.0047	0.0233	0.0581	0.0628
120	SALWAGDM	Salaries & Wages Accounts 591-598	1.00000	0.3340	0.0001	0.0003	0.0026	0.0290	0.0137	0.0048
121	OX_904	Account 904	1.00000	0.0022	0.0001	0.0026	0.0001	0.0006	-	-
122	OX_902_3	Accounts 902 & 903	1.00000	0.0430	0.0001	0.0003	0.0101	0.0049	-	-
123	SALWAGCA	Salaries & Wages Accounts 902-905	1.00000	0.0274	0.0001	0.0012	0.0062	0.0033	-	-
124	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.00000	0.2328	0.0097	0.2899	0.0028	0.0160	0.0094	0.0103
125	SALWAGES	Total Salaries and Wages Expense	1.00000	0.2328	0.0097	0.2899	0.0028	0.0160	0.0094	0.0103
126	CLAIMREV	Claimed Rate Sales Revenue	1.00000	0.2531	0.0104	0.3158	0.0019	0.0169	0.0065	0.0045

(1) LGS-T is Large General Service Transmission

(c) Explanation of Adjustments

Class allocation factors changed between the Base Period and the Test Year Period due to adjustments in 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 testimony of Southwestern Public Service Company witness Richard M. Luth for an explanation of the development of class allocation factors.

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Classification⁽¹⁾

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
Rate Base								
1	Intangible Plant							
2	Miscellaneous	303	SALWAGXAG				X	Common costs to operate utility
3	Customer Resource Center ("CRS") / Call Center	303CRS	CUST			X		Associated with customer billing, service
4	Production Plant							
5	Steam Production	310 - 316	DPROD/ DTRAN	X				Capacity-related
6	Internal Combustion Equipment	340 - 346	DPROD	X				Capacity-related
7	Other Production Generator	344 - 346	ENERGY1		X			Wind-Generated kWh
8	Transmission Plant							
9	Land and Land Rights	350	DTRAN, DTRANRADGRS	X				Capacity-related
10	Land and Land Rights - Wind	350	ENERGY1		X			Wind-Generation kWh
11	Structures & Improvements	352	DTRAN, DPROD, ENERGY1	X	X			Capacity-related, Wind Generated kWh
12	Station Equipment	353	DTRAN, DPROD, ENERGY1	X	X			Capacity-related, Wind-Generated kWh
13	Towers and Fixtures	354	DTRAN	X				Capacity-related
14	Poles and Fixtures	355	DTRAN, DPROD, ENERGY1	X	X			Capacity-related, Wind-Generated kWh
15	Overhead Conductor	356	DTRAN, DPROD, ENERGY1	X	X			Capacity-related, Wind-Generated kWh
16	Underground Conduit	357	DTRAN	X				Capacity-related
17	Underground Conductor	358	DTRAN	X				Capacity-related
18	Roads	359	DTRAN	X				Capacity-related
19	Distribution Plant							
20	Land and Land Rights	360	DDISPSUB	X				Customer load-related
21	Structures & Improvements	361	DDISPSUB	X				Customer load-related
22	Station Equipment	362	DDISPSUB	X				Customer load-related
23	Towers and Fixtures	364	DDISTPOL, DDISTSOL	X				Customer load-related
24	Overhead Conductor	365	DDISTPOL, DDISTSOL	X				Customer load-related
25	Underground Conduit	366	DDISTPUL, DDISTSUL	X				Customer load-related
26	Underground Conductor	367	DDISTPUL, DDISTSUL	X				Customer load-related
27	Line Transformers	368	DDISTSLT	X				Customer load-related
28	Services	369	CSERVICE			X		Related to number of customers
29	Meters	370	CMETERS, CMETERSAMI			X		Related to number of customers
30	Installations on Customer Premises	371	CUSTPREM			X		Related to number of lights
31	Street Light / Signal Systems	373	CLIGHT			X		Related to number of lights
32	General Plant							
33	Miscellaneous	389 - 398	SALWAGXAG				X	Common costs to operate utility
34	CRS / Call Center	390CC - 398CC	CUST			X		Associated with customer billing, service

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Classification⁽¹⁾

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
35	Depreciation & Amortization Reserve							
36	Intangible	303	Various				X	Same classification as related Plant accounts
37	Steam Production	310 - 316	DPROD, DTRAN	X				Same classification as related Plant accounts
38	Other Production	340 - 346	Various	X	X			Same classification as related Plant accounts
39	Transmission	102, 350 - 359	Various		X		X	Same classification as related Plant accounts
40	Distribution	360-373	Various				X	Same classification as related Plant accounts
41	General	389 - 398	Various				X	Same classification as related Plant accounts
42	Fuel Inventory	151	ENERGY1		X			Associated with kWh consumed by customers
43	NOx Inventory	158	ENERGY1		X			Associated with kWh consumed by customers
48	Utility Materials & Supplies							
49	Production	154	PRODPLT	X				Production-related
50	Transmission	154	TRANPLT				X	Transmission-related
51	Distribution	154	DISTPLT				X	Distribution-related
52	Other Deductions	182,235,254	Various				X	Common costs to operate utility
	Cash Working Capital							
53	Fuel & Purchased Power Energy Costs		ENERGY1		X			Associated with kWh consumed by customers
54	Purchased Power Capacity		DPURCH	X				Capacity-related
55	O&M Expense		CALCULATED				X	Calculated from O&M Expenses
56	Tax Expense		CALCULATED				X	Calculated from Tax Expenses
57	Franchise Tax		SALESREV				X	Sales Revenue
58	Payroll		SALWAGES				X	Labor-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Classification⁽¹⁾

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
59	Prepayments							
60	Insurance	165	TOTPLT				X	Common costs to operate utility
61	Pensions	165	SALWAGES				X	Labor-related
62	Auto Licensing	165	TOTPLT				X	Common costs to operate utility
63	Information Technology Related	165	TOTPLT				X	Common costs to operate utility
64	Brand Adv	165	SALWAGXAG				X	Common costs to operate utility
65	Other Prepaid - Pollution Emissions	165	PRODPLT	X				Production-related
66	Other Prepaid - Benefits	165	SALWAGES				X	Labor-related
67	Energy Efficiency	165	SALWAGXAG				X	Common costs to operate utility
68	Transmission	165	TRANPLT				X	Transmission-related
69	Interest	165	TOTPLT				X	Common costs to operate utility
70	Safety Award	165	TOTPLT				X	Common costs to operate utility
70	Other Prepaid	165	SALWAGXAG				X	Common costs to operate utility
71	Taxes	165	TOTPLT				X	Common costs to operate utility
72	ADIT - Account 190							
73	Fuel Tax Credit - Including Addback	190	ENERGY1		X			Fuel-related
74	Environmental Remediation	190	PRODPLT	X				Production-related
75	Vacation Accrual	190	SALWAGES				X	Labor-related
76	Employee Incentive	190	SALWAGES				X	Labor-related
77	Post Employment Benefits	190	SALWAGES				X	Labor-related
78	Retiree Medical	190	SALWAGES				X	Labor-related
79	Bad Debts	190	OX_904				X	Related to revenues from all functions
80	Inventory Reserve	190	TOTPLT				X	Common costs to operate utility
81	Electric Vehicle Credit	190	TOTPLT				X	Common costs to operate utility
82	Deferred Compensation Plan Reserve	190	SALWAGES				X	Labor-related
83	Non-qualified Pension Plans - Short Term	190	SALWAGES				X	Labor-related
84	Performance Share Plan	190	SALWAGES				X	Labor-related
85	R&E Credit	190	NETPLT				X	Common costs to operate utility
86	State Tax Deduction	190	NETPLT				X	Common costs to operate utility
87	New Hire Retention Credit	190	SALWAGES				X	Labor-related
88	Litigation Reserve	190	TOTPLT				X	Common costs to operate utility
89	Performance Recognition Award	190	SALWAGES				X	Labor-related
90	Plant Timing Differences - Intangible	190	Various				X	Same classification as related Plant accounts
91	Plant Timing Differences - Production	190	DPROD	X				Same classification as related Plant accounts
92	Plant Timing Differences - Transmission	190	Various	X				Same classification as related Plant accounts
93	Plant Timing Differences - Distribution	190	Various				X	Same classification as related Plant accounts
94	Plant Timing Differences - General	190	SALWAGXAG				X	Same classification as related Plant accounts
95	ADIT - Account 281							
96	Plant	281	PRODPLT	X				Production-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Classification⁽¹⁾

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
97	ADIT - Account 282							
98	Plant Timing Differences - Intangible	282	Various				X	Same classification as related Plant accounts
99	Plant Timing Differences - Production	282	DPROD	X				Same classification as related Plant accounts
100	Plant Timing Differences - Transmission	282	Various	X				Same classification as related Plant accounts
101	Plant Timing Differences - Distribution	282	Various				X	Same classification as related Plant accounts
102	Plant Timing Differences - General	282	Various				X	Same classification as related Plant accounts
103	ADIT - Account 283							
104	Intangible		Various				X	Same classification as related Plant accounts
105	Book Unamortized Cost of Reacquired Debt	283	TOTPLT				X	Common costs to operate utility
106	Rate Case Expense	283	TOTPLT				X	Common costs to operate utility
107	Pension Expense	283	SALWAGES				X	Labor-related
108	Reg Asset - NOx	283	Energy1		X			Associated with kWh consumed by customers
109	General - Miscellaneous	283	SALWAGXAG				X	Common costs to operate utility
110	General - CRS	283	CUST			X		Associated with customer billing, service
111	ADIT - NOL		TOTPLT				X	Common costs to operate utility
112	Customer Deposits		CUSTDEP			X		Related to number of customers
113	FAS 106 Liability		SALWAGES				X	Labor-related
114	FAS 112 Liability		SALWAGES				X	Labor-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Classification⁽¹⁾

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
Electric Net Operating Earnings								
115	Cost of Sales							
116	Production Fuel	50100 - 54740	ENEFUEL		X			Fuel-related
117	Purchased Power - Demand	555	DPURCH	X				Capacity-related
118	Purchased Power - Energy	555	ENERGY1		X			Associated with kWh consumed by customers
119	Steam Production Operation							
120	Supervision & Engineering	500	SALWAGPO				X	Production demand and energy-related
121	Fuel (Transportation & Handling)	501	ENERGY1		X			Fuel-related
122	Steam Expense	502	DPROD	X				Production-related
123	Electric Expense	505	DPROD	X				Production-related
124	Miscellaneous	506	DPROD	X				Production-related
125	Rent	507	DPROD	X				Production-related
126	SO2 Allowances	509	ENERGY1		X			From fossil fuel combustion to generate kWh
127	NM NOx Expense Deferral	509	DPROD	X				Production-related
128	NOx Expense Amortz	509	DPROD	X				Production-related
129	Steam Production Maintenance							
130	Supervision & Engineering	510	SALWAGPM				X	Production demand and energy-related
131	Structures	511	DPROD	X				Production-related
132	Boilers	512	ENERGY1		X			Associated with kWh consumed by customers
133	Electric Plant	513	ENERGY1		X			Associated with kWh consumed by customers
134	Miscellaneous Plant	514	DPROD	X				Production-related
135	Other Production Operation							
136	Supervision & Engineering	546	SALWAGPO				X	Production-related, slightly energy-related
137	Generation Expense	548	DPROD	X				Production-related
138	Miscellaneous	549	DPROD, ENERGY1				X	Production-related, including wind generation
139	Rents	550	DPROD	X				Production-related
140	Other Production Maintenance							
141	Supervision & Engineering	551	SALWAGPM				X	Production-related and energy-related
142	Structures	552	DPROD	X				Production-related
143	Electric Plant	553	DPROD, ENERGY1				X	Production-related, including wind generation
144	Miscellaneous Plant	554	DPROD	X				Production-related
145	System Control and Dispatch							
146	System Load Control	556	DPROLDL	X				Production-related
147	Other Expenditures	557	DPROD	X				Production-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Classification⁽¹⁾

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
148	Transmission Operations							
149	Supervision & Engineering	560	SALWAGTO	X				Transmission-related
150	Load Dispatch - Reliability/Monitor/Operate/Transmission	561.1-561.2	DTRANLD	X				Transmission-related
151	Load Dispatch - Scheduling/System Control/Dispatching Services	561.4	DTRAN	X				Transmission-related
152	Rel/Plan/Stand Dev Serv, Trans & Gen Studies	0561.5-0561.8	DTRAN	X				Transmission-related
153	Station Equipment	562	PLT_353				X	Transmission-related, minor customer-related
154	Overhead Lines	563	OHTRAN	X				Transmission-related
155	Underground Lines	564	UGTRAN	X				Transmission-related
156	Transmission of Electricity	565	TRANPLT, DTRAN	X				Transmission-related
157	Miscellaneous	566	TRANPLT	X				Transmission-related
158	Rents	567	TRANPLT	X				Transmission-related
159	Wheeling							
160	Lamar DC Tie	565	DPROD	X				Production-related
161	Schedule 2,7,8,9,11, & 12	565	DTRAN	X				Transmission-related
160	Miscellaneous	565	DTRAN	X				Transmission-related
161	Transmission Maintenance							
162	Supervision & Engineering	568	SALWAGTM				X	Transmission-related, minor customer-related
163	Station Equipment	570	PLT_353				X	Transmission-related, minor customer-related
163	Overhead Lines	571	OHTRAN	X				Transmission-related
164	Underground Lines	572	UGTRAN	X				Transmission-related
165	Miscellaneous	573	TRANPLT	X				Transmission-related
166	Regional Market Expenses							
167	Market Administration, Monitoring, & Computer Services	575.7	DTRAN	X				Charges based upon transmission peaks
168	Other	575.1-575.6, 575.8	ENERGY1		X			Reflect hour-by-hour market monitoring
169	Distribution Operations							
170	Supervision	580	SALWAGDO				X	Supervise distribution demand and customer-related accounts
171	Load Dispatch	581	DDISTLD	X				Customer load-related
172	Station Equipment	582	PLT_362	X				Customer load-related
173	Overhead Lines	583	OHDIST	X				Customer load-related
174	Underground Lines	584	UGDIST	X				Customer load-related
175	Street Lighting	585	PLT_373			X		Related to number of lights
176	Metering	586	PLT_370			X		Related to number of customers
177	Customer Installations	587	PLT_371			X		Related to number of lights
178	Miscellaneous	588	DISTPLT				X	Distribution-related
179	Rents	589	DISTPLT				X	Distribution-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Classification⁽¹⁾

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
180	Distribution Maintenance							
181	Supervision	590	SALWAGDM				X	Supervise distribution demand and customer-related accounts
182	Structures	591	PLT_361	X				Customer load-related
183	Station Equipment	592	PLT_362	X				Customer load-related
184	Overhead Lines	593	OHDIST	X				Customer load-related
185	Underground Lines	594	UGDIST	X				Customer load-related
186	Transformers	595	PLT_368	X				Customer load-related
187	Street Lighting	596	PLT_373			X		Related to number of lights
188	Metering	597	PLT_370			X		Related to number of customers
189	Miscellaneous	598	DISTPLT				X	Distribution-related
190	Customer Accounting Expense							
191	Supervision	901	SALWAGCA			X		Associated with customer billing, service
192	Meter Reading	902	CMETRDG			X		Related to number of customers
193	Billing & Cashiering	903	CUSTREC			X		Associated with customer billing, service
194	Uncollectible Accounts	904	EXP_904				X	Related to revenues from all functions
195	Cust Acct Misc	905	EXP_904				X	Related to revenues from all functions
196	Customer Deposit Interest	DEPINT	CUSTDEP			X		Related to number of customers
197	Customer Service Expense							
198	Customer Assistance - Other	908	CUSTASST			X		Associated with customer billing, service
199	Advertisement	909	CUSTADVT			X		Associated with customer billing, service
200	Misc Customer Service Expense	910	CUSTADVT			X		Associated with customer billing, service
201	Sales Expense	912	OX_902_3			X		Associated with customer billing, service
202	Administrative & General Expense	920 - 935	SALWAGXAG, TOTPLT, SALWAGES, CLAIMREV, GENLPLT				X	Support functions, activities carried out by SPS employees across all cost classifications
203	Depreciation & Amortization Expense							
204	Intangible		Various				X	Same classification as related Plant accounts
205	Production		PRODPLT, DPROD, DTRAN	X				Same classification as related Plant accounts
206	Transmission		Various	X				Same classification as related Plant accounts
207	Distribution		Various				X	Same classification as related Plant accounts
208	General		Various				X	Same classification as related Plant accounts
209	Taxes Other Than Income							
210	Property	408	TOTPLT				X	Common costs to operate utility
211	Payroll	40831	SALWAGES				X	Labor-related
212	Sales and Use Tax	40832	TOTPLT				X	Common costs to operate utility
213	Other		NETPLT				X	Common costs to operate utility

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Classification⁽¹⁾

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
214	Income Tax Expense							
215	Fuel Tax Credit - Including Addback	SchM - 102	ENERGY1		X			Fuel-related
216	Environmental Remediation	SchM - 103	PRODPLT	X				Production-related
217	Pension Expense	SchM - 107	SALWAGES				X	Labor-related
218	Vacation Accrual	SchM - 108	SALWAGES				X	Labor-related
219	Employee Incentive Plans	SchM - 109	SALWAGES				X	Labor-related
220	Post Employment Benefit	SchM 111-113	SALWAGES				X	Labor-related
221	Bad Debts	SchM - 116	OX_904				X	Related to revenues from all functions
222	Inventory Reserve	SchM - 118	TOTPLT				X	Common costs to operate utility
223	Litigation Reserve	SchM - 127	TOTPLT				X	Common costs to operate utility
224	Book Unamortized Cost of Reacquired Debt	SchM - 126 & 128	TOTPLT				X	Common costs to finance all operations
225	Deferred Compensation Plan Reserve	SchM - 130	SALWAGES				X	Labor-related
226	Non-Qualified Pension Plans	SchM - 134	SALWAGES				X	Labor-related
227	Rate Case Expense	SchM - 138	NETPLT				X	Common costs to finance all operations
228	Performance Recognition Award	SchM - 226	SALWAGES				X	Labor-related
229	Plant - Intangible	303	Various				X	Same classification as related Plant accounts
230	Plant - Production	310 - 346	DPROD, ENERGY1, DTRAN				X	Same classification as related Plant accounts
231	Plant - Transmission	105, 350 - 358	Various	X				Same classification as related Plant accounts
232	Plant - Distribution	360 - 373	Various				X	Same classification as related Plant accounts
233	Plant - General	105, 389 - 398	Various				X	Same classification as related Plant accounts
234	Deferred Income Tax Expense							
235	Fuel Tax Credit - Income Addback	SchM - 102	ENERGY1		X			Fuel-related
236	Environmental Remediation	SchM - 103	PRODPLT	X				Production-related
237	Pension Expense	SchM - 107	SALWAGES				X	Labor-related
238	Vacation Accrual	SchM - 108	SALWAGES				X	Labor-related
239	Employee Incentive Plans	SchM - 109	SALWAGES				X	Labor-related
240	Post Employment Benefit	SchM - 111 - SchM - 112	SALWAGES				X	Labor-related
241	Retiree Medical	SchM - 113	SALWAGES				X	Labor-related
242	Bad Debts	SchM - 116	OX_904				X	Related to revenues from all functions
243	Inventory Reserve	SchM - 118	TOTPLT				X	Common costs to operate utility
244	Litigation Reserve	SchM - 127	TOTPLT				X	Common costs to operate utility
245	Book Unamortized Cost of Reacquired Debt	SchM - 128	TOTPLT				X	Common costs to operate utility
246	Non-Qualified Pension Plan	SchM - 134	SALWAGES				X	Labor-related
247	R&E Credit	SchM - 137	NETPLT				X	Common costs to operate utility
248	Rate Case Expense	SchM-138	CLAIMREV				X	Common costs to operate utility
249	Reg Asset - NM NO _x Expense	SchM - 168	ENERGY1		X			Associated with kWh consumed by customers
250	TX Margin Tax	SchM-192	CLAIMREV				X	Common costs to operate utility
251	Performance Recognition Award	SchM - 226	SALWAGES				X	Labor-related
252	TX R&E Credit	SchM-257	CLAIMREV				X	Labor-related
253	Operation Lease	SchM-299	ENERGY1		X			Wind-Generated kWh
254	Cares Act Payroll Deferral	SchM-301	SALWAGXAG				X	Common costs to operate utility
255	Deferred PTCs - Hale	SchM-PTC	ENERGY1		X			Wind-Generated kWh
253	Net Operating Loss Carryforward		TOTPLT				X	Common costs to operate utility
254	Plant - Intangible	303	Various				X	Same classification as related Plant accounts
255	Plant - Production	310 - 346	DPROD, ENERGY1, DTRAN				X	Same classification as related Plant accounts
256	Plant - Transmission	105, 352 - 358	Various	X				Same classification as related Plant accounts

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾				Rationale
				Demand	Energy	Customer	Weighted	
257	Plant - Distribution	360 - 373	Various				X	Same classification as related Plant accounts
258	Plant - General	105, 389 - 398	Various				X	Same classification as related Plant accounts
259	Investment Tax Credit - Amortized		TOTPLT				X	Common costs to operate utility
	Labor							
260	Cost of Sales							
261	Steam General Fuel	50170	ENERGY1		X			Fuel-related
262	Steam Production Operation							
263	Supervision & Engineering	500	OX_PROD				X	Production and energy-related
264	Fuel (Transportation & Handling)	501	ENERGY1		X			Fuel-related
265	Steam Expense	502	DPROD	X				Production-related
266	Electric Expense	505	DPROD	X				Production-related
267	Miscellaneous	506	DPROD	X				Production-related
268	Rent	507	DPROD	X				Production-related
269	Steam Production Maintenance							
270	Supervision & Engineering	510	MX_PROD				X	Production and energy-related
271	Structures	511	DPROD	X				Production-related
272	Boilers	512	ENERGY1		X			Associated with generation of kWh
273	Electric Plant	513	ENERGY1		X			Associated with generation of kWh
274	Miscellaneous Plant	514	DPROD	X				Production-related
275	Other Production Operation							
276	Supervision & Engineering	546	OX_PROD				X	Production-related, minor energy-related
277	Generation Expense	548	DPROD	X				Production-related
278	Miscellaneous	549	DPROD	X				Production-related
279	Rent	550	DPROD	X				Production-related
280	Combustion Turbine Production Maintenance							
281	Supervision & Engineering	551	MX_PROD				X	Production and energy-related
282	Structures	552	DPROD	X				Production-related
283	Electric Plant	553	ENERGY1	X				Production-related
284	Miscellaneous Plant	554	DPROD, ENERGY1	X				Production-related
285	System Control and Dispatch							
286	Supervision & Engineering	556	OX_PROD	X				Production-related
287	Other	557	MX_PROD	X				Production-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Classification⁽¹⁾

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
288	Transmission Operations							
289	Supervision & Engineering	560	SALWAGTO	X				Transmission-related
	Load Dispatch -							
290	Reliability/Monitor/Operate/Transmission	561.1-561.2	DTRANLD	X				Transmission-related
291	Rel/Plan/Stand Dev Serv, Trans & Gen Studies	0561.5-0561.7	DTRAN	X				Transmission-related
292	Station Equipment	562	PLT_353	X				Transmission-related
293	Overhead Lines	563	OHTRAN	X				Transmission-related
294	Underground Lines	564	UGTRAN	X				Transmission-related
295	Miscellaneous	566	TRANPLT	X				Transmission-related
296	Rentals	567	TRANPLT	X				Transmission-related
296	Transmission Maintenance							
297	Supervision & Engineering	568	SALWAGTM				X	Supervises transmission-related, minor energy and customer-related
298	Station Equipment	570	PLT_353				X	Transmission-related, minor customer-related
299	Overhead Lines	571	OHTRAN	X				Transmission-related
300	Regional Market Expenses							
301	Other	575.1-575.6, 575.8	ENERGY1		X			Reflects hour-by-hour market monitoring
302	Distribution Operations							
303	Supervision	580	SALWAGDO				X	Supervises distribution-related and customer-related cost classifications
304	Load Dispatch	581	DDISTLD	X				Customer load-related
305	Station Equipment	582	PLT_362	X				Customer load-related
306	Overhead Lines	583	OHDIST	X				Customer load-related
307	Underground Lines	584	UGDIST	X				Customer load-related
308	Street Lighting	585	PLT_373			X		Related to number of lights
309	Metering	586	PLT_370			X		Related to number of customers
310	Customer Installations	587	PLT_371			X		Related to number of lights
311	Miscellaneous	588, 589	DISTPLT				X	Distribution network and customer connection-related
312	Distribution Maintenance							
313	Supervision	590	SALWAGDM				X	Supervises distribution-related and customer-related cost classifications
314	Structures	591	PLT_362	X				Customer load-related
315	Station Equipment	592	PLT_362	X				Customer load-related
316	Overhead Lines	593	OHDIST	X				Customer load-related
317	Underground Lines	594	UGDIST	X				Customer load-related
318	Transformers	595	PLT_368	X				Customer load-related
319	Street Lighting	596	PLT_373			X		Related to number of lights
320	Metering	597	PLT_370			X		Related to billing of customers
321	Miscellaneous	598	DISTPLT	X		X		Distribution network and customer connection-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾				Rationale
				Demand	Energy	Customer	Weighted	
322	Customer Accounting Expense							
323	Supervision	901	SALWAGCA			X		Associated with customer billing, service
324	Meter Reading	902	CMETRDG			X		Related to number of customers
325	Billing & Cashiering	903	CUSTREC			X		Associated with customer billing, service
326	Customer Service Expense							
327	Customer Assistance	908 & 910	CUSTASST			X		Associated with customer billing, service
328	Sales Expense	912	OX_902_3			X		Associated with customer billing, service
329	Administrative & General Expense	0920 - 0935	SALWAGXAG				X	Support functions, activities carried out by SPS employees across all cost classifications

⁽¹⁾ Classifications

Demand – Demand components relate to the fixed capacity portions of systems used to provide electricity to customers, including production, transmission, distribution substation, primary distribution and secondary distribution systems, and line transformers.

Customer – Customer components are factors which relate directly to individual customer accounts, including meter reading, billing, customer account record keeping, supplying of customer information, and associated administrative overhead costs. Facilities which are put in place specifically to serve a particular customer also are considered customer components.

Energy – Energy components are factors which relate directly to costs of energy provided to customers, including fuel and fuel-related components.

Weighted – Certain factors do not have a particular association with demand, customer, or energy components. As such, these factors are split among one or more of the three components on a weighted basis based on how they relate to different operations.

(c) Explanation of Adjustments

The same classification methodology used to assign items of plant and expenses to demand, energy and customer in the Base Period was used in the Test Year. Please refer to the Direct Testimony of Richard M. Luth, Section V for more information related to the classification of items used to assign plant and expenses.

Southwestern Public Service Company

Demand and Energy Loss Factors

(a) Base Period and (b) Test Year Period

Southwestern Public Service Company (“SPS”) operates an electrical system consisting of 345-kilovolt (“kV”), 230-kV, 115-kV, and 69-kV transmission lines and a 33-kV down to 2.4-kV primary distribution system. The system spans a 52,000 square mile area in the Texas Panhandle through West Texas and Eastern and Southeastern New Mexico. SPS has generation on both 230-kV and 115-kV busses throughout this area. SPS determines the demand and energy losses for the following components:

- Transmission Lines;
- Transmission Autotransformers;
- Distribution Substation Transformers;
- Distribution Lines including Primary, Secondary and Service Lines; and
- Distribution Line Transformers.

Please refer to Schedule P-9 for the demand and energy loss factors used to assign the cost of service responsibility for the Base Period and Test Year Period.

The analysis of losses requires consideration of both demand losses and energy losses. The demand losses are typically measured in megawatts (“MW”), kilowatts (“kW”), or watts. The energy losses are measured in megawatt-hours (“MWh”), kilowatt-hours (“kWh”), or watt-hours (“Wh”). Certain components of the energy losses are present even though there is no electrical load current passing through the device. An example of this is the no-load current and power delivery losses in a transformer. Once a transformer is energized, no-load losses are present. Power flow through a transformer will increase its total losses, and the transformer will continue to have no-load losses. To provide a basis for the calculations, data is gathered for the transmission and distribution systems. In some cases, engineering approximations are made, as appropriate, in the absence of specific data. The actual energy losses on the system are calculated by subtracting the total energy delivered from the energy generated and purchased. In order to assign the losses to the components listed above, a model is used to calculate losses at each component level. SPS has daily load and generation reports, which represents the energy generated or procured to serve customer load on a given day or month. However, SPS bills its customers each normal working day throughout each month and each day. Therefore, sales billed in a specific month may have been delivered to customers during parts of the two previous months and the current month. The share of monthly usage varies between customers depending upon the date each customer is billed, and the period of usage covered by each meter reading. Conversely, net output or generation is measured every calendar month. To minimize the mismatch between the calendar month net output and customer meter readings, a 12-month study period is used. The calculated value for total energy losses typically does not exactly match the total actual losses. The difference between these two values

is called “Unaccounted For Energy” and it may be a positive or negative number. Customers are billed only for actual losses, so the calculated component losses are adjusted to total to the actual system losses.

(c) Explanation of Adjustments

There were no Adjustments in the Base Period and the Test Year line loss factors.