Southwestern Public Service Company

Class Cost of Service Analysis

Schedules:

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

Please refer to the referenced pages of Attachment RML-RD-5 to the Direct Testimony of Richard M. Luth for the following schedules:

- P-1: Pages 1-9
  - P-1.1: Pages 7-9;
  - P-1.2: Pages 1-3;
  - P-1.3: Pages 1-3;
  - P-1.4: Pages 7-9;
  - P-1.5: This schedule is not applicable, because Southwestern Public Service Company ("SPS") is an Investor-Owned Utility;
- P-2: Pages 55-108 (includes Miscellaneous Operating Revenue and income taxes);
- P-3: Pages 10-54;
- P-4: Pages 214-267 (includes Miscellaneous Operating Revenue and income taxes);
- P-5: Pages 172-213;
- P-6: Pages 322-324;
- P-7: Pages 109-156;
- P-8: Pages 301-315 and the Direct Testimony of Richard M. Luth for the narrative explanation of the factor selection and;
- P-10: Pages 268-276.

Please refer to the individual schedules for Schedules P-9 and P-11 through P-13.

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)	TOTAL LARGE MUNICIPAL SERVICE (h)
1	RETURN AT PROPOSED RATES							
2								
3	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS							
4								
5	OPERATING REVENUE							
6	Sales of Electricity		$ 617,900,285	$ 227,913,799	$ 23,521,070	$ 118,476,456	$ 1,268,295	$ 8,773,001
7	Other Operating Revenue		85,236,400	29,154,369	2,736,200	16,402,011	107,089	1,121,271
8	**TOTAL OPERATING REVENUE**		**$ 703,136,685**	**$ 257,068,168**	**$ 26,257,270**	**$ 134,878,468**	**$ 1,375,384**	**$ 9,894,272**
9								
10	OPERATING EXPENSES							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 339,192,716	$ 117,474,635	$ 12,215,254	$ 60,722,576	$ 650,201	$ 4,484,858
12	Depreciation Expense	P-2, Line No. 331	110,169,926	41,612,197	4,369,327	21,454,271	223,837	1,577,829
13	Amortization Expense	P-2, Line No. 332	(19,051)	(6,380)	(357)	(4,914)	13	(346)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	47,848,942	21,523,587	1,973,022	11,065,509	132,946	771,471
15	Federal, State, & Deferred Income Tax & ITC	P-2, Line No. 777	56,642,601	21,025,531	2,123,137	11,409,862	102,075	838,841
16	**TOTAL OPERATING EXPENSES**		**$ 553,835,134**	**$ 201,629,571**	**$ 20,680,383**	**$ 104,647,303**	**$ 1,109,073**	**$ 7,672,652**
17								
18	OPERATING INCOME (RETURN) AT PROPOSED RATES		149,301,551	55,438,597	5,576,887	30,231,164	266,311	2,221,620
19								
20								
32	RATE BASE	P-3, Line No. 322	**1,887,514,003**	**699,384,862**	**70,318,916**	**380,786,765**	**3,354,421**	**27,971,012**
33								
34								
35	RATE OF RETURN		7.91%	7.93%	7.93%	7.94%	7.94%	7.94%
36								
37	INDEX RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		$ 80,836,468	$ 42,682,752	$ 2,633,979	$ 6,946,242	$ 32,853	$ 1,426,068
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		$ 617,900,285	$ 227,913,799	$ 23,521,070	$ 118,476,456	$ 1,268,295	$ 8,773,001
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		15.05%	23.04%	12.61%	6.23%	2.66%	19.41%
45								
46								
47	**TOTAL COST OF SERVICE INCREASE/DECREASE w/TCRF**		$ 66,263,975.48	$ 38,310,542.00	$ 2,192,548.00	$ 3,877,209.44	$ (143,352.00)	$ 1,242,934.00
48								
49	**REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)**		12.01%	20.21%	10.28%	3.38%	-10.15%	16.51%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	RETURN AT PROPOSED RATES								
2									
3	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS								
4									
5	OPERATING REVENUE								
6	Sales of Electricity		$ 11,040,941	$ 70,679,139	$ 146,906,592	$ 4,689,889	$ 4,631,103	$ 26,346,145	$ 120,560,447
7	Other Operating Revenue		1,311,479	9,709,851	24,368,230	188,481	137,419	4,507,458	19,860,772
8	**TOTAL OPERATING REVENUE**		**$ 12,352,420**	**$ 80,388,990**	**$ 171,274,822**	**$ 4,878,370**	**$ 4,768,522**	**$ 30,853,603**	**$ 140,421,219**
9									
10	OPERATING EXPENSES								
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 5,213,781	$ 40,118,688	$ 93,781,011	$ 2,096,224	$ 2,435,486	$ 17,157,925	$ 76,623,086
12	Depreciation Expense	P-2, Line No. 331	2,003,805	12,428,501	24,576,471	970,046	953,642	4,544,226	20,032,245
13	Amortization Expense	P-2, Line No. 332	(468)	(2,351)	(4,559)	(14)	326	(859)	(3,700)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	1,232,289	3,625,798	6,663,142	475,590	385,588	1,151,994	5,511,148
15	Federal, State, & Deferred Income Tax & ITC	P-2, Line No. 777	1,070,950	6,623,058	12,785,987	373,882	289,278	2,367,734	10,418,253
16	**TOTAL OPERATING EXPENSES**		**$ 9,520,356**	**$ 62,793,694**	**$ 137,802,052**	**$ 3,915,728**	**$ 4,064,321**	**$ 25,221,021**	**$ 112,581,032**
17									
18	OPERATING INCOME (RETURN) AT PROPOSED RATES		2,832,064	17,595,295	33,472,770	962,642	704,202	5,632,582	27,840,188
19									
20									
32	RATE BASE	P-3, Line No. 322	**35,688,418**	**221,123,482**	**427,852,214**	**12,146,121**	**8,887,794**	**79,229,269**	**348,622,945**
33									
34									
35	RATE OF RETURN		7.94%	7.96%	7.82%	7.93%	7.92%	7.11%	7.99%
36									
37	INDEX RATE OF RETURN		1.00	1.01	0.99	1.00	1.00	0.90	1.01
38									
39									
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		$ 577,206	$ 3,876,777	$ 21,377,201	$ 780,737	$ 502,653	$ 3,095,769	$ 18,281,432
41									
42	**TOTAL PROPOSED RETAIL REVENUES**		$ 11,040,941	$ 70,679,139	$ 146,906,592	$ 4,689,889	$ 4,631,103	$ 26,346,145	$ 120,560,447
43									
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		5.52%	5.80%	17.03%	19.97%	12.18%	13.31%	17.87%
45									
46									
47	**TOTAL COST OF SERVICE INCREASE/DECREASE w/TCRF**		$ 346,041.00	$ 2,018,241.04	$ 17,179,351.00	$ 756,670.00	$ 483,791.00	$ 2,302,192.00	$ 14,877,159.00
48									
49	**REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)**		3.24%	2.94%	13.24%	19.24%	11.67%	9.57%	14.08%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(p)	(q)	(r)	(s)	(t)	(u)
1	RETURN AT PROPOSED RATES							
2								
3	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS							
4								
5	OPERATING REVENUE							
6	Sales of Electricity		$ 1,300,482	$ 7,472,519	$ 140,282	$ 10,900,659	$ 173,983,513	$ 53,930,286
7	Other Operating Revenue		197,280	923,992	24,099	1,287,380	22,938,121	6,216,248
8	**TOTAL OPERATING REVENUE**		**$ 1,497,762**	**$ 8,396,511**	**$ 164,381**	**$ 12,188,039**	**$ 196,921,634**	**$ 60,146,534**
9								
10	OPERATING EXPENSES							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 764,358	$ 3,720,500	$ 93,291	$ 5,120,490	$ 92,864,803	$ 24,609,833
12	Depreciation Expense	P-2, Line No. 331	262,645	1,315,183	33,867	1,969,938	33,064,334	8,547,863
13	Amortization Expense	P-2, Line No. 332	(59)	(288)	(7)	(461)	(4,946)	(1,434)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	102,549	668,921	15,757	1,216,532	17,166,366	4,357,220
15	Federal, State, & Deferred Income Tax & ITC	P-2, Line No. 777	140,417	698,424	17,971	1,052,978	16,659,046	4,366,485
16	**TOTAL OPERATING EXPENSES**		**$ 1,269,911**	**$ 6,402,741**	**$ 160,879**	**$ 9,359,477**	**$ 159,749,604**	**$ 41,879,967**
17								
18	OPERATING INCOME (RETURN) AT PROPOSED RATES		227,850	1,993,770	3,501	2,828,562	37,172,030	18,266,567
19								
20								
32	RATE BASE	P-3, Line No. 322	**4,688,982**	**23,282,029**	**599,423**	**35,088,995**	**553,984,513**	**145,400,349**
33								
34								
35	RATE OF RETURN		4.86%	8.56%	0.58%	8.06%	6.71%	12.56%
36								
37	INDEX RATE OF RETURN		0.61	1.08	0.07	1.02	0.85	1.59
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		$ 164,988	$ 1,261,080	$ 11,628	$ 565,578	$ 27,710,074	$ 14,972,678
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		$ 1,300,482	$ 7,472,519	$ 140,282	$ 10,900,659	$ 173,983,513	$ 53,930,286
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		14.53%	20.30%	9.04%	5.47%	18.94%	38.43%
45								
46								
47	**TOTAL COST OF SERVICE INCREASE/DECREASE w/TCRF**		$ 138,509.00	$ 1,104,425.00	$ 8,816.00	$ 337,225.00	$ 24,447,539.00	$ 13,863,003.00
48								
49	**REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)**		11.92%	17.34%	6.71%	3.19%	16.35%	34.60%

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	SUMMARY AT PRESENT RATES								
2									
3	DEVELOPMENT OF RETURN								
4									
5	OPERATING REVENUE								
6	Base Sales of Electricity		$ 537,063,817	$ 185,231,047	$ 20,887,091	$ 111,530,214	$ 1,235,442	$ 7,346,933	$ 10,463,735
7	Other Operating Revenue		85,236,400	29,154,369	2,736,200	16,402,011	107,089	1,121,271	1,311,479
8	**TOTAL OPERATING REVENUE**		**$ 622,300,217**	**$ 214,385,416**	**$ 23,623,291**	**$ 127,932,225**	**$ 1,342,531**	**$ 8,468,204**	**$ 11,775,214**
9									
10	OPERATING EXPENSES								
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 339,192,716	$ 117,474,635	$ 12,215,254	$ 60,722,576	$ 650,201	$ 4,484,858	$ 5,213,781
12	Depreciation Expense	P-2, Line No. 331	110,169,926	41,612,197	4,369,327	21,454,271	223,837	1,577,829	2,003,805
13	Amortization Expense	P-2, Line No. 332	(19,051)	(6,380)	(357)	(4,914)	13	(346)	(468)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	47,848,942	21,523,587	1,973,022	11,065,509	132,946	771,471	1,232,289
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 744	27,864,887	5,872,401	1,190,672	8,976,521	90,727	334,411	868,710
16	**TOTAL OPERATING EXPENSES**		**$ 525,057,420**	**$ 186,476,441**	**$ 19,747,917**	**$ 102,213,963**	**$ 1,097,725**	**$ 7,168,223**	**$ 9,318,117**
17									
18	OPERATING INCOME (RETURN)		$ 97,242,797	$ 27,908,975	$ 3,875,374	$ 25,718,263	$ 244,806	$ 1,299,982	$ 2,457,097
19									
20									
21	DEVELOPMENT OF RATE BASE								
22	Electric Plant in Service	P-3, Line No. 128	$ 3,602,373,066	$ 1,344,536,942	$ 135,857,184	$ 722,349,215	$ 6,428,775	$ 52,956,239	$ 67,641,804
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 247	1,193,891,838	447,588,800	46,081,701	234,269,972	2,270,186	17,124,932	21,746,595
24	Plus: Plant Held for Future Use	P-3, Line No. 262	-	-	-	-	-	-	-
25	Plus: Construction Work In Progress	P-3, Line No. 265	-	-	-	-	-	-	-
26	Plus: Fuel Inventory	P-3, Line No. 287	5,668,553	985,031	121,425	919,854	8,117	76,269	70,207
27	Plus: NOx Inventory	P-3, Line No. 289	-	-	-	-	-	-	-
28	Plus: Utility Materials and Supplies	P-3, Line No. 294	11,688,837	4,240,567	408,514	2,327,345	17,265	168,057	211,968
29	Plus: Cash Working Capital	P-3, Line No. 295	(9,568,374)	(4,245,217)	(397,316)	(2,166,137)	(21,522)	(151,321)	(227,680)
30	Plus: Prepayments	P-3, Line No. 296	93,468,740	35,660,025	4,243,968	16,212,570	266,465	1,224,666	1,499,928
31	Less: Deductions to Rate Base		622,224,980	234,203,686	23,833,158	124,586,111	1,074,493	9,177,966	11,761,215
32									
33	**TOTAL NET RATE BASE**		**$ 1,887,514,003**	**$ 699,384,862**	**$ 70,318,916**	**$ 380,786,765**	**$ 3,354,421**	**$ 27,971,012**	**$ 35,688,418**
34									
35									
36	RATE OF RETURN (PRESENT)		5.15%	3.99%	5.51%	6.75%	7.30%	4.65%	6.88%
37									
38	INDEX RATE OF RETURN (PRESENT)		1.00	0.77	1.07	1.31	1.42	0.90	1.34

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	SUMMARY AT PRESENT RATES									
2										
3	DEVELOPMENT OF RETURN									
4										
5	OPERATING REVENUE									
6	Base Sales of Electricity		$ 537,063,817	$ 66,802,362	$ 125,529,391	$ 3,909,152	$ 4,128,450	$ 23,250,376	$ 102,279,015	$ 1,135,494
7	Other Operating Revenue		85,236,400	9,709,851	24,368,230	188,481	137,419	4,507,458	19,860,772	197,280
8	**TOTAL OPERATING REVENUE**		**$ 622,300,217**	**$ 76,512,213**	**$ 149,897,621**	**$ 4,097,633**	**$ 4,265,869**	**$ 27,757,834**	**$ 122,139,787**	**$ 1,332,774**
9										
10	OPERATING EXPENSES									
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 339,192,716	$ 40,118,688	$ 93,781,011	$ 2,096,224	$ 2,435,486	$ 17,157,925	$ 76,623,086	$ 764,358
12	Depreciation Expense	P-2, Line No. 331	110,169,926	12,428,501	24,576,471	970,046	953,642	4,544,226	20,032,245	262,645
13	Amortization Expense	P-2, Line No. 332	(19,051)	(2,351)	(4,559)	(14)	326	(859)	(3,700)	(59)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	47,848,942	3,625,798	6,663,142	475,590	385,588	1,151,994	5,511,148	102,549
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 744	27,864,887	5,280,118	5,043,958	96,613	110,755	1,039,791	4,004,167	30,758
16	**TOTAL OPERATING EXPENSES**		**$ 525,057,420**	**$ 61,450,755**	**$ 130,060,023**	**$ 3,638,460**	**$ 3,885,797**	**$ 23,893,078**	**$ 106,166,945**	**$ 1,160,252**
17										
18	OPERATING INCOME (RETURN)		$ 97,242,797	$ 15,061,458	$ 19,837,598	$ 459,173	$ 380,072	$ 3,864,756	$ 15,972,842	$ 172,522
19										
20										
21	DEVELOPMENT OF RATE BASE									
22	Electric Plant in Service	P-3, Line No. 128	$ 3,602,373,066	$ 413,763,890	$ 813,371,068	$ 25,586,680	$ 19,881,269	$ 150,598,736	$ 662,772,332	$ 8,861,718
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 247	1,193,891,838	131,577,651	273,365,538	10,130,595	9,735,867	50,531,758	222,833,781	2,840,511
24	Plus: Plant Held for Future Use	P-3, Line No. 262	-	-	-	-	-	-	-	-
25	Plus: Construction Work In Progress	P-3, Line No. 265	-	-	-	-	-	-	-	-
26	Plus: Fuel Inventory	P-3, Line No. 287	5,668,553	926,001	2,536,930	14,350	10,370	452,388	2,084,542	11,811
27	Plus: NOx Inventory	P-3, Line No. 289	-	-	-	-	-	-	-	-
28	Plus: Utility Materials and Supplies	P-3, Line No. 294	11,688,837	1,306,912	2,904,098	64,000	40,111	539,001	2,365,097	28,742
29	Plus: Cash Working Capital	P-3, Line No. 295	(9,568,374)	(853,783)	(1,368,716)	(82,022)	(54,661)	(250,964)	(1,117,752)	(22,935)
30	Plus: Prepayments	P-3, Line No. 296	93,468,740	10,571,727	21,087,279	1,008,488	1,693,623	3,863,823	17,223,456	204,511
31	Less: Deductions to Rate Base		622,224,980	73,013,614	137,312,907	4,314,781	2,947,051	25,441,958	111,870,949	1,554,353
32										
33	**TOTAL NET RATE BASE**		**$ 1,887,514,003**	**$ 221,123,482**	**$ 427,852,214**	**$ 12,146,121**	**$ 8,887,794**	**$ 79,229,269**	**$ 348,622,945**	**$ 4,688,982**
34										
35										
36	RATE OF RETURN (PRESENT)		5.15%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%	3.68%
37										
38	INDEX RATE OF RETURN (PRESENT)		1.00	1.32	0.90	0.73	0.83	0.95	0.89	0.71

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
1	SUMMARY AT PRESENT RATES							
2								
3	DEVELOPMENT OF RETURN							
4								
5	OPERATING REVENUE							
6	Base Sales of Electricity		$ 537,063,817	$ 6,211,439	$ 128,654	$ 10,335,081	$ 146,273,439	$ 38,957,608
7	Other Operating Revenue		85,236,400	923,992	24,099	1,287,380	22,938,121	6,216,248
8	**TOTAL OPERATING REVENUE**		**$ 622,300,217**	**$ 7,135,431**	**$ 152,753**	**$ 11,622,461**	**$ 169,211,560**	**$ 45,173,856**
9								
10	OPERATING EXPENSES							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 339,192,716	$ 3,720,500	$ 93,291	$ 5,120,490	$ 92,864,803	$ 24,609,833
12	Depreciation Expense	P-2, Line No. 331	110,169,926	1,315,183	33,867	1,969,938	33,064,334	8,547,863
13	Amortization Expense	P-2, Line No. 332	(19,051)	(288)	(7)	(461)	(4,946)	(1,434)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	47,848,942	668,921	15,757	1,216,532	17,166,366	4,357,220
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 744	27,864,887	303,654	(1,801)	870,511	4,427,671	1,444,730
16	**TOTAL OPERATING EXPENSES**		**$ 525,057,420**	**$ 6,007,971**	**$ 141,107**	**$ 9,177,009**	**$ 147,518,229**	**$ 38,958,212**
17								
18	OPERATING INCOME (RETURN)		$ 97,242,797	$ 1,127,460	$ 11,646	$ 2,445,452	$ 21,693,331	$ 6,215,644
19								
20								
21	DEVELOPMENT OF RATE BASE							
22	Electric Plant in Service	P-3, Line No. 128	$ 3,602,373,066	$ 44,094,521	$ 1,135,061	$ 66,506,743	$ 1,066,015,447	$ 278,521,495
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 247	1,193,891,838	14,284,421	365,139	21,381,457	355,479,539	92,109,261
24	Plus: Plant Held for Future Use	P-3, Line No. 262	-	-	-	-	-	-
25	Plus: Construction Work In Progress	P-3, Line No. 265	-	-	-	-	-	-
26	Plus: Fuel Inventory	P-3, Line No. 287	5,668,553	64,458	1,171	69,036	735,023	250,008
27	Plus: NOx Inventory	P-3, Line No. 289	-	-	-	-	-	-
28	Plus: Utility Materials and Supplies	P-3, Line No. 294	11,688,837	139,315	3,620	208,348	3,356,860	883,707
29	Plus: Cash Working Capital	P-3, Line No. 295	(9,568,374)	(128,387)	(3,272)	(224,407)	(3,385,453)	(859,764)
30	Plus: Prepayments	P-3, Line No. 296	93,468,740	1,020,155	27,202	1,472,725	28,497,400	7,162,625
31	Less: Deductions to Rate Base		622,224,980	7,623,612	199,221	11,561,994	185,755,225	48,448,461
32								
33	**TOTAL NET RATE BASE**		**$ 1,887,514,003**	**$ 23,282,029**	**$ 599,423**	**$ 35,088,995**	**$ 553,984,513**	**$ 145,400,349**
34								
35								
36	RATE OF RETURN (PRESENT)		5.15%	4.84%	1.94%	6.97%	3.92%	4.27%
37								
38	INDEX RATE OF RETURN (PRESENT)		1.00	0.94	0.38	1.35	0.76	0.83

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Existing Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	SUMMARY AT PRESENT RATES								
2									
3	DEVELOPMENT OF RETURN								
4									
5	OPERATING REVENUE								
6	Base Sales of Electricity		$ 537,063,817	$ 185,231,047	$ 20,887,091	$ 111,530,214	$ 1,235,442	$ 7,346,933	$ 10,463,735
7	Other Operating Revenue		85,236,400	29,154,369	2,736,200	16,402,011	107,089	1,121,271	1,311,479
8	**TOTAL OPERATING REVENUE**		**$ 622,300,217**	**$ 214,385,416**	**$ 23,623,291**	**$ 127,932,225**	**$ 1,342,531**	**$ 8,468,204**	**$ 11,775,214**
9									
10	OPERATING EXPENSES								
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 339,192,716	$ 117,474,635	$ 12,215,254	$ 60,722,576	$ 650,201	$ 4,484,858	$ 5,213,781
12	Depreciation Expense	P-2, Line No. 331	110,169,926	41,612,197	4,369,327	21,454,271	223,837	1,577,829	2,003,805
13	Amortization Expense	P-2, Line No. 332	(19,051)	(6,380)	(357)	(4,914)	13	(346)	(468)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	47,848,942	21,523,587	1,973,022	11,065,509	132,946	771,471	1,232,289
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 744	27,864,887	5,872,401	1,190,672	8,976,521	90,727	334,411	868,710
16	**TOTAL OPERATING EXPENSES**		**$ 525,057,420**	**$ 186,476,441**	**$ 19,747,917**	**$ 102,213,963**	**$ 1,097,725**	**$ 7,168,223**	**$ 9,318,117**
17									
18	OPERATING INCOME (RETURN)		$ 97,242,797	$ 27,908,975	$ 3,875,374	$ 25,718,263	$ 244,806	$ 1,299,982	$ 2,457,097
19									
20									
21	DEVELOPMENT OF RATE BASE								
22	Electric Plant in Service	P-3, Line No. 128	$ 3,602,373,066	$ 1,344,536,942	$ 135,857,184	$ 722,349,215	$ 6,428,775	$ 52,956,239	$ 67,641,804
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 247	1,193,891,838	447,588,800	46,081,701	234,269,972	2,270,186	17,124,932	21,746,595
24	Plus: Plant Held for Future Use	P-3, Line No. 262	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Line No. 265	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Line No. 287	5,668,553	985,031	121,425	919,854	8,117	76,269	70,207
27	Plus: NOx Inventory	P-3, Line No. 289	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Line No. 294	11,688,837	4,240,567	408,514	2,327,345	17,265	168,057	211,968
29	Plus: Cash Working Capital	P-3, Line No. 295	(9,568,374)	(4,245,217)	(397,316)	(2,166,137)	(21,522)	(151,321)	(227,680)
30	Plus: Prepayments	P-3, Line No. 296	93,468,740	35,660,025	4,243,968	16,212,570	266,465	1,224,666	1,499,928
31	Less: Deductions to Rate Base		622,224,980	234,203,686	23,833,158	124,586,111	1,074,493	9,177,966	11,761,215
32									
33	**TOTAL NET RATE BASE**	Line Nos. 22-30	**$ 1,887,514,003**	**$ 699,384,862**	**$ 70,318,916**	**$ 380,786,765**	**$ 3,354,421**	**$ 27,971,012**	**$ 35,688,418**
34									
35									
36	**RATE OF RETURN (PRESENT)**		5.15%	3.99%	5.51%	6.75%	7.30%	4.65%	6.88%
37									
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.77	1.07	1.31	1.42	0.90	1.34

Southwestern Public Service Company

Existing Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	SUMMARY AT PRESENT RATES									
2										
3	DEVELOPMENT OF RETURN									
4										
5	OPERATING REVENUE									
6	Base Sales of Electricity		$ 537,063,817	$ 66,802,362	$ 125,529,391	$ 3,909,152	$ 4,128,450	$ 23,250,376	$ 102,279,015	$ 1,135,494
7	Other Operating Revenue		85,236,400	9,709,851	24,368,230	188,481	137,419	4,507,458	19,860,772	197,280
8	**TOTAL OPERATING REVENUE**		**$ 622,300,217**	**$ 76,512,213**	**$ 149,897,621**	**$ 4,097,633**	**$ 4,265,869**	**$ 27,757,834**	**$ 122,139,787**	**$ 1,332,774**
9										
10	OPERATING EXPENSES									
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 339,192,716	$ 40,118,688	$ 93,781,011	$ 2,096,224	$ 2,435,486	$ 17,157,925	$ 76,623,086	$ 764,358
12	Depreciation Expense	P-2, Line No. 331	110,169,926	12,428,501	24,576,471	970,046	953,642	4,544,226	20,032,245	262,645
13	Amortization Expense	P-2, Line No. 332	(19,051)	(2,351)	(4,559)	(14)	326	(859)	(3,700)	(59)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	47,848,942	3,625,798	6,663,142	475,590	385,588	1,151,994	5,511,148	102,549
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 744	27,864,887	5,280,118	5,043,958	96,613	110,755	1,039,791	4,004,167	30,758
16	**TOTAL OPERATING EXPENSES**		**$ 525,057,420**	**$ 61,450,755**	**$ 130,060,023**	**$ 3,638,460**	**$ 3,885,797**	**$ 23,893,078**	**$ 106,166,945**	**$ 1,160,252**
17										
18	OPERATING INCOME (RETURN)		$ 97,242,797	$ 15,061,458	$ 19,837,598	$ 459,173	$ 380,072	$ 3,864,756	$ 15,972,842	$ 172,522
19										
20										
21	DEVELOPMENT OF RATE BASE									
22	Electric Plant in Service	P-3, Line No. 128	$ 3,602,373,066	$ 413,763,890	$ 813,371,068	$ 25,586,680	$ 19,881,269	$ 150,598,736	$ 662,772,332	$ 8,861,718
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 247	1,193,891,838	131,577,651	273,365,538	10,130,595	9,735,867	50,531,758	222,833,781	2,840,511
24	Plus: Plant Held for Future Use	P-3, Line No. 262	0	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Line No. 265	0	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Line No. 287	5,668,553	926,001	2,536,930	14,350	10,370	452,388	2,084,542	11,811
27	Plus: NOx Inventory	P-3, Line No. 289	0	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Line No. 294	11,688,837	1,306,912	2,904,098	64,000	40,111	539,001	2,365,097	28,742
29	Plus: Cash Working Capital	P-3, Line No. 295	(9,568,374)	(853,783)	(1,368,716)	(82,022)	(54,661)	(250,964)	(1,117,752)	(22,935)
30	Plus: Prepayments	P-3, Line No. 296	93,468,740	10,571,727	21,087,279	1,008,488	1,693,623	3,863,823	17,223,456	204,511
31	Less: Deductions to Rate Base		622,224,980	73,013,614	137,312,907	4,314,781	2,947,051	25,441,958	111,870,949	1,554,353
32										
33	**TOTAL NET RATE BASE**	Line Nos. 22-30	**$ 1,887,514,003**	**$ 221,123,482**	**$ 427,852,214**	**$ 12,146,121**	**$ 8,887,794**	**$ 79,229,269**	**$ 348,622,945**	**$ 4,688,982**
34										
35										
36	**RATE OF RETURN (PRESENT)**		5.15%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%	3.68%
37										
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.32	0.90	0.73	0.83	0.95	0.89	0.71

Southwestern Public Service Company

Existing Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
1	SUMMARY AT PRESENT RATES							
2								
3	DEVELOPMENT OF RETURN							
4								
5	OPERATING REVENUE							
6	Base Sales of Electricity		$ 537,063,817	$ 6,211,439	$ 128,654	$ 10,335,081	$ 146,273,439	$ 38,957,608
7	Other Operating Revenue		85,236,400	923,992	24,099	1,287,380	22,938,121	6,216,248
8	**TOTAL OPERATING REVENUE**		**$ 622,300,217**	**$ 7,135,431**	**$ 152,753**	**$ 11,622,461**	**$ 169,211,560**	**$ 45,173,856**
9								
10	OPERATING EXPENSES							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 339,192,716	$ 3,720,500	$ 93,291	$ 5,120,490	$ 92,864,803	$ 24,609,833
12	Depreciation Expense	P-2, Line No. 331	110,169,926	1,315,183	33,867	1,969,938	33,064,334	8,547,863
13	Amortization Expense	P-2, Line No. 332	(19,051)	(288)	(7)	(461)	(4,946)	(1,434)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	47,848,942	668,921	15,757	1,216,532	17,166,366	4,357,220
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 744	27,864,887	303,654	(1,801)	870,511	4,427,671	1,444,730
16	**TOTAL OPERATING EXPENSES**		**$ 525,057,420**	**$ 6,007,971**	**$ 141,107**	**$ 9,177,009**	**$ 147,518,229**	**$ 38,958,212**
17								
18	OPERATING INCOME (RETURN)		$ 97,242,797	$ 1,127,460	$ 11,646	$ 2,445,452	$ 21,693,331	$ 6,215,644
19								
20								
21	DEVELOPMENT OF RATE BASE							
22	Electric Plant in Service	P-3, Line No. 128	$ 3,602,373,066	$ 44,094,521	$ 1,135,061	$ 66,506,743	$ 1,066,015,447	$ 278,521,495
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 247	1,193,891,838	14,284,421	365,139	21,381,457	355,479,539	92,109,261
24	Plus: Plant Held for Future Use	P-3, Line No. 262	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Line No. 265	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Line No. 287	5,668,553	64,458	1,171	69,036	735,023	250,008
27	Plus: NOx Inventory	P-3, Line No. 289	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Line No. 294	11,688,837	139,315	3,620	208,348	3,356,860	883,707
29	Plus: Cash Working Capital	P-3, Line No. 295	(9,568,374)	(128,387)	(3,272)	(224,407)	(3,385,453)	(859,764)
30	Plus: Prepayments	P-3, Line No. 296	93,468,740	1,020,155	27,202	1,472,725	28,497,400	7,162,625
31	Less: Deductions to Rate Base		622,224,980	7,623,612	199,221	11,561,994	185,755,225	48,448,461
32								
33	**TOTAL NET RATE BASE**	Line Nos. 22-30	**$ 1,887,514,003**	**$ 23,282,029**	**$ 599,423**	**$ 35,088,995**	**$ 553,984,513**	**$ 145,400,349**
34								
35								
36	**RATE OF RETURN (PRESENT)**		5.15%	4.84%	1.94%	6.97%	3.92%	4.27%
37								
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.94	0.38	1.35	0.76	0.83

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Proposed Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	RETURN AT PROPOSED RATES							
2								
3	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS							
4								
5	OPERATING REVENUE							
6	Sales of Electricity		$ 617,900,285	$ 227,913,799	$ 23,521,070	$ 118,476,456	$ 1,268,295	$ 8,773,001
7	Other Operating Revenue		85,236,400	29,154,369	2,736,200	16,402,011	107,089	1,121,271
8	**TOTAL OPERATING REVENUE**		**$ 703,136,685**	**$ 257,068,168**	**$ 26,257,270**	**$ 134,878,468**	**$ 1,375,384**	**$ 9,894,272**
9								
10	OPERATING EXPENSES							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 339,192,716	$ 117,474,635	$ 12,215,254	$ 60,722,576	$ 650,201	$ 4,484,858
12	Depreciation Expense	P-2, Line No. 331	110,169,926	41,612,197	4,369,327	21,454,271	223,837	1,577,829
13	Amortization Expense	P-2, Line No. 332	(19,051)	(6,380)	(357)	(4,914)	13	(346)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	47,848,942	21,523,587	1,973,022	11,065,509	132,946	771,471
15	Federal, State, & Deferred Income Tax & ITC	P-2, Line No. 777	56,642,601	21,025,531	2,123,137	11,409,862	102,075	838,841
16	**TOTAL OPERATING EXPENSES**		**$ 553,835,134**	**$ 201,629,571**	**$ 20,680,383**	**$ 104,647,303**	**$ 1,109,073**	**$ 7,672,652**
17								
18	OPERATING INCOME (RETURN) AT PROPOSED RATES		$ 149,301,551	$ 55,438,597	$ 5,576,887	$ 30,231,164	$ 266,311	$ 2,221,620
19								
20								
32	RATE BASE	P-3, Line No. 322	**$ 1,887,514,003**	**$ 699,384,862**	**$ 70,318,916**	**$ 380,786,765**	**$ 3,354,421**	**$ 27,971,012**
33								
34								
35	RATE OF RETURN		7.91%	7.93%	7.93%	7.94%	7.94%	7.94%
36								
37	INDEX RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		$ 80,836,468	$ 42,682,752	$ 2,633,979	$ 6,946,242	$ 32,853	$ 1,426,068
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		$ 617,900,285	$ 227,913,799	$ 23,521,070	$ 118,476,456	$ 1,268,295	$ 8,773,001
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		15.05%	23.04%	12.61%	6.23%	2.66%	19.41%
45								
46								
47	**TOTAL COST OF SERVICE INCREASE/DECREASE w/TCRF**		$ 66,263,975	$ 38,310,542	$ 2,192,548	$ 3,877,209	$ (143,352)	$ 1,242,934
48								
49	**REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)**		12.01%	20.21%	10.28%	3.38%	-10.15%	16.51%

Southwestern Public Service Company

Proposed Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	RETURN AT PROPOSED RATES								
2									
3	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS								
4									
5	OPERATING REVENUE								
6	Sales of Electricity		$ 11,040,941	$ 70,679,139	$ 146,906,592	$ 4,689,889	$ 4,631,103	$ 26,346,145	$ 120,560,447
7	Other Operating Revenue		1,311,479	9,709,851	24,368,230	188,481	137,419	4,507,458	19,860,772
8	**TOTAL OPERATING REVENUE**		**$ 12,352,420**	**$ 80,388,990**	**$ 171,274,822**	**$ 4,878,370**	**$ 4,768,522**	**$ 30,853,603**	**$ 140,421,219**
9									
10	OPERATING EXPENSES								
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 5,213,781	$ 40,118,688	$ 93,781,011	$ 2,096,224	$ 2,435,486	$ 17,157,925	$ 76,623,086
12	Depreciation Expense	P-2, Line No. 331	2,003,805	12,428,501	24,576,471	970,046	953,642	4,544,226	20,032,245
13	Amortization Expense	P-2, Line No. 332	(468)	(2,351)	(4,559)	(14)	326	(859)	(3,700)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	1,232,289	3,625,798	6,663,142	475,590	385,588	1,151,994	5,511,148
15	Federal, State, & Deferred Income Tax & ITC	P-2, Line No. 777	1,070,950	6,623,058	12,785,987	373,882	289,278	2,367,734	10,418,253
16	**TOTAL OPERATING EXPENSES**		**$ 9,520,356**	**$ 62,793,694**	**$ 137,802,052**	**$ 3,915,728**	**$ 4,064,321**	**$ 25,221,021**	**$ 112,581,032**
17									
18	OPERATING INCOME (RETURN) AT PROPOSED RATES		$ 2,832,064	$ 17,595,295	$ 33,472,770	$ 962,642	$ 704,202	$ 5,632,582	$ 27,840,188
19									
20									
32	RATE BASE	P-3, Line No. 322	**$ 35,688,418**	**$ 221,123,482**	**$ 427,852,214**	**$ 12,146,121**	**$ 8,887,794**	**$ 79,229,269**	**$ 348,622,945**
33									
34									
35	RATE OF RETURN		7.94%	7.96%	7.82%	7.93%	7.92%	7.11%	7.99%
36									
37	INDEX RATE OF RETURN		1.00	1.01	0.99	1.00	1.00	0.90	1.01
38									
39									
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		$ 577,206	$ 3,876,777	$ 21,377,201	$ 780,737	$ 502,653	$ 3,095,769	$ 18,281,432
41									
42	**TOTAL PROPOSED RETAIL REVENUES**		$ 11,040,941	$ 70,679,139	$ 146,906,592	$ 4,689,889	$ 4,631,103	$ 26,346,145	$ 120,560,447
43									
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		5.52%	5.80%	17.03%	19.97%	12.18%	13.31%	17.87%
45									
46									
47	**TOTAL COST OF SERVICE INCREASE/DECREASE w/TCRF**		$ 346,041	$ 2,018,241	$ 17,179,351	$ 756,670	$ 483,791	$ 2,302,192	$ 14,877,159
48									
49	**REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)**		3.24%	2.94%	13.24%	19.24%	11.67%	9.57%	14.08%

Southwestern Public Service Company

Proposed Rate Schedules/Existing Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(p)	(q)	(r)	(s)	(t)	(u)
1	RETURN AT PROPOSED RATES							
2								
3	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS							
4								
5	OPERATING REVENUE							
6	Sales of Electricity		$ 1,300,482	$ 7,472,519	$ 140,282	$ 10,900,659	$ 173,983,513	$ 53,930,286
7	Other Operating Revenue		197,280	923,992	24,099	1,287,380	22,938,121	6,216,248
8	**TOTAL OPERATING REVENUE**		**$ 1,497,762**	**$ 8,396,511**	**$ 164,381**	**$ 12,188,039**	**$ 196,921,634**	**$ 60,146,534**
9								
10	OPERATING EXPENSES							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 228	$ 764,358	$ 3,720,500	$ 93,291	$ 5,120,490	$ 92,864,803	$ 24,609,833
12	Depreciation Expense	P-2, Line No. 331	262,645	1,315,183	33,867	1,969,938	33,064,334	8,547,863
13	Amortization Expense	P-2, Line No. 332	(59)	(288)	(7)	(461)	(4,946)	(1,434)
14	Taxes Other Than Income Taxes	P-2, Line No. 354	102,549	668,921	15,757	1,216,532	17,166,366	4,357,220
15	Federal, State, & Deferred Income Tax & ITC	P-2, Line No. 777	140,417	698,424	17,971	1,052,978	16,659,046	4,366,485
16	**TOTAL OPERATING EXPENSES**		**$ 1,269,911**	**$ 6,402,741**	**$ 160,879**	**$ 9,359,477**	**$ 159,749,604**	**$ 41,879,967**
17								
18	OPERATING INCOME (RETURN) AT PROPOSED RATES		$ 227,850	$ 1,993,770	$ 3,501	$ 2,828,562	$ 37,172,030	$ 18,266,567
19								
20								
32	RATE BASE	P-3, Line No. 322	**$ 4,688,982**	**$ 23,282,029**	**$ 599,423**	**$ 35,088,995**	**$ 553,984,513**	**$ 145,400,349**
33								
34								
35	RATE OF RETURN		4.86%	8.56%	0.58%	8.06%	6.71%	12.56%
36								
37	INDEX RATE OF RETURN		0.61	1.08	0.07	1.02	0.85	1.59
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		$ 164,988	$ 1,261,080	$ 11,628	$ 565,578	$ 27,710,074	$ 14,972,678
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		$ 1,300,482	$ 7,472,519	$ 140,282	$ 10,900,659	$ 173,983,513	$ 53,930,286
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		14.53%	20.30%	9.04%	5.47%	18.94%	38.43%
45								
46								
47	**TOTAL COST OF SERVICE INCREASE/DECREASE w/TCRF**		$ 138,509	$ 1,104,425	$ 8,816	$ 337,225	$ 24,447,539	$ 13,863,003
48								
49	**REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)**		11.92%	17.34%	6.71%	3.19%	16.35%	34.60%

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Financial Data for Non-Investor-Owned Utilities

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

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0
6									
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	9,516,088	1,653,621	203,842	1,544,205	13,626	128,036	117,861
11	55501-Purchased Power-Demand	DPURCH	60,419,732	20,474,728	1,850,105	11,232,655	64,761	771,443	903,717
12	Total Other Power Supply		69,935,820	22,128,350	2,053,947	12,776,860	78,387	899,480	1,021,578
13									
14	**TOTAL COST OF SALES**		69,935,820	22,128,350	2,053,947	12,776,860	78,387	899,480	1,021,578
15									
16									
17	PRODUCTION EXPENSE								
18									
19	Steam Production Operation								
20	50000-Stm Prod Op & Supr	SALWAGPO	1,174,829	393,268	35,704	217,718	1,270	15,020	17,497
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	24,663,383	4,285,784	528,310	4,002,204	35,316	331,839	305,466
22	50170-Stm Gen Fuel	ENEFUEL	(1,317,479)	(228,940)	(28,221)	(213,791)	(1,887)	(17,726)	(16,318)
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	5,862,633	1,986,699	179,519	1,089,924	6,284	74,854	87,689
25	50500-Stm Gen Elec Exp Major	DPROD	5,836,779	1,977,938	178,727	1,085,118	6,256	74,524	87,303
26	50600-Misc Steam Pwr Exp	DPROD	7,411,114	2,511,440	226,935	1,377,803	7,944	94,626	110,850
27	50700-Stm Pow Gen Rents	DPROD	2,865,208	970,947	87,735	532,672	3,071	36,583	42,856
28	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
30	Total Steam Production Operation		46,496,467	11,897,136	1,208,708	8,091,648	58,254	609,721	635,343
31									
32	Steam Production Maintenance								
33	51000-Stm Maint Super&Eng	SALWAGPM	929,538	233,378	23,915	161,126	1,174	12,208	12,632
34	51100-Stm Maint of Structures	DPROD	3,028,651	1,026,334	92,740	563,058	3,246	38,670	45,300
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,368,126	1,801,681	222,094	1,682,468	14,846	139,500	128,413
36	51300-Stm Maint of Elec Plant	ENERGY1	6,329,758	1,099,929	135,589	1,027,150	9,064	85,165	78,397
37	51400-Stm Maint of Misc Stm Plt	DPROD	7,392,259	2,505,051	226,357	1,374,298	7,923	94,385	110,568
38	Total Steam Production Maintenance		28,048,332	6,666,372	700,695	4,808,099	36,254	369,928	375,311
39									
40	Total Steam Production O&M		74,544,799	18,563,509	1,909,403	12,899,747	94,508	979,649	1,010,654
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0
6									
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	9,516,088	1,554,525	4,258,873	24,090	17,409	759,447	3,499,426
11	55501-Purchased Power-Demand	DPURCH	60,419,732	6,327,590	18,631,391	94,819	68,523	3,460,883	15,170,508
12	Total Other Power Supply		69,935,820	7,882,115	22,890,264	118,908	85,931	4,220,330	18,669,934
13									
14	**TOTAL COST OF SALES**		69,935,820	7,882,115	22,890,264	118,908	85,931	4,220,330	18,669,934
15									
16									
17	PRODUCTION EXPENSE								
18									
19	Steam Production Operation								
20	50000-Stm Prod Op & Supr	SALWAGPO	1,174,829	124,759	366,367	1,872	1,353	67,957	298,410
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	24,663,383	4,028,949	11,037,961	62,435	45,120	1,968,301	9,069,660
22	50170-Stm Gen Fuel	ENEFUEL	(1,317,479)	(215,220)	(589,630)	(3,335)	(2,410)	(105,143)	(484,487)
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	5,862,633	613,977	1,807,837	9,200	6,649	335,816	1,472,021
25	50500-Stm Gen Elec Exp Major	DPROD	5,836,779	611,270	1,799,864	9,160	6,620	334,335	1,465,530
26	50600-Misc Steam Pwr Exp	DPROD	7,411,114	776,145	2,285,336	11,631	8,405	424,514	1,860,822
27	50700-Stm Pow Gen Rents	DPROD	2,865,208	300,065	883,533	4,496	3,249	164,121	719,412
28	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
30	Total Steam Production Operation		46,496,467	6,239,946	17,591,267	95,459	68,985	3,189,899	14,401,368
31									
32	Steam Production Maintenance								
33	51000-Stm Maint Super&Eng	SALWAGPM	929,538	126,332	355,441	1,934	1,398	64,380	291,061
34	51100-Stm Maint of Structures	DPROD	3,028,651	317,182	933,933	4,753	3,435	173,483	760,450
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,368,126	1,693,711	4,640,198	26,247	18,968	827,445	3,812,753
36	51300-Stm Maint of Elec Plant	ENERGY1	6,329,758	1,034,014	2,832,848	16,024	11,580	505,156	2,327,692
37	51400-Stm Maint of Misc Stm Plt	DPROD	7,392,259	774,171	2,279,521	11,601	8,384	423,434	1,856,088
38	Total Steam Production Maintenance		28,048,332	3,945,410	11,041,941	60,558	43,764	1,993,898	9,048,043
39									
40	Total Steam Production O&M		74,544,799	10,185,355	28,633,208	156,017	112,749	5,183,797	23,449,411
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0
6									
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	9,516,088	19,827	108,209	1,967	115,894	1,233,921	419,700
11	55501-Purchased Power-Demand	DPURCH	60,419,732	140,128	631,315	16,928	886,788	16,160,938	4,313,791
12	Total Other Power Supply		69,935,820	159,956	739,524	18,895	1,002,683	17,394,859	4,733,491
13									
14	**TOTAL COST OF SALES**		69,935,820	159,956	739,524	18,895	1,002,683	17,394,859	4,733,491
15									
16									
17	PRODUCTION EXPENSE								
18									
19	Steam Production Operation								
20	50000-Stm Prod Op & Supr	SALWAGPO	1,174,829	2,718	12,303	327	17,170	310,191	83,077
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	24,663,383	51,388	280,451	5,097	300,369	3,198,023	1,087,761
22	50170-Stm Gen Fuel	ENEFUEL	(1,317,479)	(2,745)	(14,981)	(272)	(16,045)	(170,833)	(58,106)
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	5,862,633	13,597	61,258	1,643	86,047	1,568,124	418,575
25	50500-Stm Gen Elec Exp Major	DPROD	5,836,779	13,537	60,987	1,635	85,667	1,561,209	416,729
26	50600-Misc Steam Pwr Exp	DPROD	7,411,114	17,188	77,437	2,076	108,774	1,982,309	529,132
27	50700-Stm Pow Gen Rents	DPROD	2,865,208	6,645	29,938	803	42,053	766,380	204,567
28	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
30	Total Steam Production Operation		46,496,467	102,328	507,393	11,309	624,035	9,215,402	2,681,735
31									
32	Steam Production Maintenance								
33	51000-Stm Maint Super&Eng	SALWAGPM	929,538	2,039	10,169	224	12,408	180,504	52,874
34	51100-Stm Maint of Structures	DPROD	3,028,651	7,024	31,646	849	44,452	810,097	216,237
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,368,126	21,603	117,898	2,143	126,271	1,344,402	457,279
36	51300-Stm Maint of Elec Plant	ENERGY1	6,329,758	13,188	71,977	1,308	77,089	820,760	279,170
37	51400-Stm Maint of Misc Stm Plt	DPROD	7,392,259	17,144	77,240	2,071	108,497	1,977,265	527,786
38	Total Steam Production Maintenance		28,048,332	60,999	308,929	6,594	368,716	5,133,028	1,533,345
39									
40	Total Steam Production O&M		74,544,799	163,327	816,322	17,903	992,751	14,348,429	4,215,080
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
48									
49	PRODUCTION EXPENSE CONTINUED								
50									
51	Other Production Operation								
52	54600-Oth Oper Super&Eng	SALWAGPO	28,930	9,684	879	5,361	31	370	431
53	54800-Oth Oper Gen Exp	DPROD	214,284	72,616	6,562	39,838	230	2,736	3,205
54	54900-Oth Oper Misc Gen Exp	DPROD	140,140	47,490	4,291	26,054	150	1,789	2,096
55	55000-Oth Oper Rents	DPROD	138,663	46,989	4,246	25,779	149	1,770	2,074
56	Total Other Production Operation		522,017	176,779	15,978	97,031	560	6,666	7,806
57									
58	Other Production Maintenance								
59	55100-Oth Mtce Supervision&Eng	SALWAGPM	1,018	255	26	176	1	13	14
60	55200-Oth Maint of Structures	DPROD	81,318	27,557	2,490	15,118	87	1,038	1,216
61	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,419,486	481,028	43,466	263,897	1,521	18,124	21,232
62	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	27,714	9,391	849	5,152	30	354	415
63	Total Other Production Maintenance		1,529,535	518,232	46,831	284,344	1,640	19,530	22,876
64									
65	Total Other Production O&M		2,051,553	695,011	62,809	381,375	2,199	26,195	30,682
66									
67									
68	System Control and Dispatch								
69	55600-Load Dispatch	DPRODLD	663,450	224,827	20,315	123,342	711	8,471	9,923
70	55700-Purchased Power Other	DPROD	470,043	159,286	14,393	87,386	504	6,002	7,031
71	55790REC - REC Costs	ENERGYREC	2,681,904	662,544	81,672	620,520	5,459	51,459	47,374
72	Total System Control and Dispatch		3,815,397	1,046,656	116,380	831,248	6,674	65,931	64,328
73									
74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		80,411,749	20,305,176	2,088,592	14,112,370	103,381	1,071,776	1,105,665
75									
76	TRANSMISSION EXPENSE								
77									
78	Transmission Operations:								
79	56000-Trans Oper Super & Eng	SALWAGTO	3,443,619	1,153,687	104,649	652,326	3,827	45,016	51,530
80	56111-Load Disp-Reliability	DTRANLD	38,077	12,775	1,155	7,180	43	500	571
81	56120-Load Disp-Monitor/Operate	DTRANLD	1,922,054	644,879	58,277	362,421	2,146	25,230	28,822
82	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,061,288	691,594	62,499	388,675	2,301	27,058	30,910
83	56150-Rel/Plan/Standards Dev	DTRAN	12,528	4,203	380	2,362	14	164	188
84	56160-Trans Service Studies	DTRAN	164,443	55,173	4,986	31,007	184	2,159	2,466
85	56170-Gen Interconn Studies	DTRAN	(29,988)	(10,061)	(909)	(5,654)	(33)	(394)	(450)
86	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,758,763	590,092	53,326	331,631	1,964	23,087	26,373
87	56200-Trans Oper Station Exp	PLT_353	253,199	83,999	7,591	47,166	279	3,282	3,752
88	56300-Trans Oper OH Lines	OHTRAN	130,034	43,780	4,035	25,421	144	1,691	1,951
89	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	23,995	8,032	734	4,602	26	312	358
90	565Z2Sch11 - Z2 Schedule 11 Charges	TRANPLT	967,511	323,885	29,614	185,545	1,068	12,569	14,449
91	56600-Trans Oper Misc Exp	TRANPLT	815,324	272,938	24,956	156,359	900	10,592	12,176
92	56700-Trans Rents	TRANPLT	819,670	274,393	25,089	157,193	905	10,648	12,241
93	Total Transmission Operations		12,380,519	4,149,371	376,381	2,346,234	13,766	161,912	185,336
94									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
48									
49	PRODUCTION EXPENSE CONTINUED								
50									
51	Other Production Operation								
52	54600-Oth Oper Super&Eng	SALWAGPO	28,930	3,072	9,022	46	33	1,673	7,348
53	54800-Oth Oper Gen Exp	DPROD	214,284	22,441	66,078	336	243	12,274	53,804
54	54900-Oth Oper Misc Gen Exp	DPROD	140,140	14,677	43,215	220	159	8,027	35,187
55	55000-Oth Oper Rents	DPROD	138,663	14,522	42,759	218	157	7,943	34,816
56	Total Other Production Operation		522,017	54,712	161,073	820	593	29,918	131,155
57									
58	Other Production Maintenance								
59	55100-Oth Mtce Supervision&Eng	SALWAGPM	1,018	138	389	2	2	70	319
60	55200-Oth Maint of Structures	DPROD	81,318	8,516	25,076	128	92	4,658	20,418
61	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,419,486	148,659	437,721	2,228	1,610	81,309	356,412
62	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	27,714	2,902	8,546	43	31	1,587	6,959
63	Total Other Production Maintenance		1,529,535	160,216	471,732	2,401	1,735	87,625	384,107
64									
65	Total Other Production O&M		2,051,553	214,928	632,805	3,221	2,328	117,543	515,262
66									
67									
68	System Control and Dispatch								
69	55600-Load Dispatch	DPRODLD	663,450	69,481	204,585	1,041	752	38,003	166,583
70	55700-Purchased Power Other	DPROD	470,043	49,226	144,945	738	533	26,924	118,021
71	55790REC - REC Costs	ENERGYREC	2,681,904	635,348	560,900	9,652	6,975	64,739	496,161
72	Total System Control and Dispatch		3,815,397	754,056	910,431	11,431	8,261	129,666	780,765
73									
74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		80,411,749	11,154,339	30,176,444	170,669	123,337	5,431,006	24,745,438
75									
76	TRANSMISSION EXPENSE								
77									
78	Transmission Operations:								
79	56000-Trans Oper Super & Eng	SALWAGTO	3,443,619	388,650	1,034,803	5,299	3,830	191,475	843,328
80	56111-Load Disp-Reliability	DTRANLD	38,077	4,282	11,470	59	43	2,123	9,347
81	56120-Load Disp-Monitor/Operate	DTRANLD	1,922,054	216,142	579,004	2,980	2,153	107,165	471,839
82	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,061,288	231,800	620,947	3,195	2,309	114,928	506,019
83	56150-Rel/Plan/Standards Dev	DTRAN	12,528	1,409	3,774	19	14	699	3,075
84	56160-Trans Service Studies	DTRAN	164,443	18,492	49,537	255	184	9,169	40,369
85	56170-Gen Interconn Studies	DTRAN	(29,988)	(3,372)	(9,034)	(46)	(34)	(1,672)	(7,362)
86	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,758,763	197,780	529,814	2,726	1,970	98,060	431,753
87	56200-Trans Oper Station Exp	PLT_353	253,199	28,073	78,388	388	280	14,496	63,892
88	56300-Trans Oper OH Lines	OHTRAN	130,034	15,112	37,564	196	142	6,948	30,615
89	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	23,995	2,737	7,130	36	26	1,319	5,811
90	565Z2Sch11 - Z2 Schedule 11 Charges	TRANPLT	967,511	110,360	287,492	1,469	1,062	53,175	234,317
91	56600-Trans Oper Misc Exp	TRANPLT	815,324	93,001	242,271	1,238	895	44,811	197,460
92	56700-Trans Rents	TRANPLT	819,670	93,496	243,562	1,244	899	45,049	198,512
93	Total Transmission Operations		12,380,519	1,397,962	3,716,722	19,060	13,774	687,744	3,028,978
94									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
48									
49	PRODUCTION EXPENSE CONTINUED								
50									
51	Other Production Operation								
52	54600-Oth Oper Super&Eng	SALWAGPO	28,930	67	303	8	423	7,638	2,046
53	54800-Oth Oper Gen Exp	DPROD	214,284	497	2,239	60	3,145	57,316	15,299
54	54900-Oth Oper Misc Gen Exp	DPROD	140,140	325	1,464	39	2,057	37,484	10,006
55	55000-Oth Oper Rents	DPROD	138,663	322	1,449	39	2,035	37,089	9,900
56	Total Other Production Operation		522,017	1,211	5,455	146	7,660	139,528	37,251
57									
58	Other Production Maintenance								
59	55100-Oth Mtce Supervision&Eng	SALWAGPM	1,018	2	11	0	14	198	58
60	55200-Oth Maint of Structures	DPROD	81,318	189	850	23	1,194	21,751	5,806
61	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,419,486	3,292	14,832	398	20,834	379,681	101,347
62	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	27,714	64	290	8	407	7,413	1,979
63	Total Other Production Maintenance		1,529,535	3,547	15,982	429	22,448	409,042	109,190
64									
65	Total Other Production O&M		2,051,553	4,758	21,437	575	30,108	548,571	146,440
66									
67									
68	System Control and Dispatch								
69	55600-Load Dispatch	DPRODLD	663,450	1,539	6,932	186	9,738	177,458	47,368
70	55700-Purchased Power Other	DPROD	470,043	1,090	4,911	132	6,899	125,726	33,560
71	55790REC - REC Costs	ENERGYREC	2,681,904	8,104	43,355	804	46,571	494,386	168,158
72	Total System Control and Dispatch		3,815,397	10,733	55,199	1,121	63,207	797,570	249,086
73									
74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		80,411,749	178,817	892,959	19,599	1,086,066	15,694,570	4,610,606
75									
76	TRANSMISSION EXPENSE								
77									
78	Transmission Operations:								
79	56000-Trans Oper Super & Eng	SALWAGTO	3,443,619	8,021	36,994	954	50,576	907,159	246,528
80	56111-Load Disp-Reliability	DTRANLD	38,077	89	411	10	560	10,051	2,724
81	56120-Load Disp-Monitor/Operate	DTRANLD	1,922,054	4,497	20,733	530	28,292	507,379	137,500
82	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,061,288	4,823	22,235	568	30,341	544,134	147,460
83	56150-Rel/Plan/Standards Dev	DTRAN	12,528	29	135	3	184	3,307	896
84	56160-Trans Service Studies	DTRAN	164,443	385	1,774	45	2,421	43,409	11,764
85	56170-Gen Interconn Studies	DTRAN	(29,988)	(70)	(323)	(8)	(441)	(7,916)	(2,145)
86	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,758,763	4,115	18,972	485	25,888	464,274	125,818
87	56200-Trans Oper Station Exp	PLT_353	253,199	585	2,697	69	3,683	66,097	17,902
88	56300-Trans Oper OH Lines	OHTRAN	130,034	301	1,390	37	1,914	34,332	9,448
89	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	23,995	56	256	7	352	6,308	1,725
90	565Z2Sch11 - Z2 Schedule 11 Charges	TRANPLT	967,511	2,238	10,331	272	14,177	254,343	69,542
91	56600-Trans Oper Misc Exp	TRANPLT	815,324	1,886	8,706	229	11,947	214,335	58,603
92	56700-Trans Rents	TRANPLT	819,670	1,896	8,752	230	12,011	215,478	58,915
93	Total Transmission Operations		12,380,519	28,850	133,062	3,432	181,905	3,262,691	886,680
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
95	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
96									
97	TRANSMISSION EXPENSE CONTINUED								
98									
99	Wheeling:								
100	56500LDC-Wheeling Lamar DC Tie	DPROD	0	0	0	0	0	0	0
101	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0	0	0	0
102	56500S2-Wheeling Schedule 2	DTRAN	55,250	18,537	1,675	10,418	62	725	828
103	56500S7&8-Wheeling Schedule 7&8	DTRAN	5,865	1,968	178	1,106	7	77	88
104	56500S9-Wheeling Schedule 9	DTRAN	110,754	37,160	3,358	20,884	124	1,454	1,661
105	56500S11-Wheeling Schedule 11	DTRAN	68,438,556	22,962,195	2,075,082	12,904,727	76,411	898,364	1,026,253
106	56500S12-Wheeling Schedule 12	DTRAN	1,040,376	349,062	31,545	196,173	1,162	13,657	15,601
107	56500MISC-Wheeling Miscellaneous	DTRAN	2,066	693	63	390	2	27	31
108	Total Wheeling		69,652,867	23,369,615	2,111,901	13,133,697	77,767	914,304	1,044,461
109									
110									
111	Transmission Maintenance								
112	56800-Trans Mtce Super & Eng	SALWAGTM	65,145	21,645	1,960	12,197	72	845	967
113	57000-Tran Mnt of Station Equip	PLT_353	2,025,982	672,123	60,739	377,401	2,233	26,260	30,026
114	57100-Trans Mt of Overhead Lines	OHTRAN	597,566	201,187	18,542	116,820	660	7,771	8,966
115	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
116	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
117	Total Transmission Maintenance		2,688,693	894,955	81,241	506,418	2,964	34,875	39,959
118									
119	TOTAL TRANSMISSION EXPENSE		84,722,079	28,413,941	2,569,523	15,986,349	94,497	1,111,091	1,269,756
120									
121									
122	REGIONAL MARKET EXPENSE								
123	57510-Operations Supervision	ENERGY1	99,653	17,317	2,135	16,171	143	1,341	1,234
124	57520-DA & RT Mkt Admin	ENERGY1	95,409	16,579	2,044	15,482	137	1,284	1,182
125	57550-Ancillary Serv Mkt Admin	ENERGY1	12,896	2,241	276	2,093	18	174	160
126	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	1,639	202	1,530	14	127	117
127	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,785,246	1,270,009	114,770	713,743	4,226	49,687	56,761
128	57580-Regional Market Rents	ENERGY1	0	0	0	0	0	0	0
129	TOTAL REGIONAL MARKET EXPENSE		4,002,634	1,307,784	119,427	749,020	4,537	52,612	59,453
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
95	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
96									
97	TRANSMISSION EXPENSE CONTINUED								
98									
99	Wheeling:								
100	56500LDC-Wheeling Lamar DC Tie	DPROD	0	0	0	0	0	0	0
101	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0	0	0	0
102	56500S2-Wheeling Schedule 2	DTRAN	55,250	6,213	16,644	86	62	3,080	13,563
103	56500S7&8-Wheeling Schedule 7&8	DTRAN	5,865	660	1,767	9	7	327	1,440
104	56500S9-Wheeling Schedule 9	DTRAN	110,754	12,455	33,364	172	124	6,175	27,189
105	56500S11-Wheeling Schedule 11	DTRAN	68,438,556	7,696,177	20,616,581	106,095	76,672	3,815,814	16,800,767
106	56500S12-Wheeling Schedule 12	DTRAN	1,040,376	116,994	313,405	1,613	1,166	58,007	255,399
107	56500MISC-Wheeling Miscellaneous	DTRAN	2,066	232	622	3	2	115	507
108	Total Wheeling		69,652,867	7,832,730	20,982,383	107,978	78,032	3,883,518	17,098,865
109									
110									
111	Transmission Maintenance								
112	56800-Trans Mtce Super & Eng	SALWAGTM	65,145	7,259	20,030	100	72	3,704	16,325
113	57000-Tran Mnt of Station Equip	PLT_353	2,025,982	224,627	627,223	3,106	2,244	115,993	511,230
114	57100-Trans Mt of Overhead Lines	OHTRAN	597,566	69,447	172,621	901	651	31,931	140,690
115	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
116	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
117	Total Transmission Maintenance		2,688,693	301,333	819,874	4,106	2,967	151,628	668,246
118									
119	TOTAL TRANSMISSION EXPENSE		84,722,079	9,532,026	25,518,979	131,143	94,773	4,722,890	20,796,089
120									
121									
122	REGIONAL MARKET EXPENSE								
123	57510-Operations Supervision	ENERGY1	99,653	16,279	44,599	252	182	7,953	36,646
124	57520-DA & RT Mkt Admin	ENERGY1	95,409	15,586	42,700	242	175	7,614	35,085
125	57550-Ancillary Serv Mkt Admin	ENERGY1	12,896	2,107	5,772	33	24	1,029	4,743
126	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	1,540	4,220	24	17	753	3,468
127	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,785,246	425,665	1,140,276	5,868	4,241	211,048	929,228
128	57580-Regional Market Rents	ENERGY1	0	0	0	0	0	0	0
129	TOTAL REGIONAL MARKET EXPENSE		4,002,634	461,177	1,237,567	6,418	4,638	228,397	1,009,170
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
95	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
96									
97	TRANSMISSION EXPENSE CONTINUED								
98									
99	Wheeling:								
100	56500LDC-Wheeling Lamar DC Tie	DPROD	0	0	0	0	0	0	0
101	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0	0	0	0
102	56500S2-Wheeling Schedule 2	DTRAN	55,250	129	596	15	813	14,585	3,952
103	56500S7&8-Wheeling Schedule 7&8	DTRAN	5,865	14	63	2	86	1,548	420
104	56500S9-Wheeling Schedule 9	DTRAN	110,754	259	1,195	31	1,630	29,237	7,923
105	56500S11-Wheeling Schedule 11	DTRAN	68,438,556	160,122	738,242	18,861	1,007,392	18,066,242	4,895,953
106	56500S12-Wheeling Schedule 12	DTRAN	1,040,376	2,434	11,222	287	15,314	274,636	74,426
107	56500MISC-Wheeling Miscellaneous	DTRAN	2,066	5	22	1	30	545	148
108	Total Wheeling		69,652,867	162,963	751,340	19,195	1,025,266	18,386,793	4,982,822
109									
110									
111	Transmission Maintenance								
112	56800-Trans Mtce Super & Eng	SALWAGTM	65,145	151	694	18	949	17,026	4,619
113	57000-Tran Mnt of Station Equip	PLT_353	2,025,982	4,684	21,576	552	29,473	528,877	143,246
114	57100-Trans Mt of Overhead Lines	OHTRAN	597,566	1,382	6,389	171	8,795	157,772	43,416
115	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
116	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
117	Total Transmission Maintenance		2,688,693	6,216	28,659	741	39,217	703,674	191,281
118									
119	TOTAL TRANSMISSION EXPENSE		84,722,079	198,030	913,061	23,368	1,246,388	22,353,158	6,060,784
120									
121									
122	REGIONAL MARKET EXPENSE								
123	57510-Operations Supervision	ENERGY1	99,653	208	1,133	21	1,214	12,922	4,395
124	57520-DA & RT Mkt Admin	ENERGY1	95,409	199	1,085	20	1,162	12,371	4,208
125	57550-Ancillary Serv Mkt Admin	ENERGY1	12,896	27	147	3	157	1,672	569
126	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	20	107	2	115	1,223	416
127	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,785,246	8,856	40,831	1,043	55,718	999,220	270,789
128	57580-Regional Market Rents	ENERGY1	0	0	0	0	0	0	0
129	TOTAL REGIONAL MARKET EXPENSE		4,002,634	9,309	43,303	1,088	58,365	1,027,408	280,376
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
141	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
142									
143	DISTRIBUTION EXPENSES								
144									
145	Operation								
146	58000-Dist Oper Sup & Eng	SALWAGDO	2,469,418	1,062,479	152,477	462,610	11,256	40,672	57,781
147	58100-Dist Load Dispatching	DDISTLD	301,230	130,326	13,130	76,967	625	6,993	10,225
148	58200-Dist Op Station Exp	PLT_362	203,808	88,177	8,884	52,075	423	4,731	6,918
149	58300-Dist Oper Overhead Lines	OHDIST	683,238	303,473	30,574	179,223	1,454	15,876	23,754
150	58400-Dist Op UG Elec lines	UGDIST	324,456	144,015	14,509	85,051	690	7,539	11,273
151	58500-Dist Oper Streetlight	PLT_373	558,120	0	0	0	0	0	0
152	58600-Dist Oper Meter Exp	CMETERS	1,782,147	1,053,280	213,730	240,145	19,420	23,180	25,875
153	58700-Dist Oper Cust Install	PLT_371	742,527	0	0	0	0	0	0
154	58800-Dist Oper Misc Exp	DISTPLT	5,688,831	2,668,588	304,719	1,426,895	18,155	120,065	180,961
155	58900-Dist Rents	DISTPLT	1,271,065	596,247	68,084	318,813	4,056	26,826	40,432
156	Total Distribution Operation		14,024,838	6,046,585	806,106	2,841,780	56,079	245,883	357,220
157									
158	Maintenance								
159	59000-Dist Mtc Super & Eng	SALWAGDM	53,285	23,310	2,356	13,741	113	1,219	1,821
160	59100-Dist Mt of Structures	PLT_361	17,598	7,614	767	4,496	36	409	597
161	59200-Dist Mt of Station Equip	PLT_362	1,327,838	574,486	57,878	339,277	2,753	30,825	45,072
162	59300-Dist Mtc of Overhead Lines	OHDIST	8,768,354	3,894,627	392,375	2,300,064	18,666	203,747	304,846
163	59400-Dist Mt of Undergrnd Line	UGDIST	123,725	54,917	5,533	32,433	263	2,875	4,299
164	59500-Dist Mt of Line Transform	PLT_368	77,117	41,534	4,184	24,529	199	1,806	3,201
165	59600-Dist Mtc of Streetlights	PLT_373	152,764	0	0	0	0	0	0
166	59700-Dist Mtc of Meters	CMETERS	9,880	5,839	1,185	1,331	108	129	143
167	59800-Dist Mtce of Dist Plant	DISTPLT	1,250	587	67	314	4	26	40
168	Total Distribution Maintenance		10,531,810	4,602,914	464,345	2,716,184	22,143	241,036	360,020
169									
170	TOTAL DISTRIBUTION EXPENSES		24,556,648	10,649,500	1,270,451	5,557,964	78,222	486,919	717,240
171									
172	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		193,693,110	60,676,401	6,047,993	36,405,702	280,638	2,722,399	3,152,114
173									
174									
175	CUSTOMER ACCOUNTS EXPENSES								
176	90100-Cust Acct Supervise	SALWAGCA	22,359	17,704	2,845	1,042	250	81	63
177	90200-Cust Acct Meter Read	CMETRDG	3,152,863	2,500,364	401,783	147,131	35,239	11,434	8,915
178	90300-Cust Acct Recrds &Coll	CUSTREC	6,198,978	4,903,024	787,866	288,513	69,102	22,421	17,481
179	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0
180	90400-Cust Acct Uncollect	EXP_904	3,487,337	2,970,267	22,629	135,762	1,503	9,664	11,961
181	904001-Uncollectable Accounts - Non Commodity	EXP_904	134,917	114,913	875	5,252	58	374	463
182	DEPINT - Customer Deposit Interest Expense	CUSTDEP	26,959	21,763	3,497	1,281	0	0	0
183	TOTAL CUSTOMER ACCTS EXPENSE		13,023,414	10,528,034	1,219,495	578,980	106,151	43,973	38,883
184									
185									
186									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
141	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
142									
143	DISTRIBUTION EXPENSES								
144									
145	Operation								
146	58000-Dist Oper Sup & Eng	SALWAGDO	2,469,418	292,151	7,141	124,914	257,937	1,288	5,853
147	58100-Dist Load Dispatching	DDISTLD	301,230	60,353	0	1,515	1,095	0	0
148	58200-Dist Op Station Exp	PLT_362	203,808	40,834	0	1,025	741	0	0
149	58300-Dist Oper Overhead Lines	OHDIST	683,238	122,805	0	3,529	2,550	0	0
150	58400-Dist Op UG Elec lines	UGDIST	324,456	58,493	0	1,675	1,210	0	0
151	58500-Dist Oper Streetlight	PLT_373	558,120	0	0	558,120	0	0	0
152	58600-Dist Oper Meter Exp	CMETERS	1,782,147	188,347	18,170	0	0	3,277	14,894
153	58700-Dist Oper Cust Install	PLT_371	742,527	0	0	0	742,527	0	0
154	58800-Dist Oper Misc Exp	DISTPLT	5,688,831	763,798	2,861	126,909	75,881	516	2,345
155	58900-Dist Rents	DISTPLT	1,271,065	170,657	639	28,355	16,954	115	524
156	Total Distribution Operation		14,024,838	1,697,437	28,811	846,042	1,098,895	5,195	23,615
157									
158	Maintenance								
159	59000-Dist Mtc Super & Eng	SALWAGDM	53,285	9,507	1	1,021	195	0	1
160	59100-Dist Mt of Structures	PLT_361	17,598	3,526	0	89	64	0	0
161	59200-Dist Mt of Station Equip	PLT_362	1,327,838	266,040	0	6,680	4,827	0	0
162	59300-Dist Mtc of Overhead Lines	OHDIST	8,768,354	1,576,016	0	45,286	32,727	0	0
163	59400-Dist Mt of Undergrnd Line	UGDIST	123,725	22,305	0	639	461	0	0
164	59500-Dist Mt of Line Transform	PLT_368	77,117	831	0	483	349	0	0
165	59600-Dist Mtc of Streetlights	PLT_373	152,764	0	0	152,764	0	0	0
166	59700-Dist Mtc of Meters	CMETERS	9,880	1,044	101	0	0	18	83
167	59800-Dist Mtce of Dist Plant	DISTPLT	1,250	168	1	28	17	0	1
168	Total Distribution Maintenance		10,531,810	1,879,437	103	206,989	38,640	18	84
169									
170	TOTAL DISTRIBUTION EXPENSES		24,556,648	3,576,874	28,913	1,053,031	1,137,536	5,214	23,699
171									
172	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		193,693,110	24,724,416	56,961,902	1,361,261	1,360,284	10,387,507	46,574,396
173									
174									
175	CUSTOMER ACCOUNTS EXPENSES								
176	90100-Cust Acct Supervise	SALWAGCA	22,359	342	34	0	0	6	28
177	90200-Cust Acct Meter Read	CMETRDG	3,152,863	47,241	756	0	0	136	620
178	90300-Cust Acct Recrds &Coll	CUSTREC	6,198,978	95,873	14,700	0	0	2,640	12,060
179	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0
180	90400-Cust Acct Uncollect	EXP_904	3,487,337	100,337	227,725	3,727	3,761	41,342	186,383
181	904001-Uncollectable Accounts - Non Commodity	EXP_904	134,917	3,882	8,810	144	146	1,599	7,211
182	DEPINT - Customer Deposit Interest Expense	CUSTDEP	26,959	411	7	0	0	1	5
183	TOTAL CUSTOMER ACCTS EXPENSE		13,023,414	248,085	252,033	3,872	3,907	45,725	206,308
184									
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
141	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
142									
143	DISTRIBUTION EXPENSES								
144									
145	Operation								
146	58000-Dist Oper Sup & Eng	SALWAGDO	2,469,418	6,454	34,218	1,161	56,619	860,363	202,116
147	58100-Dist Load Dispatching	DDISTLD	301,230	1,386	5,607	188	10,037	103,735	26,591
148	58200-Dist Op Station Exp	PLT_362	203,808	937	3,794	127	6,791	70,186	17,991
149	58300-Dist Oper Overhead Lines	OHDIST	683,238	2,819	13,057	383	23,371	241,554	61,919
150	58400-Dist Op UG Elec lines	UGDIST	324,456	1,343	6,196	182	11,091	114,631	29,384
151	58500-Dist Oper Streetlight	PLT_373	558,120	0	0	0	0	0	0
152	58600-Dist Oper Meter Exp	CMETERS	1,782,147	3,680	19,501	1,227	24,649	872,065	181,214
153	58700-Dist Oper Cust Install	PLT_371	742,527	0	0	0	0	0	0
154	58800-Dist Oper Misc Exp	DISTPLT	5,688,831	17,434	102,631	2,480	178,482	2,137,993	530,595
155	58900-Dist Rents	DISTPLT	1,271,065	3,895	22,931	554	39,878	477,695	118,552
156	Total Distribution Operation		14,024,838	37,949	207,934	6,302	350,918	4,878,222	1,168,364
157									
158	Maintenance								
159	59000-Dist Mtc Super & Eng	SALWAGDM	53,285	218	1,001	30	1,791	18,557	4,754
160	59100-Dist Mt of Structures	PLT_361	17,598	81	328	11	586	6,060	1,553
161	59200-Dist Mt of Station Equip	PLT_362	1,327,838	6,108	24,717	829	44,243	457,271	117,216
162	59300-Dist Mtc of Overhead Lines	OHDIST	8,768,354	36,183	167,564	4,909	299,938	3,099,985	794,642
163	59400-Dist Mt of Undergmd Line	UGDIST	123,725	512	2,363	69	4,229	43,712	11,205
164	59500-Dist Mt of Line Transform	PLT_368	77,117	19	1,787	3	3,199	33,059	8,474
165	59600-Dist Mtc of Streetlights	PLT_373	152,764	0	0	0	0	0	0
166	59700-Dist Mtc of Meters	CMETERS	9,880	20	108	7	137	4,834	1,005
167	59800-Dist Mtce of Dist Plant	DISTPLT	1,250	4	23	1	39	470	117
168	Total Distribution Maintenance		10,531,810	43,145	197,890	5,858	354,162	3,663,948	938,966
169									
170	TOTAL DISTRIBUTION EXPENSES		24,556,648	81,094	405,825	12,159	705,080	8,542,170	2,107,329
171									
172	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		193,693,110	467,250	2,255,148	56,215	3,095,899	47,617,306	13,059,095
173									
174									
175	CUSTOMER ACCOUNTS EXPENSES								
176	90100-Cust Acct Supervise	SALWAGCA	22,359	1	80	0	63	14,658	3,046
177	90200-Cust Acct Meter Read	CMETRDG	3,152,863	148	11,285	49	8,865	2,070,182	430,182
178	90300-Cust Acct Recrds &Coll	CUSTREC	6,198,978	291	22,130	97	17,384	4,059,470	843,554
179	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0
180	90400-Cust Acct Uncollect	EXP_904	3,487,337	1,494	8,169	163	11,798	2,310,096	660,170
181	904001-Uncollectable Accounts - Non Commodity	EXP_904	134,917	58	316	6	456	89,373	25,541
182	DEPINT - Customer Deposit Interest Expense	CUSTDEP	26,959	0	0	0	0	18,019	3,744
183	TOTAL CUSTOMER ACCTS EXPENSE		13,023,414	1,992	41,981	316	38,567	8,561,798	1,966,237
184									
185									
186									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
187	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
188	CUSTOMER SERVICE EXPENSES								
189	90800EE-Customer Assistance Hist EE Amort	ENETRKR	1,676,890	527,454	65,019	492,554	4,346	40,840	37,594
190	90804EE-Customer Assistance SaversSwitch	PRODPLT	738,330	250,202	22,608	137,263	791	9,427	11,043
191	908-Customer Assistance - Major Acct Rep	MAJACCT	694,833	0	0	136,045	0	0	10,387
192	90800-Customer Asst Expense	CUSTASST	1,581,532	1,250,898	201,006	73,608	17,630	5,720	4,460
193	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0
194	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
195	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0
196	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
197	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
198	90915-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
199	TOTAL CUSTOMER SERVICE EXPENSE		4,691,585	2,028,554	288,634	839,470	22,767	55,987	63,484
200									
201	SALES EXPENSES								
202	91200-Economic Development	OX_902_3	88,714	70,230	11,285	4,133	990	321	250
203	SALES EXPENSES TOTAL		88,714	70,230	11,285	4,133	990	321	250
204									
205	TOTAL CUSTOMER OPERATIONS EXPENSE		17,803,713	12,626,819	1,519,415	1,422,583	129,909	100,281	102,618
206									
207	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		211,496,822	73,303,220	7,567,407	37,828,285	410,547	2,822,679	3,254,732
208									
209	ADMINISTRATIVE & GENERAL EXPENSE								
210	92000-A&G Salaries	SALWAGXAG	13,424,079	5,127,029	612,433	2,321,452	38,650	175,567	214,927
211	92100-A&G Office & Supplies	SALWAGXAG	10,085,078	3,851,771	460,101	1,744,032	29,036	131,898	161,468
212	92200-A&G Admn Transfer Crdt	SALWAGXAG	(6,563,664)	(2,506,846)	(299,447)	(1,135,067)	(18,898)	(85,843)	(105,088)
213	92300-A&G Outside Services	SALWAGXAG	5,228,639	1,996,963	238,541	904,199	15,054	68,383	83,714
214	92400-A&G Property Insurance	TOTPLT	1,812,684	676,560	68,362	363,480	3,235	26,647	34,037
215	92500-A&G Injuries & Damages	SALWAGXAG	2,636,927	1,007,116	120,302	456,009	7,592	34,487	42,219
216	926000-Employee pensions and benefits	SALWAGXAG	19,026,764	7,266,849	868,038	3,290,335	54,780	248,842	304,630
217	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
218	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(445,624)	(53,231)	(201,773)	(3,359)	(15,260)	(18,681)
219	92800R-Regulatory Commision Expense TX	CLAIMREV	5,259,872	1,939,114	200,098	1,007,584	10,788	74,602	93,908
220	92804R-Regulatory Commision Expense Misc	CLAIMREV	129,834	47,865	4,939	24,871	266	1,841	2,318
221	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(580,964)	(221,886)	(26,505)	(100,467)	(1,673)	(7,598)	(9,302)
222	93020-A&G Misc General Exp	SALWAGXAG	172,623	65,929	7,875	29,852	497	2,258	2,764
223	93100-A&G Rents	GENLPLT	5,494,187	2,165,709	264,054	929,442	17,177	70,308	85,806
224	93500-A&G Maint of Gen PLT	GENLPLT	229,945	90,640	11,051	38,899	719	2,943	3,591
225	Recoverable Contributions and Donations	SALWAGES	2,570,844	981,877	117,287	444,581	7,402	33,623	41,161
226	TOTAL A&G EXPENSE		57,760,073	22,043,066	2,593,899	10,117,431	161,267	762,699	937,472
227									
228	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		339,192,716	117,474,635	12,215,254	60,722,576	650,201	4,484,858	5,213,781
229									
230	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		269,256,896	95,346,286	10,161,307	47,945,716	571,814	3,585,379	4,192,204
231									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
187	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
188	CUSTOMER SERVICE EXPENSES								
189	90800EE-Customer Assistance Hist EE Amort	ENETRKR	1,676,890	495,845	0	7,684	5,553	0	0
190	90804EE-Customer Assistance SaversSwitch	PRODPLT	738,330	77,323	227,676	1,159	837	42,292	185,384
191	908-Customer Assistance - Major Acct Rep	MAJACCT	694,833	139,296	409,104	0	0	72,592	336,512
192	90800-Customer Asst Expense	CUSTASST	1,581,532	24,460	3,750	0	0	674	3,077
193	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0
194	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
195	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0
196	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
197	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
198	90915-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
199	TOTAL CUSTOMER SERVICE EXPENSE		4,691,585	736,925	640,531	8,843	6,390	115,558	524,973
200									
201	SALES EXPENSES								
202	91200-Economic Development	OX_902_3	88,714	1,358	147	0	0	26	120
203	SALES EXPENSES TOTAL		88,714	1,358	147	0	0	26	120
204									
205	TOTAL CUSTOMER OPERATIONS EXPENSE		17,803,713	986,368	892,710	12,714	10,297	161,309	731,401
206									
207	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		211,496,822	25,710,783	57,854,612	1,373,975	1,370,581	10,548,816	47,305,797
208									
209	ADMINISTRATIVE & GENERAL EXPENSE								
210	92000-A&G Salaries	SALWAGXAG	13,424,079	1,518,439	3,021,773	146,417	247,393	553,526	2,468,246
211	92100-A&G Office & Supplies	SALWAGXAG	10,085,078	1,140,754	2,270,160	109,998	185,858	415,846	1,854,314
212	92200-A&G Admn Transfer Crdt	SALWAGXAG	(6,563,664)	(742,436)	(1,477,487)	(71,590)	(120,962)	(270,645)	(1,206,842)
213	92300-A&G Outside Services	SALWAGXAG	5,228,639	591,428	1,176,972	57,029	96,359	215,597	961,375
214	92400-A&G Property Insurance	TOTPLT	1,812,684	208,203	409,282	12,875	10,004	75,780	333,502
215	92500-A&G Injuries & Damages	SALWAGXAG	2,636,927	298,271	593,575	28,761	48,596	108,731	484,844
216	926000-Employee pensions and benefits	SALWAGXAG	19,026,764	2,152,176	4,282,942	207,526	350,645	784,546	3,498,396
217	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
218	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(131,978)	(262,642)	(12,726)	(21,503)	(48,111)	(214,532)
219	92800R-Regulatory Commision Expense TX	CLAIMREV	5,259,872	600,766	1,253,692	39,907	39,412	229,672	1,024,020
220	92804R-Regulatory Commision Expense Misc	CLAIMREV	129,834	14,829	30,946	985	973	5,669	25,277
221	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(580,964)	(65,715)	(130,776)	(6,337)	(10,707)	(23,955)	(106,820)
222	93020-A&G Misc General Exp	SALWAGXAG	172,623	19,526	38,857	1,883	3,181	7,118	31,740
223	93100-A&G Rents	GENLPLT	5,494,187	605,394	1,199,922	58,139	98,234	219,801	980,121
224	93500-A&G Maint of Gen PLT	GENLPLT	229,945	25,337	50,220	2,433	4,111	9,199	41,020
225	Recoverable Contributions and Donations	SALWAGES	2,570,844	290,796	578,699	28,040	47,378	106,006	472,694
226	TOTAL A&G EXPENSE		57,760,073	6,525,790	13,036,135	603,341	978,973	2,388,780	10,647,355
227									
228	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		339,192,716	40,118,688	93,781,011	2,096,224	2,435,486	17,157,925	76,623,086
229									
230	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		269,256,896	32,236,574	70,890,747	1,977,316	2,349,554	12,937,596	57,953,152
231									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
187	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
188	CUSTOMER SERVICE EXPENSES								
189	90800EE-Customer Assistance Hist EE Amort	ENETRKR	1,676,890	6,324	34,515	627	36,967	393,583	133,871
190	90804EE-Customer Assistance SaversSwitch	PRODPLT	738,330	1,712	7,715	207	10,837	197,487	52,715
191	908-Customer Assistance - Major Acct Rep	MAJACCT	694,833	0	0	176	10,210	0	0
192	90800-Customer Asst Expense	CUSTASST	1,581,532	74	5,646	25	4,435	1,035,684	215,214
193	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0
194	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
195	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0
196	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
197	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
198	90915-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
199	TOTAL CUSTOMER SERVICE EXPENSE		4,691,585	8,111	47,876	1,035	62,449	1,626,754	401,800
200									
201	SALES EXPENSES								
202	91200-Economic Development	OX_902_3	88,714	4	317	1	249	58,147	12,083
203	SALES EXPENSES TOTAL		88,714	4	317	1	249	58,147	12,083
204									
205	TOTAL CUSTOMER OPERATIONS EXPENSE		17,803,713	10,107	90,174	1,352	101,265	10,246,699	2,380,120
206									
207	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		211,496,822	477,358	2,345,322	57,567	3,197,164	57,864,004	15,439,215
208									
209	ADMINISTRATIVE & GENERAL EXPENSE								
210	92000-A&G Salaries	SALWAGXAG	13,424,079	29,303	146,265	3,903	211,025	4,098,039	1,028,990
211	92100-A&G Office & Supplies	SALWAGXAG	10,085,078	22,014	109,884	2,932	158,536	3,078,725	773,047
212	92200-A&G Admn Transfer Crdt	SALWAGXAG	(6,563,664)	(14,327)	(71,516)	(1,908)	(103,180)	(2,003,724)	(503,122)
213	92300-A&G Outside Services	SALWAGXAG	5,228,639	11,413	56,970	1,520	82,194	1,596,174	400,788
214	92400-A&G Property Insurance	TOTPLT	1,812,684	4,459	22,188	571	33,466	536,410	140,150
215	92500-A&G Injuries & Damages	SALWAGXAG	2,636,927	5,756	28,731	767	41,452	804,988	202,127
216	926000-Employee pensions and benefits	SALWAGXAG	19,026,764	41,532	207,310	5,531	299,098	5,808,400	1,458,450
217	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
218	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(2,547)	(12,713)	(339)	(18,342)	(356,188)	(89,436)
219	92800R-Regulatory Commision Expense TX	CLAIMREV	5,259,872	12,288	62,314	1,568	92,340	1,537,624	401,490
220	92804R-Regulatory Commision Expense Misc	CLAIMREV	129,834	303	1,538	39	2,279	37,955	9,910
221	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(580,964)	(1,268)	(6,330)	(169)	(9,133)	(177,354)	(44,532)
222	93020-A&G Misc General Exp	SALWAGXAG	172,623	377	1,881	50	2,714	52,697	13,232
223	93100-A&G Rents	GENLPLT	5,494,187	11,643	58,665	1,552	84,254	1,734,774	430,935
224	93500-A&G Maint of Gen PLT	GENLPLT	229,945	487	2,455	65	3,526	72,605	18,036
225	Recoverable Contributions and Donations	SALWAGES	2,570,844	5,612	28,011	747	40,413	784,815	197,062
226	TOTAL A&G EXPENSE		57,760,073	127,045	635,654	16,829	920,643	17,605,940	4,437,126
227									
228	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		339,192,716	764,358	3,720,500	93,291	5,120,490	92,864,803	24,609,833
229									
230	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		269,256,896	604,403	2,980,976	74,396	4,117,808	75,469,944	19,876,342
231									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
232	**DEPRECIATION AND AMORTIZATION EXPENSE**								
233	INTANGIBLE								
234	303004-Intg Misc Computr Softwar	SALWAGXAG	12,776,244	4,879,602	582,877	2,209,421	36,784	167,095	204,555
235	303005-Intg Misc Computr Soft 15y	SALWAGXAG	698,791	266,888	31,880	120,843	2,012	9,139	11,188
236	303014-Intg CRS Computr Softwar	CUST	92,947	73,712	11,845	4,337	1,039	337	263
237	TOTAL INTANGIBLE		13,567,982	5,220,202	626,602	2,334,601	39,835	176,571	216,006
238									
239	PRODUCTION								
240	Steam Production								
241	310002-Steam Prod Land Rights	DPROD	20,623	6,989	632	3,834	22	263	308
242	310003-Steam Prod Water Rights	DPROD	303,324	102,789	9,288	56,391	325	3,873	4,537
243	310004-Steam Prod Land Rights-NM	DPROD	551	187	17	102	1	7	8
244	311000E-Steam Prod Str & Improv	DPROD	4,135,866	1,401,541	126,644	768,900	4,433	52,807	61,861
245	312000E-Steam Prod Boiler Plant E	DPROD	16,774,816	5,684,563	513,659	3,118,612	17,980	214,182	250,906
246	314000-Steam Prod Turbogen Unit	DPROD	7,615,592	2,580,733	233,196	1,415,818	8,163	97,236	113,909
247	315000E-Steam Prod Acc Elec Eq	DPROD	1,345,426	455,931	41,198	250,129	1,442	17,178	20,124
248	316000E-Steam Prod Misc Pwr Plt E	DPROD	478,947	162,303	14,666	89,041	513	6,115	7,164
249	Total Steam Production		30,675,145	10,395,036	939,300	5,702,828	32,879	391,662	458,818
250	Other Production Combustion Equipment:								
251	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
252	341000E-Other Prod Str & Impr	DPROD	199,650	67,656	6,113	37,117	214	2,549	2,986
253	342000E-Other Prod Fuel Hldr	DPROD	68,574	23,238	2,100	12,749	74	876	1,026
254	343000-Other Prod Prime Mover	DPROD	926,582	313,995	28,373	172,261	993	11,831	13,859
255	344000E-Other Prod Generator	DPROD	2,291,512	776,536	70,168	426,016	2,456	29,258	34,275
256	345000E-Other Prod Access Elect Equip	DPROD	452,066	153,194	13,843	84,044	485	5,772	6,762
257	346000E-Other Prod Misc Pwr P	DPROD	73,281	24,833	2,244	13,624	79	936	1,096
258	Total Other Production Combustion Equipment		4,011,665	1,359,452	122,841	745,810	4,300	51,221	60,004
259	TOTAL PRODUCTION		34,686,810	11,754,488	1,062,140	6,448,638	37,179	442,884	518,822
260									
261	TRANSMISSION								
262	350002E-Transmission Land Right	DTRAN	708,256	237,631	21,475	133,548	791	9,297	10,620
263	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	39,990	14,287	1,743	12,729	36	433	607
264	352000-Transmission Str & Improv	DTRAN	514,904	172,758	15,612	97,090	575	6,759	7,721
265	352010-Tran Str & Impr-Prod	DPRODTI	7,716	2,615	236	1,434	8	99	115
266	353000E-Transmission Station	DTRAN	9,252,596	3,104,389	280,542	1,744,663	10,330	121,455	138,745
267	353000E-Transmission Station - Retail Meters	TRANSMET	112,492	0	0	0	0	0	0
268	353010-Tran Station Equip Pro	DPRODTI	387,879	131,443	11,877	72,111	416	4,952	5,802
269	354000E-Tran Towers & Fixture	DTRAN	51,523	17,287	1,562	9,715	58	676	773
270	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	2,909	1,039	127	926	3	31	44
271	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,567	531	48	291	2	20	23
272	355000E-Tran Poles & Fixture	DTRAN	11,445,785	3,840,238	347,040	2,158,209	12,779	150,244	171,632
273	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	646,265	230,885	28,166	205,714	574	6,997	9,805
274	356010-Tran OH Cond & Device-Prod	DPRODTI	414	140	13	77	0	5	6
275	356000E-Tran OH Conductor & D	DTRAN	4,570,082	1,533,333	138,567	861,732	5,102	59,990	68,529
276	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	258,041	92,188	11,246	82,138	229	2,794	3,915
277	357000E-Tran Underground Cond	DTRAN	1,578	529	48	298	2	21	24
278	358000-Tran UG Conductor & Devic	DTRAN	5,073	1,702	154	957	6	67	76
279	359000-Transmission Road & Trai	DTRAN	4,151	1,393	126	783	5	54	62
280	TOTAL TRANSMISSION		28,011,220	9,382,387	858,582	5,382,414	30,914	363,894	418,500

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
232	**DEPRECIATION AND AMORTIZATION EXPENSE**								
233	INTANGIBLE								
234	303004-Intg Misc Computr Softwar	SALWAGXAG	12,776,244	1,445,160	2,875,944	139,351	235,454	526,813	2,349,131
235	303005-Intg Misc Computr Soft 15y	SALWAGXAG	698,791	79,042	157,298	7,622	12,878	28,814	128,485
236	303014-Intg CRS Computr Softwar	CUST	92,947	1,393	22	0	0	4	18
237	TOTAL INTANGIBLE		13,567,982	1,525,595	3,033,265	146,973	248,332	555,631	2,477,634
238									
239	PRODUCTION								
240	Steam Production								
241	310002-Steam Prod Land Rights	DPROD	20,623	2,160	6,360	32	23	1,181	5,178
242	310003-Steam Prod Water Rights	DPROD	303,324	31,766	93,535	476	344	17,375	76,160
243	310004-Steam Prod Land Rights-NM	DPROD	551	58	170	1	1	32	138
244	311000E-Steam Prod Str & Improv	DPROD	4,135,866	433,138	1,275,361	6,491	4,691	236,905	1,038,455
245	312000E-Steam Prod Boiler Plant E	DPROD	16,774,816	1,756,780	5,172,783	26,325	19,024	960,873	4,211,910
246	314000-Steam Prod Turbogen Unit	DPROD	7,615,592	797,560	2,348,390	11,951	8,637	436,226	1,912,164
247	315000E-Steam Prod Acc Elec Eq	DPROD	1,345,426	140,903	414,884	2,111	1,526	77,067	337,817
248	316000E-Steam Prod Misc Pwr Plt E	DPROD	478,947	50,159	147,691	752	543	27,434	120,257
249	Total Steam Production		30,675,145	3,212,522	9,459,172	48,140	34,789	1,757,093	7,702,079
250	Other Production Combustion Equipment:								
251	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
252	341000E-Other Prod Str & Impr	DPROD	199,650	20,909	61,565	313	226	11,436	50,129
253	342000E-Other Prod Fuel Hldr	DPROD	68,574	7,182	21,146	108	78	3,928	17,218
254	343000-Other Prod Prime Mover	DPROD	926,582	97,038	285,726	1,454	1,051	53,075	232,651
255	344000E-Other Prod Generator	DPROD	2,291,512	239,984	706,625	3,596	2,599	131,259	575,365
256	345000E-Other Prod Access Elect Equip	DPROD	452,066	47,344	139,402	709	513	25,895	113,507
257	346000E-Other Prod Misc Pwr P	DPROD	73,281	7,675	22,597	115	83	4,198	18,400
258	Total Other Production Combustion Equipment		4,011,665	420,131	1,237,061	6,296	4,550	229,791	1,007,270
259	TOTAL PRODUCTION		34,686,810	3,632,653	10,696,233	54,435	39,339	1,986,884	8,709,349
260									
261	TRANSMISSION								
262	350002E-Transmission Land Right	DTRAN	708,256	79,646	213,356	1,098	793	39,489	173,867
263	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	39,990	7,314	2,791	30	22	493	2,298
264	352000-Transmission Str & Improv	DTRAN	514,904	57,903	155,111	798	577	28,709	126,402
265	352010-Tran Str & Impr-Prod	DPRODTI	7,716	808	2,379	12	9	442	1,937
266	353000E-Transmission Station	DTRAN	9,252,596	1,040,490	2,787,272	14,344	10,366	515,881	2,271,391
267	353000E-Transmission Station - Retail Meters	TRANSMET	112,492	0	112,492	0	0	20,285	92,206
268	353010-Tran Station Equip Pro	DPRODTI	387,879	40,622	119,609	609	440	22,218	97,391
269	354000E-Tran Towers & Fixture	DTRAN	51,523	5,794	15,521	80	58	2,873	12,648
270	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	2,909	532	203	2	2	36	167
271	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,567	164	483	2	2	90	393
272	355000E-Tran Poles & Fixture	DTRAN	11,445,785	1,287,122	3,447,953	17,744	12,823	638,163	2,809,790
273	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	646,265	118,197	45,097	482	349	7,965	37,131
274	356010-Tran OH Cond & Device-Prod	DPRODTI	414	43	128	1	0	24	104
275	356000E-Tran OH Conductor & D	DTRAN	4,570,082	513,923	1,376,702	7,085	5,120	254,806	1,121,895
276	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	258,041	47,194	18,006	193	139	3,180	14,826
277	357000E-Tran Underground Cond	DTRAN	1,578	177	475	2	2	88	387
278	358000-Tran UG Conductor & Devic	DTRAN	5,073	570	1,528	8	6	283	1,245
279	359000-Transmission Road & Trai	DTRAN	4,151	467	1,251	6	5	231	1,019
280	TOTAL TRANSMISSION		28,011,220	3,200,966	8,300,356	42,495	30,710	1,535,257	6,765,099

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
232	**DEPRECIATION AND AMORTIZATION EXPENSE**								
233	INTANGIBLE								
234	303004-Intg Misc Computr Softwar	SALWAGXAG	12,776,244	27,888	139,206	3,714	200,841	3,900,271	979,332
235	303005-Intg Misc Computr Soft 15y	SALWAGXAG	698,791	1,525	7,614	203	10,985	213,324	53,564
236	303014-Intg CRS Computr Softwar	CUST	92,947	4	333	1	261	61,030	12,682
237	TOTAL INTANGIBLE		13,567,982	29,418	147,153	3,919	212,087	4,174,624	1,045,578
238									
239	PRODUCTION								
240	Steam Production								
241	310002-Steam Prod Land Rights	DPROD	20,623	48	215	6	303	5,516	1,472
242	310003-Steam Prod Water Rights	DPROD	303,324	703	3,169	85	4,452	81,132	21,656
243	310004-Steam Prod Land Rights-NM	DPROD	551	1	6	0	8	147	39
244	311000E-Steam Prod Str & Improv	DPROD	4,135,866	9,592	43,215	1,159	60,703	1,106,252	295,289
245	312000E-Steam Prod Boiler Plant E	DPROD	16,774,816	38,905	175,277	4,700	246,206	4,486,891	1,197,672
246	314000-Steam Prod Turbogen Unit	DPROD	7,615,592	17,662	79,574	2,134	111,775	2,037,002	543,731
247	315000E-Steam Prod Acc Elec Eq	DPROD	1,345,426	3,120	14,058	377	19,747	359,872	96,059
248	316000E-Steam Prod Misc Pwr Plt E	DPROD	478,947	1,111	5,004	134	7,030	128,108	34,195
249	Total Steam Production		30,675,145	71,143	320,519	8,595	450,223	8,204,921	2,190,115
250	Other Production Combustion Equipment:								
251	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
252	341000E-Other Prod Str & Impr	DPROD	199,650	463	2,086	56	2,930	53,402	14,254
253	342000E-Other Prod Fuel Hldr	DPROD	68,574	159	717	19	1,006	18,342	4,896
254	343000-Other Prod Prime Mover	DPROD	926,582	2,149	9,682	260	13,600	247,840	66,155
255	344000E-Other Prod Generator	DPROD	2,291,512	5,315	23,944	642	33,633	612,929	163,607
256	345000E-Other Prod Access Elect Equip	DPROD	452,066	1,048	4,724	127	6,635	120,918	32,276
257	346000E-Other Prod Misc Pwr P	DPROD	73,281	170	766	21	1,076	19,601	5,232
258	Total Other Production Combustion Equipment		4,011,665	9,304	41,917	1,124	58,880	1,073,031	286,421
259	TOTAL PRODUCTION		34,686,810	80,447	362,436	9,719	509,103	9,277,952	2,476,536
260									
261	TRANSMISSION								
262	350002E-Transmission Land Right	DTRAN	708,256	1,657	7,640	195	10,425	186,964	50,667
263	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	39,990	73	360	19	587	10,591	3,696
264	352000-Transmission Str & Improv	DTRAN	514,904	1,205	5,554	142	7,579	135,923	36,835
265	352010-Tran Str & Impr-Prod	DPRODTI	7,716	18	81	2	113	2,064	551
266	353000E-Transmission Station	DTRAN	9,252,596	21,648	99,807	2,550	136,195	2,442,478	661,912
267	353000E-Transmission Station - Retail Meters	TRANSMET	112,492	0	0	0	0	0	0
268	353010-Tran Station Equip Pro	DPRODTI	387,879	900	4,053	109	5,693	103,749	27,693
269	354000E-Tran Towers & Fixture	DTRAN	51,523	121	556	14	758	13,601	3,686
270	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	2,909	5	26	1	43	770	269
271	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,567	4	16	0	23	419	112
272	355000E-Tran Poles & Fixture	DTRAN	11,445,785	26,779	123,465	3,154	168,478	3,021,430	818,808
273	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	646,265	1,186	5,811	311	9,494	171,154	59,731
274	356010-Tran OH Cond & Device-Prod	DPRODTI	414	1	4	0	6	111	30
275	356000E-Tran OH Conductor & D	DTRAN	4,570,082	10,692	49,297	1,259	67,270	1,206,399	326,934
276	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	258,041	474	2,320	124	3,791	68,338	23,849
277	357000E-Tran Underground Cond	DTRAN	1,578	4	17	0	23	417	113
278	358000-Tran UG Conductor & Devic	DTRAN	5,073	12	55	1	75	1,339	363
279	359000-Transmission Road & Trai	DTRAN	4,151	10	45	1	61	1,096	297
280	TOTAL TRANSMISSION		28,011,220	64,788	299,106	7,885	410,615	7,366,842	2,015,545

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
281	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
282	DISTRIBUTION								
283	360005-Dist Land Rights-TX	DDISPSUB	29,704	12,852	1,295	7,590	62	690	1,008
284	361000E-Str & Improv	DDISPSUB	135,775	58,743	5,918	34,692	282	3,152	4,609
285	362000E-Other Eq	DDISPSUB	3,205,558	1,386,878	139,725	819,053	6,647	74,415	108,808
286	364000-Dist Poles, Towers & Fixt	PLT_364	4,797,208	2,130,769	214,670	1,258,376	10,212	111,471	166,783
287	365000-Dist OH Conductor & Devic	PLT_365	4,889,445	2,171,738	218,798	1,282,571	10,409	113,614	169,990
288	366000E-Dist Underground Cond	PLT_366	355,381	157,741	15,892	93,158	756	8,258	12,348
289	367000E-Dist UG Conductor & D	PLT_367	773,969	343,539	34,611	202,885	1,647	17,984	26,892
290	368000E-Dist Line Transformer	PLT_368	3,601,712	1,939,826	195,433	1,145,610	9,297	84,351	149,513
291	369010-Distribution Services O	CSERVICE	893,602	608,346	104,170	157,633	9,946	7,774	5,732
292	369020-Distribution Services U	CSERVICE	745,870	507,773	86,949	131,573	8,302	6,489	4,784
293	370000E-Distribution Meter	CMETERS	1,118,087	660,809	134,090	150,663	12,184	14,543	16,234
294	371000E-Dist Inst on Cust Premis	CUSTPREM	358,806	0	0	0	0	0	0
295	373000-Dist Street Light & Sg Sy	CLIGHT	507,943	0	0	0	0	0	0
296	TOTAL DISTRIBUTION		21,413,060	9,979,013	1,151,550	5,283,804	69,743	442,740	666,700
297									
298	GENERAL								
299	389002-General Land Rights	SALWAGXAG	667	255	30	115	2	9	11
300	390000-Genl Structures & Improv	SALWAGXAG	898,620	343,208	40,997	155,400	2,587	11,753	14,387
301	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
302	390007-Genl Str & Imp Lease Bld	SALWAGXAG	58,104	22,191	2,651	10,048	167	760	930
303	390050-Genl Str & Imp-Call Center	CUST	76,060	60,319	9,693	3,549	850	276	215
304	391000-General Office Furn & E	SALWAGXAG	287,562	109,828	13,119	49,729	828	3,761	4,604
305	391004-General Info Sys Computer	SALWAGXAG	6,442,652	2,460,628	293,926	1,114,140	18,549	84,261	103,151
306	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
307	391050-Genl Off Furn & Eq-Call Center	CUST	14,717	11,672	1,875	687	164	53	42
308	392010-General Transp Eq Grp	CUST	27,055	21,456	3,448	1,263	302	98	76
309	392020-General Transp Eq Grp 2	CUST	413,331	327,790	52,673	19,288	4,620	1,499	1,169
310	392030-General Transp Eq Trailer	CUST	56,824	45,064	7,241	2,652	635	206	161
311	392040-General Transp Eq Grp 4	CUST	512,794	406,669	65,348	23,930	5,731	1,860	1,450
312	393000-General Stores Equipmen	SALWAGXAG	6,784	2,591	310	1,173	20	89	109
313	394000-General Tools & Shop Equi	SALWAGXAG	569,773	217,612	25,994	98,532	1,640	7,452	9,122
314	394050-Genl Tool, Shop & Eq-Call Center	CUST	(2,770)	(2,197)	(353)	(129)	(31)	(10)	(8)
315	395000-General Laboratory Equi	SALWAGXAG	187,767	71,714	8,566	32,471	541	2,456	3,006
316	395050-Genl Lab Equipment-Call Center	SALWAGXAG	5	2	0	1	0	0	0
317	396000-General Power Operated E	SALWAGXAG	110,747	42,297	5,052	19,152	319	1,448	1,773
318	397000-General Communication E	SALWAGXAG	1,484,922	567,133	67,745	256,790	4,275	19,421	23,774
319	397010-General Comm Eq Two Wa	SALWAGXAG	90,122	34,420	4,112	15,585	259	1,179	1,443
320	397030-General Comm Eq EM	SALWAGXAG	1,058,275	404,185	48,281	183,010	3,047	13,841	16,944
321	397050-Genl Comm Equipment-Call Center	CUST	133,045	105,510	16,954	6,209	1,487	482	376
322	398000-General Miscellaneous E	SALWAGXAG	65,270	24,928	2,978	11,287	188	854	1,045
323	398050-Genl Misc. Equipment-Call Center	CUST	(1,472)	(1,167)	(188)	(69)	(16)	(5)	(4)
324	TOTAL GENERAL		12,490,853	5,276,107	670,452	2,004,813	46,166	151,740	183,776
325									
326	40740TX-Amortization of Regulatory Credits	TOTPLT	0	0	0	0	0	0	0
327									
328	40730-Amortization of Regulatory Debits	GENLPLT	34,898	13,756	1,677	5,904	109	447	545
329	40740-Amortization of Regulatory Credits	TOTPLT	(53,949)	(20,136)	(2,035)	(10,818)	(96)	(793)	(1,013)
330									
331	**TOTAL DEPRECIATION EXPENSE**		110,169,926	41,612,197	4,369,327	21,454,271	223,837	1,577,829	2,003,805
332	**TOTAL AMORTIZATION EXPENSE**		(19,051)	(6,380)	(357)	(4,914)	13	(346)	(468)
333	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		110,150,875	41,605,818	4,368,970	21,449,356	223,850	1,577,482	2,003,337
334	**OTHER OPERATING EXPENSES**								
335									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
281	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
282	DISTRIBUTION								
283	360005-Dist Land Rights-TX	DDISPSUB	29,704	5,951	0	149	108	0	0
284	361000E-Str & Improv	DDISPSUB	135,775	27,203	0	683	494	0	0
285	362000E-Other Eq	DDISPSUB	3,205,558	642,252	0	16,126	11,654	0	0
286	364000-Dist Poles, Towers & Fixt	PLT_364	4,797,208	862,246	0	24,776	17,905	0	0
287	365000-Dist OH Conductor & Devic	PLT_365	4,889,445	878,824	0	25,252	18,249	0	0
288	366000E-Dist Underground Cond	PLT_366	355,381	64,068	0	1,834	1,326	0	0
289	367000E-Dist UG Conductor & D	PLT_367	773,969	139,531	0	3,995	2,887	0	0
290	368000E-Dist Line Transformer	PLT_368	3,601,712	38,825	0	22,556	16,300	0	0
291	369010-Distribution Services O	CSERVICE	893,602	0	0	0	0	0	0
292	369020-Distribution Services U	CSERVICE	745,870	0	0	0	0	0	0
293	370000E-Distribution Meter	CMETERS	1,118,087	118,165	11,400	0	0	2,056	9,344
294	371000E-Dist Inst on Cust Premis	CUSTPREM	358,806	0	0	0	358,806	0	0
295	373000-Dist Street Light & Sg Sy	CLIGHT	507,943	0	0	507,943	0	0	0
296	TOTAL DISTRIBUTION		21,413,060	2,777,066	11,400	603,315	427,728	2,056	9,344
297									
298	GENERAL								
299	389002-General Land Rights	SALWAGXAG	667	75	150	7	12	27	123
300	390000-Genl Structures & Improv	SALWAGXAG	898,620	101,646	202,280	9,801	16,561	37,054	165,227
301	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
302	390007-Genl Str & Imp Lease Bld	SALWAGXAG	58,104	6,572	13,079	634	1,071	2,396	10,683
303	390050-Genl Str & Imp-Call Center	CUST	76,060	1,140	18	0	0	3	15
304	391000-General Office Furn & E	SALWAGXAG	287,562	32,527	64,730	3,136	5,299	11,857	52,873
305	391004-General Info Sys Computer	SALWAGXAG	6,442,652	728,748	1,450,247	70,270	118,732	265,655	1,184,592
306	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
307	391050-Genl Off Furn & Eq-Call Center	CUST	14,717	221	4	0	0	1	3
308	392010-General Transp Eq Grp	CUST	27,055	405	6	0	0	1	5
309	392020-General Transp Eq Grp 2	CUST	413,331	6,193	99	0	0	18	81
310	392030-General Transp Eq Trailer	CUST	56,824	851	14	0	0	2	11
311	392040-General Transp Eq Grp 4	CUST	512,794	7,683	123	0	0	22	101
312	393000-General Stores Equipmen	SALWAGXAG	6,784	767	1,527	74	125	280	1,247
313	394000-General Tools & Shop Equi	SALWAGXAG	569,773	64,449	128,257	6,215	10,500	23,494	104,763
314	394050-Genl Tool, Shop & Eq-Call Center	CUST	(2,770)	(42)	(1)	0	0	(0)	(1)
315	395000-General Laboratory Equi	SALWAGXAG	187,767	21,239	42,267	2,048	3,460	7,742	34,524
316	395050-Genl Lab Equipment-Call Center	SALWAGXAG	5	1	1	0	0	0	1
317	396000-General Power Operated E	SALWAGXAG	110,747	12,527	24,929	1,208	2,041	4,567	20,363
318	397000-General Communication E	SALWAGXAG	1,484,922	167,964	334,257	16,196	27,366	61,229	273,028
319	397010-General Comm Eq Two Wa	SALWAGXAG	90,122	10,194	20,287	983	1,661	3,716	16,570
320	397030-General Comm Eq EM	SALWAGXAG	1,058,275	119,705	238,219	11,543	19,503	43,637	194,582
321	397050-Genl Comm Equipment-Call Center	CUST	133,045	1,993	32	0	0	6	26
322	398000-General Miscellaneous E	SALWAGXAG	65,270	7,383	14,692	712	1,203	2,691	12,001
323	398050-Genl Misc. Equipment-Call Center	CUST	(1,472)	(22)	(0)	0	0	(0)	(0)
324	TOTAL GENERAL		12,490,853	1,292,220	2,535,217	122,827	207,534	464,398	2,070,819
325									
326	40740TX-Amortization of Regulatory Credits	TOTPLT	0	0	0	0	0	0	0
327									
328	40730-Amortization of Regulatory Debits	GENLPLT	34,898	3,845	7,622	369	624	1,396	6,226
329	40740-Amortization of Regulatory Credits	TOTPLT	(53,949)	(6,197)	(12,181)	(383)	(298)	(2,255)	(9,926)
330									
331	**TOTAL DEPRECIATION EXPENSE**		110,169,926	12,428,501	24,576,471	970,046	953,642	4,544,226	20,032,245
332	**TOTAL AMORTIZATION EXPENSE**		(19,051)	(2,351)	(4,559)	(14)	326	(859)	(3,700)
333	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		110,150,875	12,426,150	24,571,912	970,032	953,969	4,543,367	20,028,544
334	**OTHER OPERATING EXPENSES**								
335									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
281	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
282	DISTRIBUTION								
283	360005-Dist Land Rights-TX	DDISPSUB	29,704	137	553	19	990	10,229	2,622
284	361000E-Str & Improv	DDISPSUB	135,775	625	2,527	85	4,524	46,757	11,986
285	362000E-Other Eq	DDISPSUB	3,205,558	14,745	59,670	2,000	106,808	1,103,905	282,972
286	364000-Dist Poles, Towers & Fixt	PLT_364	4,797,208	19,796	91,675	2,686	164,097	1,696,017	434,753
287	365000-Dist OH Conductor & Devic	PLT_365	4,889,445	20,176	93,438	2,737	167,252	1,728,626	443,112
288	366000E-Dist Underground Cond	PLT_366	355,381	1,471	6,787	200	12,148	125,557	32,185
289	367000E-Dist UG Conductor & D	PLT_367	773,969	3,203	14,781	435	26,457	273,445	70,094
290	368000E-Dist Line Transformer	PLT_368	3,601,712	891	83,460	121	149,392	1,544,033	395,793
291	369010-Distribution Services O	CSERVICE	893,602	0	7,774	0	5,732	503,682	104,665
292	369020-Distribution Services U	CSERVICE	745,870	0	6,489	0	4,784	420,412	87,361
293	370000E-Distribution Meter	CMETERS	1,118,087	2,309	12,234	770	15,464	547,118	113,691
294	371000E-Dist Inst on Cust Premis	CUSTPREM	358,806	0	0	0	0	0	0
295	373000-Dist Street Light & Sg Sy	CLIGHT	507,943	0	0	0	0	0	0
296	TOTAL DISTRIBUTION		21,413,060	63,353	379,387	9,051	657,649	7,999,780	1,979,233
297									
298	GENERAL								
299	389002-General Land Rights	SALWAGXAG	667	1	7	0	10	204	51
300	390000-Genl Structures & Improv	SALWAGXAG	898,620	1,962	9,791	261	14,126	274,326	68,882
301	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
302	390007-Genl Str & Imp Lease Bld	SALWAGXAG	58,104	127	633	17	913	17,738	4,454
303	390050-Genl Str & Imp-Call Center	CUST	76,060	4	272	1	214	49,941	10,378
304	391000-General Office Furn & E	SALWAGXAG	287,562	628	3,133	84	4,520	87,785	22,042
305	391004-General Info Sys Computer	SALWAGXAG	6,442,652	14,063	70,197	1,873	101,278	1,966,782	493,846
306	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
307	391050-Genl Off Furn & Eq-Call Center	CUST	14,717	1	53	0	41	9,663	2,008
308	392010-General Transp Eq Grp	CUST	27,055	1	97	0	76	17,764	3,691
309	392020-General Transp Eq Grp 2	CUST	413,331	19	1,479	6	1,162	271,395	56,396
310	392030-General Transp Eq Trailer	CUST	56,824	3	203	1	160	37,311	7,753
311	392040-General Transp Eq Grp 4	CUST	512,794	24	1,836	8	1,442	336,703	69,967
312	393000-General Stores Equipmen	SALWAGXAG	6,784	15	74	2	107	2,071	520
313	394000-General Tools & Shop Equi	SALWAGXAG	569,773	1,244	6,208	166	8,957	173,938	43,675
314	394050-Genl Tool, Shop & Eq-Call Center	CUST	(2,770)	(0)	(10)	(0)	(8)	(1,819)	(378)
315	395000-General Laboratory Equi	SALWAGXAG	187,767	410	2,046	55	2,952	57,321	14,393
316	395050-Genl Lab Equipment-Call Center	SALWAGXAG	5	0	0	0	0	1	0
317	396000-General Power Operated E	SALWAGXAG	110,747	242	1,207	32	1,741	33,808	8,489
318	397000-General Communication E	SALWAGXAG	1,484,922	3,241	16,179	432	23,343	453,310	113,823
319	397010-General Comm Eq Two Wa	SALWAGXAG	90,122	197	982	26	1,417	27,512	6,908
320	397030-General Comm Eq EM	SALWAGXAG	1,058,275	2,310	11,531	308	16,636	323,065	81,119
321	397050-Genl Comm Equipment-Call Center	CUST	133,045	6	476	2	374	87,358	18,153
322	398000-General Miscellaneous E	SALWAGXAG	65,270	142	711	19	1,026	19,925	5,003
323	398050-Genl Misc. Equipment-Call Center	CUST	(1,472)	(0)	(5)	(0)	(4)	(967)	(201)
324	TOTAL GENERAL		12,490,853	24,639	127,101	3,293	180,483	4,245,136	1,030,971
325									
326	40740TX-Amortization of Regulatory Credits	TOTPLT	0	0	0	0	0	0	0
327									
328	40730-Amortization of Regulatory Debits	GENLPLT	34,898	74	373	10	535	11,019	2,737
329	40740-Amortization of Regulatory Credits	TOTPLT	(53,949)	(133)	(660)	(17)	(996)	(15,965)	(4,171)
330									
331	**TOTAL DEPRECIATION EXPENSE**		110,169,926	262,645	1,315,183	33,867	1,969,938	33,064,334	8,547,863
332	**TOTAL AMORTIZATION EXPENSE**		(19,051)	(59)	(288)	(7)	(461)	(4,946)	(1,434)
333	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		110,150,875	262,587	1,314,896	33,860	1,969,477	33,059,389	8,546,429
334	**OTHER OPERATING EXPENSES**								
335									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
336	**TAXES OTHER THAN INCOME TAXES**								
337									
338	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,166,243	1,973,132	235,694	893,408	14,874	67,567	82,715
339	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0
340	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0
341	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0
342	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0
343	408100-Tax Other Than Income Tax - Property	NETPLT	22,729,045	8,464,577	847,219	4,606,046	39,245	338,143	433,117
344	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
345	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
346	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,490,500	5,816,930	468,464	2,917,547	41,428	191,845	375,156
347	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	9,594,148	5,319,907	428,436	2,668,260	37,889	175,453	343,101
348	408102OTH-Taxes Other Than Income - Other Miscellaneous Ta	NETPLT	97,599	36,347	3,638	19,778	169	1,452	1,860
349	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
350									
351	Payroll Tax Adjustment	SALWAGES	(228,593)	(87,306)	(10,429)	(39,531)	(658)	(2,990)	(3,660)
352	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		37,260,843	15,670,310	1,500,921	8,128,183	91,350	578,174	855,273
353									
354	**TOTAL TAXES OTHER THAN INCOME**		47,848,942	21,523,587	1,973,022	11,065,509	132,946	771,471	1,232,289
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
336	**TAXES OTHER THAN INCOME TAXES**								
337									
338	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,166,243	584,370	1,162,926	56,348	95,209	213,024	949,902
339	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0
340	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0
341	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0
342	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0
343	408100-Tax Other Than Income Tax - Property	NETPLT	22,729,045	2,663,016	5,096,079	145,860	95,743	944,341	4,151,738
344	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
345	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
346	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,490,500	205,183	226,533	143,766	103,647	0	226,533
347	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	9,594,148	187,651	207,177	131,482	94,791	0	207,177
348	408102OTH-Taxes Other Than Income - Other Miscellaneous Ta	NETPLT	97,599	11,435	21,883	626	411	4,055	17,828
349	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
350									
351	Payroll Tax Adjustment	SALWAGES	(228,593)	(25,857)	(51,457)	(2,493)	(4,213)	(9,426)	(42,031)
352	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		37,260,843	3,409,180	6,414,726	331,198	281,530	1,147,939	5,266,787
353									
354	**TOTAL TAXES OTHER THAN INCOME**		47,848,942	3,625,798	6,663,142	475,590	385,588	1,151,994	5,511,148
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
336	**TAXES OTHER THAN INCOME TAXES**								
337									
338	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,166,243	11,277	56,290	1,502	81,213	1,577,126	396,006
339	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0
340	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0
341	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0
342	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0
343	408100-Tax Other Than Income Tax - Property	NETPLT	22,729,045	56,823	281,320	7,266	425,851	6,705,389	1,759,188
344	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
345	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
346	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,490,500	18,127	173,718	3,669	371,487	4,661,573	1,155,356
347	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	9,594,148	16,578	158,875	3,356	339,746	4,263,269	1,056,638
348	408102OTH-Taxes Other Than Income - Other Miscellaneous Ta	NETPLT	97,599	244	1,208	31	1,829	28,793	7,554
349	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
350									
351	Payroll Tax Adjustment	SALWAGES	(228,593)	(499)	(2,491)	(66)	(3,593)	(69,784)	(17,522)
352	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		37,260,843	84,179	493,995	12,057	843,216	12,476,000	3,194,310
353									
354	**TOTAL TAXES OTHER THAN INCOME**		47,848,942	102,549	668,921	15,757	1,216,532	17,166,366	4,357,220
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
380	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
381	OPERATING REVENUES								
382	SALES OF ELECTRICITY REVENUE		537,063,817	185,231,047	20,887,091	111,530,214	1,235,442	7,346,933	10,463,735
383	OTHER OPERATING REVENUE		85,236,400	29,154,369	2,736,200	16,402,011	107,089	1,121,271	1,311,479
384	TOTAL OPERATING REVENUES		622,300,217	214,385,416	23,623,291	127,932,225	1,342,531	8,468,204	11,775,214
385	Less:								
386	O&M EXPENSE INCL COST OF SALES		339,192,716	117,474,635	12,215,254	60,722,576	650,201	4,484,858	5,213,781
387	DEPRECIATION EXPENSE		110,169,926	41,612,197	4,369,327	21,454,271	223,837	1,577,829	2,003,805
388	AMORTIZATION EXPENSE		(19,051)	(6,380)	(357)	(4,914)	13	(346)	(468)
389	TAXES OTHER THAN INCOME TAXES		47,848,942	21,523,587	1,973,022	11,065,509	132,946	771,471	1,232,289
390	**NET OPERATING INCOME BEFORE TAXES**		125,107,684	33,781,376	5,066,046	34,694,784	335,533	1,634,393	3,325,807
391	Less:								
392	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 0.00%)		44,922,833	16,645,360	1,673,590	9,062,725	79,835	665,710	849,384
393									
394									
395	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		80,184,851	17,136,016	3,392,455	25,632,059	255,698	968,683	2,476,423
396									
397	**SCHEDULE M ITEMS**								
398	Sched M: Plant Temporary								
399	303004-Intg Misc Computr Softwar	SALWAGXAG	(10,217,087)	(3,902,189)	(466,124)	(1,766,861)	(29,416)	(133,625)	(163,582)
400	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,765,912)	(674,451)	(80,564)	(305,383)	(5,084)	(23,096)	(28,273)
401	303014-Intg CRS Computr Softwar	CUST	(61,332)	(48,639)	(7,816)	(2,862)	(686)	(222)	(173)
402	TOTAL INTANGIBLE		(12,044,331)	(4,625,279)	(554,504)	(2,075,105)	(35,186)	(156,943)	(192,028)
403									
404	310001-Steam Prod Land Own in Fe	DPROD	134	45	4	25	0	2	2
405	310002-Steam Prod Land Rights	DPROD	(5,420)	(1,837)	(166)	(1,008)	(6)	(69)	(81)
406	310003-Steam Prod Water Rights	DPROD	58,719	19,898	1,798	10,916	63	750	878
407	310004-Steam Prod Land Rights-NM	DPROD	440	149	13	82	0	6	7
408	311000E-Steam Prod Str & Improv	DPROD	(854,597)	(289,601)	(26,168)	(158,878)	(916)	(10,912)	(12,782)
409	312000E-Steam Prod Boiler Plant E	DPROD	(9,050,406)	(3,066,955)	(277,131)	(1,682,564)	(9,701)	(115,556)	(135,370)
410	314000-Steam Prod Turbogen Unit	DPROD	(2,268,151)	(768,619)	(69,453)	(421,673)	(2,431)	(28,960)	(33,925)
411	315000E-Steam Prod Acc Elec Eq	DPROD	(302,822)	(102,619)	(9,273)	(56,298)	(325)	(3,866)	(4,529)
412	316000E-Steam Prod Misc Pwr Plt E	DPROD	(176,005)	(59,644)	(5,389)	(32,721)	(189)	(2,247)	(2,633)
413	317000-Steam Prod ARC	DPROD	(2)	(1)	(0)	(0)	(0)	(0)	(0)
414	Total Steam Production		(12,598,108)	(4,269,182)	(385,765)	(2,342,119)	(13,503)	(160,854)	(188,434)
415									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
380	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
381	OPERATING REVENUES								
382	SALES OF ELECTRICITY REVENUE		537,063,817	66,802,362	125,529,391	3,909,152	4,128,450	23,250,376	102,279,015
383	OTHER OPERATING REVENUE		85,236,400	9,709,851	24,368,230	188,481	137,419	4,507,458	19,860,772
384	TOTAL OPERATING REVENUES		622,300,217	76,512,213	149,897,621	4,097,633	4,265,869	27,757,834	122,139,787
385	Less:								
386	O&M EXPENSE INCL COST OF SALES		339,192,716	40,118,688	93,781,011	2,096,224	2,435,486	17,157,925	76,623,086
387	DEPRECIATION EXPENSE		110,169,926	12,428,501	24,576,471	970,046	953,642	4,544,226	20,032,245
388	AMORTIZATION EXPENSE		(19,051)	(2,351)	(4,559)	(14)	326	(859)	(3,700)
389	TAXES OTHER THAN INCOME TAXES		47,848,942	3,625,798	6,663,142	475,590	385,588	1,151,994	5,511,148
390	**NET OPERATING INCOME BEFORE TAXES**		125,107,684	20,341,576	24,881,556	555,786	490,827	4,904,547	19,977,009
391	Less:								
392	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 0.00%)		44,922,833	5,262,739	10,182,883	289,078	211,530	1,885,657	8,297,226
393									
394									
395	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		80,184,851	15,078,837	14,698,673	266,709	279,297	3,018,890	11,679,783
396									
397	**SCHEDULE M ITEMS**								
398	Sched M: Plant Temporary								
399	303004-Intg Misc Computr Softwar	SALWAGXAG	(10,217,087)	(1,155,686)	(2,299,876)	(111,438)	(188,291)	(421,290)	(1,878,586)
400	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,765,912)	(199,748)	(397,508)	(19,261)	(32,544)	(72,815)	(324,693)
401	303014-Intg CRS Computr Softwar	CUST	(61,332)	(919)	(15)	0	0	(3)	(12)
402	TOTAL INTANGIBLE		(12,044,331)	(1,356,353)	(2,697,399)	(130,699)	(220,835)	(494,108)	(2,203,291)
403									
404	310001-Steam Prod Land Own in Fe	DPROD	134	14	41	0	0	8	34
405	310002-Steam Prod Land Rights	DPROD	(5,420)	(568)	(1,671)	(9)	(6)	(310)	(1,361)
406	310003-Steam Prod Water Rights	DPROD	58,719	6,149	18,107	92	67	3,363	14,743
407	310004-Steam Prod Land Rights-NM	DPROD	440	46	136	1	0	25	110
408	311000E-Steam Prod Str & Improv	DPROD	(854,597)	(89,500)	(263,529)	(1,341)	(969)	(48,952)	(214,577)
409	312000E-Steam Prod Boiler Plant E	DPROD	(9,050,406)	(947,824)	(2,790,837)	(14,203)	(10,264)	(518,413)	(2,272,424)
410	314000-Steam Prod Turbogen Unit	DPROD	(2,268,151)	(237,537)	(699,421)	(3,559)	(2,572)	(129,921)	(569,499)
411	315000E-Steam Prod Acc Elec Eq	DPROD	(302,822)	(31,714)	(93,380)	(475)	(343)	(17,346)	(76,034)
412	316000E-Steam Prod Misc Pwr Plt E	DPROD	(176,005)	(18,433)	(54,274)	(276)	(200)	(10,082)	(44,192)
413	317000-Steam Prod ARC	DPROD	(2)	(0)	(1)	(0)	(0)	(0)	(0)
414	Total Steam Production		(12,598,108)	(1,319,365)	(3,884,828)	(19,771)	(14,288)	(721,628)	(3,163,200)
415									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
380	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
381	OPERATING REVENUES								
382	SALES OF ELECTRICITY REVENUE		537,063,817	1,135,494	6,211,439	128,654	10,335,081	146,273,439	38,957,608
383	OTHER OPERATING REVENUE		85,236,400	197,280	923,992	24,099	1,287,380	22,938,121	6,216,248
384	TOTAL OPERATING REVENUES		622,300,217	1,332,774	7,135,431	152,753	11,622,461	169,211,560	45,173,856
385	Less:								
386	O&M EXPENSE INCL COST OF SALES		339,192,716	764,358	3,720,500	93,291	5,120,490	92,864,803	24,609,833
387	DEPRECIATION EXPENSE		110,169,926	262,645	1,315,183	33,867	1,969,938	33,064,334	8,547,863
388	AMORTIZATION EXPENSE		(19,051)	(59)	(288)	(7)	(461)	(4,946)	(1,434)
389	TAXES OTHER THAN INCOME TAXES		47,848,942	102,549	668,921	15,757	1,216,532	17,166,366	4,357,220
390	**NET OPERATING INCOME BEFORE TAXES**		125,107,684	203,279	1,431,114	9,845	3,315,962	26,121,002	7,660,374
391	Less:								
392	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 0.00%)		44,922,833	111,598	554,112	14,266	835,118	13,184,831	3,460,528
393									
394									
395	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		80,184,851	91,682	877,001	(4,421)	2,480,844	12,936,171	4,199,846
396									
397	**SCHEDULE M ITEMS**								
398	Sched M: Plant Temporary								
399	303004-Intg Misc Computr Softwar	SALWAGXAG	(10,217,087)	(22,302)	(111,322)	(2,970)	(160,611)	(3,119,024)	(783,166)
400	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,765,912)	(3,855)	(19,241)	(513)	(27,760)	(539,089)	(135,362)
401	303014-Intg CRS Computr Softwar	CUST	(61,332)	(3)	(220)	(1)	(172)	(40,271)	(8,368)
402	TOTAL INTANGIBLE		(12,044,331)	(26,160)	(130,783)	(3,485)	(188,544)	(3,698,384)	(926,896)
403									
404	310001-Steam Prod Land Own in Fe	DPROD	134	0	1	0	2	36	10
405	310002-Steam Prod Land Rights	DPROD	(5,420)	(13)	(57)	(2)	(80)	(1,450)	(387)
406	310003-Steam Prod Water Rights	DPROD	58,719	136	614	16	862	15,706	4,192
407	310004-Steam Prod Land Rights-NM	DPROD	440	1	5	0	6	118	31
408	311000E-Steam Prod Str & Improv	DPROD	(854,597)	(1,982)	(8,930)	(239)	(12,543)	(228,586)	(61,016)
409	312000E-Steam Prod Boiler Plant E	DPROD	(9,050,406)	(20,990)	(94,566)	(2,536)	(132,834)	(2,420,783)	(646,172)
410	314000-Steam Prod Turbogen Unit	DPROD	(2,268,151)	(5,260)	(23,700)	(635)	(33,290)	(606,680)	(161,939)
411	315000E-Steam Prod Acc Elec Eq	DPROD	(302,822)	(702)	(3,164)	(85)	(4,445)	(80,998)	(21,621)
412	316000E-Steam Prod Misc Pwr Plt E	DPROD	(176,005)	(408)	(1,839)	(49)	(2,583)	(47,077)	(12,566)
413	317000-Steam Prod ARC	DPROD	(2)	(0)	(0)	(0)	(0)	(0)	(0)
414	Total Steam Production		(12,598,108)	(29,218)	(131,635)	(3,530)	(184,904)	(3,369,714)	(899,468)
415									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
416	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
417	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
418	341000E-Other Prod Str & Impr	DPROD	(313,612)	(106,275)	(9,603)	(58,304)	(336)	(4,004)	(4,691)
419	342000E-Other Prod Fuel Hldr	DPROD	(6,209)	(2,104)	(190)	(1,154)	(7)	(79)	(93)
420	343000-Other Prod Prime Mover	DPROD	(639,751)	(216,796)	(19,590)	(118,936)	(686)	(8,168)	(9,569)
421	344000E-Other Prod Generator	DPROD	631,519	214,006	19,338	117,406	677	8,063	9,446
422	345000E-Other Prod Access Elect Equip	DPROD	7,678	2,602	235	1,427	8	98	115
423	346000E-Other Prod Misc Pwr P	DPROD	1,485	503	45	276	2	19	22
424	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
425	Total Other Production Combustion Equipment		(318,890)	(108,064)	(9,765)	(59,285)	(342)	(4,072)	(4,770)
426									
427	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
428	**SCHEDULE M ITEMS CONTINUED**								
429	105000-Held for Future Us	DTRAN	21,098	7,079	640	3,978	24	277	316
430	350001-Tran Land Owned in Fe	DTRAN	(1,330)	(446)	(40)	(251)	(1)	(17)	(20)
431	350002E-Transmission Land Right	DTRAN	(1,637,358)	(549,359)	(49,645)	(308,739)	(1,828)	(21,493)	(24,553)
432	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(92,450)	(34,242)	(4,202)	(30,297)	(86)	(966)	(1,526)
433	352000-Transmission Str & Improv	DTRAN	(2,292,959)	(769,323)	(69,523)	(432,359)	(2,560)	(30,099)	(34,383)
434	352010-Tran Str & Impr-Prod	DPRODTI	4,184	1,418	128	778	4	53	63
435	353000E-Transmission Station	DTRAN	(34,023,002)	(11,415,244)	(1,031,590)	(6,415,354)	(37,986)	(446,606)	(510,183)
436	353010-Tran Station Equip Pro	DPRODTI	172,519	58,462	5,283	32,073	185	2,203	2,580
437	354000E-Tran Towers & Fixture	DTRAN	(70,724)	(23,729)	(2,144)	(13,336)	(79)	(928)	(1,061)
438	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(3,993)	(1,479)	(182)	(1,309)	(4)	(42)	(66)
439	355010-Tran Poles & Fixtures-Prod	DPRODTI	(4,500)	(1,525)	(138)	(837)	(5)	(57)	(67)
440	355000E-Tran Poles & Fixture	DTRAN	(16,707,104)	(5,605,492)	(506,566)	(3,150,280)	(18,653)	(219,307)	(250,527)
441	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(943,336)	(349,394)	(42,876)	(309,143)	(877)	(9,855)	(15,568)
442	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,066)	(361)	(33)	(198)	(1)	(14)	(16)
443	356000E-Tran OH Conductor & D	DTRAN	(6,140,500)	(2,060,233)	(186,182)	(1,157,848)	(6,856)	(80,604)	(92,078)
444	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(346,712)	(128,416)	(15,759)	(113,622)	(322)	(3,622)	(5,722)
445	357000E-Tran Underground Cond	DTRAN	(4,550)	(1,527)	(138)	(858)	(5)	(60)	(68)
446	358000-Tran UG Conductor & Devic	DTRAN	(26,847)	(9,008)	(814)	(5,062)	(30)	(352)	(403)
447	359000-Transmission Road & Trai	DTRAN	(3,936)	(1,321)	(119)	(742)	(4)	(52)	(59)
448	TOTAL TRANSMISSION		(62,102,566)	(20,884,138)	(1,903,901)	(11,903,406)	(69,086)	(811,540)	(933,340)
449									
450	DISTRIBUTION								
451	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
452	360005-Dist Land Rights-TX	DDISPSUB	(24,059)	(10,409)	(1,049)	(6,147)	(50)	(559)	(817)
453	361000E-Str & Improv	DDISPSUB	(16,786)	(7,262)	(732)	(4,289)	(35)	(390)	(570)
454	362000E-Other Eq	DDISPSUB	(14,021,838)	(6,066,518)	(611,188)	(3,582,726)	(29,076)	(325,507)	(475,952)
455	364000-Dist Poles, Towers & Fixt	PLT_364	(2,330,071)	(1,034,944)	(104,268)	(611,211)	(4,960)	(54,143)	(81,009)
456	365000-Dist OH Conductor & Devic	PLT_365	(12,758,945)	(5,667,122)	(570,949)	(3,346,853)	(27,161)	(296,475)	(443,586)
457	366000E-Dist Underground Cond	PLT_366	(273,685)	(121,480)	(12,239)	(71,743)	(582)	(6,359)	(9,509)
458	367000E-Dist UG Conductor & D	PLT_367	126,415	56,111	5,653	33,138	269	2,937	4,392
459	368000E-Dist Line Transformer	PLT_368	(755,710)	(407,013)	(41,006)	(240,371)	(1,951)	(17,699)	(31,371)
460	369000E-Distribution Services	CSERVICE	31,947	21,749	3,724	5,635	356	278	205

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
416	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
417	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
418	341000E-Other Prod Str & Impr	DPROD	(313,612)	(32,844)	(96,707)	(492)	(356)	(17,964)	(78,743)
419	342000E-Other Prod Fuel Hldr	DPROD	(6,209)	(650)	(1,915)	(10)	(7)	(356)	(1,559)
420	343000-Other Prod Prime Mover	DPROD	(639,751)	(66,999)	(197,278)	(1,004)	(726)	(36,645)	(160,632)
421	344000E-Other Prod Generator	DPROD	631,519	66,137	194,739	991	716	36,174	158,565
422	345000E-Other Prod Access Elect Equip	DPROD	7,678	804	2,368	12	9	440	1,928
423	346000E-Other Prod Misc Pwr P	DPROD	1,485	156	458	2	2	85	373
424	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
425	Total Other Production Combustion Equipment		(318,890)	(33,397)	(98,335)	(500)	(362)	(18,266)	(80,069)
426									
427	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
428	**SCHEDULE M ITEMS CONTINUED**								
429	105000-Held for Future Us	DTRAN	21,098	2,373	6,356	33	24	1,176	5,179
430	350001-Tran Land Owned in Fe	DTRAN	(1,330)	(150)	(401)	(2)	(1)	(74)	(327)
431	350002E-Transmission Land Right	DTRAN	(1,637,358)	(184,127)	(493,241)	(2,538)	(1,834)	(91,291)	(401,950)
432	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(92,450)	(15,592)	(5,421)	(69)	(50)	(1,367)	(4,055)
433	352000-Transmission Str & Improv	DTRAN	(2,292,959)	(257,852)	(690,736)	(3,555)	(2,569)	(127,845)	(562,891)
434	352010-Tran Str & Impr-Prod	DPRODTI	4,184	438	1,290	7	5	240	1,051
435	353000E-Transmission Station	DTRAN	(34,023,002)	(3,826,016)	(10,249,164)	(52,743)	(38,116)	(1,896,963)	(8,352,200)
436	353010-Tran Station Equip Pro	DPRODTI	172,519	18,067	53,199	271	196	9,882	43,317
437	354000E-Tran Towers & Fixture	DTRAN	(70,724)	(7,953)	(21,305)	(110)	(79)	(3,943)	(17,362)
438	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(3,993)	(673)	(234)	(3)	(2)	(59)	(175)
439	355010-Tran Poles & Fixtures-Prod	DPRODTI	(4,500)	(471)	(1,388)	(7)	(5)	(258)	(1,130)
440	355000E-Tran Poles & Fixture	DTRAN	(16,707,104)	(1,878,778)	(5,032,885)	(25,900)	(18,717)	(931,510)	(4,101,375)
441	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(943,336)	(159,092)	(55,318)	(704)	(509)	(13,946)	(41,372)
442	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,066)	(112)	(329)	(2)	(1)	(61)	(268)
443	356000E-Tran OH Conductor & D	DTRAN	(6,140,500)	(690,523)	(1,849,778)	(9,519)	(6,879)	(342,366)	(1,507,412)
444	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(346,712)	(58,472)	(20,331)	(259)	(187)	(5,126)	(15,206)
445	357000E-Tran Underground Cond	DTRAN	(4,550)	(512)	(1,371)	(7)	(5)	(254)	(1,117)
446	358000-Tran UG Conductor & Devic	DTRAN	(26,847)	(3,019)	(8,088)	(42)	(30)	(1,497)	(6,591)
447	359000-Transmission Road & Trai	DTRAN	(3,936)	(443)	(1,186)	(6)	(4)	(219)	(966)
448	TOTAL TRANSMISSION		(62,102,566)	(7,062,906)	(18,370,330)	(95,155)	(68,765)	(3,405,481)	(14,964,849)
449									
450	DISTRIBUTION								
451	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
452	360005-Dist Land Rights-TX	DDISPSUB	(24,059)	(4,820)	0	(121)	(87)	0	0
453	361000E-Str & Improv	DDISPSUB	(16,786)	(3,363)	0	(84)	(61)	0	0
454	362000E-Other Eq	DDISPSUB	(14,021,838)	(2,809,355)	0	(70,540)	(50,977)	0	0
455	364000-Dist Poles, Towers & Fixt	PLT_364	(2,330,071)	(418,805)	0	(12,034)	(8,697)	0	0
456	365000-Dist OH Conductor & Devic	PLT_365	(12,758,945)	(2,293,281)	0	(65,896)	(47,621)	0	0
457	366000E-Dist Underground Cond	PLT_366	(273,685)	(49,340)	0	(1,413)	(1,021)	0	0
458	367000E-Dist UG Conductor & D	PLT_367	126,415	22,790	0	652	472	0	0
459	368000E-Dist Line Transformer	PLT_368	(755,710)	(8,146)	0	(4,733)	(3,420)	0	0
460	369000E-Distribution Services	CSERVICE	31,947	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
416	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
417	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
418	341000E-Other Prod Str & Impr	DPROD	(313,612)	(727)	(3,277)	(88)	(4,603)	(83,884)	(22,391)
419	342000E-Other Prod Fuel Hldr	DPROD	(6,209)	(14)	(65)	(2)	(91)	(1,661)	(443)
420	343000-Other Prod Prime Mover	DPROD	(639,751)	(1,484)	(6,685)	(179)	(9,390)	(171,119)	(45,676)
421	344000E-Other Prod Generator	DPROD	631,519	1,465	6,599	177	9,269	168,917	45,089
422	345000E-Other Prod Access Elect Equip	DPROD	7,678	18	80	2	113	2,054	548
423	346000E-Other Prod Misc Pwr P	DPROD	1,485	3	16	0	22	397	106
424	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
425	Total Other Production Combustion Equipment		(318,890)	(740)	(3,332)	(89)	(4,680)	(85,296)	(22,768)
426									
427	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
428	**SCHEDULE M ITEMS CONTINUED**								
429	105000-Held for Future Us	DTRAN	21,098	49	228	6	311	5,569	1,509
430	350001-Tran Land Owned in Fe	DTRAN	(1,330)	(3)	(14)	(0)	(20)	(351)	(95)
431	350002E-Transmission Land Right	DTRAN	(1,637,358)	(3,831)	(17,662)	(451)	(24,101)	(432,226)	(117,133)
432	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(92,450)	(132)	(834)	(41)	(1,485)	(25,446)	(8,796)
433	352000-Transmission Str & Improv	DTRAN	(2,292,959)	(5,365)	(24,734)	(632)	(33,752)	(605,290)	(164,034)
434	352010-Tran Str & Impr-Prod	DPRODTI	4,184	10	44	1	61	1,119	299
435	353000E-Transmission Station	DTRAN	(34,023,002)	(79,602)	(367,004)	(9,376)	(500,807)	(8,981,309)	(2,433,935)
436	353010-Tran Station Equip Pro	DPRODTI	172,519	400	1,803	48	2,532	46,145	12,317
437	354000E-Tran Towers & Fixture	DTRAN	(70,724)	(165)	(763)	(19)	(1,041)	(18,669)	(5,059)
438	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(3,993)	(6)	(36)	(2)	(64)	(1,099)	(380)
439	355010-Tran Poles & Fixtures-Prod	DPRODTI	(4,500)	(10)	(47)	(1)	(66)	(1,204)	(321)
440	355000E-Tran Poles & Fixture	DTRAN	(16,707,104)	(39,089)	(180,218)	(4,604)	(245,923)	(4,410,300)	(1,195,192)
441	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(943,336)	(1,349)	(8,506)	(417)	(15,151)	(259,644)	(89,750)
442	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,066)	(2)	(11)	(0)	(16)	(285)	(76)
443	356000E-Tran OH Conductor & D	DTRAN	(6,140,500)	(14,367)	(66,237)	(1,692)	(90,386)	(1,620,954)	(439,279)
444	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(346,712)	(496)	(3,126)	(153)	(5,568)	(95,429)	(32,986)
445	357000E-Tran Underground Cond	DTRAN	(4,550)	(11)	(49)	(1)	(67)	(1,201)	(326)
446	358000-Tran UG Conductor & Devic	DTRAN	(26,847)	(63)	(290)	(7)	(395)	(7,087)	(1,921)
447	359000-Transmission Road & Trai	DTRAN	(3,936)	(9)	(42)	(1)	(58)	(1,039)	(282)
448	TOTAL TRANSMISSION		(62,102,566)	(144,040)	(667,500)	(17,345)	(915,995)	(16,408,700)	(4,475,439)
449									
450	DISTRIBUTION								
451	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
452	360005-Dist Land Rights-TX	DDISPSUB	(24,059)	(111)	(448)	(15)	(802)	(8,285)	(2,124)
453	361000E-Str & Improv	DDISPSUB	(16,786)	(77)	(312)	(10)	(559)	(5,781)	(1,482)
454	362000E-Other Eq	DDISPSUB	(14,021,838)	(64,498)	(261,009)	(8,750)	(467,202)	(4,828,733)	(1,237,785)
455	364000-Dist Poles, Towers & Fixt	PLT_364	(2,330,071)	(9,615)	(44,528)	(1,304)	(79,704)	(823,779)	(211,165)
456	365000-Dist OH Conductor & Devic	PLT_365	(12,758,945)	(52,650)	(243,825)	(7,143)	(436,443)	(4,510,828)	(1,156,294)
457	366000E-Dist Underground Cond	PLT_366	(273,685)	(1,133)	(5,227)	(154)	(9,356)	(96,693)	(24,786)
458	367000E-Dist UG Conductor & D	PLT_367	126,415	523	2,414	71	4,321	44,662	11,449
459	368000E-Dist Line Transformer	PLT_368	(755,710)	(187)	(17,512)	(25)	(31,345)	(323,968)	(83,045)
460	369000E-Distribution Services	CSERVICE	31,947	0	278	0	205	18,007	3,742

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
461	369010-Distribution Services O	CSERVICE	(1,365,837)	(929,834)	(159,220)	(240,937)	(15,203)	(11,882)	(8,761)
462	369020-Distribution Services U	CSERVICE	(1,254,899)	(854,310)	(146,288)	(221,367)	(13,968)	(10,917)	(8,050)
463	370000E-Distribution Meter	CMETERS	(466,051)	(275,444)	(55,893)	(62,801)	(5,079)	(6,062)	(6,767)
464	371000E-Dist Inst on Cust Premis	CUSTPREM	177,594	0	0	0	0	0	0
465	373000-Dist Street Light & Sg Sy	CLIGHT	(390,558)	0	0	0	0	0	0
466	TOTAL DISTRIBUTION		(33,322,484)	(15,296,478)	(1,693,454)	(8,349,671)	(97,439)	(726,777)	(1,061,794)
467									
468	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
469	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
470	389002-General Land Rights	SALWAGXAG	666	255	30	115	2	9	11
471	390000-Genl Structures & Improv	SALWAGXAG	331,793	126,721	15,137	57,378	955	4,339	5,312
472	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(85,528)	(32,666)	(3,902)	(14,791)	(246)	(1,119)	(1,369)
473	391000-General Office Furn & E	SALWAGXAG	(660,021)	(252,081)	(30,111)	(114,139)	(1,900)	(8,632)	(10,567)
474	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
475	391004-General Info Sys Computer	SALWAGXAG	(1,484,947)	(567,142)	(67,746)	(256,795)	(4,275)	(19,421)	(23,775)
476	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
477	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
478	392010-General Transp Eq Grp	SALWAGXAG	17,582	6,715	802	3,041	51	230	282
479	392020-General Transp Eq Grp 2	SALWAGXAG	531,082	202,835	24,229	91,841	1,529	6,946	8,503
480	392030-General Transp Eq Trailer	SALWAGXAG	100,779	38,490	4,598	17,428	290	1,318	1,614
481	392040-General Transp Eq Grp 4	SALWAGXAG	776,035	296,389	35,404	134,201	2,234	10,149	12,425
482	393000-General Stores Equipmen	SALWAGXAG	(21,180)	(8,089)	(966)	(3,663)	(61)	(277)	(339)
483	394000-General Tools & Shop Equi	SALWAGXAG	(1,499,316)	(572,631)	(68,402)	(259,280)	(4,317)	(19,609)	(24,005)
484	395000-General Laboratory Equi	SALWAGXAG	(534,271)	(204,053)	(24,375)	(92,393)	(1,538)	(6,987)	(8,554)
485	396000-General Power Operated E	SALWAGXAG	230,970	88,214	10,537	39,942	665	3,021	3,698
486	397000-General Communication E	SALWAGXAG	(2,643,870)	(1,009,767)	(120,619)	(457,210)	(7,612)	(34,578)	(42,330)
487	397010-General Comm Eq Two Wa	SALWAGXAG	(152,597)	(58,281)	(6,962)	(26,389)	(439)	(1,996)	(2,443)
488	397030-General Comm Eq EM	SALWAGXAG	(1,584,531)	(605,176)	(72,289)	(274,016)	(4,562)	(20,723)	(25,369)
489	398000-General Miscellaneous E	SALWAGXAG	(136,934)	(52,299)	(6,247)	(23,680)	(394)	(1,791)	(2,192)
490	TOTAL GENERAL		(6,814,289)	(2,602,566)	(310,881)	(1,178,408)	(19,619)	(89,121)	(109,101)
491	Total Sched M: Plant Temporary		(127,200,669)	(47,785,707)	(4,858,270)	(25,907,994)	(235,175)	(1,949,306)	(2,489,466)
492									
493	Sched M: Non-Plant Temporary								
494	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(356)	(133)	(13)	(71)	(1)	(5)	(7)
495	SchM-103 - Environmental Remediation	PRODPLT	(9,430)	(3,196)	(289)	(1,753)	(10)	(120)	(141)
496	SchM-107 - Pension Expense	SALWAGES	(1,428,660)	(545,645)	(65,178)	(247,061)	(4,113)	(18,685)	(22,874)
497	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
498	SchM-109 - Employee Incentive	SALWAGES	1,394,469	532,586	63,618	241,148	4,015	18,238	22,326
499	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(522,282)	(199,474)	(23,828)	(90,319)	(1,504)	(6,831)	(8,362)
500	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(139,419)	(53,248)	(6,361)	(24,110)	(401)	(1,823)	(2,232)
501	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
502	SchM-118 - Inventory Reserve	TOTPLT	0	0	0	0	0	0	0
503	SchM-127 - Litigation Reserve	RATEBASE	(0)	(0)	(0)	(0)	(0)	(0)	(0)
504	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	211,604	78,978	7,980	42,431	378	3,111	3,973
505	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
506	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
461	369010-Distribution Services O	CSERVICE	(1,365,837)	0	0	0	0	0	0
462	369020-Distribution Services U	CSERVICE	(1,254,899)	0	0	0	0	0	0
463	370000E-Distribution Meter	CMETERS	(466,051)	(49,255)	(4,752)	0	0	(857)	(3,895)
464	371000E-Dist Inst on Cust Premis	CUSTPREM	177,594	0	0	0	177,594	0	0
465	373000-Dist Street Light & Sg Sy	CLIGHT	(390,558)	0	0	(390,558)	0	0	0
466	TOTAL DISTRIBUTION		(33,322,484)	(5,613,575)	(4,752)	(544,726)	66,181	(857)	(3,895)
467									
468	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
469	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
470	389002-General Land Rights	SALWAGXAG	666	75	150	7	12	27	123
471	390000-Genl Structures & Improv	SALWAGXAG	331,793	37,530	74,687	3,619	6,115	13,681	61,006
472	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(85,528)	(9,674)	(19,252)	(933)	(1,576)	(3,527)	(15,726)
473	391000-General Office Furn & E	SALWAGXAG	(660,021)	(74,657)	(148,571)	(7,199)	(12,164)	(27,215)	(121,356)
474	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
475	391004-General Info Sys Computer	SALWAGXAG	(1,484,947)	(167,967)	(334,263)	(16,196)	(27,366)	(61,230)	(273,033)
476	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
477	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
478	392010-General Transp Eq Grp	SALWAGXAG	17,582	1,989	3,958	192	324	725	3,233
479	392020-General Transp Eq Grp 2	SALWAGXAG	531,082	60,072	119,547	5,793	9,787	21,899	97,649
480	392030-General Transp Eq Trailer	SALWAGXAG	100,779	11,399	22,685	1,099	1,857	4,155	18,530
481	392040-General Transp Eq Grp 4	SALWAGXAG	776,035	87,780	174,686	8,464	14,302	31,999	142,687
482	393000-General Stores Equipmen	SALWAGXAG	(21,180)	(2,396)	(4,768)	(231)	(390)	(873)	(3,894)
483	394000-General Tools & Shop Equi	SALWAGXAG	(1,499,316)	(169,592)	(337,497)	(16,353)	(27,631)	(61,823)	(275,675)
484	395000-General Laboratory Equi	SALWAGXAG	(534,271)	(60,433)	(120,265)	(5,827)	(9,846)	(22,030)	(98,235)
485	396000-General Power Operated E	SALWAGXAG	230,970	26,126	51,992	2,519	4,257	9,524	42,468
486	397000-General Communication E	SALWAGXAG	(2,643,870)	(299,056)	(595,138)	(28,837)	(48,724)	(109,017)	(486,121)
487	397010-General Comm Eq Two Wa	SALWAGXAG	(152,597)	(17,261)	(34,350)	(1,664)	(2,812)	(6,292)	(28,058)
488	397030-General Comm Eq EM	SALWAGXAG	(1,584,531)	(179,231)	(356,679)	(17,283)	(29,201)	(65,336)	(291,343)
489	398000-General Miscellaneous E	SALWAGXAG	(136,934)	(15,489)	(30,824)	(1,494)	(2,524)	(5,646)	(25,178)
490	TOTAL GENERAL		(6,814,289)	(770,785)	(1,533,903)	(74,324)	(125,581)	(280,979)	(1,252,923)
491	Total Sched M: Plant Temporary		(127,200,669)	(16,156,381)	(26,589,546)	(865,175)	(363,649)	(4,921,319)	(21,668,227)
492									
493	Sched M: Non-Plant Temporary								
494	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(356)	(41)	(80)	(3)	(2)	(15)	(65)
495	SchM-103 - Environmental Remediation	PRODPLT	(9,430)	(988)	(2,908)	(15)	(11)	(540)	(2,368)
496	SchM-107 - Pension Expense	SALWAGES	(1,428,660)	(161,600)	(321,593)	(15,582)	(26,329)	(58,909)	(262,684)
497	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
498	SchM-109 - Employee Incentive	SALWAGES	1,394,469	157,733	313,896	15,210	25,699	57,499	256,397
499	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(522,282)	(59,077)	(117,566)	(5,697)	(9,625)	(21,536)	(96,031)
500	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(139,419)	(15,770)	(31,383)	(1,521)	(2,569)	(5,749)	(25,635)
501	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
502	SchM-118 - Inventory Reserve	TOTPLT	0	0	0	0	0	0	0
503	SchM-127 - Litigation Reserve	RATEBASE	(0)	(0)	(0)	(0)	(0)	(0)	(0)
504	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	211,604	24,305	47,778	1,503	1,168	8,846	38,931
505	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
506	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
461	369010-Distribution Services O	CSERVICE	(1,365,837)	0	(11,882)	0	(8,761)	(769,858)	(159,976)
462	369020-Distribution Services U	CSERVICE	(1,254,899)	0	(10,917)	0	(8,050)	(707,328)	(146,982)
463	370000E-Distribution Meter	CMETERS	(466,051)	(962)	(5,100)	(321)	(6,446)	(228,055)	(47,390)
464	371000E-Dist Inst on Cust Premis	CUSTPREM	177,594	0	0	0	0	0	0
465	373000-Dist Street Light & Sg Sy	CLIGHT	(390,558)	0	0	0	0	0	0
466	TOTAL DISTRIBUTION		(33,322,484)	(128,710)	(598,067)	(17,652)	(1,044,141)	(12,240,639)	(3,055,839)
467									
468	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
469	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
470	389002-General Land Rights	SALWAGXAG	666	1	7	0	10	203	51
471	390000-Genl Structures & Improv	SALWAGXAG	331,793	724	3,615	96	5,216	101,288	25,433
472	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(85,528)	(187)	(932)	(25)	(1,344)	(26,110)	(6,556)
473	391000-General Office Furn & E	SALWAGXAG	(660,021)	(1,441)	(7,191)	(192)	(10,375)	(201,488)	(50,592)
474	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
475	391004-General Info Sys Computer	SALWAGXAG	(1,484,947)	(3,241)	(16,180)	(432)	(23,343)	(453,317)	(113,825)
476	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
477	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
478	392010-General Transp Eq Grp	SALWAGXAG	17,582	38	192	5	276	5,367	1,348
479	392020-General Transp Eq Grp 2	SALWAGXAG	531,082	1,159	5,787	154	8,349	162,126	40,709
480	392030-General Transp Eq Trailer	SALWAGXAG	100,779	220	1,098	29	1,584	30,765	7,725
481	392040-General Transp Eq Grp 4	SALWAGXAG	776,035	1,694	8,455	226	12,199	236,904	59,485
482	393000-General Stores Equipmen	SALWAGXAG	(21,180)	(46)	(231)	(6)	(333)	(6,466)	(1,624)
483	394000-General Tools & Shop Equi	SALWAGXAG	(1,499,316)	(3,273)	(16,336)	(436)	(23,569)	(457,704)	(114,926)
484	395000-General Laboratory Equi	SALWAGXAG	(534,271)	(1,166)	(5,821)	(155)	(8,399)	(163,100)	(40,953)
485	396000-General Power Operated E	SALWAGXAG	230,970	504	2,517	67	3,631	70,510	17,704
486	397000-General Communication E	SALWAGXAG	(2,643,870)	(5,771)	(28,807)	(769)	(41,561)	(807,108)	(202,659)
487	397010-General Comm Eq Two Wa	SALWAGXAG	(152,597)	(333)	(1,663)	(44)	(2,399)	(46,584)	(11,697)
488	397030-General Comm Eq EM	SALWAGXAG	(1,584,531)	(3,459)	(17,265)	(461)	(24,909)	(483,718)	(121,458)
489	398000-General Miscellaneous E	SALWAGXAG	(136,934)	(299)	(1,492)	(40)	(2,153)	(41,803)	(10,496)
490	TOTAL GENERAL		(6,814,289)	(14,874)	(74,247)	(1,981)	(107,120)	(2,080,233)	(522,333)
491	Total Sched M: Plant Temporary		(127,200,669)	(343,743)	(1,605,563)	(44,082)	(2,445,384)	(37,882,966)	(9,902,741)
492									
493	Sched M: Non-Plant Temporary								
494	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(356)	(1)	(4)	(0)	(7)	(105)	(27)
495	SchM-103 - Environmental Remediation	PRODPLT	(9,430)	(22)	(99)	(3)	(138)	(2,522)	(673)
496	SchM-107 - Pension Expense	SALWAGES	(1,428,660)	(3,119)	(15,566)	(415)	(22,458)	(436,135)	(109,510)
497	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
498	SchM-109 - Employee Incentive	SALWAGES	1,394,469	3,044	15,194	405	21,921	425,697	106,890
499	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(522,282)	(1,140)	(5,691)	(152)	(8,210)	(159,440)	(40,034)
500	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(139,419)	(304)	(1,519)	(41)	(2,192)	(42,561)	(10,687)
501	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
502	SchM-118 - Inventory Reserve	TOTPLT	0	0	0	0	0	0	0
503	SchM-127 - Litigation Reserve	RATEBASE	(0)	(0)	(0)	(0)	(0)	(0)	(0)
504	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	211,604	521	2,590	67	3,907	62,618	16,360
505	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
506	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
507	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
508	SchM-138 - Rate Case Expense	CLAIMREV	(2,027,240)	(747,366)	(77,121)	(388,339)	(4,158)	(28,753)	(36,194)
509	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
510	SchM-226 - Performance Recognition Award	SALWAGES	7,348	2,806	335	1,271	21	96	118
511	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0
512	Total Sched M: Non-Plant Temporary		(2,513,965)	(934,690)	(100,856)	(466,804)	(5,773)	(34,773)	(43,392)
513									
514	Sched M: Plant Permanent								
515	303004-Intg Misc Computr Softwar	SALWAGXAG	(321,556)	(122,811)	(14,670)	(55,607)	(926)	(4,205)	(5,148)
516	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(63,579)	(24,283)	(2,901)	(10,995)	(183)	(832)	(1,018)
517	303014-Intg CRS Computr Softwar	CUST	(806)	(639)	(103)	(38)	(9)	(3)	(2)
518	TOTAL INTANGIBLE		(385,941)	(147,733)	(17,673)	(66,640)	(1,118)	(5,040)	(6,169)
519									
520	310001-Steam Prod Land Own in Fe	DPROD	(357)	(121)	(11)	(66)	(0)	(5)	(5)
521	310002-Steam Prod Land Rights	DPROD	123	42	4	23	0	2	2
522	310003-Steam Prod Water Rights	DPROD	3	1	0	1	0	0	0
523	310004-Steam Prod Land Rights-NM	DPROD	12	4	0	2	0	0	0
524	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
525	311000E-Steam Prod Str & Improv	DPROD	90,907	30,806	2,784	16,901	97	1,161	1,360
526	312000E-Steam Prod Boiler Plant E	DPROD	301,079	102,028	9,219	55,974	323	3,844	4,503
527	314000-Steam Prod Turbogen Unit	DPROD	140,502	47,613	4,302	26,121	151	1,794	2,102
528	315000E-Steam Prod Acc Elec Eq	DPROD	19,352	6,558	593	3,598	21	247	289
529	316000E-Steam Prod Misc Pwr Plt E	DPROD	8,598	2,914	263	1,599	9	110	129
530	Total Steam Production		560,219	189,844	17,154	104,151	600	7,153	8,379
531									
532	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
533	341000E-Other Prod Str & Impr	DPROD	(50,122)	(16,985)	(1,535)	(9,318)	(54)	(640)	(750)
534	342000E-Other Prod Fuel Hldr	DPROD	(517)	(175)	(16)	(96)	(1)	(7)	(8)
535	343000-Other Prod Prime Mover	DPROD	(23,884)	(8,094)	(731)	(4,440)	(26)	(305)	(357)
536	344000E-Other Prod Generator	DPROD	15,452	5,236	473	2,873	17	197	231
537	345000E-Other Prod Access Elect Equip	DPROD	6,018	2,039	184	1,119	6	77	90
538	346000E-Other Prod Misc Pwr P	DPROD	738	250	23	137	1	9	11
539	Total Other Production Combustion Equipment		(52,316)	(17,728)	(1,602)	(9,726)	(56)	(668)	(782)
540									
541	105000-Held for Future Us	DTRAN	34,855	11,694	1,057	6,572	39	458	523
542	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
543	350002E-Transmission Land Right	DTRAN	1,041	349	32	196	1	14	16
544	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	59	22	3	19	0	1	1
545	352000-Transmission Str & Improv	DTRAN	(60,695)	(20,364)	(1,840)	(11,445)	(68)	(797)	(910)
546	352010-Tran Str & Impr-Prod	DPRODTI	279	95	9	52	0	4	4
547	353000E-Transmission Station	DTRAN	(901,785)	(302,563)	(27,342)	(170,040)	(1,007)	(11,837)	(13,522)
548	353010-Tran Station Equip Pro	DPRODTI	11,511	3,901	352	2,140	12	147	172
549	354000E-Tran Towers & Fixture	DTRAN	(802,715)	(269,323)	(24,339)	(151,359)	(896)	(10,537)	(12,037)
550	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(45,324)	(16,787)	(2,060)	(14,853)	(42)	(473)	(748)
551	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2)	(1)	(0)	(0)	(0)	(0)	(0)
552	355000E-Tran Poles & Fixture	DTRAN	(268,589)	(90,116)	(8,144)	(50,645)	(300)	(3,526)	(4,028)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
507	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
508	SchM-138 - Rate Case Expense	CLAIMREV	(2,027,240)	(231,545)	(483,193)	(15,381)	(15,190)	(88,519)	(394,674)
509	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
510	SchM-226 - Performance Recognition Award	SALWAGES	7,348	831	1,654	80	135	303	1,351
511	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0
512	Total Sched M: Non-Plant Temporary		(2,513,965)	(286,152)	(593,396)	(21,405)	(26,724)	(108,619)	(484,776)
513									
514	Sched M: Plant Permanent								
515	303004-Intg Misc Computr Softwar	SALWAGXAG	(321,556)	(36,372)	(72,383)	(3,507)	(5,926)	(13,259)	(59,124)
516	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(63,579)	(7,192)	(14,312)	(693)	(1,172)	(2,622)	(11,690)
517	303014-Intg CRS Computr Softwar	CUST	(806)	(12)	(0)	0	0	(0)	(0)
518	TOTAL INTANGIBLE		(385,941)	(43,576)	(86,694)	(4,201)	(7,098)	(15,881)	(70,814)
519									
520	310001-Steam Prod Land Own in Fe	DPROD	(357)	(37)	(110)	(1)	(0)	(20)	(90)
521	310002-Steam Prod Land Rights	DPROD	123	13	38	0	0	7	31
522	310003-Steam Prod Water Rights	DPROD	3	0	1	0	0	0	1
523	310004-Steam Prod Land Rights-NM	DPROD	12	1	4	0	0	1	3
524	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
525	311000E-Steam Prod Str & Improv	DPROD	90,907	9,520	28,033	143	103	5,207	22,825
526	312000E-Steam Prod Boiler Plant E	DPROD	301,079	31,531	92,843	472	341	17,246	75,597
527	314000-Steam Prod Turbogen Unit	DPROD	140,502	14,714	43,326	220	159	8,048	35,278
528	315000E-Steam Prod Acc Elec Eq	DPROD	19,352	2,027	5,967	30	22	1,108	4,859
529	316000E-Steam Prod Misc Pwr Plt E	DPROD	8,598	900	2,651	13	10	493	2,159
530	Total Steam Production		560,219	58,670	172,753	879	635	32,090	140,663
531									
532	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
533	341000E-Other Prod Str & Impr	DPROD	(50,122)	(5,249)	(15,456)	(79)	(57)	(2,871)	(12,585)
534	342000E-Other Prod Fuel Hldr	DPROD	(517)	(54)	(160)	(1)	(1)	(30)	(130)
535	343000-Other Prod Prime Mover	DPROD	(23,884)	(2,501)	(7,365)	(37)	(27)	(1,368)	(5,997)
536	344000E-Other Prod Generator	DPROD	15,452	1,618	4,765	24	18	885	3,880
537	345000E-Other Prod Access Elect Equip	DPROD	6,018	630	1,856	9	7	345	1,511
538	346000E-Other Prod Misc Pwr P	DPROD	738	77	228	1	1	42	185
539	Total Other Production Combustion Equipment		(52,316)	(5,479)	(16,132)	(82)	(59)	(2,997)	(13,136)
540									
541	105000-Held for Future Us	DTRAN	34,855	3,920	10,500	54	39	1,943	8,556
542	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
543	350002E-Transmission Land Right	DTRAN	1,041	117	314	2	1	58	256
544	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	59	10	3	0	0	1	3
545	352000-Transmission Str & Improv	DTRAN	(60,695)	(6,825)	(18,284)	(94)	(68)	(3,384)	(14,900)
546	352010-Tran Str & Impr-Prod	DPRODTI	279	29	86	0	0	16	70
547	353000E-Transmission Station	DTRAN	(901,785)	(101,409)	(271,656)	(1,398)	(1,010)	(50,279)	(221,376)
548	353010-Tran Station Equip Pro	DPRODTI	11,511	1,206	3,550	18	13	659	2,890
549	354000E-Tran Towers & Fixture	DTRAN	(802,715)	(90,268)	(241,812)	(1,244)	(899)	(44,756)	(197,056)
550	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(45,324)	(7,644)	(2,658)	(34)	(24)	(670)	(1,988)
551	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2)	(0)	(1)	(0)	(0)	(0)	(1)
552	355000E-Tran Poles & Fixture	DTRAN	(268,589)	(30,204)	(80,910)	(416)	(301)	(14,975)	(65,935)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
507	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
508	SchM-138 - Rate Case Expense	CLAIMREV	(2,027,240)	(4,736)	(24,017)	(604)	(35,589)	(592,625)	(154,741)
509	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
510	SchM-226 - Performance Recognition Award	SALWAGES	7,348	16	80	2	116	2,243	563
511	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0
512	Total Sched M: Non-Plant Temporary		(2,513,965)	(5,741)	(29,032)	(741)	(42,652)	(742,830)	(191,860)
513									
514	Sched M: Plant Permanent								
515	303004-Intg Misc Computr Softwar	SALWAGXAG	(321,556)	(702)	(3,504)	(93)	(5,055)	(98,163)	(24,648)
516	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(63,579)	(139)	(693)	(18)	(999)	(19,409)	(4,873)
517	303014-Intg CRS Computr Softwar	CUST	(806)	(0)	(3)	(0)	(2)	(529)	(110)
518	TOTAL INTANGIBLE		(385,941)	(841)	(4,199)	(112)	(6,057)	(118,101)	(29,632)
519									
520	310001-Steam Prod Land Own in Fe	DPROD	(357)	(1)	(4)	(0)	(5)	(96)	(26)
521	310002-Steam Prod Land Rights	DPROD	123	0	1	0	2	33	9
522	310003-Steam Prod Water Rights	DPROD	3	0	0	0	0	1	0
523	310004-Steam Prod Land Rights-NM	DPROD	12	0	0	0	0	3	1
524	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
525	311000E-Steam Prod Str & Improv	DPROD	90,907	211	950	25	1,334	24,316	6,490
526	312000E-Steam Prod Boiler Plant E	DPROD	301,079	698	3,146	84	4,419	80,532	21,496
527	314000-Steam Prod Turbogen Unit	DPROD	140,502	326	1,468	39	2,062	37,581	10,031
528	315000E-Steam Prod Acc Elec Eq	DPROD	19,352	45	202	5	284	5,176	1,382
529	316000E-Steam Prod Misc Pwr Plt E	DPROD	8,598	20	90	2	126	2,300	614
530	Total Steam Production		560,219	1,299	5,854	157	8,222	149,846	39,998
531									
532	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
533	341000E-Other Prod Str & Impr	DPROD	(50,122)	(116)	(524)	(14)	(736)	(13,406)	(3,579)
534	342000E-Other Prod Fuel Hldr	DPROD	(517)	(1)	(5)	(0)	(8)	(138)	(37)
535	343000-Other Prod Prime Mover	DPROD	(23,884)	(55)	(250)	(7)	(351)	(6,388)	(1,705)
536	344000E-Other Prod Generator	DPROD	15,452	36	161	4	227	4,133	1,103
537	345000E-Other Prod Access Elect Equip	DPROD	6,018	14	63	2	88	1,610	430
538	346000E-Other Prod Misc Pwr P	DPROD	738	2	8	0	11	197	53
539	Total Other Production Combustion Equipment		(52,316)	(121)	(547)	(15)	(768)	(13,993)	(3,735)
540									
541	105000-Held for Future Us	DTRAN	34,855	82	376	10	513	9,201	2,493
542	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
543	350002E-Transmission Land Right	DTRAN	1,041	2	11	0	15	275	74
544	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	59	0	1	0	1	16	6
545	352000-Transmission Str & Improv	DTRAN	(60,695)	(142)	(655)	(17)	(893)	(16,022)	(4,342)
546	352010-Tran Str & Impr-Prod	DPRODTI	279	1	3	0	4	75	20
547	353000E-Transmission Station	DTRAN	(901,785)	(2,110)	(9,727)	(249)	(13,274)	(238,051)	(64,512)
548	353010-Tran Station Equip Pro	DPRODTI	11,511	27	120	3	169	3,079	822
549	354000E-Tran Towers & Fixture	DTRAN	(802,715)	(1,878)	(8,659)	(221)	(11,816)	(211,899)	(57,425)
550	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(45,324)	(65)	(409)	(20)	(728)	(12,475)	(4,312)
551	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2)	(0)	(0)	(0)	(0)	(1)	(0)
552	355000E-Tran Poles & Fixture	DTRAN	(268,589)	(628)	(2,897)	(74)	(3,954)	(70,901)	(19,214)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
553	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(15,165)	(5,617)	(689)	(4,970)	(14)	(158)	(250)
554	356010-Tran OH Cond & Device-Prod	DPRODTI	(1)	(0)	(0)	(0)	(0)	(0)	(0)
555	356000E-Tran OH Conductor & D	DTRAN	(98,550)	(33,065)	(2,988)	(18,583)	(110)	(1,294)	(1,478)
556	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(5,564)	(2,061)	(253)	(1,824)	(5)	(58)	(92)
557	357000E-Tran Underground Cond	DTRAN	(73)	(25)	(2)	(14)	(0)	(1)	(1)
558	358000-Tran UG Conductor & Devic	DTRAN	(177,331)	(59,497)	(5,377)	(33,437)	(198)	(2,328)	(2,659)
559	359000-Transmission Road & Trai	DTRAN	(23)	(8)	(1)	(4)	(0)	(0)	(0)
560	TOTAL TRANSMISSION		(2,328,072)	(783,365)	(71,583)	(448,194)	(2,587)	(30,387)	(35,010)
561									
562	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
563	360005-Dist Land Rights-TX	DDISPSUB	14	6	1	4	0	0	0
564	361000E-Str & Improv	DDISPSUB	1,578	683	69	403	3	37	54
565	362000E-Other Eq	DDISPSUB	(442,263)	(191,344)	(19,277)	(113,003)	(917)	(10,267)	(15,012)
566	364000-Dist Poles, Towers & Fixt	PLT_364	67,689	30,065	3,029	17,756	144	1,573	2,353
567	365000-Dist OH Conductor & Devic	PLT_365	(50,395)	(22,384)	(2,255)	(13,219)	(107)	(1,171)	(1,752)
568	366000E-Dist Underground Cond	PLT_366	4,541	2,016	203	1,190	10	106	158
569	367000E-Dist UG Conductor & D	PLT_367	35,949	15,956	1,608	9,423	76	835	1,249
570	368000E-Dist Line Transformer	PLT_368	22,446	12,089	1,218	7,140	58	526	932
571	369000E-Distribution Services	CSERVICE	99	67	12	17	1	1	1
572	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
573									
574	369010-Distribution Services O	CSERVICE	1,060	721	124	187	12	9	7
575	369020-Distribution Services U	CSERVICE	506	344	59	89	6	4	3
576	370000E-Distribution Meter	CMETERS	2,618	1,548	314	353	29	34	38
577	371000E-Dist Inst on Cust Premis	CUSTPREM	19,775	0	0	0	0	0	0
578	373000-Dist Street Light & Sg Sy	CLIGHT	2,230	0	0	0	0	0	0
579	TOTAL DISTRIBUTION		(334,153)	(150,232)	(14,898)	(89,660)	(686)	(8,313)	(11,969)
580									
581	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
582	390000-Genl Structures & Improv	SALWAGXAG	13,690	5,229	625	2,367	39	179	219
583	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,225)	(3,905)	(466)	(1,768)	(29)	(134)	(164)
584	391000-General Office Furn & E	SALWAGXAG	984	376	45	170	3	13	16
585	391004-General Info Sys Computer	SALWAGXAG	20,528	7,840	937	3,550	59	268	329
586	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
587	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
588	392010-General Transp Eq Grp	SALWAGXAG	10	4	0	2	0	0	0
589	392020-General Transp Eq Grp 2	SALWAGXAG	178	68	8	31	1	2	3
590	392030-General Transp Eq Trailer	SALWAGXAG	34	13	2	6	0	0	1
591	392040-General Transp Eq Grp 4	SALWAGXAG	261	100	12	45	1	3	4
592	393000-General Stores Equipmen	SALWAGXAG	(527)	(201)	(24)	(91)	(2)	(7)	(8)
593	394000-General Tools & Shop Equi	SALWAGXAG	(37,010)	(14,135)	(1,688)	(6,400)	(107)	(484)	(593)
594	395000-General Laboratory Equi	SALWAGXAG	(13,285)	(5,074)	(606)	(2,297)	(38)	(174)	(213)
595	396000-General Power Operated E	SALWAGXAG	78	30	4	13	0	1	1
596	397000-General Communication E	SALWAGXAG	(65,744)	(25,109)	(2,999)	(11,369)	(189)	(860)	(1,053)
597	397010-General Comm Eq Two Wa	SALWAGXAG	(3,795)	(1,449)	(173)	(656)	(11)	(50)	(61)
598	397030-General Comm Eq EM	SALWAGXAG	(39,401)	(15,048)	(1,798)	(6,814)	(113)	(515)	(631)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
553	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(15,165)	(2,558)	(889)	(11)	(8)	(224)	(665)
554	356010-Tran OH Cond & Device-Prod	DPRODTI	(1)	(0)	(0)	(0)	(0)	(0)	(0)
555	356000E-Tran OH Conductor & D	DTRAN	(98,550)	(11,082)	(29,687)	(153)	(110)	(5,495)	(24,193)
556	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(5,564)	(938)	(326)	(4)	(3)	(82)	(244)
557	357000E-Tran Underground Cond	DTRAN	(73)	(8)	(22)	(0)	(0)	(4)	(18)
558	358000-Tran UG Conductor & Devic	DTRAN	(177,331)	(19,942)	(53,419)	(275)	(199)	(9,887)	(43,532)
559	359000-Transmission Road & Trai	DTRAN	(23)	(3)	(7)	(0)	(0)	(1)	(6)
560	TOTAL TRANSMISSION		(2,328,072)	(265,600)	(685,219)	(3,556)	(2,570)	(127,081)	(558,139)
561									
562	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
563	360005-Dist Land Rights-TX	DDISPSUB	14	3	0	0	0	0	0
564	361000E-Str & Improv	DDISPSUB	1,578	316	0	8	6	0	0
565	362000E-Other Eq	DDISPSUB	(442,263)	(88,610)	0	(2,225)	(1,608)	0	0
566	364000-Dist Poles, Towers & Fixt	PLT_364	67,689	12,166	0	350	253	0	0
567	365000-Dist OH Conductor & Devic	PLT_365	(50,395)	(9,058)	0	(260)	(188)	0	0
568	366000E-Dist Underground Cond	PLT_366	4,541	819	0	23	17	0	0
569	367000E-Dist UG Conductor & D	PLT_367	35,949	6,481	0	186	134	0	0
570	368000E-Dist Line Transformer	PLT_368	22,446	242	0	141	102	0	0
571	369000E-Distribution Services	CSERVICE	99	0	0	0	0	0	0
572	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
573									
574	369010-Distribution Services O	CSERVICE	1,060	0	0	0	0	0	0
575	369020-Distribution Services U	CSERVICE	506	0	0	0	0	0	0
576	370000E-Distribution Meter	CMETERS	2,618	277	27	0	0	5	22
577	371000E-Dist Inst on Cust Premis	CUSTPREM	19,775	0	0	0	19,775	0	0
578	373000-Dist Street Light & Sg Sy	CLIGHT	2,230	0	0	2,230	0	0	0
579	TOTAL DISTRIBUTION		(334,153)	(77,364)	27	452	18,490	5	22
580									
581	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
582	390000-Genl Structures & Improv	SALWAGXAG	13,690	1,549	3,082	149	252	565	2,517
583	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,225)	(1,157)	(2,302)	(112)	(188)	(422)	(1,880)
584	391000-General Office Furn & E	SALWAGXAG	984	111	222	11	18	41	181
585	391004-General Info Sys Computer	SALWAGXAG	20,528	2,322	4,621	224	378	846	3,774
586	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
587	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
588	392010-General Transp Eq Grp	SALWAGXAG	10	1	2	0	0	0	2
589	392020-General Transp Eq Grp 2	SALWAGXAG	178	20	40	2	3	7	33
590	392030-General Transp Eq Trailer	SALWAGXAG	34	4	8	0	1	1	6
591	392040-General Transp Eq Grp 4	SALWAGXAG	261	29	59	3	5	11	48
592	393000-General Stores Equipmen	SALWAGXAG	(527)	(60)	(119)	(6)	(10)	(22)	(97)
593	394000-General Tools & Shop Equi	SALWAGXAG	(37,010)	(4,186)	(8,331)	(404)	(682)	(1,526)	(6,805)
594	395000-General Laboratory Equi	SALWAGXAG	(13,285)	(1,503)	(2,990)	(145)	(245)	(548)	(2,443)
595	396000-General Power Operated E	SALWAGXAG	78	9	17	1	1	3	14
596	397000-General Communication E	SALWAGXAG	(65,744)	(7,436)	(14,799)	(717)	(1,212)	(2,711)	(12,088)
597	397010-General Comm Eq Two Wa	SALWAGXAG	(3,795)	(429)	(854)	(41)	(70)	(156)	(698)
598	397030-General Comm Eq EM	SALWAGXAG	(39,401)	(4,457)	(8,869)	(430)	(726)	(1,625)	(7,245)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
553	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(15,165)	(22)	(137)	(7)	(244)	(4,174)	(1,443)
554	356010-Tran OH Cond & Device-Prod	DPRODTI	(1)	(0)	(0)	(0)	(0)	(0)	(0)
555	356000E-Tran OH Conductor & D	DTRAN	(98,550)	(231)	(1,063)	(27)	(1,451)	(26,015)	(7,050)
556	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(5,564)	(8)	(50)	(2)	(89)	(1,532)	(529)
557	357000E-Tran Underground Cond	DTRAN	(73)	(0)	(1)	(0)	(1)	(19)	(5)
558	358000-Tran UG Conductor & Devic	DTRAN	(177,331)	(415)	(1,913)	(49)	(2,610)	(46,811)	(12,686)
559	359000-Transmission Road & Trai	DTRAN	(23)	(0)	(0)	(0)	(0)	(6)	(2)
560	TOTAL TRANSMISSION		(2,328,072)	(5,387)	(25,000)	(653)	(34,357)	(615,261)	(168,105)
561									
562	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
563	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	0	5	1
564	361000E-Str & Improv	DDISPSUB	1,578	7	29	1	53	543	139
565	362000E-Other Eq	DDISPSUB	(442,263)	(2,034)	(8,232)	(276)	(14,736)	(152,303)	(39,041)
566	364000-Dist Poles, Towers & Fixt	PLT_364	67,689	279	1,294	38	2,315	23,931	6,134
567	365000-Dist OH Conductor & Devic	PLT_365	(50,395)	(208)	(963)	(28)	(1,724)	(17,817)	(4,567)
568	366000E-Dist Underground Cond	PLT_366	4,541	19	87	3	155	1,604	411
569	367000E-Dist UG Conductor & D	PLT_367	35,949	149	687	20	1,229	12,701	3,256
570	368000E-Dist Line Transformer	PLT_368	22,446	6	520	1	931	9,623	2,467
571	369000E-Distribution Services	CSERVICE	99	0	1	0	1	56	12
572	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
573									
574	369010-Distribution Services O	CSERVICE	1,060	0	9	0	7	597	124
575	369020-Distribution Services U	CSERVICE	506	0	4	0	3	285	59
576	370000E-Distribution Meter	CMETERS	2,618	5	29	2	36	1,281	266
577	371000E-Dist Inst on Cust Premis	CUSTPREM	19,775	0	0	0	0	0	0
578	373000-Dist Street Light & Sg Sy	CLIGHT	2,230	0	0	0	0	0	0
579	TOTAL DISTRIBUTION		(334,153)	(1,777)	(6,536)	(240)	(11,729)	(119,494)	(30,738)
580									
581	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
582	390000-Genl Structures & Improv	SALWAGXAG	13,690	30	149	4	215	4,179	1,049
583	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,225)	(22)	(111)	(3)	(161)	(3,121)	(784)
584	391000-General Office Furn & E	SALWAGXAG	984	2	11	0	15	300	75
585	391004-General Info Sys Computer	SALWAGXAG	20,528	45	224	6	323	6,267	1,574
586	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
587	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
588	392010-General Transp Eq Grp	SALWAGXAG	10	0	0	0	0	3	1
589	392020-General Transp Eq Grp 2	SALWAGXAG	178	0	2	0	3	54	14
590	392030-General Transp Eq Trailer	SALWAGXAG	34	0	0	0	1	10	3
591	392040-General Transp Eq Grp 4	SALWAGXAG	261	1	3	0	4	80	20
592	393000-General Stores Equipmen	SALWAGXAG	(527)	(1)	(6)	(0)	(8)	(161)	(40)
593	394000-General Tools & Shop Equi	SALWAGXAG	(37,010)	(81)	(403)	(11)	(582)	(11,298)	(2,837)
594	395000-General Laboratory Equi	SALWAGXAG	(13,285)	(29)	(145)	(4)	(209)	(4,055)	(1,018)
595	396000-General Power Operated E	SALWAGXAG	78	0	1	0	1	24	6
596	397000-General Communication E	SALWAGXAG	(65,744)	(144)	(716)	(19)	(1,033)	(20,070)	(5,039)
597	397010-General Comm Eq Two Wa	SALWAGXAG	(3,795)	(8)	(41)	(1)	(60)	(1,158)	(291)
598	397030-General Comm Eq EM	SALWAGXAG	(39,401)	(86)	(429)	(11)	(619)	(12,028)	(3,020)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
599	398000-General Miscellaneous E	SALWAGXAG	(3,405)	(1,300)	(155)	(589)	(10)	(45)	(55)
600	TOTAL GENERAL		(137,626)	(52,563)	(6,279)	(23,800)	(396)	(1,800)	(2,203)
601	Total Sched M: Plant Permanent		(2,677,888)	(961,778)	(94,880)	(533,869)	(4,243)	(39,055)	(47,754)
602									
603	Sched M: Non-Plant Permanent								
604	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
605	SchM-124 - Meals and Entertainment	SALWAGES	384,735	146,941	17,552	66,533	1,108	5,032	6,160
606	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0
607	Total Sched M: Non-Plant Permanent		384,735	146,941	17,552	66,533	1,108	5,032	6,160
608									
609	Schedule M NOL	TOTPLT	(29,014,346)	(10,829,212)	(1,094,225)	(5,817,968)	(51,779)	(426,522)	(544,803)
610									
611	**SUBTOTAL SCHEDULE M ITEMS**		(161,022,134)	(60,364,446)	(6,130,678)	(32,660,102)	(295,863)	(2,444,624)	(3,119,256)
612									
613	**TAXABLE INCOME**		(80,837,283)	(43,228,430)	(2,738,223)	(7,028,043)	(40,165)	(1,475,941)	(642,833)
614	State Income Tax @ 0%		(745,643)	(398,739)	(25,257)	(64,827)	(370)	(13,614)	(5,929)
615	Federal Income Tax @ 35%		(28,032,074)	(14,990,392)	(949,538)	(2,437,126)	(13,928)	(511,814)	(222,916)
616	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
617	Total Current Federal Income Tax Expense		(28,032,074)	(14,990,392)	(949,538)	(2,437,126)	(13,928)	(511,814)	(222,916)
618									
619	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
620	**DEFERRED INCOME TAX EXPENSE**								
621	Deferred Income Tax Plant Related								
622	303004-Intg Misc Computr Softwar	SALWAGXAG	3,671,112	1,402,100	167,483	634,853	10,570	48,013	58,777
623	303005-Intg Misc Computr Soft 15y	SALWAGXAG	634,353	242,277	28,940	109,700	1,826	8,296	10,156
624	303014-Intg CRS Computr Softwar	CUST	22,058	17,493	2,811	1,029	247	80	62
625	TOTAL INTANGIBLE		4,327,523	1,661,870	199,235	745,582	12,643	56,389	68,995
626									
627	310001-Steam Prod Land Own in Fe	DPROD	(48)	(16)	(1)	(9)	(0)	(1)	(1)
628	310002-Steam Prod Land Rights	DPROD	1,947	660	60	362	2	25	29
629	310003-Steam Prod Water Rights	DPROD	(21,105)	(7,152)	(646)	(3,924)	(23)	(269)	(316)
630	310004-Steam Prod Land Rights-NM	DPROD	(159)	(54)	(5)	(30)	(0)	(2)	(2)
631	311000E-Steam Prod Str & Improv	DPROD	301,070	102,025	9,219	55,972	323	3,844	4,503
632	312000E-Steam Prod Boiler Plant E	DPROD	3,230,552	1,094,753	98,922	600,593	3,463	41,248	48,320
633	314000-Steam Prod Turbogen Unit	DPROD	800,302	271,202	24,506	148,784	858	10,218	11,970
634	315000E-Steam Prod Acc Elec Eq	DPROD	106,792	36,189	3,270	19,854	114	1,364	1,597
635	316000E-Steam Prod Misc Pwr Plt E	DPROD	62,155	21,063	1,903	11,555	67	794	930
636	Total Steam Production		4,481,506	1,518,670	137,228	833,158	4,804	57,220	67,031
637	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
638	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
639	341000E-Other Prod Str & Impr	DPROD	112,500	38,123	3,445	20,915	121	1,436	1,683
640	342000E-Other Prod Fuel Hldr	DPROD	2,193	743	67	408	2	28	33
641	343000-Other Prod Prime Mover	DPROD	228,892	77,566	7,009	42,553	245	2,923	3,424
642	344000E-Other Prod Generator	DPROD	(227,823)	(77,203)	(6,976)	(42,355)	(244)	(2,909)	(3,408)
643	345000E-Other Prod Access Elect Equip	DPROD	(3,088)	(1,046)	(95)	(574)	(3)	(39)	(46)
644	346000E-Other Prod Misc Pwr P	DPROD	(564)	(191)	(17)	(105)	(1)	(7)	(8)
645	Total Other Production Combustion Equipment		112,110	37,991	3,433	20,842	120	1,431	1,677

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
599	398000-General Miscellaneous E	SALWAGXAG	(3,405)	(385)	(766)	(37)	(63)	(140)	(626)
600	TOTAL GENERAL		(137,626)	(15,567)	(30,980)	(1,501)	(2,536)	(5,675)	(25,305)
601	Total Sched M: Plant Permanent		(2,677,888)	(348,916)	(646,246)	(8,008)	6,862	(119,538)	(526,708)
602									
603	Sched M: Non-Plant Permanent								
604	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
605	SchM-124 - Meals and Entertainment	SALWAGES	384,735	43,519	86,604	4,196	7,090	15,864	70,740
606	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0
607	Total Sched M: Non-Plant Permanent		384,735	43,519	86,604	4,196	7,090	15,864	70,740
608									
609	Schedule M NOL	TOTPLT	(29,014,346)	(3,332,550)	(6,551,079)	(206,081)	(160,128)	(1,212,957)	(5,338,122)
610									
611	**SUBTOTAL SCHEDULE M ITEMS**		(161,022,134)	(20,080,481)	(34,293,663)	(1,096,473)	(536,549)	(6,346,569)	(27,947,093)
612									
613	**TAXABLE INCOME**		(80,837,283)	(5,001,643)	(19,594,989)	(829,765)	(257,252)	(3,327,679)	(16,267,310)
614	State Income Tax @ 0%		(745,643)	(46,135)	(180,744)	(7,654)	(2,373)	(30,695)	(150,050)
615	Federal Income Tax @ 35%		(28,032,074)	(1,734,428)	(6,794,986)	(287,739)	(89,208)	(1,153,945)	(5,641,041)
616	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
617	Total Current Federal Income Tax Expense		(28,032,074)	(1,734,428)	(6,794,986)	(287,739)	(89,208)	(1,153,945)	(5,641,041)
618									
619	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
620	**DEFERRED INCOME TAX EXPENSE**								
621	Deferred Income Tax Plant Related								
622	303004-Intg Misc Computr Softwar	SALWAGXAG	3,671,112	415,251	826,371	40,041	67,655	151,374	674,997
623	303005-Intg Misc Computr Soft 15y	SALWAGXAG	634,353	71,754	142,793	6,919	11,691	26,157	116,637
624	303014-Intg CRS Computr Softwar	CUST	22,058	331	5	0	0	1	4
625	TOTAL INTANGIBLE		4,327,523	487,335	969,169	46,960	79,346	177,532	791,638
626									
627	310001-Steam Prod Land Own in Fe	DPROD	(48)	(5)	(15)	(0)	(0)	(3)	(12)
628	310002-Steam Prod Land Rights	DPROD	1,947	204	600	3	2	112	489
629	310003-Steam Prod Water Rights	DPROD	(21,105)	(2,210)	(6,508)	(33)	(24)	(1,209)	(5,299)
630	310004-Steam Prod Land Rights-NM	DPROD	(159)	(17)	(49)	(0)	(0)	(9)	(40)
631	311000E-Steam Prod Str & Improv	DPROD	301,070	31,530	92,840	472	341	17,246	75,594
632	312000E-Steam Prod Boiler Plant E	DPROD	3,230,552	338,327	996,193	5,070	3,664	185,048	811,144
633	314000-Steam Prod Turbogen Unit	DPROD	800,302	83,813	246,786	1,256	908	45,842	200,944
634	315000E-Steam Prod Acc Elec Eq	DPROD	106,792	11,184	32,931	168	121	6,117	26,814
635	316000E-Steam Prod Misc Pwr Plt E	DPROD	62,155	6,509	19,166	98	70	3,560	15,606
636	Total Steam Production		4,481,506	469,336	1,381,944	7,033	5,083	256,704	1,125,240
637	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
638	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
639	341000E-Other Prod Str & Impr	DPROD	112,500	11,782	34,691	177	128	6,444	28,247
640	342000E-Other Prod Fuel Hldr	DPROD	2,193	230	676	3	2	126	551
641	343000-Other Prod Prime Mover	DPROD	228,892	23,971	70,583	359	260	13,111	57,471
642	344000E-Other Prod Generator	DPROD	(227,823)	(23,859)	(70,253)	(358)	(258)	(13,050)	(57,203)
643	345000E-Other Prod Access Elect Equip	DPROD	(3,088)	(323)	(952)	(5)	(4)	(177)	(775)
644	346000E-Other Prod Misc Pwr P	DPROD	(564)	(59)	(174)	(1)	(1)	(32)	(142)
645	Total Other Production Combustion Equipment		112,110	11,741	34,571	176	127	6,422	28,149

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
599	398000-General Miscellaneous E	SALWAGXAG	(3,405)	(7)	(37)	(1)	(54)	(1,039)	(261)
600	TOTAL GENERAL		(137,626)	(300)	(1,500)	(40)	(2,163)	(42,014)	(10,549)
601	Total Sched M: Plant Permanent		(2,677,888)	(7,127)	(31,928)	(902)	(46,852)	(759,016)	(202,761)
602									
603	Sched M: Non-Plant Permanent								
604	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
605	SchM-124 - Meals and Entertainment	SALWAGES	384,735	840	4,192	112	6,048	117,450	29,491
606	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0
607	Total Sched M: Non-Plant Permanent		384,735	840	4,192	112	6,048	117,450	29,491
608									
609	Schedule M NOL	TOTPLT	(29,014,346)	(71,374)	(355,147)	(9,142)	(535,661)	(8,585,935)	(2,243,277)
610									
611	**SUBTOTAL SCHEDULE M ITEMS**		(161,022,134)	(427,146)	(2,017,478)	(54,755)	(3,064,501)	(47,853,298)	(12,511,148)
612									
613	**TAXABLE INCOME**		(80,837,283)	(335,464)	(1,140,477)	(59,176)	(583,656)	(34,917,127)	(8,311,302)
614	State Income Tax @ 0%		(745,643)	(3,094)	(10,520)	(546)	(5,384)	(322,076)	(76,663)
615	Federal Income Tax @ 35%		(28,032,074)	(116,329)	(395,485)	(20,521)	(202,395)	(12,108,268)	(2,882,124)
616	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
617	Total Current Federal Income Tax Expense		(28,032,074)	(116,329)	(395,485)	(20,521)	(202,395)	(12,108,268)	(2,882,124)
618									
619	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
620	**DEFERRED INCOME TAX EXPENSE**								
621	Deferred Income Tax Plant Related								
622	303004-Intg Misc Computr Softwar	SALWAGXAG	3,671,112	8,013	39,999	1,067	57,709	1,120,699	281,400
623	303005-Intg Misc Computr Soft 15y	SALWAGXAG	634,353	1,385	6,912	184	9,972	193,652	48,625
624	303014-Intg CRS Computr Softwar	CUST	22,058	1	79	0	62	14,483	3,010
625	TOTAL INTANGIBLE		4,327,523	9,399	46,990	1,252	67,743	1,328,835	333,034
626									
627	310001-Steam Prod Land Own in Fe	DPROD	(48)	(0)	(1)	(0)	(1)	(13)	(3)
628	310002-Steam Prod Land Rights	DPROD	1,947	5	20	1	29	521	139
629	310003-Steam Prod Water Rights	DPROD	(21,105)	(49)	(221)	(6)	(310)	(5,645)	(1,507)
630	310004-Steam Prod Land Rights-NM	DPROD	(159)	(0)	(2)	(0)	(2)	(42)	(11)
631	311000E-Steam Prod Str & Improv	DPROD	301,070	698	3,146	84	4,419	80,530	21,496
632	312000E-Steam Prod Boiler Plant E	DPROD	3,230,552	7,492	33,755	905	47,415	864,101	230,652
633	314000-Steam Prod Turbogen Unit	DPROD	800,302	1,856	8,362	224	11,746	214,063	57,139
634	315000E-Steam Prod Acc Elec Eq	DPROD	106,792	248	1,116	30	1,567	28,564	7,625
635	316000E-Steam Prod Misc Pwr Plt E	DPROD	62,155	144	649	17	912	16,625	4,438
636	Total Steam Production		4,481,506	10,394	46,826	1,256	65,776	1,198,703	319,966
637	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
638	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
639	341000E-Other Prod Str & Impr	DPROD	112,500	261	1,175	32	1,651	30,091	8,032
640	342000E-Other Prod Fuel Hldr	DPROD	2,193	5	23	1	32	587	157
641	343000-Other Prod Prime Mover	DPROD	228,892	531	2,392	64	3,359	61,224	16,342
642	344000E-Other Prod Generator	DPROD	(227,823)	(528)	(2,380)	(64)	(3,344)	(60,937)	(16,266)
643	345000E-Other Prod Access Elect Equip	DPROD	(3,088)	(7)	(32)	(1)	(45)	(826)	(220)
644	346000E-Other Prod Misc Pwr P	DPROD	(564)	(1)	(6)	(0)	(8)	(151)	(40)
645	Total Other Production Combustion Equipment		112,110	260	1,171	31	1,645	29,987	8,004

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
646									
647	105000-Held for Future Us	DTRAN	(7,591)	(2,547)	(230)	(1,431)	(8)	(100)	(114)
648	350001-Tran Land Owned in Fe	DTRAN	480	161	15	90	1	6	7
649	350002E-Transmission Land Right	DTRAN	588,458	197,437	17,842	110,959	657	7,724	8,824
650	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	33,226	12,306	1,510	10,889	31	347	548
651	352000-Transmission Str & Improv	DTRAN	824,478	276,625	24,998	155,463	921	10,823	12,363
652	352010-Tran Str & Impr-Prod	DPRODTI	(1,510)	(512)	(46)	(281)	(2)	(19)	(23)
653	353000E-Transmission Station	DTRAN	12,233,751	4,104,613	370,932	2,306,788	13,659	160,587	183,448
654	353010-Tran Station Equip Pro	DPRODTI	(62,236)	(21,090)	(1,906)	(11,570)	(67)	(795)	(931)
655	354000E-Tran Towers & Fixture	DTRAN	25,446	8,538	772	4,798	28	334	382
656	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	1,437	532	65	471	1	15	24
657	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,618	548	50	301	2	21	24
658	355000E-Tran Poles & Fixture	DTRAN	6,004,680	2,014,663	182,064	1,132,238	6,704	78,821	90,042
659	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	339,043	125,575	15,410	111,109	315	3,542	5,595
660	356010-Tran OH Cond & Device-Prod	DPRODTI	383	130	12	71	0	5	6
661	356000E-Tran OH Conductor & D	DTRAN	2,206,942	740,463	66,915	416,140	2,464	28,970	33,094
662	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	124,611	46,154	5,664	40,837	116	1,302	2,056
663	357000E-Tran Underground Cond	DTRAN	1,635	549	50	308	2	21	25
664	358000-Tran UG Conductor & Devic	DTRAN	9,656	3,240	293	1,821	11	127	145
665	359000-Transmission Road & Trai	DTRAN	1,413	474	43	266	2	19	21
666	TOTAL TRANSMISSION		22,325,921	7,507,859	684,452	4,279,266	24,836	291,750	335,536
667	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
668	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
669	360005-Dist Land Rights-TX	DDISPSUB	8,636	3,736	376	2,207	18	200	293
670	361000E-Str & Improv	DDISPSUB	5,925	2,564	258	1,514	12	138	201
671	362000E-Other Eq	DDISPSUB	5,040,741	2,180,866	219,717	1,287,962	10,452	117,017	171,101
672	364000-Dist Poles, Towers & Fixt	PLT_364	836,699	371,636	37,441	219,478	1,781	19,442	29,089
673	365000-Dist OH Conductor & Devic	PLT_365	4,583,434	2,035,817	205,104	1,202,300	9,757	106,504	159,351
674	366000E-Dist Underground Cond	PLT_366	98,389	43,672	4,400	25,791	209	2,286	3,419
675	367000E-Dist UG Conductor & D	PLT_367	(45,434)	(20,166)	(2,032)	(11,910)	(97)	(1,056)	(1,579)
676	368000E-Dist Line Transformer	PLT_368	271,030	145,973	14,706	86,208	700	6,347	11,251
677	369000E-Distribution Services	CSERVICE	(11,511)	(7,836)	(1,342)	(2,031)	(128)	(100)	(74)
678	369010-Distribution Services O	CSERVICE	491,353	334,504	57,279	86,676	5,469	4,275	3,152
679	369020-Distribution Services U	CSERVICE	451,465	307,348	52,629	79,639	5,025	3,928	2,896
680	370000E-Distribution Meter	CMETERS	167,461	98,972	20,083	22,565	1,825	2,178	2,431
681	371000E-Dist Inst on Cust Premis	CUSTPREM	(64,010)	0	0	0	0	0	0
682	373000-Dist Street Light & Sg Sy	CLIGHT	140,293	0	0	0	0	0	0
683	TOTAL DISTRIBUTION		11,974,473	5,497,084	608,621	3,000,400	35,024	261,159	381,531
684	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
685	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
686	389002-General Land Rights	SALWAGXAG	(240)	(92)	(11)	(42)	(1)	(3)	(4)
687	390000-Genl Structures & Improv	SALWAGXAG	(119,661)	(45,702)	(5,459)	(20,693)	(345)	(1,565)	(1,916)
688	390007-Genl Str & Imp Lease Bld	SALWAGXAG	30,717	11,732	1,401	5,312	88	402	492
689	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0
690	391000-General Office Furn & E	SALWAGXAG	237,150	90,574	10,819	41,011	683	3,102	3,797

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
646									
647	105000-Held for Future Us	DTRAN	(7,591)	(854)	(2,287)	(12)	(9)	(423)	(1,863)
648	350001-Tran Land Owned in Fe	DTRAN	480	54	144	1	1	27	118
649	350002E-Transmission Land Right	DTRAN	588,458	66,174	177,268	912	659	32,810	144,459
650	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	33,226	5,604	1,948	25	18	491	1,457
651	352000-Transmission Str & Improv	DTRAN	824,478	92,716	248,368	1,278	924	45,969	202,398
652	352010-Tran Str & Impr-Prod	DPRODTI	(1,510)	(158)	(465)	(2)	(2)	(86)	(379)
653	353000E-Transmission Station	DTRAN	12,233,751	1,375,732	3,685,322	18,965	13,705	682,097	3,003,225
654	353010-Tran Station Equip Pro	DPRODTI	(62,236)	(6,518)	(19,191)	(98)	(71)	(3,565)	(15,627)
655	354000E-Tran Towers & Fixture	DTRAN	25,446	2,862	7,666	39	29	1,419	6,247
656	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	1,437	242	84	1	1	21	63
657	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,618	169	499	3	2	93	406
658	355000E-Tran Poles & Fixture	DTRAN	6,004,680	675,249	1,808,863	9,309	6,727	334,793	1,474,070
659	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	339,043	57,179	19,882	253	183	5,012	14,869
660	356010-Tran OH Cond & Device-Prod	DPRODTI	383	40	118	1	0	22	96
661	356000E-Tran OH Conductor & D	DTRAN	2,206,942	248,179	664,824	3,421	2,472	123,049	541,775
662	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	124,611	21,015	7,307	93	67	1,842	5,465
663	357000E-Tran Underground Cond	DTRAN	1,635	184	493	3	2	91	401
664	358000-Tran UG Conductor & Devic	DTRAN	9,656	1,086	2,909	15	11	538	2,370
665	359000-Transmission Road & Trai	DTRAN	1,413	159	426	2	2	79	347
666	TOTAL TRANSMISSION		22,325,921	2,539,115	6,604,177	34,208	24,721	1,224,278	5,379,899
667	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
668	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
669	360005-Dist Land Rights-TX	DDISPSUB	8,636	1,730	0	43	31	0	0
670	361000E-Str & Improv	DDISPSUB	5,925	1,187	0	30	22	0	0
671	362000E-Other Eq	DDISPSUB	5,040,741	1,009,941	0	25,359	18,326	0	0
672	364000-Dist Poles, Towers & Fixt	PLT_364	836,699	150,388	0	4,321	3,123	0	0
673	365000-Dist OH Conductor & Devic	PLT_365	4,583,434	823,822	0	23,672	17,107	0	0
674	366000E-Dist Underground Cond	PLT_366	98,389	17,738	0	508	367	0	0
675	367000E-Dist UG Conductor & D	PLT_367	(45,434)	(8,191)	0	(234)	(169)	0	0
676	368000E-Dist Line Transformer	PLT_368	271,030	2,922	0	1,697	1,227	0	0
677	369000E-Distribution Services	CSERVICE	(11,511)	0	0	0	0	0	0
678	369010-Distribution Services O	CSERVICE	491,353	0	0	0	0	0	0
679	369020-Distribution Services U	CSERVICE	451,465	0	0	0	0	0	0
680	370000E-Distribution Meter	CMETERS	167,461	17,698	1,707	0	0	308	1,399
681	371000E-Dist Inst on Cust Premis	CUSTPREM	(64,010)	0	0	0	(64,010)	0	0
682	373000-Dist Street Light & Sg Sy	CLIGHT	140,293	0	0	140,293	0	0	0
683	TOTAL DISTRIBUTION		11,974,473	2,017,235	1,707	195,689	(23,978)	308	1,399
684	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
685	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
686	389002-General Land Rights	SALWAGXAG	(240)	(27)	(54)	(3)	(4)	(10)	(44)
687	390000-Genl Structures & Improv	SALWAGXAG	(119,661)	(13,535)	(26,936)	(1,305)	(2,205)	(4,934)	(22,002)
688	390007-Genl Str & Imp Lease Bld	SALWAGXAG	30,717	3,474	6,914	335	566	1,267	5,648
689	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0
690	391000-General Office Furn & E	SALWAGXAG	237,150	26,825	53,383	2,587	4,370	9,779	43,604

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
646									
647	105000-Held for Future Us	DTRAN	(7,591)	(18)	(82)	(2)	(112)	(2,004)	(543)
648	350001-Tran Land Owned in Fe	DTRAN	480	1	5	0	7	127	34
649	350002E-Transmission Land Right	DTRAN	588,458	1,377	6,348	162	8,662	155,340	42,097
650	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	33,226	48	300	15	534	9,145	3,161
651	352000-Transmission Str & Improv	DTRAN	824,478	1,929	8,894	227	12,136	217,644	58,981
652	352010-Tran Str & Impr-Prod	DPRODTI	(1,510)	(4)	(16)	(0)	(22)	(404)	(108)
653	353000E-Transmission Station	DTRAN	12,233,751	28,623	131,965	3,371	180,077	3,229,436	875,177
654	353010-Tran Station Equip Pro	DPRODTI	(62,236)	(144)	(650)	(17)	(913)	(16,647)	(4,443)
655	354000E-Tran Towers & Fixture	DTRAN	25,446	60	274	7	375	6,717	1,820
656	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	1,437	2	13	1	23	395	137
657	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,618	4	17	0	24	433	116
658	355000E-Tran Poles & Fixture	DTRAN	6,004,680	14,049	64,772	1,655	88,387	1,585,101	429,562
659	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	339,043	485	3,057	150	5,445	93,318	32,257
660	356010-Tran OH Cond & Device-Prod	DPRODTI	383	1	4	0	6	103	27
661	356000E-Tran OH Conductor & D	DTRAN	2,206,942	5,163	23,806	608	32,485	582,583	157,880
662	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	124,611	178	1,124	55	2,001	34,298	11,856
663	357000E-Tran Underground Cond	DTRAN	1,635	4	18	0	24	432	117
664	358000-Tran UG Conductor & Devic	DTRAN	9,656	23	104	3	142	2,549	691
665	359000-Transmission Road & Trai	DTRAN	1,413	3	15	0	21	373	101
666	TOTAL TRANSMISSION		22,325,921	51,783	239,967	6,236	329,301	5,898,938	1,608,921
667	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
668	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
669	360005-Dist Land Rights-TX	DDISPSUB	8,636	40	161	5	288	2,974	762
670	361000E-Str & Improv	DDISPSUB	5,925	27	110	4	197	2,041	523
671	362000E-Other Eq	DDISPSUB	5,040,741	23,187	93,831	3,146	167,955	1,735,892	444,974
672	364000-Dist Poles, Towers & Fixt	PLT_364	836,699	3,453	15,989	468	28,621	295,809	75,827
673	365000-Dist OH Conductor & Devic	PLT_365	4,583,434	18,914	87,590	2,566	156,785	1,620,438	415,379
674	366000E-Dist Underground Cond	PLT_366	98,389	407	1,879	55	3,363	34,761	8,911
675	367000E-Dist UG Conductor & D	PLT_367	(45,434)	(188)	(868)	(26)	(1,553)	(16,052)	(4,115)
676	368000E-Dist Line Transformer	PLT_368	271,030	67	6,280	9	11,242	116,189	29,784
677	369000E-Distribution Services	CSERVICE	(11,511)	0	(100)	0	(74)	(6,488)	(1,348)
678	369010-Distribution Services O	CSERVICE	491,353	0	4,275	0	3,152	276,953	57,551
679	369020-Distribution Services U	CSERVICE	451,465	0	3,928	0	2,896	254,470	52,879
680	370000E-Distribution Meter	CMETERS	167,461	346	1,832	115	2,316	81,944	17,028
681	371000E-Dist Inst on Cust Premis	CUSTPREM	(64,010)	0	0	0	0	0	0
682	373000-Dist Street Light & Sg Sy	CLIGHT	140,293	0	0	0	0	0	0
683	TOTAL DISTRIBUTION		11,974,473	46,252	214,907	6,343	375,188	4,398,930	1,098,154
684	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
685	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
686	389002-General Land Rights	SALWAGXAG	(240)	(1)	(3)	(0)	(4)	(73)	(18)
687	390000-Genl Structures & Improv	SALWAGXAG	(119,661)	(261)	(1,304)	(35)	(1,881)	(36,529)	(9,172)
688	390007-Genl Str & Imp Lease Bld	SALWAGXAG	30,717	67	335	9	483	9,377	2,355
689	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0
690	391000-General Office Furn & E	SALWAGXAG	237,150	518	2,584	69	3,728	72,396	18,178

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
691	391004-General Info Sys Computer	SALWAGXAG	535,164	204,394	24,415	92,547	1,541	6,999	8,568
692	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
693	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
694	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
695	392010-General Transp Eq Grp	SALWAGXAG	(6,578)	(2,512)	(300)	(1,137)	(19)	(86)	(105)
696	392020-General Transp Eq Grp 2	SALWAGXAG	(195,572)	(74,694)	(8,922)	(33,821)	(563)	(2,558)	(3,131)
697	392030-General Transp Eq Trailer	SALWAGXAG	(37,110)	(14,173)	(1,693)	(6,418)	(107)	(485)	(594)
698	392040-General Transp Eq Grp 4	SALWAGXAG	(285,761)	(109,140)	(13,037)	(49,417)	(823)	(3,737)	(4,575)
699	393000-General Stores Equipmen	SALWAGXAG	7,654	2,923	349	1,324	22	100	123
700	394000-General Tools & Shop Equi	SALWAGXAG	541,965	206,991	24,726	93,723	1,560	7,088	8,677
701	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
702	395000-General Laboratory Equi	SALWAGXAG	193,074	73,740	8,808	33,389	556	2,525	3,091
703	395050-Genl Lab Equipment-Call Center	CUST	(0)	(0)	(0)	(0)	(0)	(0)	(0)
704	396000-General Power Operated E	SALWAGXAG	(85,051)	(32,483)	(3,880)	(14,708)	(245)	(1,112)	(1,362)
705	397000-General Communication E	SALWAGXAG	955,603	364,971	43,597	165,254	2,751	12,498	15,300
706	397010-General Comm Eq Two Wa	SALWAGXAG	55,161	21,067	2,517	9,539	159	721	883
707	397030-General Comm Eq EM	SALWAGXAG	572,706	218,732	26,128	99,039	1,649	7,490	9,169
708	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
709	398000-General Miscellaneous E	SALWAGXAG	49,485	18,900	2,258	8,558	142	647	792
710	398050-Genl Misc. Equipment-Call Center	CUST	(0)	(0)	(0)	(0)	(0)	(0)	(0)
711	TOTAL GENERAL		2,448,707	935,229	111,715	423,460	7,050	32,026	39,205
712									
713	Total Deferred Income Tax Plant Related		45,670,239	17,158,702	1,744,683	9,302,708	84,477	699,975	893,976
714	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
715	Deferred Income Tax Non-Plant								
716	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	128	49	6	22	0	2	2
717	SchM-103 - Environmental Remediation	PRODPLT	3,386	1,148	104	630	4	43	51
718	SchM-107 - Pension Expense	SALWAGES	514,948	196,673	23,493	89,051	1,483	6,735	8,245
719	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
720	SchM-109 - Employee Incentive	SALWAGES	(500,935)	(191,321)	(22,854)	(86,628)	(1,442)	(6,552)	(8,020)
721	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	187,448	71,592	8,552	32,416	540	2,452	3,001
722	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	50,071	19,123	2,284	8,659	144	655	802
723	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
724	SchM-118 - Inventory Reserve	TOTPLT	(3)	(1)	(0)	(1)	(0)	(0)	(0)
725	SchM-127 - Litigation Reserve	TOTPLT	0	0	0	0	0	0	0
726	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	(75,993)	(28,363)	(2,866)	(15,238)	(136)	(1,117)	(1,427)
727	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
728	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
729	SchM-137 - R&E Credit	TOTPLT	(914,638)	(341,376)	(34,494)	(183,404)	(1,632)	(13,446)	(17,174)
730	SchM-138 - Rate Case Expense	TOTPLT	728,412	271,870	27,471	146,061	1,300	10,708	13,677
731	SchM-192 - Texas Margin Tax	NETPLT	112,397	41,858	4,190	22,777	194	1,672	2,142
732	SchM-226 - Performance Recognition Award	SALWAGES	(2,640)	(1,008)	(120)	(457)	(8)	(35)	(42)
733	SchM-257 - Texas R&E Credit	SALWAGES	(387,694)	(148,071)	(17,687)	(67,045)	(1,116)	(5,070)	(6,207)
734	TXGMT-Texas Gross Margin Tax	SALWAGES	1,030,623	393,623	47,019	178,228	2,967	13,479	16,501
735	Total Deferred Income Tax Non-Plant		745,510	285,795	35,096	125,072	2,298	9,526	11,549
736									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
691	391004-General Info Sys Computer	SALWAGXAG	535,164	60,534	120,466	5,837	9,863	22,067	98,399
692	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
693	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
694	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
695	392010-General Transp Eq Grp	SALWAGXAG	(6,578)	(744)	(1,481)	(72)	(121)	(271)	(1,209)
696	392020-General Transp Eq Grp 2	SALWAGXAG	(195,572)	(22,122)	(44,023)	(2,133)	(3,604)	(8,064)	(35,959)
697	392030-General Transp Eq Trailer	SALWAGXAG	(37,110)	(4,198)	(8,354)	(405)	(684)	(1,530)	(6,823)
698	392040-General Transp Eq Grp 4	SALWAGXAG	(285,761)	(32,323)	(64,325)	(3,117)	(5,266)	(11,783)	(52,542)
699	393000-General Stores Equipmen	SALWAGXAG	7,654	866	1,723	83	141	316	1,407
700	394000-General Tools & Shop Equi	SALWAGXAG	541,965	61,303	121,997	5,911	9,988	22,347	99,650
701	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
702	395000-General Laboratory Equi	SALWAGXAG	193,074	21,839	43,461	2,106	3,558	7,961	35,500
703	395050-Genl Lab Equipment-Call Center	CUST	(0)	(0)	(0)	0	0	(0)	(0)
704	396000-General Power Operated E	SALWAGXAG	(85,051)	(9,620)	(19,145)	(928)	(1,567)	(3,507)	(15,638)
705	397000-General Communication E	SALWAGXAG	955,603	108,091	215,107	10,423	17,611	39,403	175,704
706	397010-General Comm Eq Two Wa	SALWAGXAG	55,161	6,239	12,417	602	1,017	2,274	10,142
707	397030-General Comm Eq EM	SALWAGXAG	572,706	64,781	128,917	6,247	10,554	23,615	105,302
708	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
709	398000-General Miscellaneous E	SALWAGXAG	49,485	5,597	11,139	540	912	2,040	9,099
710	398050-Genl Misc. Equipment-Call Center	CUST	(0)	(0)	(0)	0	0	(0)	(0)
711	TOTAL GENERAL		2,448,707	276,981	551,206	26,708	45,127	100,970	450,237
712									
713	Total Deferred Income Tax Plant Related		45,670,239	5,801,742	9,542,775	310,775	130,426	1,766,213	7,776,562
714	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
715	Deferred Income Tax Non-Plant								
716	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	128	14	29	1	2	5	23
717	SchM-103 - Environmental Remediation	PRODPLT	3,386	355	1,044	5	4	194	850
718	SchM-107 - Pension Expense	SALWAGES	514,948	58,247	115,915	5,617	9,490	21,233	94,682
719	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
720	SchM-109 - Employee Incentive	SALWAGES	(500,935)	(56,662)	(112,761)	(5,464)	(9,232)	(20,655)	(92,105)
721	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	187,448	21,203	42,195	2,045	3,454	7,729	34,466
722	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	50,071	5,664	11,271	546	923	2,065	9,206
723	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
724	SchM-118 - Inventory Reserve	TOTPLT	(3)	(0)	(1)	(0)	(0)	(0)	(1)
725	SchM-127 - Litigation Reserve	TOTPLT	0	0	0	0	0	0	0
726	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	(75,993)	(8,728)	(17,158)	(540)	(419)	(3,177)	(13,981)
727	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
728	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
729	SchM-137 - R&E Credit	TOTPLT	(914,638)	(105,054)	(206,514)	(6,496)	(5,048)	(38,237)	(168,277)
730	SchM-138 - Rate Case Expense	TOTPLT	728,412	83,664	164,466	5,174	4,020	30,452	134,015
731	SchM-192 - Texas Margin Tax	NETPLT	112,397	13,169	25,200	721	473	4,670	20,531
732	SchM-226 - Performance Recognition Award	SALWAGES	(2,640)	(299)	(594)	(29)	(49)	(109)	(485)
733	SchM-257 - Texas R&E Credit	SALWAGES	(387,694)	(43,853)	(87,270)	(4,229)	(7,145)	(15,986)	(71,284)
734	TXGMT-Texas Gross Margin Tax	SALWAGES	1,030,623	116,577	231,994	11,241	18,993	42,497	189,498
735	Total Deferred Income Tax Non-Plant		745,510	84,296	167,817	8,593	15,468	30,680	137,137
736									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
691	391004-General Info Sys Computer	SALWAGXAG	535,164	1,168	5,831	156	8,413	163,372	41,022
692	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
693	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
694	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
695	392010-General Transp Eq Grp	SALWAGXAG	(6,578)	(14)	(72)	(2)	(103)	(2,008)	(504)
696	392020-General Transp Eq Grp 2	SALWAGXAG	(195,572)	(427)	(2,131)	(57)	(3,074)	(59,703)	(14,991)
697	392030-General Transp Eq Trailer	SALWAGXAG	(37,110)	(81)	(404)	(11)	(583)	(11,329)	(2,845)
698	392040-General Transp Eq Grp 4	SALWAGXAG	(285,761)	(624)	(3,114)	(83)	(4,492)	(87,236)	(21,904)
699	393000-General Stores Equipmen	SALWAGXAG	7,654	17	83	2	120	2,337	587
700	394000-General Tools & Shop Equi	SALWAGXAG	541,965	1,183	5,905	158	8,520	165,448	41,543
701	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
702	395000-General Laboratory Equi	SALWAGXAG	193,074	421	2,104	56	3,035	58,941	14,800
703	395050-Genl Lab Equipment-Call Center	CUST	(0)	(0)	(0)	(0)	(0)	(0)	(0)
704	396000-General Power Operated E	SALWAGXAG	(85,051)	(186)	(927)	(25)	(1,337)	(25,964)	(6,519)
705	397000-General Communication E	SALWAGXAG	955,603	2,086	10,412	278	15,022	291,722	73,249
706	397010-General Comm Eq Two Wa	SALWAGXAG	55,161	120	601	16	867	16,839	4,228
707	397030-General Comm Eq EM	SALWAGXAG	572,706	1,250	6,240	166	9,003	174,833	43,899
708	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
709	398000-General Miscellaneous E	SALWAGXAG	49,485	108	539	14	778	15,107	3,793
710	398050-Genl Misc. Equipment-Call Center	CUST	(0)	(0)	(0)	(0)	(0)	(0)	(0)
711	TOTAL GENERAL		2,448,707	5,345	26,680	712	38,493	747,529	187,700
712									
713	Total Deferred Income Tax Plant Related		45,670,239	123,433	576,542	15,830	878,147	13,602,923	3,555,779
714	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
715	Deferred Income Tax Non-Plant								
716	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	128	0	1	0	2	39	10
717	SchM-103 - Environmental Remediation	PRODPLT	3,386	8	35	1	50	906	242
718	SchM-107 - Pension Expense	SALWAGES	514,948	1,124	5,611	150	8,095	157,201	39,472
719	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
720	SchM-109 - Employee Incentive	SALWAGES	(500,935)	(1,093)	(5,458)	(146)	(7,875)	(152,923)	(38,398)
721	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	187,448	409	2,042	54	2,947	57,223	14,368
722	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	50,071	109	546	15	787	15,285	3,838
723	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
724	SchM-118 - Inventory Reserve	TOTPLT	(3)	(0)	(0)	(0)	(0)	(1)	(0)
725	SchM-127 - Litigation Reserve	TOTPLT	0	0	0	0	0	0	0
726	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	(75,993)	(187)	(930)	(24)	(1,403)	(22,488)	(5,875)
727	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
728	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
729	SchM-137 - R&E Credit	TOTPLT	(914,638)	(2,250)	(11,196)	(288)	(16,886)	(270,660)	(70,716)
730	SchM-138 - Rate Case Expense	TOTPLT	728,412	1,792	8,916	230	13,448	215,552	56,318
731	SchM-192 - Texas Margin Tax	NETPLT	112,397	281	1,391	36	2,106	33,159	8,699
732	SchM-226 - Performance Recognition Award	SALWAGES	(2,640)	(6)	(29)	(1)	(41)	(806)	(202)
733	SchM-257 - Texas R&E Credit	SALWAGES	(387,694)	(846)	(4,224)	(113)	(6,094)	(118,353)	(29,718)
734	TXGMT-Texas Gross Margin Tax	SALWAGES	1,030,623	2,250	11,229	300	16,201	314,624	79,000
735	Total Deferred Income Tax Non-Plant		745,510	1,591	7,935	214	11,336	228,757	57,037
736									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)
737	NOL Carryforward	TOTPLT		10,328,980	3,855,152	389,539	2,071,171	18,433	151,840	193,947
738										
739	**TOTAL DEFERRED INCOME TAX EXPENSE**			56,744,729	21,299,649	2,169,318	11,498,952	105,208	861,341	1,099,473
740										
741	367000E-Dist UG Conductor & D	TOTPLT		0	0	0	0	0	0	0
742	ITC Amortization	TOTPLT		(102,125)	(38,117)	(3,851)	(20,478)	(182)	(1,501)	(1,918)
743										
744	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**			27,864,887	5,872,401	1,190,672	8,976,521	90,727	334,411	868,710
745										
746	Amortization of Excess DFIT - Depreciation	TOTPLT		0	0	0	0	0	0	0
747										
748	**TOTAL OPERATING DEDUCTIONS**			525,057,420	186,476,441	19,747,917	102,213,963	1,097,725	7,168,223	9,318,117
749										
750										
751										
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759										
760	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
761										
762	**PROPOSED FEDERAL INCOME TAX**									
763	Rate Base times Pretax Claimed ROR		7.91%	149,302,358	55,321,343	5,562,226	30,120,233	265,335	2,212,507	2,822,954
764	Less: Synchronized Interest			44,922,833	16,645,360	1,673,590	9,062,725	79,835	665,710	849,384
765	Plus: Schedule M Items			(161,022,134)	(60,364,446)	(6,130,678)	(32,660,102)	(295,863)	(2,444,624)	(3,119,256)
766	Plus: State Income Tax @ .92%		0.92%	(522,471)	(200,054)	(20,681)	(107,022)	(1,018)	(8,282)	(10,568)
767	Taxable Income			(56,120,138)	(21,488,409)	(2,221,362)	(11,495,571)	(109,345)	(889,546)	(1,135,118)
768	Federal Income Tax @ 35%			(19,642,048)	(7,520,943)	(777,477)	(4,023,450)	(38,271)	(311,341)	(397,291)
769	Impact of Production Tax Deduction			0	0	0	0	0	0	0
770	Total Current Federal Income Tax Expense			(19,642,048)	(7,520,943)	(777,477)	(4,023,450)	(38,271)	(311,341)	(397,291)
771	Plus:									
772	Deferred Income Taxes			56,744,729	21,299,649	2,169,318	11,498,952	105,208	861,341	1,099,473
773	ITC			(102,125)	(38,117)	(3,851)	(20,478)	(182)	(1,501)	(1,918)
774	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**			36,478,084	13,540,535	1,367,310	7,348,001	65,737	540,217	689,696
775										
776	**Tax Gross-up Factor**			1.5527844						
777	Total Income Tax Expense			56,642,601	21,025,531	2,123,137	11,409,862	102,075	838,841	1,070,950
778										
779	**TOTAL PROPOSED OPERATING DEDUCTIONS**			553,835,134	201,629,571	20,680,383	104,647,303	1,109,073	7,672,652	9,520,356
780										

781	**TAX RATES**	
782	STATE TAX RATE	0.92%
783	FEDERAL TAX RATE - CURRENT	35.00%
784	TAX GROSS-UP FACTOR	1.55278442
785	EFFECTIVE TAX RATE - CITTX	1.53846154
786	**COMPOSITE COST OF DEBT**	2.38%

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)		(c)	(j)	(k)	(l)	(m)	(n)	(o)
737	NOL Carryforward	TOTPLT		10,328,980	1,186,373	2,332,155	73,364	57,005	431,807	1,900,348
738										
739	**TOTAL DEFERRED INCOME TAX EXPENSE**			56,744,729	7,072,411	12,042,747	392,731	202,899	2,228,700	9,814,047
740										
741	367000E-Dist UG Conductor & D	TOTPLT		0	0	0	0	0	0	0
742	ITC Amortization	TOTPLT		(102,125)	(11,730)	(23,058)	(725)	(564)	(4,269)	(18,789)
743										
744	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**			27,864,887	5,280,118	5,043,958	96,613	110,755	1,039,791	4,004,167
745										
746	Amortization of Excess DFIT - Depreciation	TOTPLT		0	0	0	0	0	0	0
747										
748	**TOTAL OPERATING DEDUCTIONS**			525,057,420	61,450,755	130,060,023	3,638,460	3,885,797	23,893,078	106,166,945
749										
750										
751										
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759										
760	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
761										
762	**PROPOSED FEDERAL INCOME TAX**									
763	Rate Base times Pretax Claimed ROR		7.91%	149,302,358	17,490,867	33,843,110	960,758	703,025	6,267,035	27,576,075
764	Less: Synchronized Interest			44,922,833	5,262,739	10,182,883	289,078	211,530	1,885,657	8,297,226
765	Plus: Schedule M Items			(161,022,134)	(20,080,481)	(34,293,663)	(1,096,473)	(536,549)	(6,346,569)	(27,947,093)
766	Plus: State Income Tax @ .92%		0.92%	(522,471)	(72,430)	(98,083)	(3,918)	(416)	(18,127)	(79,956)
767	Taxable Income			(56,120,138)	(7,779,922)	(10,535,352)	(420,874)	(44,638)	(1,947,064)	(8,588,288)
768	Federal Income Tax @ 35%			(19,642,048)	(2,722,973)	(3,687,373)	(147,306)	(15,623)	(681,472)	(3,005,901)
769	Impact of Production Tax Deduction			0	0	0	0	0	0	0
770	Total Current Federal Income Tax Expense			(19,642,048)	(2,722,973)	(3,687,373)	(147,306)	(15,623)	(681,472)	(3,005,901)
771	Plus:									
772	Deferred Income Taxes			56,744,729	7,072,411	12,042,747	392,731	202,899	2,228,700	9,814,047
773	ITC			(102,125)	(11,730)	(23,058)	(725)	(564)	(4,269)	(18,789)
774	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**			36,478,084	4,265,278	8,234,232	240,781	186,296	1,524,831	6,709,401
775										
776	**Tax Gross-up Factor**			1.5527844						
777	Total Income Tax Expense			56,642,601	6,623,058	12,785,987	373,882	289,278	2,367,734	10,418,253
778										
779	**TOTAL PROPOSED OPERATING DEDUCTIONS**			553,835,134	62,793,694	137,802,052	3,915,728	4,064,321	25,221,021	112,581,032
780										
781	**TAX RATES**									
782	STATE TAX RATE			0.92%						
783	FEDERAL TAX RATE - CURRENT			35.00%						
784	TAX GROSS-UP FACTOR			1.55278442						
785	EFFECTIVE TAX RATE - CITTX			1.53846154						
786	**COMPOSITE COST OF DEBT**			2.38%						

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
737	NOL Carryforward	TOTPLT	10,328,980	25,409	126,431	3,255	190,693	3,056,555	798,597
738									
739	**TOTAL DEFERRED INCOME TAX EXPENSE**		56,744,729	150,433	710,909	19,298	1,080,175	16,888,236	4,411,413
740									
741	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0
742	ITC Amortization	TOTPLT	(102,125)	(251)	(1,250)	(32)	(1,885)	(30,221)	(7,896)
743									
744	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		27,864,887	30,758	303,654	(1,801)	870,511	4,427,671	1,444,730
745									
746	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0
747									
748	**TOTAL OPERATING DEDUCTIONS**		525,057,420	1,160,252	6,007,971	141,107	9,177,009	147,518,229	38,958,212
749									
750									
751									
752									
753									
754									
755									
756									
757									
758									
759									
760	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
761									
762	**PROPOSED FEDERAL INCOME TAX**								
763	Rate Base times Pretax Claimed ROR	7.91%	149,302,358	370,899	1,841,609	47,414	2,775,539	43,820,175	11,501,168
764	Less: Synchronized Interest		44,922,833	111,598	554,112	14,266	835,118	13,184,831	3,460,528
765	Plus: Schedule M Items		(161,022,134)	(427,146)	(2,017,478)	(54,755)	(3,064,501)	(47,853,298)	(12,511,148)
766	Plus: State Income Tax @ .92%	0.92%	(522,471)	(1,548)	(6,733)	(199)	(10,369)	(158,818)	(41,236)
767	Taxable Income		(56,120,138)	(166,297)	(723,249)	(21,408)	(1,113,711)	(17,059,136)	(4,429,273)
768	Federal Income Tax @ 35%		(19,642,048)	(58,204)	(253,137)	(7,493)	(389,799)	(5,970,698)	(1,550,245)
769	Impact of Production Tax Deduction		0	0	0	0	0	0	0
770	Total Current Federal Income Tax Expense		(19,642,048)	(58,204)	(253,137)	(7,493)	(389,799)	(5,970,698)	(1,550,245)
771	Plus:								
772	Deferred Income Taxes		56,744,729	150,433	710,909	19,298	1,080,175	16,888,236	4,411,413
773	ITC		(102,125)	(251)	(1,250)	(32)	(1,885)	(30,221)	(7,896)
774	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**		36,478,084	90,429	449,788	11,574	678,123	10,728,499	2,812,036
775									
776	**Tax Gross-up Factor**		1.5527844						
777	Total Income Tax Expense		56,642,601	140,417	698,424	17,971	1,052,978	16,659,046	4,366,485
778									
779	**TOTAL PROPOSED OPERATING DEDUCTIONS**		553,835,134	1,269,911	6,402,741	160,879	9,359,477	159,749,604	41,879,967
780									

Note: Please refer to Attachment RML-RD-3 to the Direct Testimony of Richard M. Luth for definitions of all allocators.

781	**TAX RATES**	
782	STATE TAX RATE	0.92%
783	FEDERAL TAX RATE - CURRENT	35.00%
784	TAX GROSS-UP FACTOR	1.55278442
785	EFFECTIVE TAX RATE - CITTX	1.53846154
786	**COMPOSITE COST OF DEBT**	2.38%

This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**DEVELOPMENT OF RATE BASE**							
2								
3	**ELECTRIC PLANT IN SERVICE**							
4								
5	INTANGIBLE PLANT							
6	303004-Intg Misc Computr Softwar	SALWAGXAG	82,154,278	31,377,000	3,748,040	14,207,099	236,533	1,074,458
7	303005-Intg Misc Computr Soft 15y	SALWAGXAG	30,542,347	11,664,970	1,393,402	5,281,747	87,935	399,449
8	303014-Intg CRS Computr Softwar	CUST	11,413,008	9,051,035	1,454,409	532,598	127,562	41,389
9	**TOTAL INTANGIBLE**		**124,109,632**	**52,093,005**	**6,595,851**	**20,021,444**	**452,030**	**1,515,296**
10								
11	PRODUCTION PLANT							
12	Steam Production							
13	310001-Steam Prod Land Own in Fe	DPROD	2,492,892	844,778	76,335	463,454	2,672	31,829
14	310002-Steam Prod Land Rights	DPROD	617,650	209,306	18,913	114,828	662	7,886
15	310003-Steam Prod Water Rights	DPROD	6,291,999	2,132,200	192,666	1,169,748	6,744	80,337
16	310004-Steam Prod Land Rights-NM	DPROD	40,683	13,786	1,246	7,563	44	519
17	311000E-Steam Prod Str & Improv	DPROD	132,619,234	44,941,324	4,060,916	24,655,292	142,148	1,693,291
18	312000E-Steam Prod Boiler Plant E	DPROD	557,602,551	188,957,487	17,074,275	103,664,101	597,668	7,119,507
19	314000-Steam Prod Turbogen Unit	DPROD	285,593,727	96,780,535	8,745,128	53,094,838	306,114	3,646,480
20	315000E-Steam Prod Acc Elec Eq	DPROD	44,048,935	14,927,077	1,348,817	8,189,154	47,214	562,420
21	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,029,689	6,109,808	552,085	3,351,906	19,325	230,204
22	**Total Steam Production**		**1,047,337,360**	**354,916,303**	**32,070,380**	**194,710,884**	**1,122,591**	**13,372,474**
23								
24	Other Production Combustion Equipment:							
25	340001-Other Prod Land Own in Fee	DPROD	85,836	29,088	2,628	15,958	92	1,096
26	340002-Other Prod Land Rights	DPROD	380	129	12	71	0	5
27	341000E-Other Prod Str & Impr	DPROD	8,213,751	2,783,434	251,512	1,527,022	8,804	104,874
28	342000E-Other Prod Fuel Hldr	DPROD	3,536,318	1,198,369	108,285	657,438	3,790	45,152
29	343000-Other Prod Prime Mover	DPROD	38,672,932	13,105,285	1,184,199	7,189,699	41,452	493,779
30	344000E-Other Prod Generator	DPROD	94,735,992	32,103,646	2,900,898	17,612,404	101,543	1,209,596
31	345000E-Other Prod Access Elect Equip	DPROD	18,292,638	6,198,915	560,136	3,400,791	19,607	233,562
32	346000E-Other Prod Misc Pwr P	DPROD	2,713,242	919,450	83,082	504,420	2,908	34,643
33	**Total Other Production Combustion Equipment**		**166,251,089**	**56,338,315**	**5,090,753**	**30,907,803**	**178,197**	**2,122,705**
34	**TOTAL PRODUCTION PLANT**		**1,213,588,449**	**411,254,618**	**37,161,133**	**225,618,686**	**1,300,788**	**15,495,179**
35								
36	TRANSMISSION PLANT:							
37	105000-Held for Future Us	DTRAN	(2,610,922)	(876,005)	(79,164)	(492,314)	(2,915)	(34,272)
38	350001-Tran Land Owned in Fe	DTRAN	3,799,852	1,274,909	115,213	716,498	4,242	49,879
39	350002E-Transmission Land Right	DTRAN	56,770,163	19,047,268	1,721,292	10,704,543	63,383	745,198
40	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	3,205,423	1,145,169	139,703	1,020,324	2,846	34,705
41	352000-Transmission Str & Improv	DTRAN	30,738,885	10,313,372	932,014	5,796,103	34,320	403,496
42	352010-Tran Str & Impr-Prod	DPRODTI	406,617	137,792	12,451	75,594	436	5,192
43	353000E-Transmission Station	DTRAN	443,106,811	148,669,195	13,435,162	83,551,916	494,724	5,816,476
44	353000E-Transmission Station - Retail Meters	TRANSMET	5,387,222	0	0	0	0	0
45	353010-Tran Station Equip Pro	DPRODTI	16,762,310	5,680,325	513,277	3,116,287	17,967	214,022
46	354000E-Tran Towers & Fixture	DTRAN	3,715,221	1,246,514	112,647	700,540	4,148	48,768
47	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	209,773	74,944	9,143	66,773	186	2,271

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303004-Intg Misc Computr Softwar	SALWAGXAG	82,154,278	1,315,338	9,292,723	18,493,003	896,061	1,514,023	3,387,536
7	303005-Intg Misc Computr Soft 15y	SALWAGXAG	30,542,347	489,001	3,454,739	6,875,110	333,127	562,866	1,259,378
8	303014-Intg CRS Computr Softwar	CUST	11,413,008	32,271	171,007	2,738	0	0	492
9	**TOTAL INTANGIBLE**		**124,109,632**	**1,836,609**	**12,918,469**	**25,370,851**	**1,229,188**	**2,076,888**	**4,647,405**
10									
11	PRODUCTION PLANT								
12	Steam Production								
13	310001-Steam Prod Land Own in Fe	DPROD	2,492,892	37,287	261,074	768,723	3,912	2,827	142,795
14	310002-Steam Prod Land Rights	DPROD	617,650	9,238	64,685	190,462	969	700	35,379
15	310003-Steam Prod Water Rights	DPROD	6,291,999	94,111	658,944	1,940,239	9,874	7,136	360,410
16	310004-Steam Prod Land Rights-NM	DPROD	40,683	609	4,261	12,545	64	46	2,330
17	311000E-Steam Prod Str & Improv	DPROD	132,619,234	1,983,628	13,888,843	40,895,263	208,124	150,405	7,596,519
18	312000E-Steam Prod Boiler Plant E	DPROD	557,602,551	8,340,237	58,396,161	171,945,670	875,064	632,382	31,939,851
19	314000-Steam Prod Turbogen Unit	DPROD	285,593,727	4,271,715	29,909,435	88,067,396	448,192	323,894	16,359,002
20	315000E-Steam Prod Acc Elec Eq	DPROD	44,048,935	658,854	4,613,122	13,583,194	69,127	49,956	2,523,153
21	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,029,689	269,676	1,888,199	5,559,743	28,295	20,448	1,032,753
22	**Total Steam Production**		**1,047,337,360**	**15,665,355**	**109,684,722**	**322,963,235**	**1,643,621**	**1,187,794**	**59,992,191**
23									
24	Other Production Combustion Equipment:								
25	340001-Other Prod Land Own in Fee	DPROD	85,836	1,284	8,989	26,469	135	97	4,917
26	340002-Other Prod Land Rights	DPROD	380	6	40	117	1	0	22
27	341000E-Other Prod Str & Impr	DPROD	8,213,751	122,856	860,203	2,532,842	12,890	9,315	470,489
28	342000E-Other Prod Fuel Hldr	DPROD	3,536,318	52,894	370,349	1,090,480	5,550	4,011	202,563
29	343000-Other Prod Prime Mover	DPROD	38,672,932	578,443	4,050,108	11,925,418	60,691	43,859	2,215,212
30	344000E-Other Prod Generator	DPROD	94,735,992	1,416,996	9,921,436	29,213,359	148,672	107,441	5,426,542
31	345000E-Other Prod Access Elect Equip	DPROD	18,292,638	273,609	1,915,737	5,640,828	28,707	20,746	1,047,815
32	346000E-Other Prod Misc Pwr P	DPROD	2,713,242	40,583	284,150	836,672	4,258	3,077	155,416
33	**Total Other Production Combustion Equipment**		**166,251,089**	**2,486,670**	**17,411,013**	**51,266,184**	**260,903**	**188,547**	**9,522,975**
34	**TOTAL PRODUCTION PLANT**		**1,213,588,449**	**18,152,024**	**127,095,735**	**374,229,419**	**1,904,525**	**1,376,340**	**69,515,166**
35									
36	TRANSMISSION PLANT:								
37	105000-Held for Future Us	DTRAN	(2,610,922)	(39,151)	(293,608)	(786,520)	(4,048)	(2,925)	(145,573)
38	350001-Tran Land Owned in Fe	DTRAN	3,799,852	56,980	427,308	1,144,676	5,891	4,257	211,862
39	350002E-Transmission Land Right	DTRAN	56,770,163	851,282	6,384,021	17,101,568	88,006	63,600	3,165,239
40	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	3,205,423	48,633	586,248	223,675	2,392	1,729	39,508
41	352000-Transmission Str & Improv	DTRAN	30,738,885	460,937	3,456,705	9,259,849	47,652	34,437	1,713,856
42	352010-Tran Str & Impr-Prod	DPRODTI	406,617	6,082	42,584	125,387	638	461	23,291
43	353000E-Transmission Station	DTRAN	443,106,811	6,644,493	49,829,050	133,482,469	686,915	496,412	24,705,562
44	353000E-Transmission Station - Retail Meters	TRANSMET	5,387,222	0	0	5,387,222	0	0	971,466
45	353010-Tran Station Equip Pro	DPRODTI	16,762,310	250,719	1,755,470	5,168,927	26,306	19,010	960,156
46	354000E-Tran Towers & Fixture	DTRAN	3,715,221	55,711	417,791	1,119,181	5,759	4,162	207,143
47	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	209,773	3,183	38,366	14,638	157	113	2,586

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	**DEVELOPMENT OF RATE BASE**									
2										
3	**ELECTRIC PLANT IN SERVICE**									
4										
5	INTANGIBLE PLANT									
6	303004-Intg Misc Computr Softwar	SALWAGXAG	82,154,278	15,105,468	179,329	895,129	23,883	1,291,455	25,079,665	6,297,334
7	303005-Intg Misc Computr Soft 15y	SALWAGXAG	30,542,347	5,615,732	66,669	332,781	8,879	480,122	9,323,822	2,341,149
8	303014-Intg CRS Computr Softwar	CUST	11,413,008	2,246	536	40,852	179	32,092	7,493,825	1,557,210
9	**TOTAL INTANGIBLE**		**124,109,632**	**20,723,446**	**246,535**	**1,268,762**	**32,941**	**1,803,668**	**41,897,313**	**10,195,692**
10										
11	PRODUCTION PLANT									
12	Steam Production									
13	310001-Steam Prod Land Own in Fe	DPROD	2,492,892	625,929	5,782	26,048	698	36,589	666,793	177,985
14	310002-Steam Prod Land Rights	DPROD	617,650	155,083	1,432	6,454	173	9,065	165,208	44,098
15	310003-Steam Prod Water Rights	DPROD	6,291,999	1,579,829	14,593	65,744	1,763	92,349	1,682,970	449,230
16	310004-Steam Prod Land Rights-NM	DPROD	40,683	10,215	94	425	11	597	10,882	2,905
17	311000E-Steam Prod Str & Improv	DPROD	132,619,234	33,298,744	307,577	1,385,715	37,157	1,946,470	35,472,702	9,468,622
18	312000E-Steam Prod Boiler Plant E	DPROD	557,602,551	140,005,819	1,293,217	5,826,290	156,230	8,184,007	149,146,310	39,811,177
19	314000-Steam Prod Turbogen Unit	DPROD	285,593,727	71,708,394	662,362	2,984,118	80,018	4,191,697	76,389,985	20,390,550
20	315000E-Steam Prod Acc Elec Eq	DPROD	44,048,935	11,060,041	102,160	460,259	12,342	646,512	11,782,113	3,144,964
21	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,029,689	4,526,990	41,815	188,389	5,052	264,624	4,822,542	1,287,267
22	**Total Steam Production**		**1,047,337,360**	**262,971,044**	**2,429,032**	**10,943,442**	**293,444**	**15,371,910**	**280,139,505**	**74,776,798**
23										
24	Other Production Combustion Equipment:									
25	340001-Other Prod Land Own in Fee	DPROD	85,836	21,552	199	897	24	1,260	22,959	6,128
26	340002-Other Prod Land Rights	DPROD	380	95	1	4	0	6	102	27
27	341000E-Other Prod Str & Impr	DPROD	8,213,751	2,062,352	19,050	85,824	2,301	120,554	2,196,996	586,438
28	342000E-Other Prod Fuel Hldr	DPROD	3,536,318	887,918	8,202	36,950	991	51,903	945,887	252,483
29	343000-Other Prod Prime Mover	DPROD	38,672,932	9,710,206	89,692	404,087	10,835	567,608	10,344,151	2,761,133
30	344000E-Other Prod Generator	DPROD	94,735,992	23,786,818	219,716	989,880	26,543	1,390,453	25,339,776	6,763,870
31	345000E-Other Prod Access Elect Equip	DPROD	18,292,638	4,593,013	42,425	191,137	5,125	268,483	4,892,875	1,306,040
32	346000E-Other Prod Misc Pwr P	DPROD	2,713,242	681,255	6,293	28,350	760	39,823	725,732	193,717
33	**Total Other Production Combustion Equipment**		**166,251,089**	**41,743,209**	**385,577**	**1,737,128**	**46,580**	**2,440,089**	**44,468,478**	**11,869,837**
34	**TOTAL PRODUCTION PLANT**		**1,213,588,449**	**304,714,253**	**2,814,609**	**12,680,570**	**340,024**	**17,812,000**	**324,607,983**	**86,646,635**
35										
36	TRANSMISSION PLANT:									
37	105000-Held for Future Us	DTRAN	(2,610,922)	(640,947)	(6,109)	(28,164)	(720)	(38,432)	(689,225)	(186,780)
38	350001-Tran Land Owned in Fe	DTRAN	3,799,852	932,814	8,890	40,989	1,047	55,933	1,003,076	271,834
39	350002E-Transmission Land Right	DTRAN	56,770,163	13,936,330	132,822	612,376	15,645	835,637	14,986,048	4,061,220
40	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	3,205,423	184,168	5,884	28,821	1,543	47,090	848,909	296,259
41	352000-Transmission Str & Improv	DTRAN	30,738,885	7,545,993	71,918	331,578	8,471	452,466	8,114,375	2,198,996
42	352010-Tran Str & Impr-Prod	DPRODTI	406,617	102,096	943	4,249	114	5,968	108,761	29,031
43	353000E-Transmission Station	DTRAN	443,106,811	108,776,907	1,036,715	4,779,761	122,114	6,522,379	116,970,248	31,698,946
44	353000E-Transmission Station - Retail Meters	TRANSMET	5,387,222	4,415,756	0	0	0	0	0	0
45	353010-Tran Station Equip Pro	DPRODTI	16,762,310	4,208,770	38,876	175,146	4,696	246,023	4,483,546	1,196,779
46	354000E-Tran Towers & Fixture	DTRAN	3,715,221	912,038	8,692	40,076	1,024	54,687	980,735	265,779
47	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	209,773	12,053	385	1,886	101	3,082	55,555	19,388

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
48	355010-Tran Poles & Fixtures-Prod	DPRODTI	58,644	19,873	1,796	10,903	63	749
49								
50	**ELECTRIC PLANT IN SERVICE CONTINUED**							
51	355000E-Tran Poles & Fixture	DTRAN	451,227,905	151,393,947	13,681,397	85,083,224	503,791	5,923,078
52	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	25,477,754	9,102,177	1,110,404	8,109,867	22,622	275,844
53	356010-Tran OH Cond & Device-Prod	DPRODTI	13,890	4,707	425	2,582	15	177
54	356000E-Tran OH Conductor & D	DTRAN	166,421,739	55,837,070	5,045,969	31,380,369	185,808	2,184,548
55	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	9,396,697	3,357,062	409,539	2,991,079	8,344	101,737
56	357000E-Tran Underground Cond	DTRAN	121,923	40,907	3,697	22,990	136	1,600
57	358000-Tran UG Conductor & Devic	DTRAN	234,081	78,538	7,097	44,138	261	3,073
58	359000-Transmission Road & Trai	DTRAN	247,474	83,031	7,504	46,664	276	3,248
59	**TOTAL TRANSMISSION PLANT**		**1,214,691,463**	**406,630,796**	**37,179,565**	**232,948,080**	**1,340,654**	**15,779,789**
60								
61	DISTRIBUTION PLANT							
62	360001E-Dist Land Owned in Fee	DDISPSUB	1,346,946	582,753	58,711	344,159	2,793	31,268
63	360005-Dist Land Rights-TX	DDISPSUB	2,296,363	993,516	100,094	586,745	4,762	53,308
64	361000E-Str & Improv	DDISPSUB	7,545,573	3,264,576	328,898	1,927,973	15,646	175,165
65	362000E-Other Eq	DDISPSUB	155,738,141	67,379,770	6,788,355	39,792,716	322,938	3,615,352
66	364000-Dist Poles, Towers & Fixt							
67	Primary	DDISTPOL	154,117,447	66,678,581	6,717,712	39,378,612	319,577	3,577,729
68	Secondary	DDISTSOL	17,677,723	9,627,432	969,941	5,685,708	46,142	414,215
69	**Total Account 364**		**171,795,170**	**76,306,013**	**7,687,653**	**45,064,319**	**365,720**	**3,991,944**
70	365000-Dist OH Conductor & Devic							
71	Primary	DDISTPOL	149,148,923	64,528,959	6,501,143	38,109,102	309,275	3,462,388
72	Secondary	DDISTSOL	17,107,819	9,317,058	938,672	5,502,409	44,655	400,862
73	**Total Account 365**		**166,256,741**	**73,846,017**	**7,439,814**	**43,611,511**	**353,929**	**3,863,250**
74	366000E-Dist Underground Cond							
75	Primary	DDISTPUL	16,364,131	7,079,906	713,284	4,181,206	33,933	379,882
76	Secondary	DDISTSUL	1,822,278	992,428	99,985	586,102	4,757	42,699
77	**Total Account 366**		**18,186,410**	**8,072,334**	**813,269**	**4,767,307**	**38,689**	**422,581**
78	367000E-Dist UG Conductor & D							
79	Primary	DDISTPUL	27,746,813	12,004,599	1,209,435	7,089,600	57,536	644,123
80	Secondary	DDISTSUL	3,089,832	1,682,748	169,533	993,786	8,065	72,399
81	**Total Account 367**		**30,836,645**	**13,687,347**	**1,378,968**	**8,083,386**	**65,601**	**716,522**
82	368000E-Dist Line Transformer							
83	Capacitors	DDISTPOL	7,390,228	3,197,366	322,127	1,888,280	15,324	171,559
84	Line Transformers	DDISTSLT	129,969,586	70,782,498	7,131,172	41,802,277	339,247	3,045,380
85	**Total Account 368**		**137,359,814**	**73,979,865**	**7,453,299**	**43,690,557**	**354,571**	**3,216,939**
86	369000E-Distribution Services	CSERVICE	(1)	(1)	(0)	(0)	(0)	(0)
87	369010-Distribution Services O	CSERVICE	30,568,951	20,810,724	3,563,527	5,392,432	340,249	265,934
88	369020-Distribution Services U	CSERVICE	25,573,493	17,409,917	2,981,190	4,511,222	284,647	222,476
89	370000E-Distribution Meter	CMETERS	39,947,185	23,609,476	4,790,794	5,382,895	435,307	519,594
90	371000E-Dist Inst on Cust Premis	CUSTPREM	8,130,469	0	0	0	0	0
91	373000-Dist Street Light & Sg Sy	CLIGHT	14,369,794	0	0	0	0	0
92	**TOTAL DISTRIBUTION PLANT**		**809,951,693**	**379,942,309**	**43,384,574**	**203,155,221**	**2,584,852**	**17,094,333**
93								
94	**TOTAL PROD, TRANS, & DIST PLANT**		**3,238,231,605**	**1,197,827,723**	**117,725,272**	**661,721,988**	**5,226,294**	**48,369,302**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
48	355010-Tran Poles & Fixtures-Prod	DPRODTI	58,644	877	6,142	18,084	92	67	3,359
49									
50	**ELECTRIC PLANT IN SERVICE CONTINUED**								
51	355000E-Tran Poles & Fixture	DTRAN	451,227,905	6,766,271	50,742,298	135,928,885	699,504	505,510	25,158,356
52	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	25,477,754	386,549	4,659,690	1,777,846	19,015	13,740	314,022
53	356010-Tran OH Cond & Device-Prod	DPRODTI	13,890	208	1,455	4,283	22	16	796
54	356000E-Tran OH Conductor & D	DTRAN	166,421,739	2,495,534	18,714,759	50,133,250	257,991	186,442	9,278,897
55	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	9,396,697	142,567	1,718,585	655,705	7,013	5,067	115,817
56	357000E-Tran Underground Cond	DTRAN	121,923	1,828	13,711	36,728	189	137	6,798
57	358000-Tran UG Conductor & Devic	DTRAN	234,081	3,510	26,323	70,515	363	262	13,051
58	359000-Transmission Road & Trai	DTRAN	247,474	3,711	27,829	74,550	384	277	13,798
59	**TOTAL TRANSMISSION PLANT**		**1,214,691,463**	**18,139,921**	**138,554,726**	**360,940,919**	**1,844,240**	**1,332,772**	**66,759,992**
60									
61	DISTRIBUTION PLANT								
62	360001E-Dist Land Owned in Fee	DDISPSUB	1,346,946	45,720	269,868	0	6,776	4,897	0
63	360005-Dist Land Rights-TX	DDISPSUB	2,296,363	77,947	460,089	0	11,552	8,349	0
64	361000E-Str & Improv	DDISPSUB	7,545,573	256,124	1,511,799	0	37,960	27,432	0
65	362000E-Other Eq	DDISPSUB	155,738,141	5,286,319	31,203,022	0	783,475	566,193	0
66	364000-Dist Poles, Towers & Fixt								
67	Primary	DDISTPOL	154,117,447	5,231,307	30,878,307	0	775,322	560,301	0
68	Secondary	DDISTSOL	17,677,723	741,439	0	0	111,945	80,899	0
69	**Total Account 364**		**171,795,170**	**5,972,746**	**30,878,307**	**0**	**887,268**	**641,200**	**0**
70	365000-Dist OH Conductor & Devic								
71	Primary	DDISTPOL	149,148,923	5,062,657	29,882,835	0	750,327	542,238	0
72	Secondary	DDISTSOL	17,107,819	717,536	0	0	108,336	78,291	0
73	**Total Account 365**		**166,256,741**	**5,780,193**	**29,882,835**	**0**	**858,663**	**620,529**	**0**
74	366000E-Dist Underground Cond								
75	Primary	DDISTPUL	16,364,131	555,458	3,278,647	0	82,323	59,493	0
76	Secondary	DDISTSUL	1,822,278	76,430	0	0	11,540	8,339	0
77	**Total Account 366**		**18,186,410**	**631,888**	**3,278,647**	**0**	**93,863**	**67,832**	**0**
78	367000E-Dist UG Conductor & D								
79	Primary	DDISTPUL	27,746,813	941,828	5,559,232	0	139,587	100,875	0
80	Secondary	DDISTSUL	3,089,832	129,594	0	0	19,567	14,140	0
81	**Total Account 367**		**30,836,645**	**1,071,421**	**5,559,232**	**0**	**159,153**	**115,015**	**0**
82	368000E-Dist Line Transformer								
83	Capacitors	DDISTPOL	7,390,228	250,851	1,480,674	0	37,178	26,868	0
84	Line Transformers	DDISTSLT	129,969,586	5,451,184	0	0	823,041	594,786	0
85	**Total Account 368**		**137,359,814**	**5,702,035**	**1,480,674**	**0**	**860,220**	**621,654**	**0**
86	369000E-Distribution Services	CSERVICE	(1)	(0)	0	0	0	0	0
87	369010-Distribution Services O	CSERVICE	30,568,951	196,084	0	0	0	0	0
88	369020-Distribution Services U	CSERVICE	25,573,493	164,041	0	0	0	0	0
89	370000E-Distribution Meter	CMETERS	39,947,185	580,001	4,221,827	407,291	0	0	73,446
90	371000E-Dist Inst on Cust Premis	CUSTPREM	8,130,469	0	0	0	0	8,130,469	0
91	373000-Dist Street Light & Sg Sy	CLIGHT	14,369,794	0	0	0	14,369,794	0	0
92	**TOTAL DISTRIBUTION PLANT**		**809,951,693**	**25,764,519**	**108,746,300**	**407,291**	**18,068,724**	**10,803,570**	**73,446**
93									
94	**TOTAL PROD, TRANS, & DIST PLANT**		**3,238,231,605**	**62,056,465**	**374,396,762**	**735,577,629**	**21,817,489**	**13,512,682**	**136,348,604**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
48	355010-Tran Poles & Fixtures-Prod	DPRODTI	58,644	14,725	136	613	16	861	15,686	4,187
49										
50	**ELECTRIC PLANT IN SERVICE CONTINUED**									
51	355000E-Tran Poles & Fixture	DTRAN	451,227,905	110,770,529	1,055,716	4,867,362	124,352	6,641,919	119,114,035	32,279,912
52	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	25,477,754	1,463,825	46,770	229,075	12,260	374,288	6,747,410	2,354,767
53	356010-Tran OH Cond & Device-Prod	DPRODTI	13,890	3,488	32	145	4	204	3,715	992
54	356000E-Tran OH Conductor & D	DTRAN	166,421,739	40,854,353	389,369	1,795,179	45,863	2,449,671	43,931,602	11,905,468
55	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	9,396,697	539,887	17,250	84,487	4,522	138,045	2,488,578	868,484
56	357000E-Tran Underground Cond	DTRAN	121,923	29,931	285	1,315	34	1,795	32,185	8,722
57	358000-Tran UG Conductor & Devic	DTRAN	234,081	57,464	548	2,525	65	3,446	61,792	16,746
58	359000-Transmission Road & Trai	DTRAN	247,474	60,752	579	2,669	68	3,643	65,328	17,704
59	**TOTAL TRANSMISSION PLANT**		**1,214,691,463**	**294,180,927**	**2,809,701**	**12,970,088**	**341,219**	**17,798,702**	**319,322,360**	**87,308,436**
60										
61	DISTRIBUTION PLANT									
62	360001E-Dist Land Owned in Fee	DDISPSUB	1,346,946	0	6,196	25,073	841	44,880	463,851	118,902
63	360005-Dist Land Rights-TX	DDISPSUB	2,296,363	0	10,563	42,746	1,433	76,514	790,804	202,713
64	361000E-Str & Improv	DDISPSUB	7,545,573	0	34,709	140,457	4,709	251,415	2,598,487	666,089
65	362000E-Other Eq	DDISPSUB	155,738,141	0	716,373	2,898,979	97,190	5,189,129	53,631,904	13,747,866
66	364000-Dist Poles, Towers & Fixt									
67	Primary	DDISTPOL	154,117,447	0	708,918	2,868,811	96,178	5,135,128	53,073,782	13,604,798
68	Secondary	DDISTSOL	17,677,723	0	0	414,215	0	741,439	7,663,094	1,964,338
69	**Total Account 364**		**171,795,170**	**0**	**708,918**	**3,283,026**	**96,178**	**5,876,567**	**60,736,876**	**15,569,137**
70	365000-Dist OH Conductor & Devic									
71	Primary	DDISTPOL	149,148,923	0	686,063	2,776,325	93,078	4,969,579	51,362,760	13,166,199
72	Secondary	DDISTSOL	17,107,819	0	0	400,862	0	717,536	7,416,047	1,901,011
73	**Total Account 365**		**166,256,741**	**0**	**686,063**	**3,177,186**	**93,078**	**5,687,115**	**58,778,807**	**15,067,210**
74	366000E-Dist Underground Cond									
75	Primary	DDISTPUL	16,364,131	0	75,273	304,609	10,212	545,246	5,635,354	1,444,552
76	Secondary	DDISTSUL	1,822,278	0	0	42,699	0	76,430	789,937	202,490
77	**Total Account 366**		**18,186,410**	**0**	**75,273**	**347,308**	**10,212**	**621,676**	**6,425,291**	**1,647,043**
78	367000E-Dist UG Conductor & D									
79	Primary	DDISTPUL	27,746,813	0	127,631	516,492	17,316	924,512	9,555,234	2,449,365
80	Secondary	DDISTSUL	3,089,832	0	0	72,399	0	129,594	1,339,407	343,340
81	**Total Account 367**		**30,836,645**	**0**	**127,631**	**588,891**	**17,316**	**1,054,106**	**10,894,642**	**2,792,705**
82	368000E-Dist Line Transformer									
83	Capacitors	DDISTPOL	7,390,228	0	33,994	137,565	4,612	246,239	2,544,990	652,376
84	Line Transformers	DDISTSLT	129,969,586	0	0	3,045,380	0	5,451,184	56,340,355	14,442,143
85	**Total Account 368**		**137,359,814**	**0**	**33,994**	**3,182,945**	**4,612**	**5,697,423**	**58,885,345**	**15,094,520**
86	369000E-Distribution Services	CSERVICE	(1)	0	0	(0)	0	(0)	(1)	(0)
87	369010-Distribution Services O	CSERVICE	30,568,951	0	0	265,934	0	196,084	17,230,287	3,580,437
88	369020-Distribution Services U	CSERVICE	25,573,493	0	0	222,476	0	164,041	14,414,581	2,995,336
89	370000E-Distribution Meter	CMETERS	39,947,185	333,845	82,485	437,109	27,495	552,506	19,547,520	4,061,956
90	371000E-Dist Inst on Cust Premis	CUSTPREM	8,130,469	0	0	0	0	0	0	0
91	373000-Dist Street Light & Sg Sy	CLIGHT	14,369,794	0	0	0	0	0	0	0
92	**TOTAL DISTRIBUTION PLANT**		**809,951,693**	**333,845**	**2,482,204**	**14,612,129**	**353,063**	**25,411,456**	**304,398,395**	**75,543,913**
93										
94	**TOTAL PROD, TRANS, & DIST PLANT**		**3,238,231,605**	**599,229,026**	**8,106,515**	**40,262,787**	**1,034,307**	**61,022,158**	**948,328,739**	**249,498,984**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
95								
96	**ELECTRIC PLANT IN SERVICE CONTINUED**							
97								
98	GENERAL PLANT							
99	389001-General Land Owned in Fe	SALWAGXAG	669,022	255,518	30,522	115,695	1,926	8,750
100	389002-General Land Rights	SALWAGXAG	26,992	10,309	1,231	4,668	78	353
101	390000-Genl Structures & Improv	SALWAGXAG	35,059,988	13,390,383	1,599,506	6,062,992	100,942	458,534
102	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0
103	390007-Genl Str & Imp Lease Bld	SALWAGXAG	5,157,357	1,969,738	235,289	891,872	14,849	67,451
104	390050-Genl Str & Imp-Call Center	CUST	6,126,821	4,858,848	780,767	285,913	68,479	22,219
105	391000-General Office Furn & E	SALWAGXAG	7,458,512	2,848,613	340,272	1,289,815	21,474	97,546
106	391004-General Info Sys Computer	SALWAGXAG	33,962,168	12,971,095	1,549,421	5,873,144	97,781	444,176
107	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
108	391050-Genl Off Furn & Eq-Call Center	CUST	489,996	388,589	62,442	22,866	5,477	1,777
109	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
110	392010-General Transp Eq Grp	SALWAGXAG	1,153,519	440,561	52,626	199,480	3,321	15,086
111	392020-General Transp Eq Grp 2	SALWAGXAG	19,641,046	7,501,461	896,063	3,396,564	56,549	256,876
112	392030-General Transp Eq Trailer	SALWAGXAG	3,718,376	1,420,151	169,640	643,026	10,706	48,631
113	392040-General Transp Eq Grp 4	SALWAGXAG	28,627,778	10,933,743	1,306,056	4,950,657	82,423	374,410
114	393000-General Stores Equipmen	SALWAGXAG	267,442	102,144	12,201	46,249	770	3,498
115	394000-General Tools & Shop Equi	SALWAGXAG	19,881,779	7,593,403	907,046	3,438,195	57,242	260,025
116	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
117	395000-General Laboratory Equi	SALWAGXAG	6,741,075	2,574,604	307,541	1,165,747	19,408	88,163
118	395050-Genl Lab Equipment-Call Center	CUST	189	150	24	9	2	1
119	396000-General Power Operated E	SALWAGXAG	8,520,458	3,254,200	388,720	1,473,459	24,531	111,435
120	397000-General Communication E	SALWAGXAG	38,835,319	14,832,286	1,771,744	6,715,867	111,812	507,909
121	397010-General Comm Eq Two Wa	SALWAGXAG	1,923,750	734,734	87,765	332,678	5,539	25,160
122	397030-General Comm Eq EM	SALWAGXAG	19,516,351	7,453,836	890,374	3,375,001	56,190	255,245
123	397050-Genl Comm Equipment-Call Center	CUST	524,059	415,603	66,783	24,456	5,857	1,900
124	398000-General Miscellaneous E	SALWAGXAG	1,716,267	655,490	78,299	296,797	4,941	22,446
125	398050-Genl Misc. Equipment-Call Center	CUST	13,562	10,755	1,728	633	152	49
126	**TOTAL GENERAL PLANT**		**240,031,828**	**94,616,214**	**11,536,061**	**40,605,783**	**750,450**	**3,071,641**
127								
128	**TOTAL ELECTRIC PLANT IN SERVICE**		**3,602,373,066**	**1,344,536,942**	**135,857,184**	**722,349,215**	**6,428,775**	**52,956,239**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
95									
96	**ELECTRIC PLANT IN SERVICE CONTINUED**								
97									
98	GENERAL PLANT								
99	389001-General Land Owned in Fe	SALWAGXAG	669,022	10,711	75,675	150,598	7,297	12,329	27,586
100	389002-General Land Rights	SALWAGXAG	26,992	432	3,053	6,076	294	497	1,113
101	390000-Genl Structures & Improv	SALWAGXAG	35,059,988	561,331	3,965,743	7,892,035	382,401	646,121	1,445,658
102	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
103	390007-Genl Str & Imp Lease Bld	SALWAGXAG	5,157,357	82,572	583,365	1,160,926	56,252	95,045	212,658
104	390050-Genl Str & Imp-Call Center	CUST	6,126,821	17,324	91,801	1,470	0	0	264
105	391000-General Office Furn & E	SALWAGXAG	7,458,512	119,415	843,655	1,678,918	81,350	137,453	307,543
106	391004-General Info Sys Computer	SALWAGXAG	33,962,168	543,754	3,841,565	7,644,915	370,427	625,889	1,400,390
107	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
108	391050-Genl Off Furn & Eq-Call Center	CUST	489,996	1,385	7,342	118	0	0	21
109	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
110	392010-General Transp Eq Grp	SALWAGXAG	1,153,519	18,469	130,478	259,658	12,581	21,258	47,564
111	392020-General Transp Eq Grp 2	SALWAGXAG	19,641,046	314,465	2,221,659	4,421,218	214,226	361,965	809,876
112	392030-General Transp Eq Trailer	SALWAGXAG	3,718,376	59,533	420,597	837,010	40,557	68,526	153,323
113	392040-General Transp Eq Grp 4	SALWAGXAG	28,627,778	458,347	3,238,176	6,444,139	312,245	527,582	1,180,433
114	393000-General Stores Equipmen	SALWAGXAG	267,442	4,282	30,251	60,202	2,917	4,929	11,028
115	394000-General Tools & Shop Equi	SALWAGXAG	19,881,779	318,319	2,248,889	4,475,407	216,852	366,402	819,802
116	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
117	395000-General Laboratory Equi	SALWAGXAG	6,741,075	107,929	762,504	1,517,422	73,525	124,231	277,960
118	395050-Genl Lab Equipment-Call Center	CUST	189	1	3	0	0	0	0
119	396000-General Power Operated E	SALWAGXAG	8,520,458	136,418	963,775	1,917,963	92,933	157,024	351,331
120	397000-General Communication E	SALWAGXAG	38,835,319	621,776	4,392,782	8,741,866	423,579	715,697	1,601,329
121	397010-General Comm Eq Two Wa	SALWAGXAG	1,923,750	30,800	217,601	433,038	20,982	35,453	79,324
122	397030-General Comm Eq EM	SALWAGXAG	19,516,351	312,468	2,207,555	4,393,149	212,866	359,667	804,734
123	397050-Genl Comm Equipment-Call Center	CUST	524,059	1,482	7,852	126	0	0	23
124	398000-General Miscellaneous E	SALWAGXAG	1,716,267	27,478	194,132	386,333	18,719	31,629	70,768
125	398050-Genl Misc. Equipment-Call Center	CUST	13,562	38	203	3	0	0	1
126	**TOTAL GENERAL PLANT**		**240,031,828**	**3,748,730**	**26,448,659**	**52,422,587**	**2,540,003**	**4,291,699**	**9,602,727**
127									
128	**TOTAL ELECTRIC PLANT IN SERVICE**		**3,602,373,066**	**67,641,804**	**413,763,890**	**813,371,068**	**25,586,680**	**19,881,269**	**150,598,736**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
95										
96	**ELECTRIC PLANT IN SERVICE CONTINUED**									
97										
98	GENERAL PLANT									
99	389001-General Land Owned in Fe	SALWAGXAG	669,022	123,011	1,460	7,289	194	10,517	204,236	51,282
100	389002-General Land Rights	SALWAGXAG	26,992	4,963	59	294	8	424	8,240	2,069
101	390000-Genl Structures & Improv	SALWAGXAG	35,059,988	6,446,378	76,530	382,003	10,192	551,138	10,702,946	2,687,437
102	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0
103	390007-Genl Str & Imp Lease Bld	SALWAGXAG	5,157,357	948,268	11,258	56,193	1,499	81,073	1,574,413	395,325
104	390050-Genl Str & Imp-Call Center	CUST	6,126,821	1,206	288	21,931	96	17,228	4,022,895	835,954
105	391000-General Office Furn & E	SALWAGXAG	7,458,512	1,371,375	16,281	81,266	2,168	117,247	2,276,899	571,714
106	391004-General Info Sys Computer	SALWAGXAG	33,962,168	6,244,525	74,134	370,042	9,873	533,881	10,367,808	2,603,286
107	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
108	391050-Genl Off Furn & Eq-Call Center	CUST	489,996	96	23	1,754	8	1,378	321,734	66,856
109	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
110	392010-General Transp Eq Grp	SALWAGXAG	1,153,519	212,094	2,518	12,568	335	18,133	352,141	88,420
111	392020-General Transp Eq Grp 2	SALWAGXAG	19,641,046	3,611,342	42,873	214,003	5,710	308,755	5,995,925	1,505,536
112	392030-General Transp Eq Trailer	SALWAGXAG	3,718,376	683,687	8,117	40,514	1,081	58,452	1,135,128	285,023
113	392040-General Transp Eq Grp 4	SALWAGXAG	28,627,778	5,263,706	62,490	311,920	8,323	450,025	8,739,351	2,194,392
114	393000-General Stores Equipmen	SALWAGXAG	267,442	49,174	584	2,914	78	4,204	81,644	20,500
115	394000-General Tools & Shop Equi	SALWAGXAG	19,881,779	3,655,605	43,399	216,626	5,780	312,539	6,069,414	1,523,989
116	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
117	395000-General Laboratory Equi	SALWAGXAG	6,741,075	1,239,462	14,715	73,449	1,960	105,969	2,057,883	516,721
118	395050-Genl Lab Equipment-Call Center	CUST	189	0	0	1	0	1	124	26
119	396000-General Power Operated E	SALWAGXAG	8,520,458	1,566,632	18,599	92,836	2,477	133,940	2,601,085	653,115
120	397000-General Communication E	SALWAGXAG	38,835,319	7,140,537	84,771	423,138	11,290	610,486	11,855,461	2,976,826
121	397010-General Comm Eq Two Wa	SALWAGXAG	1,923,750	353,714	4,199	20,961	559	30,241	587,273	147,460
122	397030-General Comm Eq EM	SALWAGXAG	19,516,351	3,588,415	42,601	212,644	5,674	306,795	5,957,858	1,495,978
123	397050-Genl Comm Equipment-Call Center	CUST	524,059	103	25	1,876	8	1,474	344,099	71,503
124	398000-General Miscellaneous E	SALWAGXAG	1,716,267	315,565	3,746	18,700	499	26,979	523,934	131,556
125	398050-Genl Misc. Equipment-Call Center	CUST	13,562	3	1	49	0	38	8,905	1,850
126	**TOTAL GENERAL PLANT**		**240,031,828**	**42,819,860**	**508,669**	**2,562,972**	**67,813**	**3,680,917**	**75,789,395**	**18,826,819**
127										
128	**TOTAL ELECTRIC PLANT IN SERVICE**		**3,602,373,066**	**662,772,332**	**8,861,718**	**44,094,521**	**1,135,061**	**66,506,743**	**1,066,015,447**	**278,521,495**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
143	**DEPRECIATION & AMORTIZATION RESERVE:**							
144	INTANGIBLE							
145	303004-Intg Misc Computr Softwar	SALWAGXAG	46,210,095	17,648,918	2,108,195	7,991,201	133,045	604,361
146	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,151,230	439,687	52,521	199,084	3,315	15,056
147	303014-Intg CRS Computr Softwar	CUST	11,237,647	8,911,966	1,432,062	524,414	125,602	40,753
148	**TOTAL INTANGIBLE**		**58,598,971**	**27,000,570**	**3,592,779**	**8,714,700**	**261,962**	**660,170**
149								
150	PRODUCTION							
151	Steam Production							
152	310002-Steam Prod Land Rights	DPROD	327,359	110,934	10,024	60,860	351	4,180
153	310003-Steam Prod Water Rights	DPROD	1,613,030	546,615	49,392	299,879	1,729	20,595
154	310004-Steam Prod Land Rights-NM	DPROD	36,659	12,423	1,123	6,815	39	468
155	311000E-Steam Prod Str & Improv	DPROD	65,313,722	22,133,179	1,999,963	12,142,499	70,007	833,930
156	312000E-Steam Prod Boiler Plant E	DPROD	285,712,485	96,820,779	8,748,765	53,116,916	306,242	3,647,996
157	314000-Steam Prod Turbogen Unit	DPROD	148,330,089	50,265,338	4,541,996	27,576,103	158,988	1,893,889
158	315000E-Steam Prod Acc Elec Eq	DPROD	24,016,354	8,138,539	735,402	4,464,889	25,742	306,642
159	316000E-Steam Prod Misc Pwr Plt E	DPROD	10,528,404	3,567,812	322,389	1,957,340	11,285	134,427
160	**Total Steam Production**		**535,878,103**	**181,595,618**	**16,409,053**	**99,625,300**	**574,382**	**6,842,128**
161								
162	Other Production Combustion Equipment:							
163	340002-Other Prod Land Rights	DPROD	353	120	11	66	0	5
164	341000E-Other Prod Str & Impr	DPROD	1,859,809	630,243	56,949	345,758	1,993	23,746
165	342000E-Other Prod Fuel Hldr	DPROD	2,073,239	702,569	63,484	385,437	2,222	26,471
166	343000-Other Prod Prime Mover	DPROD	14,188,401	4,808,093	434,461	2,637,771	15,208	181,158
167	344000E-Other Prod Generator	DPROD	19,916,747	6,749,285	609,868	3,702,730	21,348	254,298
168	345000E-Other Prod Access Elect Equip	DPROD	4,251,769	1,440,818	130,193	790,448	4,557	54,287
169	346000E-Other Prod Misc Pwr P	DPROD	501,639	169,993	15,361	93,260	538	6,405
170	Total Other Production Combustion Equipment		42,791,958	14,501,119	1,310,327	7,955,469	45,867	546,371
171	**TOTAL PRODUCTION**		**578,670,061**	**196,096,737**	**17,719,380**	**107,580,769**	**620,249**	**7,388,498**
172								
173	TRANSMISSION							
174	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0
175	350001-Tran Land Owned in Fe	DTRAN	3,046	1,022	92	574	3	40
176	350002E-Transmission Land Right	DTRAN	6,038,442	2,025,991	183,088	1,138,605	6,742	79,264
177	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	340,950	105,099	12,480	96,557	250	4,175
178	352000-Transmission Str & Improv	DTRAN	7,063,256	2,369,832	214,161	1,331,843	7,886	92,716
179	352010-Tran Str & Impr-Prod	DPRODTI	46,030	15,598	1,409	8,557	49	588
180	353000E-Transmission Station	DTRAN	66,361,730	22,265,388	2,012,112	12,513,122	74,092	871,102
181	353000E-Transmission Station - Retail Meters	TRANSMET	806,815	0	0	0	0	0
182	353010-Tran Station Equip Pro	DPRODTI	7,008,985	2,375,169	214,621	1,303,043	7,513	89,491
183	354000E-Tran Towers & Fixture	DTRAN	1,195,923	401,251	36,261	225,502	1,335	15,698
184	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	67,526	20,815	2,472	19,123	49	827
185	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,241	2,115	191	1,160	7	80
186	355000E-Tran Poles & Fixture	DTRAN	73,431,848	24,637,522	2,226,481	13,846,259	81,986	963,909
187	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	4,146,194	1,278,075	151,768	1,174,200	3,034	50,774
188	356010-Tran OH Cond & Device-Prod	DPRODTI	1,375	466	42	256	1	18
189	356000E-Tran OH Conductor & D	DTRAN	38,826,918	13,027,032	1,177,247	7,321,177	43,350	509,665
190	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	2,192,291	675,779	80,247	620,855	1,604	26,847

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
143	**DEPRECIATION & AMORTIZATION RESERVE:**								
144	INTANGIBLE								
145	303004-Intg Misc Computr Softwar	SALWAGXAG	46,210,095	739,851	5,226,966	10,401,935	504,016	851,607	1,905,419
146	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,151,230	18,432	130,219	259,143	12,557	21,216	47,470
147	303014-Intg CRS Computr Softwar	CUST	11,237,647	31,775	168,379	2,696	0	0	484
148	**TOTAL INTANGIBLE**		**58,598,971**	**790,057**	**5,525,565**	**10,663,773**	**516,572**	**872,823**	**1,953,373**
149									
150	PRODUCTION								
151	Steam Production								
152	310002-Steam Prod Land Rights	DPROD	327,359	4,896	34,283	100,947	514	371	18,751
153	310003-Steam Prod Water Rights	DPROD	1,613,030	24,127	168,928	497,404	2,531	1,829	92,395
154	310004-Steam Prod Land Rights-NM	DPROD	36,659	548	3,839	11,304	58	42	2,100
155	311000E-Steam Prod Str & Improv	DPROD	65,313,722	976,918	6,840,124	20,140,532	102,499	74,073	3,741,214
156	312000E-Steam Prod Boiler Plant E	DPROD	285,712,485	4,273,492	29,921,872	88,104,017	448,378	324,029	16,365,804
157	314000-Steam Prod Turbogen Unit	DPROD	148,330,089	2,218,620	15,534,197	45,739,957	232,779	168,222	8,496,448
158	315000E-Steam Prod Acc Elec Eq	DPROD	24,016,354	359,220	2,515,166	7,405,827	37,690	27,237	1,375,673
159	316000E-Steam Prod Misc Pwr Plt E	DPROD	10,528,404	157,477	1,102,610	3,246,602	16,523	11,940	603,074
160	**Total Steam Production**		**535,878,103**	**8,015,297**	**56,121,020**	**165,246,589**	**840,971**	**607,744**	**30,695,460**
161									
162	Other Production Combustion Equipment:								
163	340002-Other Prod Land Rights	DPROD	353	5	37	109	1	0	20
164	341000E-Other Prod Str & Impr	DPROD	1,859,809	27,818	194,773	573,502	2,919	2,109	106,531
165	342000E-Other Prod Fuel Hldr	DPROD	2,073,239	31,010	217,125	639,316	3,254	2,351	118,757
166	343000-Other Prod Prime Mover	DPROD	14,188,401	212,220	1,485,912	4,375,221	22,266	16,091	812,721
167	344000E-Other Prod Generator	DPROD	19,916,747	297,901	2,085,825	6,141,648	31,256	22,588	1,140,845
168	345000E-Other Prod Access Elect Equip	DPROD	4,251,769	63,595	445,276	1,311,101	6,672	4,822	243,544
169	346000E-Other Prod Misc Pwr P	DPROD	501,639	7,503	52,535	154,688	787	569	28,734
170	Total Other Production Combustion Equipment		42,791,958	640,053	4,481,482	13,195,585	67,155	48,531	2,451,152
171	**TOTAL PRODUCTION**		**578,670,061**	**8,655,350**	**60,602,502**	**178,442,174**	**908,126**	**656,274**	**33,146,612**
172									
173	TRANSMISSION								
174	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0
175	350001-Tran Land Owned in Fe	DTRAN	3,046	46	343	918	5	3	170
176	350002E-Transmission Land Right	DTRAN	6,038,442	90,548	679,046	1,819,034	9,361	6,765	336,675
177	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	340,950	3,478	80,496	37,977	254	184	1,072
178	352000-Transmission Str & Improv	DTRAN	7,063,256	105,915	794,290	2,127,751	10,950	7,913	393,814
179	352010-Tran Str & Impr-Prod	DPRODTI	46,030	688	4,821	14,194	72	52	2,637
180	353000E-Transmission Station	DTRAN	66,361,730	995,110	7,462,629	19,990,953	102,876	74,345	3,700,020
181	353000E-Transmission Station - Retail Meters	TRANSMET	806,815	0	0	806,815	0	0	145,491
182	353010-Tran Station Equip Pro	DPRODTI	7,008,985	104,836	734,032	2,161,333	10,999	7,949	401,479
183	354000E-Tran Towers & Fixture	DTRAN	1,195,923	17,933	134,486	360,263	1,854	1,340	66,679
184	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	67,526	689	15,942	7,521	50	36	212
185	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,241	93	654	1,925	10	7	358
186	355000E-Tran Poles & Fixture	DTRAN	73,431,848	1,101,128	8,257,691	22,120,771	113,836	82,266	4,094,216
187	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	4,146,194	42,292	978,891	461,830	3,094	2,236	13,031
188	356010-Tran OH Cond & Device-Prod	DPRODTI	1,375	21	144	424	2	2	79
189	356000E-Tran OH Conductor & D	DTRAN	38,826,918	582,219	4,366,235	11,696,306	60,190	43,498	2,164,807
190	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	2,192,291	22,362	517,586	244,192	1,636	1,182	6,890

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
143	**DEPRECIATION & AMORTIZATION RESERVE:**									
144	INTANGIBLE									
145	303004-Intg Misc Computr Softwar	SALWAGXAG	46,210,095	8,496,515	100,869	503,492	13,434	726,417	14,106,797	3,542,121
146	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,151,230	211,673	2,513	12,543	335	18,097	351,442	88,245
147	303014-Intg CRS Computr Softwar	CUST	11,237,647	2,211	528	40,224	176	31,599	7,378,683	1,533,283
148	**TOTAL INTANGIBLE**		**58,598,971**	**8,710,400**	**103,910**	**556,260**	**13,945**	**776,113**	**21,836,922**	**5,163,649**
149										
150	PRODUCTION									
151	Steam Production									
152	310002-Steam Prod Land Rights	DPROD	327,359	82,195	759	3,421	92	4,805	87,561	23,372
153	310003-Steam Prod Water Rights	DPROD	1,613,030	405,008	3,741	16,854	452	23,675	431,450	115,166
154	310004-Steam Prod Land Rights-NM	DPROD	36,659	9,204	85	383	10	538	9,805	2,617
155	311000E-Steam Prod Str & Improv	DPROD	65,313,722	16,399,317	151,479	682,451	18,300	958,618	17,469,972	4,663,207
156	312000E-Steam Prod Boiler Plant E	DPROD	285,712,485	71,738,213	662,637	2,985,359	80,051	4,193,440	76,421,750	20,399,028
157	314000-Steam Prod Turbogen Unit	DPROD	148,330,089	37,243,509	344,014	1,549,875	41,559	2,177,061	39,675,008	10,590,331
158	315000E-Steam Prod Acc Elec Eq	DPROD	24,016,354	6,030,154	55,700	250,943	6,729	352,491	6,423,842	1,714,697
159	316000E-Steam Prod Misc Pwr Plt E	DPROD	10,528,404	2,643,528	24,418	110,009	2,950	154,527	2,816,115	751,697
160	**Total Steam Production**		**535,878,103**	**134,551,129**	**1,242,833**	**5,599,295**	**150,143**	**7,865,155**	**143,335,502**	**38,260,116**
161										
162	Other Production Combustion Equipment:									
163	340002-Other Prod Land Rights	DPROD	353	89	1	4	0	5	94	25
164	341000E-Other Prod Str & Impr	DPROD	1,859,809	466,971	4,313	19,433	521	27,297	497,458	132,785
165	342000E-Other Prod Fuel Hldr	DPROD	2,073,239	520,560	4,808	21,663	581	30,429	554,545	148,023
166	343000-Other Prod Prime Mover	DPROD	14,188,401	3,562,499	32,906	148,252	3,975	208,245	3,795,083	1,013,010
167	344000E-Other Prod Generator	DPROD	19,916,747	5,000,803	46,192	208,107	5,580	292,321	5,327,288	1,421,997
168	345000E-Other Prod Access Elect Equip	DPROD	4,251,769	1,067,557	9,861	44,426	1,191	62,404	1,137,254	303,564
169	346000E-Other Prod Misc Pwr P	DPROD	501,639	125,954	1,163	5,242	141	7,363	134,177	35,816
170	Total Other Production Combustion Equipment		42,791,958	10,744,433	99,245	447,126	11,989	628,063	11,445,899	3,055,220
171	**TOTAL PRODUCTION**		**578,670,061**	**145,295,562**	**1,342,078**	**6,046,421**	**162,132**	**8,493,218**	**154,781,402**	**41,315,335**
172										
173	TRANSMISSION									
174	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0	0
175	350001-Tran Land Owned in Fe	DTRAN	3,046	748	7	33	1	45	804	218
176	350002E-Transmission Land Right	DTRAN	6,038,442	1,482,358	14,128	65,136	1,664	88,884	1,594,013	431,978
177	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	340,950	36,906	1,143	3,033	214	3,264	77,046	28,053
178	352000-Transmission Str & Improv	DTRAN	7,063,256	1,733,937	16,526	76,191	1,947	103,969	1,864,541	505,291
179	352010-Tran Str & Impr-Prod	DPRODTI	46,030	11,557	107	481	13	676	12,312	3,286
180	353000E-Transmission Station	DTRAN	66,361,730	16,290,934	155,263	715,839	18,288	976,822	17,518,007	4,747,381
181	353000E-Transmission Station - Retail Meters	TRANSMET	806,815	661,324	0	0	0	0	0	0
182	353010-Tran Station Equip Pro	DPRODTI	7,008,985	1,759,853	16,256	73,236	1,964	102,872	1,874,748	500,421
183	354000E-Tran Towers & Fixture	DTRAN	1,195,923	293,583	2,798	12,900	330	17,604	315,697	85,554
184	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	67,526	7,309	226	601	42	646	15,259	5,556
185	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,241	1,567	14	65	2	92	1,669	446
186	355000E-Tran Poles & Fixture	DTRAN	73,431,848	18,026,555	171,805	792,104	20,237	1,080,891	19,384,359	5,253,163
187	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	4,146,194	448,800	13,896	36,879	2,597	39,696	936,930	341,144
188	356010-Tran OH Cond & Device-Prod	DPRODTI	1,375	345	3	14	0	20	368	98
189	356000E-Tran OH Conductor & D	DTRAN	38,826,918	9,531,499	90,841	418,823	10,700	571,519	10,249,434	2,777,597
190	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	2,192,291	237,302	7,347	19,499	1,373	20,989	495,400	180,379

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
191	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
192	357000E-Tran Underground Cond	DTRAN	69,300	23,251	2,101	13,067	77	910
193	358000-Tran UG Conductor & Devic	DTRAN	127,392	42,742	3,863	24,021	142	1,672
194	359000-Transmission Road & Trai	DTRAN	167	56	5	31	0	2
195	**TOTAL TRANSMISSION**		**207,734,430**	**69,267,202**	**6,318,641**	**39,637,953**	**228,122**	**2,707,778**
196								
197	DISTRIBUTION							
198	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0
199	360005-Dist Land Rights-TX	DDISPSUB	493,017	213,303	21,490	125,971	1,022	11,445
200	361000E-Str & Improv	DDISPSUB	1,916,834	829,314	83,551	489,771	3,975	44,498
201	362000E-Other Eq	DDISPSUB	35,656,044	15,426,510	1,554,185	9,110,490	73,936	827,730
202	364000-Dist Poles, Towers & Fixt	PLT_364	51,333,136	22,800,565	2,297,104	13,465,412	109,279	1,192,810
203	365000-Dist OH Conductor & Devic	PLT_365	45,009,031	19,991,596	2,014,107	11,806,510	95,816	1,045,859
204	366000E-Dist Underground Cond	PLT_366	7,131,247	3,165,320	318,899	1,869,354	15,171	165,702
205	367000E-Dist UG Conductor & D	PLT_367	8,731,047	3,875,417	390,439	2,288,719	18,574	202,875
206	368000E-Dist Line Transformer	PLT_368	49,429,493	26,621,958	2,682,100	15,722,226	127,594	1,157,629
207	369000E-Distribution Services	CSERVICE	3	2	0	0	0	0
208	369010-Distribution Services O	CSERVICE	12,099,589	8,237,156	1,410,491	2,134,395	134,675	105,260
209	369020-Distribution Services U	CSERVICE	10,799,662	7,352,192	1,258,954	1,905,085	120,206	93,951
210	370000E-Distribution Meter	CMETERS	18,593,039	10,988,808	2,229,830	2,505,417	202,609	241,840
211	371000E-Dist Inst on Cust Premis	CUSTPREM	5,383,766	0	0	0	0	0
212	373000-Dist Street Light & Sg Sy	CLIGHT	6,236,207	0	0	0	0	0
213	**TOTAL DISTRIBUTION**		**252,812,114**	**119,502,140**	**14,261,149**	**61,423,352**	**902,857**	**5,089,600**
214								
215	GENERAL							
216	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0
217	389002-General Land Rights	SALWAGXAG	8,680	3,315	396	1,501	25	114
218	390000-Genl Structures & Improv	SALWAGXAG	12,398,725	4,735,417	565,654	2,144,136	35,698	162,157
219	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0
220	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,691,246	1,027,861	122,780	465,402	7,748	35,198
221	390050-Genl Str & Imp-Call Center	CUST	(1,700,858)	(1,348,858)	(216,748)	(79,372)	(19,010)	(6,168)
222	391000-General Office Furn & E	SALWAGXAG	2,444,672	933,688	111,531	422,762	7,039	31,973
223	391004-General Info Sys Computer	SALWAGXAG	14,737,043	5,628,486	672,333	2,548,505	42,430	192,739
224	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(1,839)	(702)	(84)	(318)	(5)	(24)
225	391050-Genl Off Furn & Eq-Call Center	CUST	(197,136)	(156,337)	(25,122)	(9,200)	(2,203)	(715)
226	392000-General Transportation E	SALWAGXAG	46,331	17,695	2,114	8,012	133	606
227	392010-General Transp Eq Grp	SALWAGXAG	290,637	111,002	13,259	50,260	837	3,801
228	392020-General Transp Eq Grp 2	SALWAGXAG	12,406,066	4,738,221	565,989	2,145,405	35,719	162,253
229	392030-General Transp Eq Trailer	SALWAGXAG	1,282,314	489,751	58,502	221,753	3,692	16,771
230	392040-General Transp Eq Grp 4	SALWAGXAG	12,990,012	4,961,246	592,630	2,246,388	37,400	169,890
231	393000-General Stores Equipmen	SALWAGXAG	155,362	59,337	7,088	26,867	447	2,032
232	394000-General Tools & Shop Equi	SALWAGXAG	3,638,590	1,389,678	166,000	629,228	10,476	47,587
233	394050-Genl Tool, Shop & Eq-Call Center	CUST	(0)	(0)	(0)	(0)	(0)	(0)
234	395000-General Laboratory Equi	SALWAGXAG	4,459,195	1,703,090	203,437	771,137	12,839	58,320
235	395050-Genl Lab Equipment-Call Center	SALWAGXAG	(164)	(63)	(7)	(28)	(0)	(2)
236	396000-General Power Operated E	SALWAGXAG	2,878,990	1,099,566	131,345	497,869	8,289	37,653
237								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
191	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
192	357000E-Tran Underground Cond	DTRAN	69,300	1,039	7,793	20,876	107	78	3,864
193	358000-Tran UG Conductor & Devic	DTRAN	127,392	1,910	14,326	38,376	197	143	7,103
194	359000-Transmission Road & Trai	DTRAN	167	2	19	50	0	0	9
195	**TOTAL TRANSMISSION**		**207,734,430**	**3,070,310**	**24,049,423**	**61,911,509**	**315,495**	**227,998**	**11,338,605**
196									
197	DISTRIBUTION								
198	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
199	360005-Dist Land Rights-TX	DDISPSUB	493,017	16,735	98,779	0	2,480	1,792	0
200	361000E-Str & Improv	DDISPSUB	1,916,834	65,064	384,049	0	9,643	6,969	0
201	362000E-Other Eq	DDISPSUB	35,656,044	1,210,296	7,143,891	0	179,376	129,629	0
202	364000-Dist Poles, Towers & Fixt	PLT_364	51,333,136	1,784,682	9,226,571	0	265,119	191,593	0
203	365000-Dist OH Conductor & Devic	PLT_365	45,009,031	1,564,814	8,089,882	0	232,457	167,990	0
204	366000E-Dist Underground Cond	PLT_366	7,131,247	247,776	1,285,622	0	36,806	26,598	0
205	367000E-Dist UG Conductor & D	PLT_367	8,731,047	303,361	1,574,034	0	45,062	32,565	0
206	368000E-Dist Line Transformer	PLT_368	49,429,493	2,051,901	532,827	0	309,554	223,705	0
207	369000E-Distribution Services	CSERVICE	3	0	0	0	0	0	0
208	369010-Distribution Services O	CSERVICE	12,099,589	77,612	0	0	0	0	0
209	369020-Distribution Services U	CSERVICE	10,799,662	69,274	0	0	0	0	0
210	370000E-Distribution Meter	CMETERS	18,593,039	269,956	1,965,009	189,570	0	0	34,185
211	371000E-Dist Inst on Cust Premis	CUSTPREM	5,383,766	0	0	0	0	5,383,766	0
212	373000-Dist Street Light & Sg Sy	CLIGHT	6,236,207	0	0	0	6,236,207	0	0
213	**TOTAL DISTRIBUTION**		**252,812,114**	**7,661,471**	**30,300,663**	**189,570**	**7,316,705**	**6,164,607**	**34,185**
214									
215	GENERAL								
216	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
217	389002-General Land Rights	SALWAGXAG	8,680	139	982	1,954	95	160	358
218	390000-Genl Structures & Improv	SALWAGXAG	12,398,725	198,511	1,402,458	2,790,964	135,234	228,496	511,247
219	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
220	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,691,246	43,088	304,415	605,802	29,354	49,597	110,970
221	390050-Genl Str & Imp-Call Center	CUST	(1,700,858)	(4,809)	(25,485)	(408)	0	0	(73)
222	391000-General Office Furn & E	SALWAGXAG	2,444,672	39,141	276,524	550,298	26,664	45,053	100,803
223	391004-General Info Sys Computer	SALWAGXAG	14,737,043	235,949	1,666,952	3,317,322	160,738	271,589	607,665
224	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(1,839)	(29)	(208)	(414)	(20)	(34)	(76)
225	391050-Genl Off Furn & Eq-Call Center	CUST	(197,136)	(557)	(2,954)	(47)	0	0	(8)
226	392000-General Transportation E	SALWAGXAG	46,331	742	5,241	10,429	505	854	1,910
227	392010-General Transp Eq Grp	SALWAGXAG	290,637	4,653	32,875	65,423	3,170	5,356	11,984
228	392020-General Transp Eq Grp 2	SALWAGXAG	12,406,066	198,628	1,403,288	2,792,617	135,314	228,632	511,550
229	392030-General Transp Eq Trailer	SALWAGXAG	1,282,314	20,531	145,047	288,650	13,986	23,632	52,875
230	392040-General Transp Eq Grp 4	SALWAGXAG	12,990,012	207,978	1,469,340	2,924,064	141,683	239,393	535,628
231	393000-General Stores Equipmen	SALWAGXAG	155,362	2,487	17,573	34,972	1,695	2,863	6,406
232	394000-General Tools & Shop Equi	SALWAGXAG	3,638,590	58,256	411,572	819,050	39,686	67,056	150,033
233	394050-Genl Tool, Shop & Eq-Call Center	CUST	(0)	(0)	(0)	(0)	0	0	(0)
234	395000-General Laboratory Equi	SALWAGXAG	4,459,195	71,394	504,393	1,003,769	48,637	82,179	183,870
235	395050-Genl Lab Equipment-Call Center	SALWAGXAG	(164)	(3)	(19)	(37)	(2)	(3)	(7)
236	396000-General Power Operated E	SALWAGXAG	2,878,990	46,094	325,651	648,063	31,401	53,057	118,712
237									

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
191	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
192	357000E-Tran Underground Cond	DTRAN	69,300	17,012	162	748	19	1,020	18,294	4,958
193	358000-Tran UG Conductor & Devic	DTRAN	127,392	31,273	298	1,374	35	1,875	33,629	9,113
194	359000-Transmission Road & Trai	DTRAN	167	41	0	2	0	2	44	12
195	**TOTAL TRANSMISSION**		**207,734,430**	**50,572,904**	**490,820**	**2,216,957**	**59,425**	**3,010,885**	**54,392,553**	**14,874,648**
196										
197	DISTRIBUTION									
198	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
199	360005-Dist Land Rights-TX	DDISPSUB	493,017	0	2,268	9,177	308	16,427	169,781	43,521
200	361000E-Str & Improv	DDISPSUB	1,916,834	0	8,817	35,681	1,196	63,868	660,104	169,209
201	362000E-Other Eq	DDISPSUB	35,656,044	0	164,013	663,717	22,251	1,188,044	12,278,954	3,147,556
202	364000-Dist Poles, Towers & Fixt	PLT_364	51,333,136	0	211,828	980,982	28,739	1,755,944	18,148,440	4,652,125
203	365000-Dist OH Conductor & Devic	PLT_365	45,009,031	0	185,731	860,128	25,198	1,539,616	15,912,601	4,078,996
204	366000E-Dist Underground Cond	PLT_366	7,131,247	0	29,516	136,186	4,004	243,771	2,519,482	645,838
205	367000E-Dist UG Conductor & D	PLT_367	8,731,047	0	36,137	166,738	4,903	298,458	3,084,695	790,723
206	368000E-Dist Line Transformer	PLT_368	49,429,493	0	12,233	1,145,396	1,660	2,050,241	21,190,133	5,431,825
207	369000E-Distribution Services	CSERVICE	3	0	0	0	0	0	1	0
208	369010-Distribution Services O	CSERVICE	12,099,589	0	0	105,260	0	77,612	6,819,972	1,417,184
209	369020-Distribution Services U	CSERVICE	10,799,662	0	0	93,951	0	69,274	6,087,264	1,264,928
210	370000E-Distribution Meter	CMETERS	18,593,039	155,385	38,392	203,448	12,797	257,159	9,098,209	1,890,599
211	371000E-Dist Inst on Cust Premis	CUSTPREM	5,383,766	0	0	0	0	0	0	0
212	373000-Dist Street Light & Sg Sy	CLIGHT	6,236,207	0	0	0	0	0	0	0
213	**TOTAL DISTRIBUTION**		**252,812,114**	**155,385**	**688,934**	**4,400,666**	**101,056**	**7,560,415**	**95,969,637**	**23,532,503**
214										
215	GENERAL									
216	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
217	389002-General Land Rights	SALWAGXAG	8,680	1,596	19	95	3	136	2,650	665
218	390000-Genl Structures & Improv	SALWAGXAG	12,398,725	2,279,717	27,064	135,093	3,604	194,906	3,785,024	950,394
219	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0
220	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,691,246	494,832	5,875	29,323	782	42,306	821,571	206,291
221	390050-Genl Str & Imp-Call Center	CUST	(1,700,858)	(335)	(80)	(6,088)	(27)	(4,783)	(1,116,790)	(232,068)
222	391000-General Office Furn & E	SALWAGXAG	2,444,672	449,495	5,336	26,636	711	38,430	746,298	187,390
223	391004-General Info Sys Computer	SALWAGXAG	14,737,043	2,709,657	32,169	160,571	4,284	231,664	4,498,854	1,129,632
224	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(1,839)	(338)	(4)	(20)	(1)	(29)	(561)	(141)
225	391050-Genl Off Furn & Eq-Call Center	CUST	(197,136)	(39)	(9)	(706)	(3)	(554)	(129,440)	(26,898)
226	392000-General Transportation E	SALWAGXAG	46,331	8,519	101	505	13	728	14,144	3,551
227	392010-General Transp Eq Grp	SALWAGXAG	290,637	53,439	634	3,167	84	4,569	88,724	22,278
228	392020-General Transp Eq Grp 2	SALWAGXAG	12,406,066	2,281,067	27,080	135,173	3,607	195,022	3,787,265	950,957
229	392030-General Transp Eq Trailer	SALWAGXAG	1,282,314	235,775	2,799	13,972	373	20,158	391,459	98,293
230	392040-General Transp Eq Grp 4	SALWAGXAG	12,990,012	2,388,436	28,355	141,535	3,776	204,201	3,965,529	995,717
231	393000-General Stores Equipmen	SALWAGXAG	155,362	28,566	339	1,693	45	2,442	47,428	11,909
232	394000-General Tools & Shop Equi	SALWAGXAG	3,638,590	669,017	7,942	39,645	1,058	57,198	1,110,771	278,907
233	394050-Genl Tool, Shop & Eq-Call Center	CUST	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
234	395000-General Laboratory Equi	SALWAGXAG	4,459,195	819,899	9,734	48,586	1,296	70,098	1,361,282	341,809
235	395050-Genl Lab Equipment-Call Center	SALWAGXAG	(164)	(30)	(0)	(2)	(0)	(3)	(50)	(13)
236	396000-General Power Operated E	SALWAGXAG	2,878,990	529,351	6,284	31,369	837	45,257	878,884	220,682
237										

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
238	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
239	397000-General Communication E	SALWAGXAG	23,966,577	9,153,501	1,093,402	4,144,587	69,003	313,448
240	397010-General Comm Eq Two Wa	SALWAGXAG	134,412	51,336	6,132	23,244	387	1,758
241	397030-General Comm Eq EM	SALWAGXAG	2,996,494	1,144,444	136,706	518,189	8,627	39,190
242	397050-Genl Comm Equipment-Call Center	CUST	(458,031)	(363,239)	(58,369)	(21,374)	(5,119)	(1,661)
243	398000-General Miscellaneous E	SALWAGXAG	917,305	350,344	41,849	158,631	2,641	11,997
244	398050-Genl Misc. Equipment-Call Center	CUST	(8,362)	(6,632)	(1,066)	(390)	(93)	(30)
245	**TOTAL GENERAL**		**96,076,261**	**35,722,150**	**4,189,752**	**16,913,196**	**256,997**	**1,278,886**
246								
247	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		**1,193,891,838**	**447,588,800**	**46,081,701**	**234,269,972**	**2,270,186**	**17,124,932**
248								
249	**NET ELECTRIC PLANT IN SERVICE**							
250	NET PRODUCTION PLANT							
251	Net Steam Production Plant		511,459,257	173,320,685	15,661,327	95,085,583	548,209	6,530,346
252	Net Other Production Plant		123,459,131	41,837,196	3,780,426	22,952,334	132,330	1,576,335
253	TOTAL NET PRODUCTION PLANT		634,918,388	215,157,881	19,441,753	118,037,917	680,539	8,106,681
254	NET TRANSMISSION PLANT		1,006,957,033	337,363,595	30,860,924	193,310,127	1,112,532	13,072,011
255	NET DISTRIBUTION PLANT		557,139,579	260,440,168	29,123,425	141,731,869	1,681,995	12,004,734
256	NET GENERAL & INTANGIBLE PLANT		209,466,228	83,986,498	10,349,381	34,999,331	683,522	2,647,881
257	**TOTAL NET PLANT IN SERVICE**		**2,408,481,228**	**896,948,142**	**89,775,483**	**488,079,244**	**4,158,588**	**35,831,307**
258								
259	**PLANT HELD FOR FUTURE USE**							
260	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0
261	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0
262	**TOTAL PLANT HELD FOR FUTURE USE**		**0**	**0**	**0**	**0**	**0**	**0**
263								
264								
265	**TOTAL CONSTRUCTION WORK IN PROGRESS**		**0**	**0**	**0**	**0**	**0**	**0**
266								
267	**TOTAL NET PLANT IN SERVICE**		**2,408,481,228**	**896,948,142**	**89,775,483**	**488,079,244**	**4,158,588**	**35,831,307**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
238	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
239	397000-General Communication E	SALWAGXAG	23,966,577	383,719	2,710,933	5,394,898	261,405	441,681	988,234
240	397010-General Comm Eq Two Wa	SALWAGXAG	134,412	2,152	15,204	30,256	1,466	2,477	5,542
241	397030-General Comm Eq EM	SALWAGXAG	2,996,494	47,976	338,943	674,513	32,683	55,222	123,557
242	397050-Genl Comm Equipment-Call Center	CUST	(458,031)	(1,295)	(6,863)	(110)	0	0	(20)
243	398000-General Miscellaneous E	SALWAGXAG	917,305	14,687	103,759	206,486	10,005	16,905	37,824
244	398050-Genl Misc. Equipment-Call Center	CUST	(8,362)	(24)	(125)	(2)	0	0	(0)
245	**TOTAL GENERAL**		**96,076,261**	**1,569,407**	**11,099,498**	**22,158,513**	**1,073,697**	**1,814,165**	**4,058,983**
246									
247	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		**1,193,891,838**	**21,746,595**	**131,577,651**	**273,365,538**	**10,130,595**	**9,735,867**	**50,531,758**
248									
249	**NET ELECTRIC PLANT IN SERVICE**								
250	NET PRODUCTION PLANT								
251	Net Steam Production Plant		511,459,257	7,650,057	53,563,702	157,716,647	802,650	580,050	29,296,732
252	Net Other Production Plant		123,459,131	1,846,617	12,929,531	38,070,599	193,749	140,016	7,071,822
253	TOTAL NET PRODUCTION PLANT		634,918,388	9,496,674	66,493,233	195,787,245	996,399	720,066	36,368,554
254	NET TRANSMISSION PLANT		1,006,957,033	15,069,612	114,505,303	299,029,410	1,528,745	1,104,774	55,421,387
255	NET DISTRIBUTION PLANT		557,139,579	18,103,048	78,445,637	217,721	10,752,019	4,638,962	39,261
256	NET GENERAL & INTANGIBLE PLANT		209,466,228	3,225,875	22,742,065	44,971,152	2,178,922	3,681,600	8,237,776
257	**TOTAL NET PLANT IN SERVICE**		**2,408,481,228**	**45,895,209**	**282,186,239**	**540,005,530**	**15,456,085**	**10,145,402**	**100,066,978**
258									
259	**PLANT HELD FOR FUTURE USE**								
260	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0
261	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0
262	**TOTAL PLANT HELD FOR FUTURE USE**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
263									
264									
265	**TOTAL CONSTRUCTION WORK IN PROGRESS**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
266									
267	**TOTAL NET PLANT IN SERVICE**		**2,408,481,228**	**45,895,209**	**282,186,239**	**540,005,530**	**15,456,085**	**10,145,402**	**100,066,978**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
238	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
239	397000-General Communication E	SALWAGXAG	23,966,577	4,406,665	52,315	261,133	6,967	376,751	7,316,402	1,837,099
240	397010-General Comm Eq Two Wa	SALWAGXAG	134,412	24,714	293	1,465	39	2,113	41,033	10,303
241	397030-General Comm Eq EM	SALWAGXAG	2,996,494	550,957	6,541	32,649	871	47,104	914,755	229,689
242	397050-Genl Comm Equipment-Call Center	CUST	(458,031)	(90)	(22)	(1,639)	(7)	(1,288)	(300,745)	(62,495)
243	398000-General Miscellaneous E	SALWAGXAG	917,305	168,662	2,002	9,995	267	14,420	280,031	70,314
244	398050-Genl Misc. Equipment-Call Center	CUST	(8,362)	(2)	(0)	(30)	(0)	(24)	(5,491)	(1,141)
245	**TOTAL GENERAL**		**96,076,261**	**18,099,530**	**214,769**	**1,064,118**	**28,581**	**1,540,826**	**28,499,025**	**7,223,125**
246										
247	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		**1,193,891,838**	**222,833,781**	**2,840,511**	**14,284,421**	**365,139**	**21,381,457**	**355,479,539**	**92,109,261**
248										
249	**NET ELECTRIC PLANT IN SERVICE**									
250	NET PRODUCTION PLANT									
251	Net Steam Production Plant		511,459,257	128,419,915	1,186,199	5,344,147	143,301	7,506,756	136,804,003	36,516,682
252	Net Other Production Plant		123,459,131	30,998,776	286,332	1,290,003	34,591	1,812,026	33,022,578	8,814,618
253	TOTAL NET PRODUCTION PLANT		634,918,388	159,418,691	1,472,531	6,634,149	177,892	9,318,782	169,826,581	45,331,300
254	NET TRANSMISSION PLANT		1,006,957,033	243,608,024	2,318,881	10,753,131	281,794	14,787,817	264,929,807	72,433,788
255	NET DISTRIBUTION PLANT		557,139,579	178,460	1,793,270	10,211,464	252,007	17,851,041	208,428,758	52,011,410
256	NET GENERAL & INTANGIBLE PLANT		209,466,228	36,733,376	436,525	2,211,356	58,229	3,167,647	67,350,761	16,635,737
257	**TOTAL NET PLANT IN SERVICE**		**2,408,481,228**	**439,938,551**	**6,021,207**	**29,810,100**	**769,922**	**45,125,287**	**710,535,908**	**186,412,234**
258										
259	**PLANT HELD FOR FUTURE USE**									
260	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0	0
261	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0	0
262	**TOTAL PLANT HELD FOR FUTURE USE**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
263										
264										
265	**TOTAL CONSTRUCTION WORK IN PROGRESS**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
266										
267	**TOTAL NET PLANT IN SERVICE**		**2,408,481,228**	**439,938,551**	**6,021,207**	**29,810,100**	**769,922**	**45,125,287**	**710,535,908**	**186,412,234**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
284	**ADDITIONS AND DEDUCTIONS TO RATE BASE**							
285								
286	**PLUS: ADDITIONS TO RATE BASE**							
287	15100-Fuel Inventory	ENEFUEL	5,668,553	985,031	121,425	919,854	8,117	76,269
288								
289	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0
290	Utility Material and Supplies:							
291	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,596,542	2,574,277	232,613	1,412,276	8,142	96,993
292	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,886,186	631,421	57,733	361,724	2,082	24,503
293	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,206,108	1,034,869	118,169	553,345	7,040	46,561
294	Total Utility Material and Supplies		11,688,837	4,240,567	408,514	2,327,345	17,265	168,057
295	Cash Working Capital (Lead Lag)		(9,568,374)	(4,245,217)	(397,316)	(2,166,137)	(21,522)	(151,321)
296	Prepayments		93,468,740	35,660,025	4,243,968	16,212,570	266,465	1,224,666
297	**TOTAL ADDITIONS TO RATE BASE**		**101,257,756**	**36,640,406**	**4,376,591**	**17,293,632**	**270,325**	**1,317,670**
298								
299	**LESS: DEDUCTIONS TO RATE BASE**							
300	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0
301	182300REC-Reg Asset REC Related	ENERGY1	0	0	0	0	0	0
302	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(183,216)	(62,087)	(5,610)	(34,062)	(196)	(2,339)
303	18620- Deferred Rate Case Expenses	CLAIMREV	(4,405,620)	(1,624,184)	(167,600)	(843,943)	(9,036)	(62,486)
304	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0
305	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0
306	Accumulated Deferred Income Taxes							
307	Account 190		(45,186,302)	(18,284,848)	(1,919,871)	(9,928,656)	(98,607)	(767,186)
308	Account 281		643,282	217,992	19,698	119,593	690	8,213
309	Account 282		619,368,541	231,349,744	22,918,880	127,406,672	1,036,393	9,423,515
310	Account 283		51,844,630	19,772,759	2,337,423	9,041,847	146,109	682,431
311	ADIT - NOL		(15,207,475)	(5,675,984)	(573,523)	(3,049,409)	(27,139)	(223,556)
312	**Total Accumulated Deferred Income Taxes**		**611,462,675**	**227,379,663**	**22,782,607**	**123,590,046**	**1,057,446**	**9,123,418**
313	23500-Customer Deposits	CUSTDEP	6,223,728	5,024,282	807,351	295,648	0	0
314								
315	25410-Reg Liability - Retiree Medical	SALWAGES	518,663	198,092	23,662	89,693	1,493	6,783
316	25430-Retiree Liability FAS 158/106	SALWAGES	8,608,750	3,287,921	392,748	1,488,728	24,786	112,590
317								
318	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0
319	**TOTAL DEDUCTIONS TO RATE BASE**		**622,224,980**	**234,203,686**	**23,833,158**	**124,586,111**	**1,074,493**	**9,177,966**
320								
321								
322	**TOTAL RATE BASE**		**1,887,514,003**	**699,384,862**	**70,318,916**	**380,786,765**	**3,354,421**	**27,971,012**
323								
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
284	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
285									
286	**PLUS: ADDITIONS TO RATE BASE**								
287	15100-Fuel Inventory	ENEFUEL	5,668,553	70,207	926,001	2,536,930	14,350	10,370	452,388
288									
289	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0
290	Utility Material and Supplies:								
291	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,596,542	113,624	795,565	2,342,515	11,922	8,615	435,135
292	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,886,186	28,168	215,149	560,473	2,864	2,070	103,666
293	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,206,108	70,176	296,198	1,109	49,215	29,426	200
294	Total Utility Material and Supplies		11,688,837	211,968	1,306,912	2,904,098	64,000	40,111	539,001
295	Cash Working Capital (Lead Lag)		(9,568,374)	(227,680)	(853,783)	(1,368,716)	(82,022)	(54,661)	(250,964)
296	Prepayments		93,468,740	1,499,928	10,571,727	21,087,279	1,008,488	1,693,623	3,863,823
297	**TOTAL ADDITIONS TO RATE BASE**		**101,257,756**	**1,554,423**	**11,950,857**	**25,159,591**	**1,004,816**	**1,689,443**	**4,604,248**
298									
299	**LESS: DEDUCTIONS TO RATE BASE**								
300	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0	0
301	182300REC-Reg Asset REC Related	ENERGY1	0	0	0	0	0	0	0
302	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(183,216)	(2,740)	(19,188)	(56,498)	(288)	(208)	(10,495)
303	18620- Deferred Rate Case Expenses	CLAIMREV	(4,405,620)	(78,657)	(503,196)	(1,050,081)	(33,425)	(33,011)	(192,371)
304	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0	0
305	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0	0
306	Accumulated Deferred Income Taxes								
307	Account 190		(45,186,302)	(1,052,802)	(5,564,629)	(7,024,766)	(311,527)	(233,412)	(1,300,737)
308	Account 281		643,282	9,622	67,369	198,366	1,010	730	36,848
309	Account 282		619,368,541	12,187,637	73,790,163	134,914,430	4,117,603	2,223,504	25,022,832
310	Account 283		51,844,630	837,570	5,862,449	11,709,005	549,869	905,169	2,145,004
311	ADIT - NOL		(15,207,475)	(285,551)	(1,746,711)	(3,433,659)	(108,015)	(83,929)	(635,755)
312	**Total Accumulated Deferred Income Taxes**		**611,462,675**	**11,696,476**	**72,408,641**	**136,363,376**	**4,248,940**	**2,812,061**	**25,268,193**
313	23500-Customer Deposits	CUSTDEP	6,223,728	0	94,927	1,520	0	0	273
314									
315	25410-Reg Liability - Retiree Medical	SALWAGES	518,663	8,304	58,668	116,752	5,657	9,558	21,386
316	25430-Retiree Liability FAS 158/106	SALWAGES	8,608,750	137,831	973,762	1,937,838	93,896	158,651	354,972
317									
318	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0
319	**TOTAL DEDUCTIONS TO RATE BASE**		**622,224,980**	**11,761,215**	**73,013,614**	**137,312,907**	**4,314,781**	**2,947,051**	**25,441,958**
320									
321									
322	**TOTAL RATE BASE**		**1,887,514,003**	**35,688,418**	**221,123,482**	**427,852,214**	**12,146,121**	**8,887,794**	**79,229,269**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
284	**ADDITIONS AND DEDUCTIONS TO RATE BASE**									
285										
286	**PLUS: ADDITIONS TO RATE BASE**									
287	15100-Fuel Inventory	ENEFUEL	5,668,553	2,084,542	11,811	64,458	1,171	69,036	735,023	250,008
288										
289	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0	0
290	Utility Material and Supplies:									
291	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,596,542	1,907,380	17,618	79,375	2,128	111,495	2,031,906	542,371
292	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,886,186	456,807	4,363	20,140	530	27,638	495,847	135,574
293	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,206,108	909	6,761	39,800	962	69,215	829,106	205,763
294	Total Utility Material and Supplies		11,688,837	2,365,097	28,742	139,315	3,620	208,348	3,356,860	883,707
295	Cash Working Capital (Lead Lag)		(9,568,374)	(1,117,752)	(22,935)	(128,387)	(3,272)	(224,407)	(3,385,453)	(859,764)
296	Prepayments		93,468,740	17,223,456	204,511	1,020,155	27,202	1,472,725	28,497,400	7,162,625
297	**TOTAL ADDITIONS TO RATE BASE**		**101,257,756**	**20,555,342**	**222,129**	**1,095,542**	**28,722**	**1,525,702**	**29,203,830**	**7,436,576**
298										
299	**LESS: DEDUCTIONS TO RATE BASE**									
300	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0	0	0
301	182300REC-Reg Asset REC Related	ENERGY1	0	0	0	0	0	0	0	0
302	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(183,216)	(46,003)	(425)	(1,914)	(51)	(2,689)	(49,006)	(13,081)
303	18620- Deferred Rate Case Expenses	CLAIMREV	(4,405,620)	(857,710)	(10,292)	(52,194)	(1,313)	(77,343)	(1,287,899)	(336,285)
304	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0	0	0
305	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0	0	0
306	Accumulated Deferred Income Taxes									
307	Account 190		(45,186,302)	(5,724,029)	(120,586)	(646,600)	(16,003)	(1,036,798)	(14,538,360)	(3,746,488)
308	Account 281		643,282	161,519	1,492	6,722	180	9,442	172,064	45,928
309	Account 282		619,368,541	109,891,598	1,587,917	7,835,598	203,456	11,984,181	183,216,768	48,132,976
310	Account 283		51,844,630	9,564,001	113,734	568,697	15,091	822,480	15,795,621	3,977,138
311	ADIT - NOL		(15,207,475)	(2,797,904)	(37,410)	(186,146)	(4,792)	(280,759)	(4,500,201)	(1,175,783)
312	**Total Accumulated Deferred Income Taxes**		**611,462,675**	**111,095,184**	**1,545,147**	**7,578,271**	**197,932**	**11,498,544**	**180,145,891**	**47,233,771**
313	23500-Customer Deposits	CUSTDEP	6,223,728	1,247	0	0	0	0	4,159,866	864,416
314										
315	25410-Reg Liability - Retiree Medical	SALWAGES	518,663	95,365	1,132	5,651	151	8,153	158,335	39,757
316	25430-Retiree Liability FAS 158/106	SALWAGES	8,608,750	1,582,866	18,791	93,798	2,503	135,328	2,628,038	659,883
317										
318	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0	0
319	**TOTAL DEDUCTIONS TO RATE BASE**		**622,224,980**	**111,870,949**	**1,554,353**	**7,623,612**	**199,221**	**11,561,994**	**185,755,225**	**48,448,461**
320										
321										
322	**TOTAL RATE BASE**		**1,887,514,003**	**348,622,945**	**4,688,982**	**23,282,029**	**599,423**	**35,088,995**	**553,984,513**	**145,400,349**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
330	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
331	Prepayments							
332	16510-Prepayments-Insurance	TOTPLT	1,310,668	489,189	49,430	262,816	2,339	19,267
333	16511-Prepayments-Pensions	SALWAGES	91,381,798	34,901,246	4,169,018	15,802,832	263,100	1,195,141
334	16515-Prepayments-Auto Licensing	TOTPLT	15,186	5,668	573	3,045	27	223
335	16516-Prepayments-I/T Related	TOTPLT	138,576	51,721	5,226	27,787	247	2,037
336	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0
337	16518-Prepayments-Pollution Emissions	PRODPLT	419,468	142,147	12,844	77,984	450	5,356
338	16519-Prepayments-Benefits	SALWAGES	5,095	1,946	232	881	15	67
339	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0
340	16521-Prepayments-Transmission	TRANPLT	158,890	53,190	4,863	30,471	175	2,064
341	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0
342	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0
343	16524-Prepaid Taxes Federal	TOTPLT	0	0	0	0	0	0
344	16526-Prepayments-Other Distribution Utility	SALWAGXAG	39,059	14,918	1,782	6,755	112	511
345	**Total Prepayments**		**93,468,740**	**35,660,025**	**4,243,968**	**16,212,570**	**266,465**	**1,224,666**
346								
347	Accumulated Deferred Income Taxes							
348	**Account 190**							
349	INTANGIBLE							
350	303004-Intg Misc Computr Softwar	SALWAGXAG	(3,285)	(1,255)	(150)	(568)	(9)	(43)
351	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(667)	(255)	(30)	(115)	(2)	(9)
352	**TOTAL INTANGIBLE**		**(3,952)**	**(1,509)**	**(180)**	**(683)**	**(11)**	**(52)**
353								
354	PRODUCTION							
355	Steam Production							
356	310001-Steam Prod Land Own in Fe	DPROD	(2,570)	(871)	(79)	(478)	(3)	(33)
357	310002-Steam Prod Land Rights	DPROD	(6,518)	(2,209)	(200)	(1,212)	(7)	(83)
358	310003-Steam Prod Water Rights	DPROD	(18,343)	(6,216)	(562)	(3,410)	(20)	(234)
359	310004-Steam Prod Land Rights-NM	DPROD	(429)	(145)	(13)	(80)	(0)	(5)
360	311000E-Steam Prod Str & Improv	DPROD	(338,602)	(114,744)	(10,368)	(62,950)	(363)	(4,323)
361	312000E-Steam Prod Boiler Plant E	DPROD	(1,180,149)	(399,923)	(36,137)	(219,402)	(1,265)	(15,068)
362	314000-Steam Prod Turbogen Unit	DPROD	(610,020)	(206,720)	(18,679)	(113,409)	(654)	(7,789)
363	315000E-Steam Prod Acc Elec Eq	DPROD	(95,425)	(32,337)	(2,922)	(17,741)	(102)	(1,218)
364	316000E-Steam Prod Misc Pwr Plt E	DPROD	(37,911)	(12,847)	(1,161)	(7,048)	(41)	(484)
365	**Total Steam Production**		**(2,289,965)**	**(776,012)**	**(70,121)**	**(425,728)**	**(2,455)**	**(29,238)**
366								
367	Other Production Combustion Equipment:							
368	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)
369	341000E-Other Prod Str & Impr	DPROD	(146,571)	(49,669)	(4,488)	(27,249)	(157)	(1,871)
370	342000E-Other Prod Fuel Hldr	DPROD	(13,782)	(4,670)	(422)	(2,562)	(15)	(176)
371	343000-Other Prod Prime Mover	DPROD	(453,822)	(153,789)	(13,896)	(84,370)	(486)	(5,794)
372	344000E-Other Prod Generator	DPROD	(1,103,104)	(373,814)	(33,778)	(205,078)	(1,182)	(14,085)
373	345000E-Other Prod Access Elect Equip	DPROD	(214,064)	(72,541)	(6,555)	(39,797)	(229)	(2,733)
374	346000E-Other Prod Misc Pwr P	DPROD	(33,571)	(11,376)	(1,028)	(6,241)	(36)	(429)
375	**Total Other Production Combustion Equipment**		**(1,964,915)**	**(665,860)**	**(60,167)**	**(365,298)**	**(2,106)**	**(25,088)**
376	**TOTAL PRODUCTION**		**(4,254,880)**	**(1,441,872)**	**(130,288)**	**(791,026)**	**(4,561)**	**(54,327)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
330	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
331	Prepayments								
332	16510-Prepayments-Insurance	TOTPLT	1,310,668	24,610	150,542	295,933	9,309	7,233	54,793
333	16511-Prepayments-Pensions	SALWAGES	91,381,798	1,463,076	10,336,477	20,570,126	996,706	1,684,077	3,768,022
334	16515-Prepayments-Auto Licensing	TOTPLT	15,186	285	1,744	3,429	108	84	635
335	16516-Prepayments-I/T Related	TOTPLT	138,576	2,602	15,917	31,289	984	765	5,793
336	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0
337	16518-Prepayments-Pollution Emissions	PRODPLT	419,468	6,274	43,930	129,350	658	476	24,027
338	16519-Prepayments-Benefits	SALWAGES	5,095	82	576	1,147	56	94	210
339	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0	0
340	16521-Prepayments-Transmission	TRANPLT	158,890	2,373	18,124	47,214	241	174	8,733
341	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0	0
342	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0
343	16524-Prepaid Taxes Federal	TOTPLT	0	0	0	0	0	0	0
344	16526-Prepayments-Other Distribution Utility	SALWAGXAG	39,059	625	4,418	8,792	426	720	1,611
345	**Total Prepayments**		**93,468,740**	**1,499,928**	**10,571,727**	**21,087,279**	**1,008,488**	**1,693,623**	**3,863,823**
346									
347	Accumulated Deferred Income Taxes								
348	**Account 190**								
349	INTANGIBLE								
350	303004-Intg Misc Computr Softwar	SALWAGXAG	(3,285)	(53)	(372)	(739)	(36)	(61)	(135)
351	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(667)	(11)	(75)	(150)	(7)	(12)	(27)
352	**TOTAL INTANGIBLE**		**(3,952)**	**(63)**	**(447)**	**(890)**	**(43)**	**(73)**	**(163)**
353									
354	PRODUCTION								
355	Steam Production								
356	310001-Steam Prod Land Own in Fe	DPROD	(2,570)	(38)	(269)	(792)	(4)	(3)	(147)
357	310002-Steam Prod Land Rights	DPROD	(6,518)	(97)	(683)	(2,010)	(10)	(7)	(373)
358	310003-Steam Prod Water Rights	DPROD	(18,343)	(274)	(1,921)	(5,656)	(29)	(21)	(1,051)
359	310004-Steam Prod Land Rights-NM	DPROD	(429)	(6)	(45)	(132)	(1)	(0)	(25)
360	311000E-Steam Prod Str & Improv	DPROD	(338,602)	(5,065)	(35,461)	(104,413)	(531)	(384)	(19,395)
361	312000E-Steam Prod Boiler Plant E	DPROD	(1,180,149)	(17,652)	(123,594)	(363,918)	(1,852)	(1,338)	(67,600)
362	314000-Steam Prod Turbogen Unit	DPROD	(610,020)	(9,124)	(63,886)	(188,109)	(957)	(692)	(34,942)
363	315000E-Steam Prod Acc Elec Eq	DPROD	(95,425)	(1,427)	(9,994)	(29,426)	(150)	(108)	(5,466)
364	316000E-Steam Prod Misc Pwr Plt E	DPROD	(37,911)	(567)	(3,970)	(11,690)	(59)	(43)	(2,172)
365	**Total Steam Production**		**(2,289,965)**	**(34,252)**	**(239,822)**	**(706,147)**	**(3,594)**	**(2,597)**	**(131,171)**
366									
367	Other Production Combustion Equipment:								
368	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)	(0)
369	341000E-Other Prod Str & Impr	DPROD	(146,571)	(2,192)	(15,350)	(45,197)	(230)	(166)	(8,396)
370	342000E-Other Prod Fuel Hldr	DPROD	(13,782)	(206)	(1,443)	(4,250)	(22)	(16)	(789)
371	343000-Other Prod Prime Mover	DPROD	(453,822)	(6,788)	(47,528)	(139,943)	(712)	(515)	(25,995)
372	344000E-Other Prod Generator	DPROD	(1,103,104)	(16,499)	(115,525)	(340,160)	(1,731)	(1,251)	(63,187)
373	345000E-Other Prod Access Elect Equip	DPROD	(214,064)	(3,202)	(22,418)	(66,010)	(336)	(243)	(12,262)
374	346000E-Other Prod Misc Pwr P	DPROD	(33,571)	(502)	(3,516)	(10,352)	(53)	(38)	(1,923)
375	**Total Other Production Combustion Equipment**		**(1,964,915)**	**(29,390)**	**(205,780)**	**(605,913)**	**(3,084)**	**(2,228)**	**(112,552)**
376	**TOTAL PRODUCTION**		**(4,254,880)**	**(63,642)**	**(445,602)**	**(1,312,060)**	**(6,677)**	**(4,825)**	**(243,722)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
330	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
331	Prepayments									
332	16510-Prepayments-Insurance	TOTPLT	1,310,668	241,140	3,224	16,043	413	24,197	387,853	101,336
333	16511-Prepayments-Pensions	SALWAGES	91,381,798	16,802,105	199,471	995,670	26,566	1,436,510	27,896,599	7,004,647
334	16515-Prepayments-Auto Licensing	TOTPLT	15,186	2,794	37	186	5	280	4,494	1,174
335	16516-Prepayments-I/T Related	TOTPLT	138,576	25,495	341	1,696	44	2,558	41,007	10,714
336	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0	0
337	16518-Prepayments-Pollution Emissions	PRODPLT	419,468	105,322	973	4,383	118	6,157	112,198	29,949
338	16519-Prepayments-Benefits	SALWAGES	5,095	937	11	56	1	80	1,555	391
339	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0	0	0
340	16521-Prepayments-Transmission	TRANPLT	158,890	38,481	368	1,697	45	2,328	41,770	11,421
341	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0	0	0
342	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0	0
343	16524-Prepaid Taxes Federal	TOTPLT	0	0	0	0	0	0	0	0
344	16526-Prepayments-Other Distribution Utility	SALWAGXAG	39,059	7,182	85	426	11	614	11,924	2,994
345	**Total Prepayments**		**93,468,740**	**17,223,456**	**204,511**	**1,020,155**	**27,202**	**1,472,725**	**28,497,400**	**7,162,625**
346										
347	Accumulated Deferred Income Taxes									
348	**Account 190**									
349	INTANGIBLE									
350	303004-Intg Misc Computr Softwar	SALWAGXAG	(3,285)	(604)	(7)	(36)	(1)	(52)	(1,003)	(252)
351	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(667)	(123)	(1)	(7)	(0)	(10)	(204)	(51)
352	**TOTAL INTANGIBLE**		**(3,952)**	**(727)**	**(9)**	**(43)**	**(1)**	**(62)**	**(1,206)**	**(303)**
353										
354	PRODUCTION									
355	Steam Production									
356	310001-Steam Prod Land Own in Fe	DPROD	(2,570)	(645)	(6)	(27)	(1)	(38)	(687)	(183)
357	310002-Steam Prod Land Rights	DPROD	(6,518)	(1,636)	(15)	(68)	(2)	(96)	(1,743)	(465)
358	310003-Steam Prod Water Rights	DPROD	(18,343)	(4,606)	(43)	(192)	(5)	(269)	(4,906)	(1,310)
359	310004-Steam Prod Land Rights-NM	DPROD	(429)	(108)	(1)	(4)	(0)	(6)	(115)	(31)
360	311000E-Steam Prod Str & Improv	DPROD	(338,602)	(85,018)	(785)	(3,538)	(95)	(4,970)	(90,568)	(24,175)
361	312000E-Steam Prod Boiler Plant E	DPROD	(1,180,149)	(296,318)	(2,737)	(12,331)	(331)	(17,321)	(315,664)	(84,259)
362	314000-Steam Prod Turbogen Unit	DPROD	(610,020)	(153,167)	(1,415)	(6,374)	(171)	(8,953)	(163,167)	(43,554)
363	315000E-Steam Prod Acc Elec Eq	DPROD	(95,425)	(23,960)	(221)	(997)	(27)	(1,401)	(25,524)	(6,813)
364	316000E-Steam Prod Misc Pwr Plt E	DPROD	(37,911)	(9,519)	(88)	(396)	(11)	(556)	(10,140)	(2,707)
365	**Total Steam Production**		**(2,289,965)**	**(574,977)**	**(5,311)**	**(23,927)**	**(642)**	**(33,610)**	**(612,515)**	**(163,497)**
366										
367	Other Production Combustion Equipment:									
368	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
369	341000E-Other Prod Str & Impr	DPROD	(146,571)	(36,802)	(340)	(1,531)	(41)	(2,151)	(39,204)	(10,465)
370	342000E-Other Prod Fuel Hldr	DPROD	(13,782)	(3,461)	(32)	(144)	(4)	(202)	(3,686)	(984)
371	343000-Other Prod Prime Mover	DPROD	(453,822)	(113,948)	(1,053)	(4,742)	(127)	(6,661)	(121,387)	(32,402)
372	344000E-Other Prod Generator	DPROD	(1,103,104)	(276,973)	(2,558)	(11,526)	(309)	(16,190)	(295,056)	(78,758)
373	345000E-Other Prod Access Elect Equip	DPROD	(214,064)	(53,748)	(496)	(2,237)	(60)	(3,142)	(57,257)	(15,284)
374	346000E-Other Prod Misc Pwr P	DPROD	(33,571)	(8,429)	(78)	(351)	(9)	(493)	(8,980)	(2,397)
375	**Total Other Production Combustion Equipment**		**(1,964,915)**	**(493,361)**	**(4,557)**	**(20,531)**	**(551)**	**(28,839)**	**(525,571)**	**(140,289)**
376	**TOTAL PRODUCTION**		**(4,254,880)**	**(1,068,338)**	**(9,868)**	**(44,458)**	**(1,192)**	**(62,449)**	**(1,138,086)**	**(303,786)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
377	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
378	TRANSMISSION							
379	350001-Tran Land Owned in Fe	DTRAN	(771)	(259)	(23)	(145)	(1)	(10)
380	350002E-Transmission Land Right	DTRAN	(26,638)	(8,938)	(808)	(5,023)	(30)	(350)
381	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(1,504)	(557)	(68)	(493)	(1)	(16)
382	352000-Transmission Str & Improv	DTRAN	(426,424)	(143,072)	(12,929)	(80,406)	(476)	(5,597)
383	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	(783)	(71)	(429)	(2)	(29)
384	353000E-Transmission Station	DTRAN	(6,221,719)	(2,087,483)	(188,645)	(1,173,163)	(6,946)	(81,670)
385	353010-Tran Station Equip Pro	DPRODTI	(95,223)	(32,269)	(2,916)	(17,703)	(102)	(1,216)
386	354000E-Tran Towers & Fixture	DTRAN	(629,045)	(211,054)	(19,073)	(118,612)	(702)	(8,257)
387	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(35,518)	(13,155)	(1,614)	(11,640)	(33)	(371)
388	355010-Tran Poles & Fixtures-Prod	DPRODTI	(756)	(256)	(23)	(141)	(1)	(10)
389	355000E-Tran Poles & Fixture	DTRAN	(4,567,168)	(1,532,356)	(138,478)	(861,182)	(5,099)	(59,951)
390	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(257,877)	(95,513)	(11,721)	(84,509)	(240)	(2,694)
391	356010-Tran OH Cond & Device-Prod	DPRODTI	(179)	(61)	(5)	(33)	(0)	(2)
392	356000E-Tran OH Conductor & D	DTRAN	(1,684,462)	(565,163)	(51,073)	(317,621)	(1,881)	(22,111)
393	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(95,110)	(35,227)	(4,323)	(31,169)	(88)	(994)
394	357000E-Tran Underground Cond	DTRAN	(1,234)	(414)	(37)	(233)	(1)	(16)
395	358000-Tran UG Conductor & Devic	DTRAN	(2,369)	(795)	(72)	(447)	(3)	(31)
396	359000-Transmission Road & Trai	DTRAN	(2,505)	(840)	(76)	(472)	(3)	(33)
397	**TOTAL TRANSMISSION**		**(14,050,813)**	**(4,728,194)**	**(431,957)**	**(2,703,422)**	**(15,610)**	**(183,359)**
398								
399	DISTRIBUTION							
400	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(66)	(7)	(39)	(0)	(4)
401	360005-Dist Land Rights-TX	DDISPSUB	(1,960)	(848)	(85)	(501)	(4)	(46)
402	361000E-Str & Improv	DDISPSUB	(221,941)	(96,022)	(9,674)	(56,708)	(460)	(5,152)
403	362000E-Other Eq	DDISPSUB	(2,638,761)	(1,141,654)	(115,019)	(674,231)	(5,472)	(61,257)
404	364000-Dist Poles, Towers & Fixt	PLT_364	(4,986,468)	(2,214,832)	(223,139)	(1,308,022)	(10,615)	(115,869)
405	365000-Dist OH Conductor & Devic	PLT_365	(4,588,840)	(2,038,218)	(205,346)	(1,203,718)	(9,769)	(106,629)
406	366000E-Dist Underground Cond	PLT_366	(399,103)	(177,148)	(17,847)	(104,619)	(849)	(9,274)
407	367000E-Dist UG Conductor & D	PLT_367	(1,306,648)	(579,977)	(58,431)	(342,519)	(2,780)	(30,361)
408	368000E-Dist Line Transformer	PLT_368	(3,636,576)	(1,958,603)	(197,325)	(1,156,700)	(9,387)	(85,168)
409	369000E-Distribution Services	CSERVICE	43,276	29,461	5,045	7,634	482	376
410	369010-Distribution Services O	CSERVICE	(532,266)	(362,356)	(62,048)	(93,893)	(5,924)	(4,630)
411	369020-Distribution Services U	CSERVICE	(675,704)	(460,005)	(78,769)	(119,196)	(7,521)	(5,878)
412	370000E-Distribution Meter	CMETERS	(823,287)	(486,577)	(98,735)	(110,938)	(8,971)	(10,709)
413	371000E-Dist Inst on Cust Premis	CUSTPREM	(49,390)	0	0	0	0	0
414	373000-Dist Street Light & Sg Sy	CLIGHT	(122,110)	0	0	0	0	0
415	**TOTAL DISTRIBUTION**		**(19,939,928)**	**(9,486,846)**	**(1,061,381)**	**(5,163,449)**	**(61,271)**	**(434,600)**
416								
417	GENERAL							
418	389001-General Land Owned in Fe	SALWAGXAG	27	10	1	5	0	0
419	390000-Genl Structures & Improv	SALWAGXAG	(253,529)	(96,830)	(11,567)	(43,843)	(730)	(3,316)
420	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,954)	(1,892)	(226)	(857)	(14)	(65)
421	391000-General Office Furn & E	SALWAGXAG	(8,722)	(3,331)	(398)	(1,508)	(25)	(114)
422	391004-General Info Sys Computer	SALWAGXAG	(24,223)	(9,251)	(1,105)	(4,189)	(70)	(317)
423	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
377	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
378	TRANSMISSION								
379	350001-Tran Land Owned in Fe	DTRAN	(771)	(12)	(87)	(232)	(1)	(1)	(43)
380	350002E-Transmission Land Right	DTRAN	(26,638)	(399)	(2,996)	(8,025)	(41)	(30)	(1,485)
381	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(1,504)	(25)	(254)	(88)	(1)	(1)	(22)
382	352000-Transmission Str & Improv	DTRAN	(426,424)	(6,394)	(47,953)	(128,457)	(661)	(478)	(23,775)
383	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	(35)	(242)	(712)	(4)	(3)	(132)
384	353000E-Transmission Station	DTRAN	(6,221,719)	(93,296)	(699,656)	(1,874,244)	(9,645)	(6,970)	(346,894)
385	353010-Tran Station Equip Pro	DPRODTI	(95,223)	(1,424)	(9,972)	(29,364)	(149)	(108)	(5,454)
386	354000E-Tran Towers & Fixture	DTRAN	(629,045)	(9,433)	(70,739)	(189,495)	(975)	(705)	(35,073)
387	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(35,518)	(586)	(5,990)	(2,083)	(27)	(19)	(525)
388	355010-Tran Poles & Fixtures-Prod	DPRODTI	(756)	(11)	(79)	(233)	(1)	(1)	(43)
389	355000E-Tran Poles & Fixture	DTRAN	(4,567,168)	(68,486)	(513,595)	(1,375,824)	(7,080)	(5,117)	(254,644)
390	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(257,877)	(4,256)	(43,491)	(15,122)	(192)	(139)	(3,812)
391	356010-Tran OH Cond & Device-Prod	DPRODTI	(179)	(3)	(19)	(55)	(0)	(0)	(10)
392	356000E-Tran OH Conductor & D	DTRAN	(1,684,462)	(25,259)	(189,424)	(507,431)	(2,611)	(1,887)	(93,918)
393	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(95,110)	(1,570)	(16,040)	(5,577)	(71)	(51)	(1,406)
394	357000E-Tran Underground Cond	DTRAN	(1,234)	(19)	(139)	(372)	(2)	(1)	(69)
395	358000-Tran UG Conductor & Devic	DTRAN	(2,369)	(36)	(266)	(714)	(4)	(3)	(132)
396	359000-Transmission Road & Trai	DTRAN	(2,505)	(38)	(282)	(755)	(4)	(3)	(140)
397	**TOTAL TRANSMISSION**		**(14,050,813)**	**(211,280)**	**(1,601,223)**	**(4,138,783)**	**(21,470)**	**(15,516)**	**(767,579)**
398									
399	DISTRIBUTION								
400	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(5)	(30)	0	(1)	(1)	0
401	360005-Dist Land Rights-TX	DDISPSUB	(1,960)	(67)	(393)	0	(10)	(7)	0
402	361000E-Str & Improv	DDISPSUB	(221,941)	(7,533)	(44,467)	0	(1,117)	(807)	0
403	362000E-Other Eq	DDISPSUB	(2,638,761)	(89,569)	(528,691)	0	(13,275)	(9,593)	0
404	364000-Dist Poles, Towers & Fixt	PLT_364	(4,986,468)	(173,363)	(896,263)	0	(25,754)	(18,611)	0
405	365000-Dist OH Conductor & Devic	PLT_365	(4,588,840)	(159,539)	(824,794)	0	(23,700)	(17,127)	0
406	366000E-Dist Underground Cond	PLT_366	(399,103)	(13,867)	(71,950)	0	(2,060)	(1,489)	0
407	367000E-Dist UG Conductor & D	PLT_367	(1,306,648)	(45,400)	(235,562)	0	(6,744)	(4,874)	0
408	368000E-Dist Line Transformer	PLT_368	(3,636,576)	(150,960)	(39,201)	0	(22,774)	(16,458)	0
409	369000E-Distribution Services	CSERVICE	43,276	278	0	0	0	0	0
410	369010-Distribution Services O	CSERVICE	(532,266)	(3,414)	0	0	0	0	0
411	369020-Distribution Services U	CSERVICE	(675,704)	(4,334)	0	0	0	0	0
412	370000E-Distribution Meter	CMETERS	(823,287)	(11,953)	(87,009)	(8,394)	0	0	(1,514)
413	371000E-Dist Inst on Cust Premis	CUSTPREM	(49,390)	0	0	0	0	(49,390)	0
414	373000-Dist Street Light & Sg Sy	CLIGHT	(122,110)	0	0	0	(122,110)	0	0
415	**TOTAL DISTRIBUTION**		**(19,939,928)**	**(659,727)**	**(2,728,361)**	**(8,394)**	**(217,543)**	**(118,356)**	**(1,514)**
416									
417	GENERAL								
418	389001-General Land Owned in Fe	SALWAGXAG	27	0	3	6	0	0	1
419	390000-Genl Structures & Improv	SALWAGXAG	(253,529)	(4,059)	(28,677)	(57,070)	(2,765)	(4,672)	(10,454)
420	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,954)	(79)	(560)	(1,115)	(54)	(91)	(204)
421	391000-General Office Furn & E	SALWAGXAG	(8,722)	(140)	(987)	(1,963)	(95)	(161)	(360)
422	391004-General Info Sys Computer	SALWAGXAG	(24,223)	(388)	(2,740)	(5,453)	(264)	(446)	(999)
423	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
377	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
378	TRANSMISSION									
379	350001-Tran Land Owned in Fe	DTRAN	(771)	(189)	(2)	(8)	(0)	(11)	(204)	(55)
380	350002E-Transmission Land Right	DTRAN	(26,638)	(6,539)	(62)	(287)	(7)	(392)	(7,032)	(1,906)
381	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(1,504)	(66)	(2)	(14)	(1)	(24)	(414)	(143)
382	352000-Transmission Str & Improv	DTRAN	(426,424)	(104,682)	(998)	(4,600)	(118)	(6,277)	(112,566)	(30,506)
383	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	(580)	(5)	(24)	(1)	(34)	(618)	(165)
384	353000E-Transmission Station	DTRAN	(6,221,719)	(1,527,350)	(14,557)	(67,113)	(1,715)	(91,582)	(1,642,394)	(445,089)
385	353010-Tran Station Equip Pro	DPRODTI	(95,223)	(23,909)	(221)	(995)	(27)	(1,398)	(25,470)	(6,799)
386	354000E-Tran Towers & Fixture	DTRAN	(629,045)	(154,422)	(1,472)	(6,785)	(173)	(9,259)	(166,054)	(45,001)
387	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(35,518)	(1,558)	(51)	(320)	(16)	(570)	(9,776)	(3,379)
388	355010-Tran Poles & Fixtures-Prod	DPRODTI	(756)	(190)	(2)	(8)	(0)	(11)	(202)	(54)
389	355000E-Tran Poles & Fixture	DTRAN	(4,567,168)	(1,121,180)	(10,686)	(49,266)	(1,259)	(67,227)	(1,205,630)	(326,726)
390	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(257,877)	(11,310)	(369)	(2,325)	(114)	(4,142)	(70,978)	(24,535)
391	356010-Tran OH Cond & Device-Prod	DPRODTI	(179)	(45)	(0)	(2)	(0)	(3)	(48)	(13)
392	356000E-Tran OH Conductor & D	DTRAN	(1,684,462)	(413,513)	(3,941)	(18,170)	(464)	(24,795)	(444,660)	(120,503)
393	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(95,110)	(4,171)	(136)	(858)	(42)	(1,528)	(26,178)	(9,049)
394	357000E-Tran Underground Cond	DTRAN	(1,234)	(303)	(3)	(13)	(0)	(18)	(326)	(88)
395	358000-Tran UG Conductor & Devic	DTRAN	(2,369)	(582)	(6)	(26)	(1)	(35)	(625)	(169)
396	359000-Transmission Road & Trai	DTRAN	(2,505)	(615)	(6)	(27)	(1)	(37)	(661)	(179)
397	**TOTAL TRANSMISSION**		**(14,050,813)**	**(3,371,204)**	**(32,517)**	**(150,842)**	**(3,938)**	**(207,342)**	**(3,713,836)**	**(1,014,358)**
398										
399	DISTRIBUTION									
400	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	0	(1)	(3)	(0)	(5)	(52)	(13)
401	360005-Dist Land Rights-TX	DDISPSUB	(1,960)	0	(9)	(36)	(1)	(65)	(675)	(173)
402	361000E-Str & Improv	DDISPSUB	(221,941)	0	(1,021)	(4,131)	(139)	(7,395)	(76,430)	(19,592)
403	362000E-Other Eq	DDISPSUB	(2,638,761)	0	(12,138)	(49,119)	(1,647)	(87,922)	(908,716)	(232,938)
404	364000-Dist Poles, Towers & Fixt	PLT_364	(4,986,468)	0	(20,577)	(95,292)	(2,792)	(170,571)	(1,762,928)	(451,904)
405	365000-Dist OH Conductor & Devic	PLT_365	(4,588,840)	0	(18,936)	(87,693)	(2,569)	(156,970)	(1,622,349)	(415,869)
406	366000E-Dist Underground Cond	PLT_366	(399,103)	0	(1,652)	(7,622)	(224)	(13,643)	(141,004)	(36,145)
407	367000E-Dist UG Conductor & D	PLT_367	(1,306,648)	0	(5,408)	(24,953)	(734)	(44,666)	(461,641)	(118,336)
408	368000E-Dist Line Transformer	PLT_368	(3,636,576)	0	(900)	(84,268)	(122)	(150,838)	(1,558,979)	(399,625)
409	369000E-Distribution Services	CSERVICE	43,276	0	0	376	0	278	24,393	5,069
410	369010-Distribution Services O	CSERVICE	(532,266)	0	0	(4,630)	0	(3,414)	(300,013)	(62,342)
411	369020-Distribution Services U	CSERVICE	(675,704)	0	0	(5,878)	0	(4,334)	(380,863)	(79,143)
412	370000E-Distribution Meter	CMETERS	(823,287)	(6,880)	(1,700)	(9,009)	(567)	(11,387)	(402,862)	(83,714)
413	371000E-Dist Inst on Cust Premis	CUSTPREM	(49,390)	0	0	0	0	0	0	0
414	373000-Dist Street Light & Sg Sy	CLIGHT	(122,110)	0	0	0	0	0	0	0
415	**TOTAL DISTRIBUTION**		**(19,939,928)**	**(6,880)**	**(62,341)**	**(372,259)**	**(8,794)**	**(650,933)**	**(7,592,120)**	**(1,894,726)**
416										
417	GENERAL									
418	389001-General Land Owned in Fe	SALWAGXAG	27	5	0	0	0	0	8	2
419	390000-Genl Structures & Improv	SALWAGXAG	(253,529)	(46,616)	(553)	(2,762)	(74)	(3,985)	(77,396)	(19,434)
420	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,954)	(911)	(11)	(54)	(1)	(78)	(1,512)	(380)
421	391000-General Office Furn & E	SALWAGXAG	(8,722)	(1,604)	(19)	(95)	(3)	(137)	(2,663)	(669)
422	391004-General Info Sys Computer	SALWAGXAG	(24,223)	(4,454)	(53)	(264)	(7)	(381)	(7,395)	(1,857)
423	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
424	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
425	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)
426	392010-General Transp Eq Grp	SALWAGXAG	(8)	(3)	(0)	(1)	(0)	(0)
427	392020-General Transp Eq Grp 2	SALWAGXAG	(130)	(50)	(6)	(23)	(0)	(2)
428	392030-General Transp Eq Trailer	SALWAGXAG	(25)	(9)	(1)	(4)	(0)	(0)
429	392040-General Transp Eq Grp 4	SALWAGXAG	(190)	(73)	(9)	(33)	(1)	(2)
430	393000-General Stores Equipmen	SALWAGXAG	(762)	(291)	(35)	(132)	(2)	(10)
431	394000-General Tools & Shop Equi	SALWAGXAG	(59,574)	(22,753)	(2,718)	(10,302)	(172)	(779)
432	395000-General Laboratory Equi	SALWAGXAG	(19,204)	(7,335)	(876)	(3,321)	(55)	(251)
433	396000-General Power Operated E	SALWAGXAG	(57)	(22)	(3)	(10)	(0)	(1)
434	397000-General Communication E	SALWAGXAG	(98,382)	(37,575)	(4,488)	(17,013)	(283)	(1,287)
435	397010-General Comm Eq Two Wa	SALWAGXAG	(5,795)	(2,213)	(264)	(1,002)	(17)	(76)
436	397030-General Comm Eq EM	SALWAGXAG	(58,794)	(22,455)	(2,682)	(10,167)	(169)	(769)
437	398000-General Miscellaneous E	SALWAGXAG	(4,922)	(1,880)	(225)	(851)	(14)	(64)
438	**TOTAL GENERAL**		**(539,244)**	**(205,952)**	**(24,601)**	**(93,253)**	**(1,553)**	**(7,053)**
439								
440	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(694)	(265)	(32)	(120)	(2)	(9)
441	SchM-103 - Environmental Remediation	PRODPLT	(17,712)	(6,002)	(542)	(3,293)	(19)	(226)
442	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0
443	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0
444	SchM-109 - Employee Incentive	SALWAGES	(656,558)	(250,758)	(29,953)	(113,540)	(1,890)	(8,587)
445	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,989,142)	(1,141,636)	(136,371)	(516,918)	(8,606)	(39,094)
446	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(172,218)	(65,775)	(7,857)	(29,782)	(496)	(2,252)
447	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0
448	SchM-118 - Inventory Reserve	TOTPLT	(65,633)	(24,497)	(2,475)	(13,161)	(117)	(965)
449	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,974)	(1,518)	(181)	(687)	(11)	(52)
450	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0
451	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0
452	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0
453	SchM-137 - R&E Credit	TOTPLT	(2,449,343)	(914,184)	(92,373)	(491,143)	(4,371)	(36,006)
454	SchM-174 - New Hire Retention Credit	SALWAGES	(6,422)	(2,453)	(293)	(1,111)	(18)	(84)
455	SchM-192 - Texas Margin Tax	NETPLT	(29,589)	(11,019)	(1,103)	(5,996)	(51)	(440)
456	SchM-203 - Fed NOL Benefit	TOTPLT	0	0	0	0	0	0
457	SchM-226 - Performance Recognition Award	SALWAGES	(6,199)	(2,368)	(283)	(1,072)	(18)	(81)
458	**Total Account 190**		**(45,186,302)**	**(18,284,848)**	**(1,919,871)**	**(9,928,656)**	**(98,607)**	**(767,186)**
459								
460	**Account 281**							
461	311000E-Steam Prod Str & Improv	PRODPLT	643,282	217,992	19,698	119,593	690	8,213
462	**Total Account 281**		**643,282**	**217,992**	**19,698**	**119,593**	**690**	**8,213**
463								
464	**Account 282**							
465	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
466								
467	INTANGIBLE							
468	303004-Intg Misc Computr Softwar	SALWAGXAG	470,585	179,730	21,469	81,379	1,355	6,155
469	303005-Intg Misc Computr Soft 15y	SALWAGXAG	74,635	28,505	3,405	12,907	215	976
470	303014-Intg CRS Computr Softwar	CUST	4,247	3,368	541	198	47	15
471	**TOTAL INTANGIBLE**		**549,467**	**211,603**	**25,415**	**94,484**	**1,617**	**7,146**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
424	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
425	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
426	392010-General Transp Eq Grp	SALWAGXAG	(8)	(0)	(1)	(2)	(0)	(0)	(0)
427	392020-General Transp Eq Grp 2	SALWAGXAG	(130)	(2)	(15)	(29)	(1)	(2)	(5)
428	392030-General Transp Eq Trailer	SALWAGXAG	(25)	(0)	(3)	(6)	(0)	(0)	(1)
429	392040-General Transp Eq Grp 4	SALWAGXAG	(190)	(3)	(22)	(43)	(2)	(4)	(8)
430	393000-General Stores Equipmen	SALWAGXAG	(762)	(12)	(86)	(171)	(8)	(14)	(31)
431	394000-General Tools & Shop Equi	SALWAGXAG	(59,574)	(954)	(6,739)	(13,410)	(650)	(1,098)	(2,456)
432	395000-General Laboratory Equi	SALWAGXAG	(19,204)	(307)	(2,172)	(4,323)	(209)	(354)	(792)
433	396000-General Power Operated E	SALWAGXAG	(57)	(1)	(6)	(13)	(1)	(1)	(2)
434	397000-General Communication E	SALWAGXAG	(98,382)	(1,575)	(11,128)	(22,146)	(1,073)	(1,813)	(4,057)
435	397010-General Comm Eq Two Wa	SALWAGXAG	(5,795)	(93)	(656)	(1,305)	(63)	(107)	(239)
436	397030-General Comm Eq EM	SALWAGXAG	(58,794)	(941)	(6,650)	(13,235)	(641)	(1,084)	(2,424)
437	398000-General Miscellaneous E	SALWAGXAG	(4,922)	(79)	(557)	(1,108)	(54)	(91)	(203)
438	**TOTAL GENERAL**		**(539,244)**	**(8,634)**	**(60,996)**	**(121,384)**	**(5,882)**	**(9,938)**	**(22,235)**
439									
440	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(694)	(11)	(78)	(156)	(8)	(13)	(29)
441	SchM-103 - Environmental Remediation	PRODPLT	(17,712)	(265)	(1,855)	(5,462)	(28)	(20)	(1,015)
442	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0	0
443	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
444	SchM-109 - Employee Incentive	SALWAGES	(656,558)	(10,512)	(74,265)	(147,792)	(7,161)	(12,100)	(27,072)
445	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,989,142)	(47,858)	(338,111)	(672,859)	(32,603)	(55,087)	(123,254)
446	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(172,218)	(2,757)	(19,480)	(38,767)	(1,878)	(3,174)	(7,101)
447	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
448	SchM-118 - Inventory Reserve	TOTPLT	(65,633)	(1,232)	(7,539)	(14,819)	(466)	(362)	(2,744)
449	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,974)	(64)	(450)	(895)	(43)	(73)	(164)
450	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
451	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
452	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
453	SchM-137 - R&E Credit	TOTPLT	(2,449,343)	(45,991)	(281,328)	(553,031)	(17,397)	(13,518)	(102,396)
454	SchM-174 - New Hire Retention Credit	SALWAGES	(6,422)	(103)	(726)	(1,446)	(70)	(118)	(265)
455	SchM-192 - Texas Margin Tax	NETPLT	(29,589)	(564)	(3,467)	(6,634)	(190)	(125)	(1,229)
456	SchM-203 - Fed NOL Benefit	TOTPLT	0	0	0	0	0	0	0
457	SchM-226 - Performance Recognition Award	SALWAGES	(6,199)	(99)	(701)	(1,395)	(68)	(114)	(256)
458	**Total Account 190**		**(45,186,302)**	**(1,052,802)**	**(5,564,629)**	**(7,024,766)**	**(311,527)**	**(233,412)**	**(1,300,737)**
459									
460	**Account 281**								
461	311000E-Steam Prod Str & Improv	PRODPLT	643,282	9,622	67,369	198,366	1,010	730	36,848
462	**Total Account 281**		**643,282**	**9,622**	**67,369**	**198,366**	**1,010**	**730**	**36,848**
463									
464	**Account 282**								
465	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
466									
467	INTANGIBLE								
468	303004-Intg Misc Computr Softwar	SALWAGXAG	470,585	7,534	53,229	105,929	5,133	8,672	19,404
469	303005-Intg Misc Computr Soft 15y	SALWAGXAG	74,635	1,195	8,442	16,800	814	1,375	3,077
470	303014-Intg CRS Computr Softwar	CUST	4,247	12	64	1	0	0	0
471	**TOTAL INTANGIBLE**		**549,467**	**8,741**	**61,735**	**122,731**	**5,947**	**10,048**	**22,482**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
424	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
425	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
426	392010-General Transp Eq Grp	SALWAGXAG	(8)	(1)	(0)	(0)	(0)	(0)	(2)	(1)
427	392020-General Transp Eq Grp 2	SALWAGXAG	(130)	(24)	(0)	(1)	(0)	(2)	(40)	(10)
428	392030-General Transp Eq Trailer	SALWAGXAG	(25)	(5)	(0)	(0)	(0)	(0)	(8)	(2)
429	392040-General Transp Eq Grp 4	SALWAGXAG	(190)	(35)	(0)	(2)	(0)	(3)	(58)	(15)
430	393000-General Stores Equipmen	SALWAGXAG	(762)	(140)	(2)	(8)	(0)	(12)	(233)	(58)
431	394000-General Tools & Shop Equi	SALWAGXAG	(59,574)	(10,954)	(130)	(649)	(17)	(936)	(18,186)	(4,566)
432	395000-General Laboratory Equi	SALWAGXAG	(19,204)	(3,531)	(42)	(209)	(6)	(302)	(5,863)	(1,472)
433	396000-General Power Operated E	SALWAGXAG	(57)	(10)	(0)	(1)	(0)	(1)	(17)	(4)
434	397000-General Communication E	SALWAGXAG	(98,382)	(18,089)	(215)	(1,072)	(29)	(1,547)	(30,034)	(7,541)
435	397010-General Comm Eq Two Wa	SALWAGXAG	(5,795)	(1,066)	(13)	(63)	(2)	(91)	(1,769)	(444)
436	397030-General Comm Eq EM	SALWAGXAG	(58,794)	(10,810)	(128)	(641)	(17)	(924)	(17,948)	(4,507)
437	398000-General Miscellaneous E	SALWAGXAG	(4,922)	(905)	(11)	(54)	(1)	(77)	(1,503)	(377)
438	**TOTAL GENERAL**		**(539,244)**	**(99,149)**	**(1,177)**	**(5,875)**	**(157)**	**(8,477)**	**(164,618)**	**(41,334)**
439										
440	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(694)	(128)	(2)	(8)	(0)	(11)	(212)	(53)
441	SchM-103 - Environmental Remediation	PRODPLT	(17,712)	(4,447)	(41)	(185)	(5)	(260)	(4,738)	(1,265)
442	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0	0	0
443	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
444	SchM-109 - Employee Incentive	SALWAGES	(656,558)	(120,719)	(1,433)	(7,154)	(191)	(10,321)	(200,431)	(50,327)
445	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,989,142)	(549,605)	(6,525)	(32,569)	(869)	(46,989)	(912,511)	(229,125)
446	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(172,218)	(31,665)	(376)	(1,876)	(50)	(2,707)	(52,574)	(13,201)
447	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
448	SchM-118 - Inventory Reserve	TOTPLT	(65,633)	(12,075)	(161)	(803)	(21)	(1,212)	(19,422)	(5,075)
449	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,974)	(731)	(9)	(43)	(1)	(62)	(1,213)	(305)
450	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0
451	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0
452	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
453	SchM-137 - R&E Credit	TOTPLT	(2,449,343)	(450,635)	(6,025)	(29,981)	(772)	(45,220)	(724,810)	(189,374)
454	SchM-174 - New Hire Retention Credit	SALWAGES	(6,422)	(1,181)	(14)	(70)	(2)	(101)	(1,961)	(492)
455	SchM-192 - Texas Margin Tax	NETPLT	(29,589)	(5,405)	(74)	(366)	(9)	(554)	(8,729)	(2,290)
456	SchM-203 - Fed NOL Benefit	TOTPLT	0	0	0	0	0	0	0	0
457	SchM-226 - Performance Recognition Award	SALWAGES	(6,199)	(1,140)	(14)	(68)	(2)	(97)	(1,893)	(475)
458	**Total Account 190**		**(45,186,302)**	**(5,724,029)**	**(120,586)**	**(646,600)**	**(16,003)**	**(1,036,798)**	**(14,538,360)**	**(3,746,488)**
459										
460	**Account 281**									
461	311000E-Steam Prod Str & Improv	PRODPLT	643,282	161,519	1,492	6,722	180	9,442	172,064	45,928
462	**Total Account 281**		**643,282**	**161,519**	**1,492**	**6,722**	**180**	**9,442**	**172,064**	**45,928**
463										
464	**Account 282**									
465	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
466										
467	INTANGIBLE									
468	303004-Intg Misc Computr Softwar	SALWAGXAG	470,585	86,525	1,027	5,127	137	7,398	143,658	36,072
469	303005-Intg Misc Computr Soft 15y	SALWAGXAG	74,635	13,723	163	813	22	1,173	22,784	5,721
470	303014-Intg CRS Computr Softwar	CUST	4,247	1	0	15	0	12	2,789	579
471	**TOTAL INTANGIBLE**		**549,467**	**100,249**	**1,190**	**5,956**	**159**	**8,583**	**169,231**	**42,372**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
472	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
473	PRODUCTION							
474	Steam Production							
475	310001-Steam Prod Land Own in Fe	DPROD	7,090	2,403	217	1,318	8	91
476	310002-Steam Prod Land Rights	DPROD	141,315	47,888	4,327	26,272	151	1,804
477	310003-Steam Prod Water Rights	DPROD	84,828	28,746	2,598	15,770	91	1,083
478	310004-Steam Prod Land Rights-NM	DPROD	9,308	3,154	285	1,730	10	119
479	311000E-Steam Prod Str & Improv	DPROD	22,009,476	7,458,458	673,949	4,091,790	23,591	281,018
480	312000E-Steam Prod Boiler Plant E	DPROD	75,888,360	25,716,658	2,323,768	14,108,434	81,341	968,948
481	314000-Steam Prod Turbogen Unit	DPROD	37,926,627	12,852,381	1,161,346	7,050,954	40,652	484,250
482	315000E-Steam Prod Acc Elec Eq	DPROD	5,639,003	1,910,916	172,671	1,048,349	6,044	71,999
483	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,336,612	791,819	71,549	434,400	2,505	29,834
484	**Total Steam Production**		**144,042,620**	**48,812,423**	**4,410,710**	**26,779,018**	**154,392**	**1,839,146**
485	Other Production Combustion Equipment:							
486	340001-Other Prod Land Own in Fee	DPROD	773	262	24	144	1	10
487	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0
488	341000E-Other Prod Str & Impr	DPROD	1,054,827	357,454	32,300	196,103	1,131	13,468
489	342000E-Other Prod Fuel Hldr	DPROD	407,733	138,171	12,485	75,802	437	5,206
490	343000-Other Prod Prime Mover	DPROD	7,618,981	2,581,881	233,300	1,416,448	8,166	97,280
491	344000E-Other Prod Generator	DPROD	21,771,019	7,377,651	666,648	4,047,458	23,335	277,974
492	345000E-Other Prod Access Elect Equip	DPROD	4,171,201	1,413,515	127,726	775,470	4,471	53,258
493	346000E-Other Prod Misc Pwr P	DPROD	649,260	220,018	19,881	120,704	696	8,290
494	Texas Gross Margin Tax in Provision	DPROD	2,910,215	986,199	89,113	541,039	3,119	37,158
495	Total Other Production Combustion Equipment		38,584,010	13,075,151	1,181,476	7,173,168	41,356	492,643
496	**TOTAL PRODUCTION**		**182,626,630**	**61,887,574**	**5,592,186**	**33,952,186**	**195,749**	**2,331,789**
497								
498	TRANSMISSION							
499	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0
500	105000-Held for Future Us	DTRAN	118	40	4	22	0	2
501	350001-Tran Land Owned in Fe	DTRAN	(8,812)	(2,957)	(267)	(1,662)	(10)	(116)
502	350002E-Transmission Land Right	DTRAN	4,929,996	1,654,090	149,479	929,597	5,504	64,714
503	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	278,363	103,100	12,652	91,223	259	2,908
504	352000-Transmission Str & Improv	DTRAN	6,489,072	2,177,184	196,751	1,223,575	7,245	85,179
505	352010-Tran Str & Impr-Prod	DPRODTI	76,104	25,790	2,330	14,149	82	972
506	353000E-Transmission Station	DTRAN	94,678,461	31,766,089	2,870,686	17,852,506	105,707	1,242,804
507	353010-Tran Station Equip Pro	DPRODTI	3,137,300	1,063,152	96,067	583,257	3,363	40,057
508	354000E-Tran Towers & Fixture	DTRAN	946,571	317,589	28,700	178,485	1,057	12,425
509	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	53,446	19,796	2,429	17,515	50	558
510	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,488	2,199	199	1,206	7	83
511	355000E-Tran Poles & Fixture	DTRAN	90,098,576	30,229,467	2,731,822	16,988,926	100,594	1,182,686
512	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	5,087,250	1,884,220	231,225	1,667,156	4,730	53,146
513	356010-Tran OH Cond & Device-Prod	DPRODTI	1,537	521	47	286	2	20
514	356000E-Tran OH Conductor & D	DTRAN	33,230,129	11,149,223	1,007,550	6,265,850	37,101	436,198
515	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	1,876,278	694,938	85,280	614,880	1,744	19,601
516	357000E-Tran Underground Cond	DTRAN	24,345	8,168	738	4,590	27	320
517	358000-Tran UG Conductor & Devic	DTRANRADNET	46,740	17,312	2,124	15,317	43	488
518	359000-Transmission Road & Trai	DTRAN	49,414	16,579	1,498	9,318	55	649
519	Recoverable Meters	DTRAN	(191,324)	(64,192)	(5,801)	(36,076)	(214)	(2,511)
520	**TOTAL TRANSMISSION**		**240,810,054**	**81,062,308**	**7,413,514**	**46,420,119**	**267,347**	**3,140,183**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
472	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
473	PRODUCTION								
474	Steam Production								
475	310001-Steam Prod Land Own in Fe	DPROD	7,090	106	743	2,186	11	8	406
476	310002-Steam Prod Land Rights	DPROD	141,315	2,114	14,800	43,577	222	160	8,095
477	310003-Steam Prod Water Rights	DPROD	84,828	1,269	8,884	26,158	133	96	4,859
478	310004-Steam Prod Land Rights-NM	DPROD	9,308	139	975	2,870	15	11	533
479	311000E-Steam Prod Str & Improv	DPROD	22,009,476	329,203	2,304,991	6,786,974	34,540	24,961	1,260,718
480	312000E-Steam Prod Boiler Plant E	DPROD	75,888,360	1,135,086	7,947,576	23,401,390	119,094	86,066	4,346,937
481	314000-Steam Prod Turbogen Unit	DPROD	37,926,627	567,281	3,971,950	11,695,282	59,520	43,013	2,172,463
482	315000E-Steam Prod Acc Elec Eq	DPROD	5,639,003	84,344	590,557	1,738,877	8,849	6,395	323,006
483	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,336,612	34,949	244,707	720,532	3,667	2,650	133,843
484	**Total Steam Production**		**144,042,620**	**2,154,491**	**15,085,182**	**44,417,847**	**226,051**	**163,360**	**8,250,859**
485	Other Production Combustion Equipment:								
486	340001-Other Prod Land Own in Fee	DPROD	773	12	81	238	1	1	44
487	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
488	341000E-Other Prod Str & Impr	DPROD	1,054,827	15,777	110,469	325,273	1,655	1,196	60,421
489	342000E-Other Prod Fuel Hldr	DPROD	407,733	6,099	42,701	125,731	640	462	23,355
490	343000-Other Prod Prime Mover	DPROD	7,618,981	113,959	797,915	2,349,435	11,957	8,641	436,420
491	344000E-Other Prod Generator	DPROD	21,771,019	325,636	2,280,018	6,713,442	34,166	24,691	1,247,059
492	345000E-Other Prod Access Elect Equip	DPROD	4,171,201	62,390	436,838	1,286,257	6,546	4,731	238,929
493	346000E-Other Prod Misc Pwr P	DPROD	649,260	9,711	67,995	200,210	1,019	736	37,190
494	Texas Gross Margin Tax in Provision	DPROD	2,910,215	43,529	304,779	897,411	4,567	3,300	166,699
495	Total Other Production Combustion Equipment		38,584,010	577,113	4,040,796	11,897,997	60,551	43,758	2,210,118
496	**TOTAL PRODUCTION**		**182,626,630**	**2,731,604**	**19,125,978**	**56,315,844**	**286,602**	**207,118**	**10,460,977**
497									
498	TRANSMISSION								
499	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0
500	105000-Held for Future Us	DTRAN	118	2	13	36	0	0	7
501	350001-Tran Land Owned in Fe	DTRAN	(8,812)	(132)	(991)	(2,654)	(14)	(10)	(491)
502	350002E-Transmission Land Right	DTRAN	4,929,996	73,926	554,397	1,485,123	7,643	5,523	274,874
503	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	278,363	4,594	46,946	16,323	208	150	4,115
504	352000-Transmission Str & Improv	DTRAN	6,489,072	97,305	729,721	1,954,782	10,060	7,270	361,800
505	352010-Tran Str & Impr-Prod	DPRODTI	76,104	1,138	7,970	23,468	119	86	4,359
506	353000E-Transmission Station	DTRAN	94,678,461	1,419,726	10,646,954	28,521,148	146,773	106,068	5,278,828
507	353010-Tran Station Equip Pro	DPRODTI	3,137,300	46,926	328,561	967,437	4,923	3,558	179,707
508	354000E-Tran Towers & Fixture	DTRAN	946,571	14,194	106,445	285,147	1,467	1,060	52,776
509	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	53,446	882	9,014	3,134	40	29	790
510	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,488	97	679	2,001	10	7	372
511	355000E-Tran Poles & Fixture	DTRAN	90,098,576	1,351,050	10,131,928	27,141,493	139,673	100,937	5,023,475
512	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	5,087,250	83,956	857,957	298,320	3,797	2,743	75,209
513	356010-Tran OH Cond & Device-Prod	DPRODTI	1,537	23	161	474	2	2	88
514	356000E-Tran OH Conductor & D	DTRAN	33,230,129	498,294	3,736,855	10,010,317	51,514	37,228	1,852,757
515	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	1,876,278	30,964	316,431	110,026	1,400	1,012	27,739
516	357000E-Tran Underground Cond	DTRAN	24,345	365	2,738	7,334	38	27	1,357
517	358000-Tran UG Conductor & Devic	DTRANRADNET	46,740	771	7,883	2,741	35	25	691
518	359000-Transmission Road & Trai	DTRAN	49,414	741	5,557	14,886	77	55	2,755
519	Recoverable Meters	DTRAN	(191,324)	(2,869)	(21,515)	(57,635)	(297)	(214)	(10,667)
520	**TOTAL TRANSMISSION**		**240,810,054**	**3,621,953**	**27,467,704**	**70,783,900**	**367,469**	**265,558**	**13,130,540**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
472	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
473	PRODUCTION									
474	Steam Production									
475	310001-Steam Prod Land Own in Fe	DPROD	7,090	1,780	16	74	2	104	1,896	506
476	310002-Steam Prod Land Rights	DPROD	141,315	35,482	328	1,477	40	2,074	37,799	10,090
477	310003-Steam Prod Water Rights	DPROD	84,828	21,299	197	886	24	1,245	22,690	6,056
478	310004-Steam Prod Land Rights-NM	DPROD	9,308	2,337	22	97	3	137	2,490	665
479	311000E-Steam Prod Str & Improv	DPROD	22,009,476	5,526,257	51,045	229,973	6,167	323,036	5,887,047	1,571,412
480	312000E-Steam Prod Boiler Plant E	DPROD	75,888,360	19,054,454	176,004	792,944	21,262	1,113,824	20,298,453	5,418,205
481	314000-Steam Prod Turbogen Unit	DPROD	37,926,627	9,522,820	87,961	396,289	10,626	556,654	10,144,531	2,707,849
482	315000E-Steam Prod Acc Elec Eq	DPROD	5,639,003	1,415,871	13,078	58,921	1,580	82,764	1,508,308	402,608
483	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,336,612	586,689	5,419	24,415	655	34,295	624,992	166,827
484	**Total Steam Production**		**144,042,620**	**36,166,989**	**334,070**	**1,505,076**	**40,358**	**2,114,133**	**38,528,205**	**10,284,218**
485	Other Production Combustion Equipment:									
486	340001-Other Prod Land Own in Fee	DPROD	773	194	2	8	0	11	207	55
487	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
488	341000E-Other Prod Str & Impr	DPROD	1,054,827	264,852	2,446	11,022	296	15,482	282,143	75,312
489	342000E-Other Prod Fuel Hldr	DPROD	407,733	102,376	946	4,260	114	5,984	109,060	29,111
490	343000-Other Prod Prime Mover	DPROD	7,618,981	1,913,014	17,670	79,609	2,135	111,825	2,037,908	543,973
491	344000E-Other Prod Generator	DPROD	21,771,019	5,466,383	50,492	227,482	6,100	319,536	5,823,265	1,554,387
492	345000E-Other Prod Access Elect Equip	DPROD	4,171,201	1,047,327	9,674	43,584	1,169	61,221	1,115,704	297,811
493	346000E-Other Prod Misc Pwr P	DPROD	649,260	163,020	1,506	6,784	182	9,529	173,663	46,355
494	Texas Gross Margin Tax in Provision	DPROD	2,910,215	730,712	6,750	30,408	815	42,714	778,418	207,781
495	Total Other Production Combustion Equipment		38,584,010	9,687,879	89,486	403,157	10,811	566,303	10,320,366	2,754,784
496	**TOTAL PRODUCTION**		**182,626,630**	**45,854,867**	**423,556**	**1,908,233**	**51,169**	**2,680,435**	**48,848,571**	**13,039,003**
497										
498	TRANSMISSION									
499	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0	0
500	105000-Held for Future Us	DTRAN	118	29	0	1	0	2	31	8
501	350001-Tran Land Owned in Fe	DTRAN	(8,812)	(2,163)	(21)	(95)	(2)	(130)	(2,326)	(630)
502	350002E-Transmission Land Right	DTRAN	4,929,996	1,210,249	11,534	53,180	1,359	72,568	1,301,408	352,682
503	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	278,363	12,208	398	2,510	123	4,471	76,617	26,484
504	352000-Transmission Str & Improv	DTRAN	6,489,072	1,592,982	15,182	69,997	1,788	95,517	1,712,969	464,215
505	352010-Tran Str & Impr-Prod	DPRODTI	76,104	19,109	177	795	21	1,117	20,356	5,434
506	353000E-Transmission Station	DTRAN	94,678,461	23,242,320	221,515	1,021,290	26,092	1,393,634	24,992,988	6,773,102
507	353010-Tran Station Equip Pro	DPRODTI	3,137,300	787,730	7,276	32,781	879	46,047	839,158	223,994
508	354000E-Tran Towers & Fixture	DTRAN	946,571	232,371	2,215	10,211	261	13,933	249,873	67,716
509	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	53,446	2,344	76	482	24	858	14,711	5,085
510	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,488	1,629	15	68	2	95	1,735	463
511	355000E-Tran Poles & Fixture	DTRAN	90,098,576	22,118,018	210,799	971,887	24,830	1,326,220	23,784,001	6,445,466
512	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	5,087,250	223,111	7,274	45,872	2,251	81,705	1,400,215	484,005
513	356010-Tran OH Cond & Device-Prod	DPRODTI	1,537	386	4	16	0	23	411	110
514	356000E-Tran OH Conductor & D	DTRAN	33,230,129	8,157,561	77,747	358,451	9,158	489,136	8,772,008	2,377,215
515	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	1,876,278	82,288	2,683	16,918	830	30,134	516,427	178,511
516	357000E-Tran Underground Cond	DTRAN	24,345	5,976	57	263	7	358	6,427	1,742
517	358000-Tran UG Conductor & Devic	DTRANRADNET	46,740	2,050	67	421	21	751	12,865	4,447
518	359000-Transmission Road & Trai	DTRAN	49,414	12,131	116	533	14	727	13,044	3,535
519	Recoverable Meters	DTRAN	(191,324)	(46,968)	(448)	(2,064)	(53)	(2,816)	(50,505)	(13,687)
520	**TOTAL TRANSMISSION**		**240,810,054**	**57,653,360**	**556,666**	**2,583,517**	**67,603**	**3,554,350**	**63,662,414**	**17,399,894**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
521	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
522	DISTRIBUTION							
523	360001E-Dist Land Owned in Fee	DDISPSUB	869	376	38	222	2	20
524	360005-Dist Land Rights-TX	DDISPSUB	324,140	140,238	14,129	82,821	672	7,525
525	361000E-Str & Improv	DDISPSUB	2,730,124	1,181,182	119,001	697,575	5,661	63,378
526	362000E-Other Eq	DDISPSUB	34,308,090	14,843,321	1,495,430	8,766,074	71,141	796,438
527	364000-Dist Poles, Towers & Fixt	PLT_364	38,606,762	17,147,910	1,727,612	10,127,103	82,187	897,092
528	365000-Dist OH Conductor & Devic	PLT_365	32,424,393	14,401,896	1,450,957	8,505,380	69,025	753,434
529	366000E-Dist Underground Cond	PLT_366	2,301,363	1,021,497	102,913	603,269	4,896	53,475
530	367000E-Dist UG Conductor & D	PLT_367	9,615,178	4,267,853	429,976	2,520,481	20,455	223,419
531	368000E-Dist Line Transformer	PLT_368	23,952,096	12,900,227	1,299,668	7,618,534	61,828	560,953
532	369000E-Distribution Services	CSERVICE	(230,476)	(156,903)	(26,867)	(40,656)	(2,565)	(2,005)
533	369010-Distribution Services O	CSERVICE	3,366,920	2,292,131	392,493	593,932	37,476	29,290
534	369020-Distribution Services U	CSERVICE	4,302,704	2,929,194	501,581	759,007	47,891	37,431
535	370000E-Distribution Meter	CMETERS	5,922,498	3,500,298	710,274	798,058	64,538	77,034
536	371000E-Dist Inst on Cust Premis	CUSTPREM	562,205	0	0	0	0	0
537	373000-Dist Street Light & Sg Sy	CLIGHT	2,321,495	0	0	0	0	0
538	**TOTAL DISTRIBUTION**		**160,508,360**	**74,469,221**	**8,217,207**	**41,031,801**	**463,207**	**3,497,485**
539								
540	GENERAL							
541	105000-Held for Future Us	SALWAGXAG	2	1	0	0	0	0
542	389001-General Land Owned in Fe	SALWAGXAG	380	145	17	66	1	5
543	389002-General Land Rights	SALWAGXAG	6,596	2,519	301	1,141	19	86
544	390000-Genl Structures & Improv	SALWAGXAG	3,883,752	1,483,313	177,184	671,625	11,182	50,794
545	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(26,286)	(10,039)	(1,199)	(4,546)	(76)	(344)
546	390050-Genl Str & Imp-Call Center	CUST	832,538	660,240	106,094	38,851	9,305	3,019
547	391000-General Office Furn & E	SALWAGXAG	1,341,505	512,358	61,202	231,989	3,862	17,545
548	391004-General Info Sys Computer	SALWAGXAG	3,657,290	1,396,821	166,853	632,462	10,530	47,832
549	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
550	391050-Genl Off Furn & Eq-Call Center	CUST	66,583	52,803	8,485	3,107	744	241
551	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
552	392010-General Transp Eq Grp	SALWAGXAG	173,538	66,279	7,917	30,010	500	2,270
553	392020-General Transp Eq Grp 2	SALWAGXAG	2,954,834	1,128,533	134,805	510,985	8,507	38,645
554	392030-General Transp Eq Trailer	SALWAGXAG	559,399	213,650	25,521	96,738	1,611	7,316
555	392040-General Transp Eq Grp 4	SALWAGXAG	4,306,815	1,644,892	196,485	744,786	12,400	56,327
556	393000-General Stores Equipmen	SALWAGXAG	49,271	18,818	2,248	8,520	142	644
557	394000-General Tools & Shop Equi	SALWAGXAG	3,675,342	1,403,715	167,676	635,584	10,582	48,068
558	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
559	395000-General Laboratory Equi	SALWAGXAG	1,241,906	474,318	56,658	214,765	3,576	16,242
560	395050-Genl Lab Equipment-Call Center	SALWAGXAG	26	10	1	4	0	0
561	396000-General Power Operated E	SALWAGXAG	1,281,833	489,568	58,480	221,670	3,691	16,765
562	397000-General Communication E	SALWAGXAG	6,302,182	2,406,978	287,518	1,089,849	18,145	82,423
563	397010-General Comm Eq Two Wa	SALWAGXAG	374,789	143,142	17,099	64,813	1,079	4,902
564	397030-General Comm Eq EM	SALWAGXAG	3,801,944	1,452,068	173,452	657,478	10,946	49,724
565	397050-Genl Comm Equipment-Call Center	CUST	71,211	56,474	9,075	3,323	796	258
566	398000-General Miscellaneous E	SALWAGXAG	316,742	120,973	14,450	54,775	912	4,143
567	398050-Genl Misc. Equipment-Call Center	CUST	1,843	1,461	235	86	21	7
568	**TOTAL GENERAL**		**34,874,035**	**13,719,040**	**1,670,558**	**5,908,082**	**108,474**	**446,913**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
521	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
522	DISTRIBUTION								
523	360001E-Dist Land Owned in Fee	DDISPSUB	869	30	174	0	4	3	0
524	360005-Dist Land Rights-TX	DDISPSUB	324,140	11,002	64,943	0	1,631	1,178	0
525	361000E-Str & Improv	DDISPSUB	2,730,124	92,670	546,996	0	13,734	9,925	0
526	362000E-Other Eq	DDISPSUB	34,308,090	1,164,541	6,873,821	0	172,594	124,729	0
527	364000-Dist Poles, Towers & Fixt	PLT_364	38,606,762	1,342,228	6,939,144	0	199,392	144,094	0
528	365000-Dist OH Conductor & Devic	PLT_365	32,424,393	1,127,288	5,827,931	0	167,462	121,019	0
529	366000E-Dist Underground Cond	PLT_366	2,301,363	79,961	414,890	0	11,878	8,584	0
530	367000E-Dist UG Conductor & D	PLT_367	9,615,178	334,080	1,733,425	0	49,626	35,863	0
531	368000E-Dist Line Transformer	PLT_368	23,952,096	994,291	258,192	0	150,001	108,401	0
532	369000E-Distribution Services	CSERVICE	(230,476)	(1,478)	0	0	0	0	0
533	369010-Distribution Services O	CSERVICE	3,366,920	21,597	0	0	0	0	0
534	369020-Distribution Services U	CSERVICE	4,302,704	27,600	0	0	0	0	0
535	370000E-Distribution Meter	CMETERS	5,922,498	85,990	625,920	60,384	0	0	10,889
536	371000E-Dist Inst on Cust Premis	CUSTPREM	562,205	0	0	0	0	562,205	0
537	373000-Dist Street Light & Sg Sy	CLIGHT	2,321,495	0	0	0	2,321,495	0	0
538	**TOTAL DISTRIBUTION**		**160,508,360**	**5,279,801**	**23,285,436**	**60,384**	**3,087,816**	**1,116,002**	**10,889**
539									
540	GENERAL								
541	105000-Held for Future Us	SALWAGXAG	2	0	0	1	0	0	0
542	389001-General Land Owned in Fe	SALWAGXAG	380	6	43	85	4	7	16
543	389002-General Land Rights	SALWAGXAG	6,596	106	746	1,485	72	122	272
544	390000-Genl Structures & Improv	SALWAGXAG	3,883,752	62,181	439,303	874,236	42,360	71,574	160,142
545	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(26,286)	(421)	(2,973)	(5,917)	(287)	(484)	(1,084)
546	390050-Genl Str & Imp-Call Center	CUST	832,538	2,354	12,474	200	0	0	36
547	391000-General Office Furn & E	SALWAGXAG	1,341,505	21,478	151,742	301,974	14,632	24,723	55,315
548	391004-General Info Sys Computer	SALWAGXAG	3,657,290	58,555	413,687	823,259	39,890	67,400	150,804
549	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
550	391050-Genl Off Furn & Eq-Call Center	CUST	66,583	188	998	16	0	0	3
551	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
552	392010-General Transp Eq Grp	SALWAGXAG	173,538	2,778	19,629	39,063	1,893	3,198	7,156
553	392020-General Transp Eq Grp 2	SALWAGXAG	2,954,834	47,309	334,230	665,136	32,229	54,455	121,839
554	392030-General Transp Eq Trailer	SALWAGXAG	559,399	8,956	63,275	125,921	6,101	10,309	23,066
555	392040-General Transp Eq Grp 4	SALWAGXAG	4,306,815	68,955	487,157	969,468	46,975	79,370	177,586
556	393000-General Stores Equipmen	SALWAGXAG	49,271	789	5,573	11,091	537	908	2,032
557	394000-General Tools & Shop Equi	SALWAGXAG	3,675,342	58,844	415,729	827,323	40,087	67,733	151,548
558	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
559	395000-General Laboratory Equi	SALWAGXAG	1,241,906	19,884	140,476	279,554	13,546	22,887	51,209
560	395050-Genl Lab Equipment-Call Center	SALWAGXAG	26	0	3	6	0	0	1
561	396000-General Power Operated E	SALWAGXAG	1,281,833	20,523	144,992	288,542	13,981	23,623	52,855
562	397000-General Communication E	SALWAGXAG	6,302,182	100,902	712,859	1,418,627	68,738	116,143	259,863
563	397010-General Comm Eq Two Wa	SALWAGXAG	374,789	6,001	42,394	84,365	4,088	6,907	15,454
564	397030-General Comm Eq EM	SALWAGXAG	3,801,944	60,871	430,050	855,821	41,468	70,066	156,769
565	397050-Genl Comm Equipment-Call Center	CUST	71,211	201	1,067	17	0	0	3
566	398000-General Miscellaneous E	SALWAGXAG	316,742	5,071	35,828	71,299	3,455	5,837	13,060
567	398050-Genl Misc. Equipment-Call Center	CUST	1,843	5	28	0	0	0	0
568	**TOTAL GENERAL**		**34,874,035**	**545,537**	**3,849,310**	**7,631,573**	**369,769**	**624,778**	**1,397,945**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
521	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
522	DISTRIBUTION									
523	360001E-Dist Land Owned in Fee	DDISPSUB	869	0	4	16	1	29	299	77
524	360005-Dist Land Rights-TX	DDISPSUB	324,140	0	1,491	6,034	202	10,800	111,625	28,614
525	361000E-Str & Improv	DDISPSUB	2,730,124	0	12,558	50,820	1,704	90,967	940,179	241,003
526	362000E-Other Eq	DDISPSUB	34,308,090	0	157,812	638,626	21,410	1,143,131	11,814,756	3,028,565
527	364000-Dist Poles, Towers & Fixt	PLT_364	38,606,762	0	159,312	737,780	21,614	1,320,615	13,649,127	3,498,783
528	365000-Dist OH Conductor & Devic	PLT_365	32,424,393	0	133,800	619,634	18,153	1,109,136	11,463,398	2,938,498
529	366000E-Dist Underground Cond	PLT_366	2,301,363	0	9,525	43,949	1,292	78,669	813,075	208,422
530	367000E-Dist UG Conductor & D	PLT_367	9,615,178	0	39,797	183,622	5,399	328,681	3,397,059	870,794
531	368000E-Dist Line Transformer	PLT_368	23,952,096	0	5,928	555,025	804	993,487	10,268,123	2,632,104
532	369000E-Distribution Services	CSERVICE	(230,476)	0	0	(2,005)	0	(1,478)	(129,908)	(26,995)
533	369010-Distribution Services O	CSERVICE	3,366,920	0	0	29,290	0	21,597	1,897,776	394,356
534	369020-Distribution Services U	CSERVICE	4,302,704	0	0	37,431	0	27,600	2,425,233	503,961
535	370000E-Distribution Meter	CMETERS	5,922,498	49,495	12,229	64,805	4,076	81,914	2,898,080	602,218
536	371000E-Dist Inst on Cust Premis	CUSTPREM	562,205	0	0	0	0	0	0	0
537	373000-Dist Street Light & Sg Sy	CLIGHT	2,321,495	0	0	0	0	0	0	0
538	**TOTAL DISTRIBUTION**		**160,508,360**	**49,495**	**532,456**	**2,965,028**	**74,655**	**5,205,146**	**59,548,822**	**14,920,399**
539										
540	GENERAL									
541	105000-Held for Future Us	SALWAGXAG	2	0	0	0	0	0	1	0
542	389001-General Land Owned in Fe	SALWAGXAG	380	70	1	4	0	6	116	29
543	389002-General Land Rights	SALWAGXAG	6,596	1,213	14	72	2	104	2,014	506
544	390000-Genl Structures & Improv	SALWAGXAG	3,883,752	714,094	8,478	42,316	1,129	61,052	1,185,613	297,699
545	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(26,286)	(4,833)	(57)	(286)	(8)	(413)	(8,024)	(2,015)
546	390050-Genl Str & Imp-Call Center	CUST	832,538	164	39	2,980	13	2,341	546,647	113,593
547	391000-General Office Furn & E	SALWAGXAG	1,341,505	246,659	2,928	14,617	390	21,088	409,528	102,830
548	391004-General Info Sys Computer	SALWAGXAG	3,657,290	672,455	7,983	39,849	1,063	57,492	1,116,480	280,341
549	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
550	391050-Genl Off Furn & Eq-Call Center	CUST	66,583	13	3	238	1	187	43,718	9,085
551	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
552	392010-General Transp Eq Grp	SALWAGXAG	173,538	31,908	379	1,891	50	2,728	52,977	13,302
553	392020-General Transp Eq Grp 2	SALWAGXAG	2,954,834	543,297	6,450	32,195	859	46,450	902,038	226,496
554	392030-General Transp Eq Trailer	SALWAGXAG	559,399	102,855	1,221	6,095	163	8,794	170,771	42,879
555	392040-General Transp Eq Grp 4	SALWAGXAG	4,306,815	791,881	9,401	46,926	1,252	67,703	1,314,764	330,128
556	393000-General Stores Equipmen	SALWAGXAG	49,271	9,059	108	537	14	775	15,041	3,777
557	394000-General Tools & Shop Equi	SALWAGXAG	3,675,342	675,775	8,023	40,045	1,068	57,776	1,121,991	281,724
558	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
559	395000-General Laboratory Equi	SALWAGXAG	1,241,906	228,346	2,711	13,531	361	19,523	379,123	95,195
560	395050-Genl Lab Equipment-Call Center	SALWAGXAG	26	5	0	0	0	0	8	2
561	396000-General Power Operated E	SALWAGXAG	1,281,833	235,687	2,798	13,966	373	20,150	391,312	98,256
562	397000-General Communication E	SALWAGXAG	6,302,182	1,158,764	13,757	68,667	1,832	99,069	1,923,900	483,078
563	397010-General Comm Eq Two Wa	SALWAGXAG	374,789	68,911	818	4,084	109	5,892	114,414	28,729
564	397030-General Comm Eq EM	SALWAGXAG	3,801,944	699,052	8,299	41,425	1,105	59,766	1,160,639	291,429
565	397050-Genl Comm Equipment-Call Center	CUST	71,211	14	3	255	1	200	46,758	9,716
566	398000-General Miscellaneous E	SALWAGXAG	316,742	58,238	691	3,451	92	4,979	96,693	24,279
567	398050-Genl Misc. Equipment-Call Center	CUST	1,843	0	0	7	0	5	1,210	251
568	**TOTAL GENERAL**		**34,874,035**	**6,233,628**	**74,048**	**372,865**	**9,871**	**535,666**	**10,987,731**	**2,731,309**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
569	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
570								
571	105000-Held for Future Us	DTRAN	(4)	(1)	(0)	(1)	(0)	(0)
572								
573	**Total Account 282**		**619,368,541**	**231,349,744**	**22,918,880**	**127,406,672**	**1,036,393**	**9,423,515**
574								
575	**Account 283**							
576								
577	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
578								
579	INTANGIBLE							
580	303004-Intg Misc Computr Softwar	SALWAGXAG	11,486,637	4,387,066	524,043	1,986,406	33,071	150,229
581	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,333,114	891,081	106,441	403,470	6,717	30,514
582	303014-Intg CRS Computr Softwar	CUST	70,713	56,079	9,011	3,300	790	256
583	**TOTAL INTANGIBLE**		**13,890,464**	**5,334,226**	**639,496**	**2,393,176**	**40,579**	**180,999**
584								
585	GENERAL							
586	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0
587	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
588	393000-General Stores Equipmen	SALWAGXAG	435	166	20	75	1	6
589	394000-General Tools & Shop Equi	SALWAGXAG	32,348	12,355	1,476	5,594	93	423
590	395000-General Laboratory Equi	SALWAGXAG	10,968	4,189	500	1,897	32	143
591	397000-General Communication E	SALWAGXAG	56,189	21,460	2,563	9,717	162	735
592	397010-General Comm Eq Two Wa	SALWAGXAG	3,310	1,264	151	572	10	43
593	397030-General Comm Eq EM	SALWAGXAG	33,579	12,825	1,532	5,807	97	439
594	398000-General Miscellaneous E	SALWAGXAG	2,811	1,074	128	486	8	37
595	**TOTAL GENERAL**		**139,641**	**53,333**	**6,371**	**24,148**	**402**	**1,826**
596								
597	NON-PLANT							
598	SchM-107 - Pension Expense	SALWAGES	33,393,073	12,753,742	1,523,458	5,774,729	96,143	436,733
599	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	314,408	117,349	11,857	63,045	561	4,622
600	SchM-138 - Rate Case Expense	CLAIMREV	4,107,044	1,514,110	156,242	786,748	8,424	58,252
601	TOTAL NON-PLANT		37,814,525	14,385,201	1,691,557	6,624,522	105,128	499,606
602								
603	**Total Account 283**		**51,844,630**	**19,772,759**	**2,337,423**	**9,041,847**	**146,109**	**682,431**
604								
605	ADIT - NOL	TOTPLT	(15,207,475)	(5,675,984)	(573,523)	(3,049,409)	(27,139)	(223,556)
606								
607	**Total Accumulated Deferred Income Taxes**		**611,462,675**	**227,379,663**	**22,782,607**	**123,590,046**	**1,057,446**	**9,123,418**
608								
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
569	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
570									
571	105000-Held for Future Us	DTRAN	(4)	(0)	(0)	(1)	(0)	(0)	(0)
572									
573	**Total Account 282**		**619,368,541**	**12,187,637**	**73,790,163**	**134,914,430**	**4,117,603**	**2,223,504**	**25,022,832**
574									
575	**Account 283**								
576									
577	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
578									
579	INTANGIBLE								
580	303004-Intg Misc Computr Softwar	SALWAGXAG	11,486,637	183,908	1,299,289	2,585,653	125,285	211,687	473,638
581	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,333,114	37,355	263,906	525,186	25,447	42,997	96,203
582	303014-Intg CRS Computr Softwar	CUST	70,713	200	1,060	17	0	0	3
583	**TOTAL INTANGIBLE**		**13,890,464**	**221,462**	**1,564,254**	**3,110,856**	**150,733**	**254,684**	**569,844**
584									
585	GENERAL								
586	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0
587	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
588	393000-General Stores Equipmen	SALWAGXAG	435	7	49	98	5	8	18
589	394000-General Tools & Shop Equi	SALWAGXAG	32,348	518	3,659	7,282	353	596	1,334
590	395000-General Laboratory Equi	SALWAGXAG	10,968	176	1,241	2,469	120	202	452
591	397000-General Communication E	SALWAGXAG	56,189	900	6,356	12,648	613	1,036	2,317
592	397010-General Comm Eq Two Wa	SALWAGXAG	3,310	53	374	745	36	61	136
593	397030-General Comm Eq EM	SALWAGXAG	33,579	538	3,798	7,559	366	619	1,385
594	398000-General Miscellaneous E	SALWAGXAG	2,811	45	318	633	31	52	116
595	**TOTAL GENERAL**		**139,641**	**2,236**	**15,795**	**31,433**	**1,523**	**2,573**	**5,758**
596									
597	NON-PLANT								
598	SchM-107 - Pension Expense	SALWAGES	33,393,073	534,643	3,777,193	7,516,811	364,220	615,402	1,376,924
599	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	314,408	5,904	36,113	70,989	2,233	1,735	13,144
600	SchM-138 - Rate Case Expense	CLAIMREV	4,107,044	73,326	469,094	978,915	31,160	30,774	179,334
601	TOTAL NON-PLANT		37,814,525	613,872	4,282,399	8,566,716	397,613	647,911	1,569,402
602									
603	**Total Account 283**		**51,844,630**	**837,570**	**5,862,449**	**11,709,005**	**549,869**	**905,169**	**2,145,004**
604									
605	ADIT - NOL	TOTPLT	(15,207,475)	(285,551)	(1,746,711)	(3,433,659)	(108,015)	(83,929)	(635,755)
606									
607	**Total Accumulated Deferred Income Taxes**		**611,462,675**	**11,696,476**	**72,408,641**	**136,363,376**	**4,248,940**	**2,812,061**	**25,268,193**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
569	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
570										
571	105000-Held for Future Us	DTRAN	(4)	(1)	(0)	(0)	(0)	(0)	(1)	(0)
572										
573	**Total Account 282**		**619,368,541**	**109,891,598**	**1,587,917**	**7,835,598**	**203,456**	**11,984,181**	**183,216,768**	**48,132,976**
574										
575	**Account 283**									
576										
577	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
578										
579	INTANGIBLE									
580	303004-Intg Misc Computr Softwar	SALWAGXAG	11,486,637	2,112,014	25,073	125,155	3,339	180,568	3,506,586	880,480
581	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,333,114	428,983	5,093	25,421	678	36,676	712,242	178,839
582	303014-Intg CRS Computr Softwar	CUST	70,713	14	3	253	1	199	46,431	9,648
583	**TOTAL INTANGIBLE**		**13,890,464**	**2,541,011**	**30,170**	**150,829**	**4,019**	**217,444**	**4,265,258**	**1,068,967**
584										
585	GENERAL									
586	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0	0
587	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
588	393000-General Stores Equipmen	SALWAGXAG	435	80	1	5	0	7	133	33
589	394000-General Tools & Shop Equi	SALWAGXAG	32,348	5,948	71	352	9	509	9,875	2,480
590	395000-General Laboratory Equi	SALWAGXAG	10,968	2,017	24	120	3	172	3,348	841
591	397000-General Communication E	SALWAGXAG	56,189	10,331	123	612	16	883	17,153	4,307
592	397010-General Comm Eq Two Wa	SALWAGXAG	3,310	609	7	36	1	52	1,010	254
593	397030-General Comm Eq EM	SALWAGXAG	33,579	6,174	73	366	10	528	10,251	2,574
594	398000-General Miscellaneous E	SALWAGXAG	2,811	517	6	31	1	44	858	215
595	**TOTAL GENERAL**		**139,641**	**25,675**	**305**	**1,521**	**41**	**2,195**	**42,629**	**10,704**
596										
597	NON-PLANT									
598	SchM-107 - Pension Expense	SALWAGES	33,393,073	6,139,887	72,892	363,841	9,708	524,935	10,194,078	2,559,664
599	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	314,408	57,845	773	3,848	99	5,805	93,040	24,309
600	SchM-138 - Rate Case Expense	CLAIMREV	4,107,044	799,582	9,595	48,657	1,224	72,102	1,200,616	313,494
601	TOTAL NON-PLANT		37,814,525	6,997,314	83,260	416,346	11,031	602,841	11,487,734	2,897,467
602										
603	**Total Account 283**		**51,844,630**	**9,564,001**	**113,734**	**568,697**	**15,091**	**822,480**	**15,795,621**	**3,977,138**
604										
605	ADIT - NOL	TOTPLT	(15,207,475)	(2,797,904)	(37,410)	(186,146)	(4,792)	(280,759)	(4,500,201)	(1,175,783)
606										
607	**Total Accumulated Deferred Income Taxes**		**611,462,675**	**111,095,184**	**1,545,147**	**7,578,271**	**197,932**	**11,498,544**	**180,145,891**	**47,233,771**
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**							
618	**CASH WORKING CAPITAL (LEAD LAG)**							
619	SPS CWC-Fossil Fuel for Generation	ENERGY1	109,845,741	19,088,018	2,352,985	17,825,011	157,289	1,477,945
620	Multiplied by Factor of 0.012685							
621	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,393,386	242,130	29,847	226,109	1,995	18,748
622								
623	SPS CWC-Fuel Oil for Generation	ENERGY1	126,223	21,934	2,704	20,483	181	1,698
624	Multiplied by Factor of 0.074575							
625	SPS CWC-Fuel Oil for Generation - CWC Amount		9,413	1,636	202	1,527	13	127
626								
627	SPS CWC-Gas for Generation	ENERGY1	82,215,518	14,286,683	1,761,123	13,341,369	117,725	1,106,188
628	Multiplied by Factor of 0.000685							
629	SPS CWC-Gas for Generation - CWC Amount		56,312	9,785	1,206	9,138	81	758
630								
631	Total O&M Expense	CALCULATED	269,256,896	95,346,286	10,161,307	47,945,716	571,814	3,585,379
632	Multiplied by Factor of -0.001200							
633	Total O&M Expense CWC Amount		(323,104)	(114,414)	(12,193)	(57,534)	(686)	(4,302)
634								
635	SPS CWC-Payroll	SALWAGES	5,166,243	1,973,132	235,694	893,408	14,874	67,567
636	Multiplied by Factor of 0.039479							
637	SPS CWC-Payroll - CWC Amount		203,960	77,898	9,305	35,271	587	2,668
638								
639	SPS CWC-Property Tax	CALCULATED	22,729,045	8,464,577	847,219	4,606,046	39,245	338,143
640	Multiplied by Factor of -0.406795							
641	SPS CWC-Property Tax - CWC Amount		(9,246,051)	(3,443,344)	(344,644)	(1,873,714)	(15,965)	(137,555)
642								
643	SPS CWC-Purchased Power Capacity	DPURCH	60,419,732	20,474,728	1,850,105	11,232,655	64,761	771,443
644	Multiplied by Factor of 0.001041							
645	SPS CWC-Purchased Power Capacity - CWC Amount		62,903	21,316	1,926	11,694	67	803
646								
647	SPS CWC-Purchased Power Energy	ENERGY1	211,261,809	36,711,203	4,525,399	34,282,113	302,508	2,842,471
648	Multiplied by Factor of 0.001041							
649	SPS CWC-Purchased Power Energy - CWC Amount		219,944	38,220	4,711	35,691	315	2,959
650								
651	SPS CWC-Sales Tax	CALCULATED	97,599	36,347	3,638	19,778	169	1,452
652	Multiplied by Factor of -0.002521							
653	SPS CWC-Sales Tax - CWC Amount		(246)	(92)	(9)	(50)	(0)	(4)
654								
655	SPS CWC-Franchise Fee	CALCULATED	10,490,500	5,816,930	468,464	2,917,547	41,428	191,845
656	Multiplied by Factor of -0.042164							
657	SPS CWC-Payroll Tax Adjustment - CWC Amount		(442,325)	(245,267)	(19,752)	(123,017)	(1,747)	(8,089)
658								
659	SPS CWC-Gross Receipts	CALCULATED	9,594,148	5,319,907	428,436	2,668,260	37,889	175,453
660	Multiplied by Factor of -0.185096							
661	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,775,837)	(984,693)	(79,302)	(493,884)	(7,013)	(32,476)
662								
663	SPS CWC-Federal Income Tax	CALCULATED	(28,032,074)	(14,990,392)	(949,538)	(2,437,126)	(13,928)	(511,814)
664	Multiplied by Factor of -0.002603							
665	SPS CWC-Payroll Tax Adjustment - CWC Amount		72,960	39,016	2,471	6,343	36	1,332
666								
667	SPS CWC-State Income Tax	CALCULATED	(745,643)	(398,739)	(25,257)	(64,827)	(370)	(13,614)
668	Multiplied by Factor of -0.002603							
669	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,941	1,038	66	169	1	35
670								
671	SPS CWC-Payroll Tax Adjustment	CALCULATED	(228,593)	(87,306)	(10,429)	(39,531)	(658)	(2,990)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
618	**CASH WORKING CAPITAL (LEAD LAG)**								
619	SPS CWC-Fossil Fuel for Generation	ENERGY1	109,845,741	1,360,485	17,944,128	49,160,855	278,071	200,953	8,766,414
620	Multiplied by Factor of 0.012685								
621	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,393,386	17,258	227,620	623,602	3,527	2,549	111,201
622									
623	SPS CWC-Fuel Oil for Generation	ENERGY1	126,223	1,563	20,619	56,490	320	231	10,073
624	Multiplied by Factor of 0.074575								
625	SPS CWC-Fuel Oil for Generation - CWC Amount		9,413	117	1,538	4,213	24	17	751
626									
627	SPS CWC-Gas for Generation	ENERGY1	82,215,518	1,018,273	13,430,523	36,795,102	208,126	150,406	6,561,341
628	Multiplied by Factor of 0.000685								
629	SPS CWC-Gas for Generation - CWC Amount		56,312	697	9,199	25,202	143	103	4,494
630									
631	Total O&M Expense	CALCULATED	269,256,896	4,192,204	32,236,574	70,890,747	1,977,316	2,349,554	12,937,596
632	Multiplied by Factor of -0.001200								
633	Total O&M Expense CWC Amount		(323,104)	(5,031)	(38,683)	(85,068)	(2,373)	(2,819)	(15,525)
634									
635	SPS CWC-Payroll	SALWAGES	5,166,243	82,715	584,370	1,162,926	56,348	95,209	213,024
636	Multiplied by Factor of 0.039479								
637	SPS CWC-Payroll - CWC Amount		203,960	3,266	23,071	45,912	2,225	3,759	8,410
638									
639	SPS CWC-Property Tax	CALCULATED	22,729,045	433,117	2,663,016	5,096,079	145,860	95,743	944,341
640	Multiplied by Factor of -0.406795								
641	SPS CWC-Property Tax - CWC Amount		(9,246,051)	(176,190)	(1,083,300)	(2,073,057)	(59,335)	(38,948)	(384,153)
642									
643	SPS CWC-Purchased Power Capacity	DPURCH	60,419,732	903,717	6,327,590	18,631,391	94,819	68,523	3,460,883
644	Multiplied by Factor of 0.001041								
645	SPS CWC-Purchased Power Capacity - CWC Amount		62,903	941	6,588	19,397	99	71	3,603
646									
647	SPS CWC-Purchased Power Energy	ENERGY1	211,261,809	2,616,564	34,511,205	94,549,057	534,803	386,485	16,860,085
648	Multiplied by Factor of 0.001041								
649	SPS CWC-Purchased Power Energy - CWC Amount		219,944	2,724	35,929	98,435	557	402	17,553
650									
651	SPS CWC-Sales Tax	CALCULATED	97,599	1,860	11,435	21,883	626	411	4,055
652	Multiplied by Factor of -0.002521								
653	SPS CWC-Sales Tax - CWC Amount		(246)	(5)	(29)	(55)	(2)	(1)	(10)
654									
655	SPS CWC-Franchise Fee	CALCULATED	10,490,500	375,156	205,183	226,533	143,766	103,647	0
656	Multiplied by Factor of -0.042164								
657	SPS CWC-Payroll Tax Adjustment - CWC Amount		(442,325)	(15,818)	(8,651)	(9,552)	(6,062)	(4,370)	0
658									
659	SPS CWC-Gross Receipts	CALCULATED	9,594,148	343,101	187,651	207,177	131,482	94,791	0
660	Multiplied by Factor of -0.185096								
661	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,775,837)	(63,507)	(34,733)	(38,348)	(24,337)	(17,545)	0
662									
663	SPS CWC-Federal Income Tax	CALCULATED	(28,032,074)	(222,916)	(1,734,428)	(6,794,986)	(287,739)	(89,208)	(1,153,945)
664	Multiplied by Factor of -0.002603								
665	SPS CWC-Payroll Tax Adjustment - CWC Amount		72,960	580	4,514	17,686	749	232	3,003
666									
667	SPS CWC-State Income Tax	CALCULATED	(745,643)	(5,929)	(46,135)	(180,744)	(7,654)	(2,373)	(30,695)
668	Multiplied by Factor of -0.002603								
669	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,941	15	120	470	20	6	80
670									
671	SPS CWC-Payroll Tax Adjustment	CALCULATED	(228,593)	(3,660)	(25,857)	(51,457)	(2,493)	(4,213)	(9,426)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**									
618	**CASH WORKING CAPITAL (LEAD LAG)**									
619	SPS CWC-Fossil Fuel for Generation	ENERGY1	109,845,741	40,394,441	228,871	1,249,074	22,700	1,337,785	14,243,348	4,844,670
620	Multiplied by Factor of 0.012685									
621	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,393,386	512,401	2,903	15,844	288	16,970	180,676	61,454
622										
623	SPS CWC-Fuel Oil for Generation	ENERGY1	126,223	46,417	263	1,435	26	1,537	16,367	5,567
624	Multiplied by Factor of 0.074575									
625	SPS CWC-Fuel Oil for Generation - CWC Amount		9,413	3,462	20	107	2	115	1,221	415
626										
627	SPS CWC-Gas for Generation	ENERGY1	82,215,518	30,233,761	171,302	934,886	16,990	1,001,283	10,660,625	3,626,058
628	Multiplied by Factor of 0.000685									
629	SPS CWC-Gas for Generation - CWC Amount		56,312	20,708	117	640	12	686	7,302	2,484
630										
631	Total O&M Expense	CALCULATED	269,256,896	57,953,152	604,403	2,980,976	74,396	4,117,808	75,469,944	19,876,342
632	Multiplied by Factor of -0.001200									
633	Total O&M Expense CWC Amount		(323,104)	(69,543)	(725)	(3,577)	(89)	(4,941)	(90,563)	(23,851)
634										
635	SPS CWC-Payroll	SALWAGES	5,166,243	949,902	11,277	56,290	1,502	81,213	1,577,126	396,006
636	Multiplied by Factor of 0.039479									
637	SPS CWC-Payroll - CWC Amount		203,960	37,502	445	2,222	59	3,206	62,264	15,634
638										
639	SPS CWC-Property Tax	CALCULATED	22,729,045	4,151,738	56,823	281,320	7,266	425,851	6,705,389	1,759,188
640	Multiplied by Factor of -0.406795									
641	SPS CWC-Property Tax - CWC Amount		(9,246,051)	(1,688,904)	(23,115)	(114,440)	(2,956)	(173,234)	(2,727,715)	(715,628)
642										
643	SPS CWC-Purchased Power Capacity	DPURCH	60,419,732	15,170,508	140,128	631,315	16,928	886,788	16,160,938	4,313,791
644	Multiplied by Factor of 0.001041									
645	SPS CWC-Purchased Power Capacity - CWC Amount		62,903	15,794	146	657	18	923	16,825	4,491
646										
647	SPS CWC-Purchased Power Energy	ENERGY1	211,261,809	77,688,972	440,179	2,402,292	43,657	2,572,907	27,393,648	9,317,555
648	Multiplied by Factor of 0.001041									
649	SPS CWC-Purchased Power Energy - CWC Amount		219,944	80,882	458	2,501	45	2,679	28,519	9,700
650										
651	SPS CWC-Sales Tax	CALCULATED	97,599	17,828	244	1,208	31	1,829	28,793	7,554
652	Multiplied by Factor of -0.002521									
653	SPS CWC-Sales Tax - CWC Amount		(246)	(45)	(1)	(3)	(0)	(5)	(73)	(19)
654										
655	SPS CWC-Franchise Fee	CALCULATED	10,490,500	226,533	18,127	173,718	3,669	371,487	4,661,573	1,155,356
656	Multiplied by Factor of -0.042164									
657	SPS CWC-Payroll Tax Adjustment - CWC Amount		(442,325)	(9,552)	(764)	(7,325)	(155)	(15,664)	(196,552)	(48,715)
658										
659	SPS CWC-Gross Receipts	CALCULATED	9,594,148	207,177	16,578	158,875	3,356	339,746	4,263,269	1,056,638
660	Multiplied by Factor of -0.185096									
661	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,775,837)	(38,348)	(3,069)	(29,407)	(621)	(62,886)	(789,114)	(195,579)
662										
663	SPS CWC-Federal Income Tax	CALCULATED	(28,032,074)	(5,641,041)	(116,329)	(395,485)	(20,521)	(202,395)	(12,108,268)	(2,882,124)
664	Multiplied by Factor of -0.002603									
665	SPS CWC-Payroll Tax Adjustment - CWC Amount		72,960	14,682	303	1,029	53	527	31,515	7,501
666										
667	SPS CWC-State Income Tax	CALCULATED	(745,643)	(150,050)	(3,094)	(10,520)	(546)	(5,384)	(322,076)	(76,663)
668	Multiplied by Factor of -0.002603									
669	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,941	391	8	27	1	14	838	200
670										
671	SPS CWC-Payroll Tax Adjustment	CALCULATED	(228,593)	(42,031)	(499)	(2,491)	(66)	(3,593)	(69,784)	(17,522)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
672	Multiplied by Factor of 0.039479							
673	SPS CWC-Payroll Tax Adjustment - CWC Amount		(9,025)	(3,447)	(412)	(1,561)	(26)	(118)
674								
675	SPS CWC-Franchise Tax	INCITYREV	1,030,623	571,475	46,023	286,630	4,070	18,848
676	Multiplied by Factor of 0.201233							
677	SPS CWC-Federal Income Tax - CWC Amount		207,395	115,000	9,261	57,679	819	3,793
678	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		**(9,568,374)**	**(4,245,217)**	**(397,316)**	**(2,166,137)**	**(21,522)**	**(151,321)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)
672	Multiplied by Factor of 0.039479								
673	SPS CWC-Payroll Tax Adjustment - CWC Amount		(9,025)	(144)	(1,021)	(2,031)	(98)	(166)	(372)
674									
675	SPS CWC-Franchise Tax	INCITYREV	1,030,623	36,857	20,158	22,255	14,124	10,183	0
676	Multiplied by Factor of 0.201233								
677	SPS CWC-Federal Income Tax - CWC Amount		207,395	7,417	4,056	4,479	2,842	2,049	0
678	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		**(9,568,374)**	**(227,680)**	**(853,783)**	**(1,368,716)**	**(82,022)**	**(54,661)**	**(250,964)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
672	Multiplied by Factor of 0.039479									
673	SPS CWC-Payroll Tax Adjustment - CWC Amount		(9,025)	(1,659)	(20)	(98)	(3)	(142)	(2,755)	(692)
674										
675	SPS CWC-Franchise Tax	INCITYREV	1,030,623	22,255	1,781	17,067	360	36,496	457,969	113,506
676	Multiplied by Factor of 0.201233									
677	SPS CWC-Federal Income Tax - CWC Amount		207,395	4,479	358	3,434	73	7,344	92,158	22,841
678	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		**(9,568,374)**	**(1,117,752)**	**(22,935)**	**(128,387)**	**(3,272)**	**(224,407)**	**(3,385,453)**	**(859,764)**

Note: Please refer to Attachment RML-RD-3 to the Direct Testimony of Richard M. Luth for definitions of all allocators.

This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
1	**OPERATION & MAINTENANCE EXPENSE**						
2							
3	**COST OF SALES**						
4							
5	Steam Production Fuel	ENEFUEL	-	-	-	-	-
6							
7	Other Production Turbine Fuel	ENEFUEL	-	-	-	-	-
8							
9	Other Power Supply						
10	55509-Pur Pwr Variable O&M	ENERGY1	9,516,088	-	9,516,088	-	-
11	55501-Purchased Power-Demand	DPURCH	60,419,732	60,419,732	-	-	-
12	Total Other Power Supply		69,935,820	60,419,732	9,516,088	-	-
13							
14	**TOTAL COST OF SALES**		69,935,820	60,419,732	9,516,088	-	-
15							
16							
17	PRODUCTION EXPENSE						
18							
19	Steam Production Operation						
20	50000-Stm Prod Op & Supr	SALWAGPO	1,174,829	1,145,444	29,385	-	1,145,444
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	24,663,383	-	24,663,383	-	-
22	50170-Stm Gen Fuel	ENEFUEL	(1,317,479)	-	(1,317,479)	-	-
23	50180-Fuel Procurement-Labor	ENEFUEL	-	-	-	-	-
24	50200-Steam Expenses Major	DPROD	5,862,633	5,862,633	-	-	5,862,633
25	50500-Stm Gen Elec Exp Major	DPROD	5,836,779	5,836,779	-	-	5,836,779
26	50600-Misc Steam Pwr Exp	DPROD	7,411,114	7,411,114	-	-	7,411,114
27	50700-Stm Pow Gen Rents	DPROD	2,865,208	2,865,208	-	-	2,865,208
28	50900-Stm Op SO2 Allowance Exp	DPROD	-	-	-	-	-
29	50902-NM NOx Expense Amortz	DPROD	-	-	-	-	-
30	Total Steam Production Operation		46,496,467	23,121,178	23,375,289	-	23,121,178
31							
32	Steam Production Maintenance						
33	51000-Stm Maint Super&Eng	SALWAGPM	929,538	435,187	494,351	-	435,187
34	51100-Stm Maint of Structures	DPROD	3,028,651	3,028,651	-	-	3,028,651
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,368,126	-	10,368,126	-	-
36	51300-Stm Maint of Elec Plant	ENERGY1	6,329,758	-	6,329,758	-	-
37	51400-Stm Maint of Misc Stm Plt	DPROD	7,392,259	7,392,259	-	-	7,392,259
38	Total Steam Production Maintenance		28,048,332	10,856,097	17,192,235	-	10,856,097
39							
40	Total Steam Production O&M		74,544,799	33,977,275	40,567,524	-	33,977,275
41							
42							
43							
44							
45							
46							
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
48							
49	PRODUCTION EXPENSE CONTINUED						
50							
51	Other Production Operation						
52	54600-Oth Oper Super&Eng	SALWAGPO	28,930	28,206	724	-	28,206
53	54800-Oth Oper Gen Exp	DPROD	214,284	214,284	-	-	214,284
54	54900-Oth Oper Misc Gen Exp	DPROD	140,140	140,140	-	-	140,140
55	55000-Oth Oper Rents	DPROD	138,663	138,663	-	-	138,663
56	Total Other Production Operation		522,017	521,294	724	-	521,294
57							
58	Other Production Maintenance						
59	55100-Oth Mtce Supervision&Eng	SALWAGPM	1,018	476	541	-	476

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS		TRANSMISSION COST			DI		
				PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	**OPERATION & MAINTENANCE EXPENSE**										
2											
3	**COST OF SALES**										
4											
5	Steam Production Fuel	ENEFUEL	-	-	-	-	-	-	-	-	-
6											
7	Other Production Turbine Fuel	ENEFUEL	-	-	-	-	-	-	-	-	-
8											
9	Other Power Supply										
10	55509-Pur Pwr Variable O&M	ENERGY1	9,516,088	-	-	9,516,088	-	-	-	-	-
11	55501-Purchased Power-Demand	DPURCH	60,419,732	60,419,732	-	-	-	-	-	-	-
12	Total Other Power Supply		69,935,820	60,419,732	-	9,516,088	-	-	-	-	-
13											
14	**TOTAL COST OF SALES**		69,935,820	60,419,732	-	9,516,088	-	-	-	-	-
15											
16											
17	PRODUCTION EXPENSE										
18											
19	Steam Production Operation										
20	50000-Stm Prod Op & Supr	SALWAGPO	1,174,829	-	-	29,385	-	-	-	-	-
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	24,663,383	-	-	24,663,383	-	-	-	-	-
22	50170-Stm Gen Fuel	ENEFUEL	(1,317,479)	-	-	(1,317,479)	-	-	-	-	-
23	50180-Fuel Procurement-Labor	ENEFUEL	-	-	-	-	-	-	-	-	-
24	50200-Steam Expenses Major	DPROD	5,862,633	-	-	-	-	-	-	-	-
25	50500-Stm Gen Elec Exp Major	DPROD	5,836,779	-	-	-	-	-	-	-	-
26	50600-Misc Steam Pwr Exp	DPROD	7,411,114	-	-	-	-	-	-	-	-
27	50700-Stm Pow Gen Rents	DPROD	2,865,208	-	-	-	-	-	-	-	-
28	50900-Stm Op SO2 Allowance Exp	DPROD	-	-	-	-	-	-	-	-	-
29	50902-NM NOx Expense Amortz	DPROD	-	-	-	-	-	-	-	-	-
30	Total Steam Production Operation		46,496,467	-	-	23,375,289	-	-	-	-	-
31											
32	Steam Production Maintenance										
33	51000-Stm Maint Super&Eng	SALWAGPM	929,538	-	-	494,351	-	-	-	-	-
34	51100-Stm Maint of Structures	DPROD	3,028,651	-	-	-	-	-	-	-	-
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,368,126	-	-	10,368,126	-	-	-	-	-
36	51300-Stm Maint of Elec Plant	ENERGY1	6,329,758	-	-	6,329,758	-	-	-	-	-
37	51400-Stm Maint of Misc Stm Plt	DPROD	7,392,259	-	-	-	-	-	-	-	-
38	Total Steam Production Maintenance		28,048,332	-	-	17,192,235	-	-	-	-	-
39											
40	Total Steam Production O&M		74,544,799	-	-	40,567,524	-	-	-	-	-
41											
42											
43											
44											
45											
46											
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
48											
49	PRODUCTION EXPENSE CONTINUED										
50											
51	Other Production Operation										
52	54600-Oth Oper Super&Eng	SALWAGPO	28,930	-	-	724	-	-	-	-	-
53	54800-Oth Oper Gen Exp	DPROD	214,284	-	-	-	-	-	-	-	-
54	54900-Oth Oper Misc Gen Exp	DPROD	140,140	-	-	-	-	-	-	-	-
55	55000-Oth Oper Rents	DPROD	138,663	-	-	-	-	-	-	-	-
56	Total Other Production Operation		522,017	-	-	724	-	-	-	-	-
57											
58	Other Production Maintenance										
59	55100-Oth Mtce Supervision&Eng	SALWAGPM	1,018	-	-	541	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1	**OPERATION & MAINTENANCE EXPENSE**									
2										
3	**COST OF SALES**									
4										
5	Steam Production Fuel	ENEFUEL	-	-	-	-	-	-	-	-
6										
7	Other Production Turbine Fuel	ENEFUEL	-	-	-	-	-	-	-	-
8										
9	Other Power Supply									
10	55509-Pur Pwr Variable O&M	ENERGY1	9,516,088	-	-	-	-	-	-	-
11	55501-Purchased Power-Demand	DPURCH	60,419,732	-	-	-	-	-	-	-
12	Total Other Power Supply		69,935,820	-	-	-	-	-	-	-
13										
14	**TOTAL COST OF SALES**		69,935,820	-	-	-	-	-	-	-
15										
16										
17	PRODUCTION EXPENSE									
18										
19	Steam Production Operation									
20	50000-Stm Prod Op & Supr	SALWAGPO	1,174,829	-	-	-	-	-	-	-
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	24,663,383	-	-	-	-	-	-	-
22	50170-Stm Gen Fuel	ENEFUEL	(1,317,479)	-	-	-	-	-	-	-
23	50180-Fuel Procurement-Labor	ENEFUEL	-	-	-	-	-	-	-	-
24	50200-Steam Expenses Major	DPROD	5,862,633	-	-	-	-	-	-	-
25	50500-Stm Gen Elec Exp Major	DPROD	5,836,779	-	-	-	-	-	-	-
26	50600-Misc Steam Pwr Exp	DPROD	7,411,114	-	-	-	-	-	-	-
27	50700-Stm Pow Gen Rents	DPROD	2,865,208	-	-	-	-	-	-	-
28	50900-Stm Op SO2 Allowance Exp	DPROD	-	-	-	-	-	-	-	-
29	50902-NM NOx Expense Amortz	DPROD	-	-	-	-	-	-	-	-
30	Total Steam Production Operation		46,496,467	-	-	-	-	-	-	-
31										
32	Steam Production Maintenance									
33	51000-Stm Maint Super&Eng	SALWAGPM	929,538	-	-	-	-	-	-	-
34	51100-Stm Maint of Structures	DPROD	3,028,651	-	-	-	-	-	-	-
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,368,126	-	-	-	-	-	-	-
36	51300-Stm Maint of Elec Plant	ENERGY1	6,329,758	-	-	-	-	-	-	-
37	51400-Stm Maint of Misc Stm Plt	DPROD	7,392,259	-	-	-	-	-	-	-
38	Total Steam Production Maintenance		28,048,332	-	-	-	-	-	-	-
39										
40	Total Steam Production O&M		74,544,799	-	-	-	-	-	-	-
41										
42										
43										
44										
45										
46										
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
48										
49	PRODUCTION EXPENSE CONTINUED									
50										
51	Other Production Operation									
52	54600-Oth Oper Super&Eng	SALWAGPO	28,930	-	-	-	-	-	-	-
53	54800-Oth Oper Gen Exp	DPROD	214,284	-	-	-	-	-	-	-
54	54900-Oth Oper Misc Gen Exp	DPROD	140,140	-	-	-	-	-	-	-
55	55000-Oth Oper Rents	DPROD	138,663	-	-	-	-	-	-	-
56	Total Other Production Operation		522,017	-	-	-	-	-	-	-
57										
58	Other Production Maintenance									
59	55100-Oth Mtce Supervision&Eng	SALWAGPM	1,018	-	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
60	55200-Oth Maint of Structures	DPROD	81,318	81,318	-	-	81,318
61	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,419,486	1,419,486	-	-	1,419,486
62	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	27,714	27,714	-	-	27,714
63	Total Other Production Maintenance		1,529,535	1,528,994	541	-	1,528,994
64							
65	Total Other Production O&M		2,051,553	2,050,288	1,265	-	2,050,288
66							
67							
68	System Control and Dispatch						
69	55600-Load Dispatch	DPRODLD	663,450	663,450	-	-	663,450
70	55700-Purchased Power Other	DPROD	470,043	470,043	-	-	470,043
71	55790REC - REC Costs	ENERGYREC	2,681,904	-	2,681,904	-	-
72	Total System Control and Dispatch		3,815,397	1,133,493	2,681,904	-	1,133,493
73							
74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		80,411,749	37,161,056	43,250,692	-	37,161,056
75							
76	TRANSMISSION EXPENSE						
77							
78	Transmission Operations:						
79	56000-Trans Oper Super & Eng	SALWAGTO	3,443,619	3,436,072	-	7,546	-
80	56111-Load Disp-Reliability	DTRANLD	38,077	38,077	-	-	-
81	56120-Load Disp-Monitor/Operate	DTRANLD	1,922,054	1,922,054	-	-	-
82	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,061,288	2,061,288	-	-	-
83	56150-Rel/Plan/Standards Dev	DTRAN	12,528	12,528	-	-	-
84	56160-Trans Service Studies	DTRAN	164,443	164,443	-	-	-
85	56170-Gen Interconn Studies	DTRAN	(29,988)	(29,988)	-	-	-
86	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,758,763	1,758,763	-	-	-
87	56200-Trans Oper Station Exp	PLT_353	253,199	250,267	-	2,932	-
88	56300-Trans Oper OH Lines	OHTRAN	130,034	130,034	-	-	-
89	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	23,995	23,888	-	106	-
90	565Z2Sch11 - Z2 Schedule 11 Charges	TRANPLT	967,511	963,220	-	4,291	-
91	56600-Trans Oper Misc Exp	TRANPLT	815,324	811,708	-	3,616	-
92	56700-Trans Rents	TRANPLT	819,670	816,035	-	3,635	-
93	Total Transmission Operations		12,380,519	12,358,392	-	22,127	-
94							
95	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
96							
97	TRANSMISSION EXPENSE CONTINUED						
98							
99	Wheeling:						
100	56500LDC-Wheeling Lamar DC Tie	DPROD	-	-	-	-	-
101	56500S1-Wheeling Schedule 1	DTRAN	-	-	-	-	-
102	56500S2-Wheeling Schedule 2	DTRAN	55,250	55,250	-	-	-
103	56500S7&8-Wheeling Schedule 7&8	DTRAN	5,865	5,865	-	-	-
104	56500S9-Wheeling Schedule 9	DTRAN	110,754	110,754	-	-	-
105	56500S11-Wheeling Schedule 11	DTRAN	68,438,556	68,438,556	-	-	-
106	56500S12-Wheeling Schedule 12	DTRAN	1,040,376	1,040,376	-	-	-
107	56500MISC-Wheeling Miscellaneous	DTRAN	2,066	2,066	-	-	-
108	Total Wheeling		69,652,867	69,652,867	-	-	-
109							
110							
111	Transmission Maintenance						
112	56800-Trans Mtce Super & Eng	SALWAGTM	65,145	64,468	-	677	-
113	57000-Tran Mnt of Station Equip	PLT_353	2,025,982	2,002,523	-	23,459	-
114	57100-Trans Mt of Overhead Lines	OHTRAN	597,566	597,566	-	-	-
115	57200-Trans Mt of Underground Lines	UGTRAN	-	-	-	-	-
116	57300-Trans Miscellaneous Plant	TRANPLT	-	-	-	-	-
117	Total Transmission Maintenance		2,688,693	2,664,557	-	24,136	-
118							

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS		TRANSMISSION COST			DI		
				PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
60	55200-Oth Maint of Structures	DPROD	81,318	-	-	-	-	-	-	-	-
61	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,419,486	-	-	-	-	-	-	-	-
62	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	27,714	-	-	-	-	-	-	-	-
63	Total Other Production Maintenance		1,529,535	-	-	541	-	-	-	-	-
64											
65	Total Other Production O&M		2,051,553	-	-	1,265	-	-	-	-	-
66											
67											
68	System Control and Dispatch										
69	55600-Load Dispatch	DPRODLD	663,450	-	-	-	-	-	-	-	-
70	55700-Purchased Power Other	DPROD	470,043	-	-	-	-	-	-	-	-
71	55790REC - REC Costs	ENERGYREC	2,681,904	-	-	2,681,904	-	-	-	-	-
72	Total System Control and Dispatch		3,815,397	-	-	2,681,904	-	-	-	-	-
73											
74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		80,411,749	-	-	43,250,692	-	-	-	-	-
75											
76	TRANSMISSION EXPENSE										
77											
78	Transmission Operations:										
79	56000-Trans Oper Super & Eng	SALWAGTO	3,443,619	-	23,876	-	3,377,621	34,576	-	-	-
80	56111-Load Disp-Reliability	DTRANLD	38,077	-	-	-	38,077	-	-	-	-
81	56120-Load Disp-Monitor/Operate	DTRANLD	1,922,054	-	-	-	1,922,054	-	-	-	-
82	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,061,288	-	-	-	2,061,288	-	-	-	-
83	56150-Rel/Plan/Standards Dev	DTRAN	12,528	-	-	-	12,528	-	-	-	-
84	56160-Trans Service Studies	DTRAN	164,443	-	-	-	164,443	-	-	-	-
85	56170-Gen Interconn Studies	DTRAN	(29,988)	-	-	-	(29,988)	-	-	-	-
86	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,758,763	-	-	-	1,758,763	-	-	-	-
87	56200-Trans Oper Station Exp	PLT_353	253,199	-	9,122	-	241,145	-	-	-	-
88	56300-Trans Oper OH Lines	OHTRAN	130,034	-	14	-	123,071	6,949	-	-	-
89	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	23,995	-	341	-	22,791	756	-	-	-
90	565Z2Sch11 - Z2 Schedule 11 Charges	TRANPLT	967,511	-	13,733	-	918,989	30,498	-	-	-
91	56600-Trans Oper Misc Exp	TRANPLT	815,324	-	11,573	-	774,435	25,701	-	-	-
92	56700-Trans Rents	TRANPLT	819,670	-	11,634	-	778,562	25,838	-	-	-
93	Total Transmission Operations		12,380,519	-	70,293	-	12,163,781	124,318	-	-	-
94											
95	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
96											
97	TRANSMISSION EXPENSE CONTINUED										
98											
99	Wheeling:										
100	56500LDC-Wheeling Lamar DC Tie	DPROD	-	-	-	-	-	-	-	-	-
101	56500S1-Wheeling Schedule 1	DTRAN	-	-	-	-	-	-	-	-	-
102	56500S2-Wheeling Schedule 2	DTRAN	55,250	-	-	-	55,250	-	-	-	-
103	56500S7&8-Wheeling Schedule 7&8	DTRAN	5,865	-	-	-	5,865	-	-	-	-
104	56500S9-Wheeling Schedule 9	DTRAN	110,754	-	-	-	110,754	-	-	-	-
105	56500S11-Wheeling Schedule 11	DTRAN	68,438,556	-	-	-	68,438,556	-	-	-	-
106	56500S12-Wheeling Schedule 12	DTRAN	1,040,376	-	-	-	1,040,376	-	-	-	-
107	56500MISC-Wheeling Miscellaneous	DTRAN	2,066	-	-	-	2,066	-	-	-	-
108	Total Wheeling		69,652,867	-	-	-	69,652,867	-	-	-	-
109											
110											
111	Transmission Maintenance										
112	56800-Trans Mtce Super & Eng	SALWAGTM	65,145	-	2,107	-	62,004	358	-	-	-
113	57000-Tran Mnt of Station Equip	PLT_353	2,025,982	-	72,992	-	1,929,531	-	-	-	-
114	57100-Trans Mt of Overhead Lines	OHTRAN	597,566	-	66	-	565,566	31,934	-	-	-
115	57200-Trans Mt of Underground Lines	UGTRAN	-	-	-	-	-	-	-	-	-
116	57300-Trans Miscellaneous Plant	TRANPLT	-	-	-	-	-	-	-	-	-
117	Total Transmission Maintenance		2,688,693	-	75,165	-	2,557,101	32,291	-	-	-
118											

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
60	55200-Oth Maint of Structures	DPROD	81,318	-	-	-	-	-	-	-
61	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,419,486	-	-	-	-	-	-	-
62	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	27,714	-	-	-	-	-	-	-
63	Total Other Production Maintenance		1,529,535	-	-	-	-	-	-	-
64										
65	Total Other Production O&M		2,051,553	-	-	-	-	-	-	-
66										
67										
68	System Control and Dispatch									
69	55600-Load Dispatch	DPRODLD	663,450	-	-	-	-	-	-	-
70	55700-Purchased Power Other	DPROD	470,043	-	-	-	-	-	-	-
71	55790REC - REC Costs	ENERGYREC	2,681,904	-	-	-	-	-	-	-
72	Total System Control and Dispatch		3,815,397	-	-	-	-	-	-	-
73										
74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		80,411,749	-	-	-	-	-	-	-
75										
76	TRANSMISSION EXPENSE									
77										
78	Transmission Operations:									
79	56000-Trans Oper Super & Eng	SALWAGTO	3,443,619	-	-	7,546	-	-	-	-
80	56111-Load Disp-Reliability	DTRANLD	38,077	-	-	-	-	-	-	-
81	56120-Load Disp-Monitor/Operate	DTRANLD	1,922,054	-	-	-	-	-	-	-
82	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,061,288	-	-	-	-	-	-	-
83	56150-Rel/Plan/Standards Dev	DTRAN	12,528	-	-	-	-	-	-	-
84	56160-Trans Service Studies	DTRAN	164,443	-	-	-	-	-	-	-
85	56170-Gen Interconn Studies	DTRAN	(29,988)	-	-	-	-	-	-	-
86	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,758,763	-	-	-	-	-	-	-
87	56200-Trans Oper Station Exp	PLT_353	253,199	-	-	2,932	-	-	-	-
88	56300-Trans Oper OH Lines	OHTRAN	130,034	-	-	-	-	-	-	-
89	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	23,995	-	-	106	-	-	-	-
90	565Z2Sch11 - Z2 Schedule 11 Charges	TRANPLT	967,511	-	-	4,291	-	-	-	-
91	56600-Trans Oper Misc Exp	TRANPLT	815,324	-	-	3,616	-	-	-	-
92	56700-Trans Rents	TRANPLT	819,670	-	-	3,635	-	-	-	-
93	Total Transmission Operations		12,380,519	-	-	22,127	-	-	-	-
94										
95	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
96										
97	TRANSMISSION EXPENSE CONTINUED									
98										
99	Wheeling:									
100	56500LDC-Wheeling Lamar DC Tie	DPROD	-	-	-	-	-	-	-	-
101	56500S1-Wheeling Schedule 1	DTRAN	-	-	-	-	-	-	-	-
102	56500S2-Wheeling Schedule 2	DTRAN	55,250	-	-	-	-	-	-	-
103	56500S7&8-Wheeling Schedule 7&8	DTRAN	5,865	-	-	-	-	-	-	-
104	56500S9-Wheeling Schedule 9	DTRAN	110,754	-	-	-	-	-	-	-
105	56500S11-Wheeling Schedule 11	DTRAN	68,438,556	-	-	-	-	-	-	-
106	56500S12-Wheeling Schedule 12	DTRAN	1,040,376	-	-	-	-	-	-	-
107	56500MISC-Wheeling Miscellaneous	DTRAN	2,066	-	-	-	-	-	-	-
108	Total Wheeling		69,652,867	-	-	-	-	-	-	-
109										
110										
111	Transmission Maintenance									
112	56800-Trans Mtce Super & Eng	SALWAGTM	65,145	-	-	677	-	-	-	-
113	57000-Tran Mnt of Station Equip	PLT_353	2,025,982	-	-	23,459	-	-	-	-
114	57100-Trans Mt of Overhead Lines	OHTRAN	597,566	-	-	-	-	-	-	-
115	57200-Trans Mt of Underground Lines	UGTRAN	-	-	-	-	-	-	-	-
116	57300-Trans Miscellaneous Plant	TRANPLT	-	-	-	-	-	-	-	-
117	Total Transmission Maintenance		2,688,693	-	-	24,136	-	-	-	-
118										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
119	TOTAL TRANSMISSION EXPENSE		84,722,079	84,675,816	-	46,263	-
120							
121							
122	REGIONAL MARKET EXPENSE						
123	57510-Operations Supervision	ENERGY1	99,653	-	99,653	-	-
124	57520-DA & RT Mkt Admin	ENERGY1	95,409	-	95,409	-	-
125	57550-Ancillary Serv Mkt Admin	ENERGY1	12,896	-	12,896	-	-
126	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	-	9,430	-	-
127	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,785,246	3,785,246	-	-	-
128	57580-Regional Market Rents	ENERGY1	-	-	-	-	-
129	TOTAL REGIONAL MARKET EXPENSE		4,002,634	3,785,246	217,388	-	-
130							
131							
132							
133							
134							
135							
136							
137							
138							
139							
140							
141	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
142							
143	DISTRIBUTION EXPENSES						
144							
145	Operation						
146	58000-Dist Oper Sup & Eng	SALWAGDO	2,469,418	1,332,791	-	1,136,627	-
147	58100-Dist Load Dispatching	DDISTLD	301,230	301,230	-	-	-
148	58200-Dist Op Station Exp	PLT_362	203,808	203,808	-	-	-
149	58300-Dist Oper Overhead Lines	OHDIST	683,238	683,238	-	-	-
150	58400-Dist Op UG Elec lines	UGDIST	324,456	324,456	-	-	-
151	58500-Dist Oper Streetlight	PLT_373	558,120	-	-	558,120	-
152	58600-Dist Oper Meter Exp	CMETERS	1,782,147	-	-	1,782,147	-
153	58700-Dist Oper Cust Install	PLT_371	742,527	-	-	742,527	-
154	58800-Dist Oper Misc Exp	DISTPLT	5,688,831	4,855,895	-	832,936	-
155	58900-Dist Rents	DISTPLT	1,271,065	1,084,960	-	186,104	-
156	Total Distribution Operation		14,024,838	8,786,378	-	5,238,460	-
157							
158	Maintenance						
159	59000-Dist Mtc Super & Eng	SALWAGDM	53,285	52,414	-	871	-
160	59100-Dist Mt of Structures	PLT_361	17,598	17,598	-	-	-
161	59200-Dist Mt of Station Equip	PLT_362	1,327,838	1,327,838	-	-	-
162	59300-Dist Mtc of Overhead Lines	OHDIST	8,768,354	8,768,354	-	-	-
163	59400-Dist Mt of Undergrnd Line	UGDIST	123,725	123,725	-	-	-
164	59500-Dist Mt of Line Transform	PLT_368	77,117	77,117	-	-	-
165	59600-Dist Mtc of Streetlights	PLT_373	152,764	-	-	152,764	-
166	59700-Dist Mtc of Meters	CMETERS	9,880	-	-	9,880	-
167	59800-Dist Mtce of Dist Plant	DISTPLT	1,250	1,067	-	183	-
168	Total Distribution Maintenance		10,531,810	10,368,113	-	163,698	-
169							
170	TOTAL DISTRIBUTION EXPENSES		24,556,648	19,154,490	-	5,402,158	-
171							
172	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		193,693,110	144,776,609	43,468,080	5,448,420	37,161,056
173							
174							
175	CUSTOMER ACCOUNTS EXPENSES						
176	90100-Cust Acct Supervise	SALWAGCA	22,359	-	-	22,359	-
177	90200-Cust Acct Meter Read	CMETRDG	3,152,863	-	-	3,152,863	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS PURCHCAP	TRANINTER	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DI
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
119	TOTAL TRANSMISSION EXPENSE		84,722,079	-	145,458	-	84,373,749	156,609	-	-	-	
120												
121												
122	REGIONAL MARKET EXPENSE											
123	57510-Operations Supervision	ENERGY1	99,653	-	-	99,653	-	-	-	-	-	
124	57520-DA & RT Mkt Admin	ENERGY1	95,409	-	-	95,409	-	-	-	-	-	
125	57550-Ancillary Serv Mkt Admin	ENERGY1	12,896	-	-	12,896	-	-	-	-	-	
126	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	-	-	9,430	-	-	-	-	-	
127	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,785,246	-	-	-	3,785,246	-	-	-	-	
128	57580-Regional Market Rents	ENERGY1	-	-	-	-	-	-	-	-	-	
129	TOTAL REGIONAL MARKET EXPENSE		4,002,634	-	-	217,388	3,785,246	-	-	-	-	
130												
131												
132												
133												
134												
135												
136												
137												
138												
139												
140												
141	**OPERATION & MAINTENANCE EXPENSE CONTINUED**											
142												
143	DISTRIBUTION EXPENSES											
144												
145	Operation											
146	58000-Dist Oper Sup & Eng	SALWAGDO	2,469,418	-	-	-	-	-	271,899	816,835	92,375	
147	58100-Dist Load Dispatching	DDISTLD	301,230	-	-	-	-	-	301,230	-	-	
148	58200-Dist Op Station Exp	PLT_362	203,808	-	-	-	-	-	203,808	-	-	
149	58300-Dist Oper Overhead Lines	OHDIST	683,238	-	-	-	-	-	-	612,933	70,305	
150	58400-Dist Op UG Elec lines	UGDIST	324,456	-	-	-	-	-	-	291,945	32,510	
151	58500-Dist Oper Streetlight	PLT_373	558,120	-	-	-	-	-	-	-	-	
152	58600-Dist Oper Meter Exp	CMETERS	1,782,147	-	-	-	-	-	-	-	-	
153	58700-Dist Oper Cust Install	PLT_371	742,527	-	-	-	-	-	-	-	-	
154	58800-Dist Oper Misc Exp	DISTPLT	5,688,831	-	-	-	-	-	1,172,440	2,491,769	278,823	
155	58900-Dist Rents	DISTPLT	1,271,065	-	-	-	-	-	261,960	556,740	62,298	
156	Total Distribution Operation		14,024,838	-	-	-	-	-	2,211,337	4,770,223	536,311	
157												
158	Maintenance											
159	59000-Dist Mtc Super & Eng	SALWAGDM	53,285	-	-	-	-	-	10,551	36,836	4,216	
160	59100-Dist Mt of Structures	PLT_361	17,598	-	-	-	-	-	17,598	-	-	
161	59200-Dist Mt of Station Equip	PLT_362	1,327,838	-	-	-	-	-	1,327,838	-	-	
162	59300-Dist Mtc of Overhead Lines	OHDIST	8,768,354	-	-	-	-	-	-	7,866,090	902,264	
163	59400-Dist Mt of Undergrnd Line	UGDIST	123,725	-	-	-	-	-	-	111,328	12,397	
164	59500-Dist Mt of Line Transform	PLT_368	77,117	-	-	-	-	-	-	4,149	-	
165	59600-Dist Mtc of Streetlights	PLT_373	152,764	-	-	-	-	-	-	-	-	
166	59700-Dist Mtc of Meters	CMETERS	9,880	-	-	-	-	-	-	-	-	
167	59800-Dist Mtce of Dist Plant	DISTPLT	1,250	-	-	-	-	-	258	548	61	
168	Total Distribution Maintenance		10,531,810	-	-	-	-	-	1,356,245	8,018,951	918,938	
169												
170	TOTAL DISTRIBUTION EXPENSES		24,556,648	-	-	-	-	-	3,567,581	12,789,174	1,455,249	
171												
172	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		193,693,110	-	145,458	43,468,080	88,158,995	156,609	3,567,581	12,789,174	1,455,249	
173												
174												
175	CUSTOMER ACCOUNTS EXPENSES											
176	90100-Cust Acct Supervise	SALWAGCA	22,359	-	-	-	-	-	-	-	-	
177	90200-Cust Acct Meter Read	CMETRDG	3,152,863	-	-	-	-	-	-	-	-	

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
119	TOTAL TRANSMISSION EXPENSE		84,722,079	-	-	46,263	-	-	-	-
120										
121										
122	REGIONAL MARKET EXPENSE									
123	57510-Operations Supervision	ENERGY1	99,653	-	-	-	-	-	-	-
124	57520-DA & RT Mkt Admin	ENERGY1	95,409	-	-	-	-	-	-	-
125	57550-Ancillary Serv Mkt Admin	ENERGY1	12,896	-	-	-	-	-	-	-
126	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	-	-	-	-	-	-	-
127	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,785,246	-	-	-	-	-	-	-
128	57580-Regional Market Rents	ENERGY1	-	-	-	-	-	-	-	-
129	TOTAL REGIONAL MARKET EXPENSE		4,002,634	-	-	-	-	-	-	-
130										
131										
132										
133										
134										
135										
136										
137										
138										
139										
140										
141	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
142										
143	DISTRIBUTION EXPENSES									
144										
145	Operation									
146	58000-Dist Oper Sup & Eng	SALWAGDO	2,469,418	151,682	65,521	700,352	370,754	-	-	-
147	58100-Dist Load Dispatching	DDISTLD	301,230	-	-	-	-	-	-	-
148	58200-Dist Op Station Exp	PLT_362	203,808	-	-	-	-	-	-	-
149	58300-Dist Oper Overhead Lines	OHDIST	683,238	-	-	-	-	-	-	-
150	58400-Dist Op UG Elec lines	UGDIST	324,456	-	-	-	-	-	-	-
151	58500-Dist Oper Streetlight	PLT_373	558,120	-	-	-	558,120	-	-	-
152	58600-Dist Oper Meter Exp	CMETERS	1,782,147	-	-	1,782,147	-	-	-	-
153	58700-Dist Oper Cust Install	PLT_371	742,527	-	-	-	742,527	-	-	-
154	58800-Dist Oper Misc Exp	DISTPLT	5,688,831	912,863	394,326	280,576	158,034	-	-	-
155	58900-Dist Rents	DISTPLT	1,271,065	203,962	88,105	62,689	35,310	-	-	-
156	Total Distribution Operation		14,024,838	1,268,507	547,952	2,825,764	1,864,744	-	-	-
157										
158	Maintenance									
159	59000-Dist Mtc Super & Eng	SALWAGDM	53,285	811	(0)	120	751	-	-	-
160	59100-Dist Mt of Structures	PLT_361	17,598	-	-	-	-	-	-	-
161	59200-Dist Mt of Station Equip	PLT_362	1,327,838	-	-	-	-	-	-	-
162	59300-Dist Mtc of Overhead Lines	OHDIST	8,768,354	-	-	-	-	-	-	-
163	59400-Dist Mt of Undergrnd Line	UGDIST	123,725	-	-	-	-	-	-	-
164	59500-Dist Mt of Line Transform	PLT_368	77,117	72,968	-	-	-	-	-	-
165	59600-Dist Mtc of Streetlights	PLT_373	152,764	-	-	-	152,764	-	-	-
166	59700-Dist Mtc of Meters	CMETERS	9,880	-	-	9,880	-	-	-	-
167	59800-Dist Mtce of Dist Plant	DISTPLT	1,250	201	87	62	35	-	-	-
168	Total Distribution Maintenance		10,531,810	73,979	87	10,061	153,550	-	-	-
169										
170	TOTAL DISTRIBUTION EXPENSES		24,556,648	1,342,486	548,039	2,835,825	2,018,294	-	-	-
171										
172	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		193,693,110	1,342,486	548,039	2,882,088	2,018,294	-	-	-
173										
174										
175	CUSTOMER ACCOUNTS EXPENSES									
176	90100-Cust Acct Supervise	SALWAGCA	22,359	-	-	-	-	8,872	13,488	-
177	90200-Cust Acct Meter Read	CMETRDG	3,152,863	-	-	-	-	3,152,863	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
178	90300-Cust Acct Recrds &Coll	CUSTREC	6,198,978	-	-	6,198,978	-
179	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	-	-	-	-	-
180	90400-Cust Acct Uncollect	EXP_904	3,487,337	2,554,005	486,578	446,754	904,575
181	904001-Uncollectable Accounts - Non Commodity	EXP_904	134,917	98,809	18,825	17,284	34,996
182	DEPINT - Customer Deposit Interest Expense	CUSTDEP	26,959	-	-	26,959	-
183	TOTAL CUSTOMER ACCTS EXPENSE		13,023,414	2,652,814	505,402	9,865,198	939,571
184							
185							
186							
187	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
188	CUSTOMER SERVICE EXPENSES						
189	90800EE-Customer Assistance Hist EE Amort	ENETRKR	1,676,890	-	1,676,890	-	-
190	90804EE-Customer Assistance SaversSwitch	PRODPLT	738,330	738,330	-	-	738,330
191	908-Customer Assistance - Major Acct Rep	MAJACCT	694,833	-	-	694,833	-
192	90800-Customer Asst Expense	CUSTASST	1,581,532	-	-	1,581,532	-
193	909000-Informational and instruction advertising expense	CUSTADVT	-	-	-	-	-
194	90910-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-
195	90912-Cust Program Advertising	CUSTADVT	-	-	-	-	-
196	90913-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-
197	90914-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-
198	90915-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-
199	TOTAL CUSTOMER SERVICE EXPENSE		4,691,585	738,330	1,676,890	2,276,365	738,330
200							
201	SALES EXPENSES						
202	91200-Economic Development	OX_902_3	88,714	-	-	88,714	-
203	SALES EXPENSES TOTAL		88,714	-	-	88,714	-
204							
205	TOTAL CUSTOMER OPERATIONS EXPENSE		17,803,713	3,391,145	2,182,292	12,230,276	1,677,901
206							
207	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		211,496,822	148,167,754	45,650,372	17,678,697	38,838,957
208							
209	ADMINISTRATIVE & GENERAL EXPENSE						
210	92000-A&G Salaries	SALWAGXAG	13,424,079	8,758,105	1,980,404	2,685,571	5,028,758
211	92100-A&G Office & Supplies	SALWAGXAG	10,085,078	6,579,682	1,487,813	2,017,583	3,777,944
212	92200-A&G Admn Transfer Crdt	SALWAGXAG	(6,563,664)	(4,282,250)	(968,313)	(1,313,102)	(2,458,797)
213	92300-A&G Outside Services	SALWAGXAG	5,228,639	3,411,256	771,361	1,046,022	1,958,687
214	92400-A&G Property Insurance	TOTPLT	1,812,684	1,680,516	25,653	106,515	675,808
215	92500-A&G Injuries & Damages	SALWAGXAG	2,636,927	1,720,377	389,016	527,534	987,812
216	926000-Employee pensions and benefits	SALWAGXAG	19,026,764	12,413,394	2,806,946	3,806,423	7,127,565
217	92602-A&G Pen & Ben	SALWAGXAG	-	-	-	-	-
218	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(761,224)	(172,130)	(233,421)	(437,082)
219	92800R-Regulatory Commision Expense TX	CLAIMREV	5,259,872	4,050,598	781,323	427,951	1,449,948
220	92804R-Regulatory Commision Expense Misc	CLAIMREV	129,834	99,985	19,286	10,564	35,790
221	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(580,964)	(379,031)	(85,707)	(116,225)	(217,633)
222	93020-A&G Misc General Exp	SALWAGXAG	172,623	112,622	25,466	34,534	64,666
223	93100-A&G Rents	GENLPLT	5,494,187	3,477,660	786,377	1,230,149	1,996,815
224	93500-A&G Maint of Gen PLT	GENLPLT	229,945	145,549	32,912	51,485	83,572
225	Recoverable Contributions and Donations	SALWAGES	2,570,844	1,677,264	379,267	514,313	963,057
226	TOTAL A&G EXPENSE		57,760,073	38,704,502	8,259,676	10,795,895	21,036,910
227							
228	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		339,192,716	247,291,988	63,426,136	28,474,592	59,875,867
229							
230	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		269,256,896	186,872,256	53,910,048	28,474,592	59,875,867
231							
232	**DEPRECIATION AND AMORTIZATION EXPENSE**						
233	INTANGIBLE						
234	303004-Intg Misc Computr Softwar	SALWAGXAG	12,776,244	8,335,446	1,884,831	2,555,967	4,786,075
235	303005-Intg Misc Computr Soft 15y	SALWAGXAG	698,791	455,903	103,090	139,797	261,772
236	303014-Intg CRS Computr Softwar	CUST	92,947	-	-	92,947	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS		TRANSMISSION COST			DI		
				PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
178	90300-Cust Acct Recrds &Coll	CUSTREC	6,198,978	-	-	-	-	-	-	-	-
179	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	-	-	-	-	-	-	-	-	-
180	90400-Cust Acct Uncollect	EXP_904	3,487,337	397,103	353	486,578	644,474	2,499	122,657	344,615	46,711
181	904001-Uncollectable Accounts - Non Commodity	EXP_904	134,917	15,363	14	18,825	24,933	97	4,745	13,332	1,807
182	DEPINT - Customer Deposit Interest Expense	CUSTDEP	26,959	-	-	-	-	-	-	-	-
183	TOTAL CUSTOMER ACCTS EXPENSE		13,023,414	412,466	366	505,402	669,407	2,596	127,403	357,948	48,518
184											
185											
186											
187	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
188	CUSTOMER SERVICE EXPENSES										
189	90800EE-Customer Assistance Hist EE Amort	ENETRKR	1,676,890	-	-	1,676,890	-	-	-	-	-
190	90804EE-Customer Assistance SaversSwitch	PRODPLT	738,330	-	-	-	-	-	-	-	-
191	908-Customer Assistance - Major Acct Rep	MAJACCT	694,833	-	-	-	-	-	-	-	-
192	90800-Customer Asst Expense	CUSTASST	1,581,532	-	-	-	-	-	-	-	-
193	909000-Informational and instruction advertising expense	CUSTADVT	-	-	-	-	-	-	-	-	-
194	90910-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-	-	-	-	-
195	90912-Cust Program Advertising	CUSTADVT	-	-	-	-	-	-	-	-	-
196	90913-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-	-	-	-	-
197	90914-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-	-	-	-	-
198	90915-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-	-	-	-	-
199	TOTAL CUSTOMER SERVICE EXPENSE		4,691,585	-	-	1,676,890	-	-	-	-	-
200											
201	SALES EXPENSES										
202	91200-Economic Development	OX_902_3	88,714	-	-	-	-	-	-	-	-
203	SALES EXPENSES TOTAL		88,714	-	-	-	-	-	-	-	-
204											
205	TOTAL CUSTOMER OPERATIONS EXPENSE		17,803,713	412,466	366	2,182,292	669,407	2,596	127,403	357,948	48,518
206											
207	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		211,496,822	412,466	145,825	45,650,372	88,828,403	159,205	3,694,984	13,147,121	1,503,767
208											
209	ADMINISTRATIVE & GENERAL EXPENSE										
210	92000-A&G Salaries	SALWAGXAG	13,424,079	-	20,902	1,980,404	1,550,680	14,223	434,752	1,398,309	159,032
211	92100-A&G Office & Supplies	SALWAGXAG	10,085,078	-	15,703	1,487,813	1,164,976	10,685	326,615	1,050,504	119,476
212	92200-A&G Admn Transfer Crdt	SALWAGXAG	(6,563,664)	-	(10,220)	(968,313)	(758,201)	(6,954)	(212,571)	(683,699)	(77,758)
213	92300-A&G Outside Services	SALWAGXAG	5,228,639	-	8,141	771,361	603,985	5,540	169,335	544,637	61,943
214	92400-A&G Property Insurance	TOTPLT	1,812,684	-	8,947	25,653	600,656	19,451	89,628	196,629	22,036
215	92500-A&G Injuries & Damages	SALWAGXAG	2,636,927	-	4,106	389,016	304,604	2,794	85,399	274,673	31,239
216	926000-Employee pensions and benefits	SALWAGXAG	19,026,764	-	29,626	2,806,946	2,197,874	20,159	616,200	1,981,908	225,406
217	92602-A&G Pen & Ben	SALWAGXAG	-	-	-	-	-	-	-	-	-
218	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	-	(1,817)	(172,130)	(134,780)	(1,236)	(37,787)	(121,536)	(13,823)
219	92800R-Regulatory Commision Expense TX	CLAIMREV	5,259,872	520,259	4,085	781,323	1,225,324	14,776	184,460	480,966	54,330
220	92804R-Regulatory Commision Expense Misc	CLAIMREV	129,834	12,842	101	19,286	30,246	365	4,553	11,872	1,341
221	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(580,964)	-	(905)	(85,707)	(67,110)	(616)	(18,815)	(60,516)	(6,883)
222	93020-A&G Misc General Exp	SALWAGXAG	172,623	-	269	25,466	19,940	183	5,591	17,981	2,045
223	93100-A&G Rents	GENLPLT	5,494,187	-	8,300	786,377	615,743	5,648	172,631	555,239	63,148
224	93500-A&G Maint of Gen PLT	GENLPLT	229,945	-	347	32,912	25,770	236	7,225	23,238	2,643
225	Recoverable Contributions and Donations	SALWAGES	2,570,844	-	4,003	379,267	296,971	2,724	83,259	267,790	30,456
226	TOTAL A&G EXPENSE		57,760,073	533,101	91,589	8,259,676	7,676,679	87,978	1,910,475	5,937,996	674,631
227											
228	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		339,192,716	61,365,299	237,414	63,426,136	96,505,082	247,183	5,605,459	19,085,118	2,178,398
229											
230	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		269,256,896	945,567	237,414	53,910,048	96,505,082	247,183	5,605,459	19,085,118	2,178,398
231											
232	**DEPRECIATION AND AMORTIZATION EXPENSE**										
233	INTANGIBLE										
234	303004-Intg Misc Computr Softwar	SALWAGXAG	12,776,244	-	19,894	1,884,831	1,475,846	13,537	413,771	1,330,827	151,357
235	303005-Intg Misc Computr Soft 15y	SALWAGXAG	698,791	-	1,088	103,090	80,721	740	22,631	72,789	8,278
236	303014-Intg CRS Computr Softwar	CUST	92,947	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
178	90300-Cust Acct Recrds &Coll	CUSTREC	6,198,978	-	-	-	-	-	6,198,978	-
179	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	-	-	-	-	-	-	-	-
180	90400-Cust Acct Uncollect	EXP_904	3,487,337	91,019	47,847	95,011	5,390	88,112	214,172	(3,778)
181	904001-Uncollectable Accounts - Non Commodity	EXP_904	134,917	3,521	1,851	3,676	209	3,409	8,286	(146)
182	DEPINT - Customer Deposit Interest Expense	CUSTDEP	26,959	-	-	-	-	-	-	26,959
183	TOTAL CUSTOMER ACCTS EXPENSE		13,023,414	94,540	49,698	98,687	5,598	3,253,256	6,434,924	23,035
184										
185										
186										
187	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
188	CUSTOMER SERVICE EXPENSES									
189	90800EE-Customer Assistance Hist EE Amort	ENETRKR	1,676,890	-	-	-	-	-	-	-
190	90804EE-Customer Assistance SaversSwitch	PRODPLT	738,330	-	-	-	-	-	-	-
191	908-Customer Assistance - Major Acct Rep	MAJACCT	694,833	-	-	-	-	-	694,833	-
192	90800-Customer Asst Expense	CUSTASST	1,581,532	-	-	-	-	-	1,581,532	-
193	909000-Informational and instruction advertising expense	CUSTADVT	-	-	-	-	-	-	-	-
194	90910-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-	-	-	-
195	90912-Cust Program Advertising	CUSTADVT	-	-	-	-	-	-	-	-
196	90913-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-	-	-	-
197	90914-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-	-	-	-
198	90915-Cust Serv Instruct Adver	CUSTADVT	-	-	-	-	-	-	-	-
199	TOTAL CUSTOMER SERVICE EXPENSE		4,691,585	-	-	-	-	-	2,276,365	-
200										
201	SALES EXPENSES									
202	91200-Economic Development	OX_902_3	88,714	-	-	-	-	29,909	58,805	-
203	SALES EXPENSES TOTAL		88,714	-	-	-	-	29,909	58,805	-
204										
205	TOTAL CUSTOMER OPERATIONS EXPENSE		17,803,713	94,540	49,698	98,687	5,598	3,283,165	8,770,094	23,035
206										
207	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		211,496,822	1,437,026	597,736	2,980,775	2,023,892	3,283,165	8,770,094	23,035
208										
209	ADMINISTRATIVE & GENERAL EXPENSE									
210	92000-A&G Salaries	SALWAGXAG	13,424,079	151,448	59,134	640,909	348,090	503,398	1,134,041	-
211	92100-A&G Office & Supplies	SALWAGXAG	10,085,078	113,778	44,425	481,494	261,509	378,186	851,968	-
212	92200-A&G Admn Transfer Crdt	SALWAGXAG	(6,563,664)	(74,050)	(28,913)	(313,371)	(170,197)	(246,135)	(554,486)	-
213	92300-A&G Outside Services	SALWAGXAG	5,228,639	58,989	23,032	249,632	135,580	196,072	441,706	-
214	92400-A&G Property Insurance	TOTPLT	1,812,684	67,361	29,016	31,114	15,831	6,521	24,033	-
215	92500-A&G Injuries & Damages	SALWAGXAG	2,636,927	29,749	11,616	125,895	68,376	98,884	222,763	-
216	926000-Employee pensions and benefits	SALWAGXAG	19,026,764	214,656	83,814	908,400	493,369	713,496	1,607,345	-
217	92602-A&G Pen & Ben	SALWAGXAG	-	-	-	-	-	-	-	-
218	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(13,163)	(5,140)	(55,706)	(30,255)	(43,754)	(98,567)	-
219	92800R-Regulatory Commision Expense TX	CLAIMREV	5,259,872	116,450	50,367	97,123	56,388	61,847	167,873	(5,647)
220	92804R-Regulatory Commision Expense Misc	CLAIMREV	129,834	2,874	1,243	2,397	1,392	1,527	4,144	(139)
221	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(580,964)	(6,554)	(2,559)	(27,737)	(15,065)	(21,786)	(49,079)	-
222	93020-A&G Misc General Exp	SALWAGXAG	172,623	1,947	760	8,242	4,476	6,473	14,583	-
223	93100-A&G Rents	GENLPLT	5,494,187	60,137	23,481	254,492	138,219	199,889	614,069	-
224	93500-A&G Maint of Gen PLT	GENLPLT	229,945	2,517	983	10,651	5,785	8,366	25,700	-
225	Recoverable Contributions and Donations	SALWAGES	2,570,844	29,004	11,325	122,740	66,663	96,406	217,180	-
226	TOTAL A&G EXPENSE		57,760,073	755,143	302,583	2,536,276	1,380,160	1,959,389	4,623,273	(5,786)
227										
228	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		339,192,716	2,192,169	900,320	5,517,051	3,404,052	5,242,553	13,393,367	17,248
229										
230	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		269,256,896	2,192,169	900,320	5,517,051	3,404,052	5,242,553	13,393,367	17,248
231										
232	**DEPRECIATION AND AMORTIZATION EXPENSE**									
233	INTANGIBLE									
234	303004-Intg Misc Computr Softwar	SALWAGXAG	12,776,244	144,139	56,280	609,979	331,291	479,104	1,079,313	-
235	303005-Intg Misc Computr Soft 15y	SALWAGXAG	698,791	7,884	3,078	33,363	18,120	26,204	59,033	-
236	303014-Intg CRS Computr Softwar	CUST	92,947	-	-	-	-	-	92,947	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
237	TOTAL INTANGIBLE		13,567,982	8,791,349	1,987,921	2,788,712	5,047,847
238							
239	PRODUCTION						
240	Steam Production						
241	310002-Steam Prod Land Rights	DPROD	20,623	20,623	-	-	20,623
242	310003-Steam Prod Water Rights	DPROD	303,324	303,324	-	-	303,324
243	310004-Steam Prod Land Rights-NM	DPROD	551	551	-	-	551
244	311000E-Steam Prod Str & Improv	DPROD	4,135,866	4,135,866	-	-	4,135,866
245	312000E-Steam Prod Boiler Plant E	DPROD	16,774,816	16,774,816	-	-	16,774,816
246	314000-Steam Prod Turbogen Unit	DPROD	7,615,592	7,615,592	-	-	7,615,592
247	315000E-Steam Prod Acc Elec Eq	DPROD	1,345,426	1,345,426	-	-	1,345,426
248	316000E-Steam Prod Misc Pwr Plt E	DPROD	478,947	478,947	-	-	478,947
249	Total Steam Production		30,675,145	30,675,145	-	-	30,675,145
250	Other Production Combustion Equipment:						
251	340002-Other Prod Land Rights	DPROD	-	-	-	-	-
252	341000E-Other Prod Str & Impr	DPROD	199,650	199,650	-	-	199,650
253	342000E-Other Prod Fuel Hldr	DPROD	68,574	68,574	-	-	68,574
254	343000-Other Prod Prime Mover	DPROD	926,582	926,582	-	-	926,582
255	344000E-Other Prod Generator	DPROD	2,291,512	2,291,512	-	-	2,291,512
256	345000E-Other Prod Access Elect Equip	DPROD	452,066	452,066	-	-	452,066
257	346000E-Other Prod Misc Pwr P	DPROD	73,281	73,281	-	-	73,281
258	Total Other Production Combustion Equipment		4,011,665	4,011,665	-	-	4,011,665
259	TOTAL PRODUCTION		34,686,810	34,686,810	-	-	34,686,810
260							
261	TRANSMISSION						
262	350002E-Transmission Land Right	DTRAN	708,256	708,256	-	-	-
263	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	39,990	39,990	-	-	-
264	352000-Transmission Str & Improv	DTRAN	514,904	514,904	-	-	-
265	352010-Tran Str & Impr-Prod	DPRODTI	7,716	7,716	-	-	-
266	353000E-Transmission Station	DTRAN	9,252,596	9,252,596	-	-	-
267	353000E-Transmission Station - Retail Meters	TRANSMET	112,492	-	-	112,492	-
268	353010-Tran Station Equip Pro	DPRODTI	387,879	387,879	-	-	-
269	354000E-Tran Towers & Fixture	DTRAN	51,523	51,523	-	-	-
270	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	2,909	2,909	-	-	-
271	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,567	1,567	-	-	-
272	355000E-Tran Poles & Fixture	DTRAN	11,445,785	11,445,785	-	-	-
273	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	646,265	646,265	-	-	-
274	356010-Tran OH Cond & Device-Prod	DPRODTI	414	414	-	-	-
275	356000E-Tran OH Conductor & D	DTRAN	4,570,082	4,570,082	-	-	-
276	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	258,041	258,041	-	-	-
277	357000E-Tran Underground Cond	DTRAN	1,578	1,578	-	-	-
278	358000-Tran UG Conductor & Devic	DTRAN	5,073	5,073	-	-	-
279	359000-Transmission Road & Trai	DTRAN	4,151	4,151	-	-	-
280	TOTAL TRANSMISSION		28,011,220	27,898,729	-	112,492	-
281	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**						
282	DISTRIBUTION						
283	360005-Dist Land Rights-TX	DDISPSUB	29,704	29,704	-	-	-
284	361000E-Str & Improv	DDISPSUB	135,775	135,775	-	-	-
285	362000E-Other Eq	DDISPSUB	3,205,558	3,205,558	-	-	-
286	364000-Dist Poles, Towers & Fixt	PLT_364	4,797,208	4,797,208	-	-	-
287	365000-Dist OH Conductor & Devic	PLT_365	4,889,445	4,889,445	-	-	-
288	366000E-Dist Underground Cond	PLT_366	355,381	355,381	-	-	-
289	367000E-Dist UG Conductor & D	PLT_367	773,969	773,969	-	-	-
290	368000E-Dist Line Transformer	PLT_368	3,601,712	3,601,712	-	-	-
291	369010-Distribution Services O	CSERVICE	893,602	-	-	893,602	-
292	369020-Distribution Services U	CSERVICE	745,870	-	-	745,870	-
293	370000E-Distribution Meter	CMETERS	1,118,087	-	-	1,118,087	-
294	371000E-Dist Inst on Cust Premis	CUSTPREM	358,806	-	-	358,806	-
295	373000-Dist Street Light & Sg Sy	CLIGHT	507,943	-	-	507,943	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS PURCHCAP	TRANINTER	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DI DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
237	TOTAL INTANGIBLE		13,567,982	-	20,982	1,987,921	1,556,567	14,277	436,402	1,403,616	159,636
238											
239	PRODUCTION										
240	Steam Production										
241	310002-Steam Prod Land Rights	DPROD	20,623	-	-	-	-	-	-	-	-
242	310003-Steam Prod Water Rights	DPROD	303,324	-	-	-	-	-	-	-	-
243	310004-Steam Prod Land Rights-NM	DPROD	551	-	-	-	-	-	-	-	-
244	311000E-Steam Prod Str & Improv	DPROD	4,135,866	-	-	-	-	-	-	-	-
245	312000E-Steam Prod Boiler Plant E	DPROD	16,774,816	-	-	-	-	-	-	-	-
246	314000-Steam Prod Turbogen Unit	DPROD	7,615,592	-	-	-	-	-	-	-	-
247	315000E-Steam Prod Acc Elec Eq	DPROD	1,345,426	-	-	-	-	-	-	-	-
248	316000E-Steam Prod Misc Pwr Plt E	DPROD	478,947	-	-	-	-	-	-	-	-
249	Total Steam Production		30,675,145	-	-	-	-	-	-	-	-
250	Other Production Combustion Equipment:										
251	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-	-
252	341000E-Other Prod Str & Impr	DPROD	199,650	-	-	-	-	-	-	-	-
253	342000E-Other Prod Fuel Hldr	DPROD	68,574	-	-	-	-	-	-	-	-
254	343000-Other Prod Prime Mover	DPROD	926,582	-	-	-	-	-	-	-	-
255	344000E-Other Prod Generator	DPROD	2,291,512	-	-	-	-	-	-	-	-
256	345000E-Other Prod Access Elect Equip	DPROD	452,066	-	-	-	-	-	-	-	-
257	346000E-Other Prod Misc Pwr P	DPROD	73,281	-	-	-	-	-	-	-	-
258	Total Other Production Combustion Equipment		4,011,665	-	-	-	-	-	-	-	-
259	TOTAL PRODUCTION		34,686,810	-	-	-	-	-	-	-	-
260											
261	TRANSMISSION										
262	350002E-Transmission Land Right	DTRAN	708,256	-	-	-	708,256	-	-	-	-
263	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	39,990	-	-	-	-	39,990	-	-	-
264	352000-Transmission Str & Improv	DTRAN	514,904	-	-	-	514,904	-	-	-	-
265	352010-Tran Str & Impr-Prod	DPRODTI	7,716	-	7,716	-	-	-	-	-	-
266	353000E-Transmission Station	DTRAN	9,252,596	-	-	-	9,252,596	-	-	-	-
267	353000E-Transmission Station - Retail Meters	TRANSMET	112,492	-	-	-	-	-	-	-	-
268	353010-Tran Station Equip Pro	DPRODTI	387,879	-	387,879	-	-	-	-	-	-
269	354000E-Tran Towers & Fixture	DTRAN	51,523	-	-	-	51,523	-	-	-	-
270	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	2,909	-	-	-	-	2,909	-	-	-
271	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,567	-	1,567	-	-	-	-	-	-
272	355000E-Tran Poles & Fixture	DTRAN	11,445,785	-	-	-	11,445,785	-	-	-	-
273	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	646,265	-	-	-	-	646,265	-	-	-
274	356010-Tran OH Cond & Device-Prod	DPRODTI	414	-	414	-	-	-	-	-	-
275	356000E-Tran OH Conductor & D	DTRAN	4,570,082	-	-	-	4,570,082	-	-	-	-
276	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	258,041	-	-	-	-	258,041	-	-	-
277	357000E-Tran Underground Cond	DTRAN	1,578	-	-	-	1,578	-	-	-	-
278	358000-Tran UG Conductor & Devic	DTRAN	5,073	-	-	-	5,073	-	-	-	-
279	359000-Transmission Road & Trai	DTRAN	4,151	-	-	-	4,151	-	-	-	-
280	TOTAL TRANSMISSION		28,011,220	-	397,576	-	26,553,947	947,206	-	-	-
281	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**										
282	DISTRIBUTION										
283	360005-Dist Land Rights-TX	DDISPSUB	29,704	-	-	-	-	-	29,704	-	-
284	361000E-Str & Improv	DDISPSUB	135,775	-	-	-	-	-	135,775	-	-
285	362000E-Other Eq	DDISPSUB	3,205,558	-	-	-	-	-	3,205,558	-	-
286	364000-Dist Poles, Towers & Fixt	PLT_364	4,797,208	-	-	-	-	-	-	4,303,576	493,633
287	365000-Dist OH Conductor & Devic	PLT_365	4,889,445	-	-	-	-	-	-	4,386,321	503,124
288	366000E-Dist Underground Cond	PLT_366	355,381	-	-	-	-	-	-	319,771	35,609
289	367000E-Dist UG Conductor & D	PLT_367	773,969	-	-	-	-	-	-	696,417	77,552
290	368000E-Dist Line Transformer	PLT_368	3,601,712	-	-	-	-	-	-	193,779	-
291	369010-Distribution Services O	CSERVICE	893,602	-	-	-	-	-	-	-	-
292	369020-Distribution Services U	CSERVICE	745,870	-	-	-	-	-	-	-	-
293	370000E-Distribution Meter	CMETERS	1,118,087	-	-	-	-	-	-	-	-
294	371000E-Dist Inst on Cust Premis	CUSTPREM	358,806	-	-	-	-	-	-	-	-
295	373000-Dist Street Light & Sg Sy	CLIGHT	507,943	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
237	TOTAL INTANGIBLE		13,567,982	152,023	59,358	643,342	349,411	505,308	1,231,293	-
238										
239	PRODUCTION									
240	Steam Production									
241	310002-Steam Prod Land Rights	DPROD	20,623	-	-	-	-	-	-	-
242	310003-Steam Prod Water Rights	DPROD	303,324	-	-	-	-	-	-	-
243	310004-Steam Prod Land Rights-NM	DPROD	551	-	-	-	-	-	-	-
244	311000E-Steam Prod Str & Improv	DPROD	4,135,866	-	-	-	-	-	-	-
245	312000E-Steam Prod Boiler Plant E	DPROD	16,774,816	-	-	-	-	-	-	-
246	314000-Steam Prod Turbogen Unit	DPROD	7,615,592	-	-	-	-	-	-	-
247	315000E-Steam Prod Acc Elec Eq	DPROD	1,345,426	-	-	-	-	-	-	-
248	316000E-Steam Prod Misc Pwr Plt E	DPROD	478,947	-	-	-	-	-	-	-
249	Total Steam Production		30,675,145	-	-	-	-	-	-	-
250	Other Production Combustion Equipment:									
251	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-
252	341000E-Other Prod Str & Impr	DPROD	199,650	-	-	-	-	-	-	-
253	342000E-Other Prod Fuel Hldr	DPROD	68,574	-	-	-	-	-	-	-
254	343000-Other Prod Prime Mover	DPROD	926,582	-	-	-	-	-	-	-
255	344000E-Other Prod Generator	DPROD	2,291,512	-	-	-	-	-	-	-
256	345000E-Other Prod Access Elect Equip	DPROD	452,066	-	-	-	-	-	-	-
257	346000E-Other Prod Misc Pwr P	DPROD	73,281	-	-	-	-	-	-	-
258	Total Other Production Combustion Equipment		4,011,665	-	-	-	-	-	-	-
259	TOTAL PRODUCTION		34,686,810	-	-	-	-	-	-	-
260										
261	TRANSMISSION									
262	350002E-Transmission Land Right	DTRAN	708,256	-	-	-	-	-	-	-
263	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	39,990	-	-	-	-	-	-	-
264	352000-Transmission Str & Improv	DTRAN	514,904	-	-	-	-	-	-	-
265	352010-Tran Str & Impr-Prod	DPRODTI	7,716	-	-	-	-	-	-	-
266	353000E-Transmission Station	DTRAN	9,252,596	-	-	-	-	-	-	-
267	353000E-Transmission Station - Retail Meters	TRANSMET	112,492	-	-	112,492	-	-	-	-
268	353010-Tran Station Equip Pro	DPRODTI	387,879	-	-	-	-	-	-	-
269	354000E-Tran Towers & Fixture	DTRAN	51,523	-	-	-	-	-	-	-
270	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	2,909	-	-	-	-	-	-	-
271	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,567	-	-	-	-	-	-	-
272	355000E-Tran Poles & Fixture	DTRAN	11,445,785	-	-	-	-	-	-	-
273	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	646,265	-	-	-	-	-	-	-
274	356010-Tran OH Cond & Device-Prod	DPRODTI	414	-	-	-	-	-	-	-
275	356000E-Tran OH Conductor & D	DTRAN	4,570,082	-	-	-	-	-	-	-
276	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	258,041	-	-	-	-	-	-	-
277	357000E-Tran Underground Cond	DTRAN	1,578	-	-	-	-	-	-	-
278	358000-Tran UG Conductor & Devic	DTRAN	5,073	-	-	-	-	-	-	-
279	359000-Transmission Road & Trai	DTRAN	4,151	-	-	-	-	-	-	-
280	TOTAL TRANSMISSION		28,011,220	-	-	112,492	-	-	-	-
281	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
282	DISTRIBUTION									
283	360005-Dist Land Rights-TX	DDISPSUB	29,704	-	-	-	-	-	-	-
284	361000E-Str & Improv	DDISPSUB	135,775	-	-	-	-	-	-	-
285	362000E-Other Eq	DDISPSUB	3,205,558	-	-	-	-	-	-	-
286	364000-Dist Poles, Towers & Fixt	PLT_364	4,797,208	-	-	-	-	-	-	-
287	365000-Dist OH Conductor & Devic	PLT_365	4,889,445	-	-	-	-	-	-	-
288	366000E-Dist Underground Cond	PLT_366	355,381	-	-	-	-	-	-	-
289	367000E-Dist UG Conductor & D	PLT_367	773,969	-	-	-	-	-	-	-
290	368000E-Dist Line Transformer	PLT_368	3,601,712	3,407,933	-	-	-	-	-	-
291	369010-Distribution Services O	CSERVICE	893,602	-	893,602	-	-	-	-	-
292	369020-Distribution Services U	CSERVICE	745,870	-	745,870	-	-	-	-	-
293	370000E-Distribution Meter	CMETERS	1,118,087	-	-	1,118,087	-	-	-	-
294	371000E-Dist Inst on Cust Premis	CUSTPREM	358,806	-	-	-	358,806	-	-	-
295	373000-Dist Street Light & Sg Sy	CLIGHT	507,943	-	-	-	507,943	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
296	TOTAL DISTRIBUTION		21,413,060	17,788,752	-	3,624,308	-
297							
298	GENERAL						
299	389002-General Land Rights	SALWAGXAG	667	435	98	133	250
300	390000-Genl Smctures & Improv	SALWAGXAG	898,620	586,276	132,570	179,775	336,630
301	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0
302	390007-Genl Str & Imp Lease Bld	SALWAGXAG	58,104	37,908	8,572	11,624	21,766
303	390050-Genl Str & Imp-Call Center	CUST	76,060	-	-	76,060	-
304	391000-General Office Furn & E	SALWAGXAG	287,562	187,610	42,423	57,529	107,723
305	391004-General Info Sys Computer	SALWAGXAG	6,442,652	4,203,299	950,460	1,288,893	2,413,465
306	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-
307	391050-Genl Off Furn & Eq-Call Center	CUST	14,717	-	-	14,717	-
308	392010-General Transp Eq Grp	CUST	27,055	-	-	27,055	-
309	392020-General Transp Eq Grp 2	CUST	413,331	-	-	413,331	-
310	392030-General Transp Eq Trailer	CUST	56,824	-	-	56,824	-
311	392040-General Transp Eq Grp 4	CUST	512,794	-	-	512,794	-
312	393000-General Stores Equipmen	SALWAGXAG	6,784	4,426	1,001	1,357	2,541
313	394000-General Tools & Shop Equi	SALWAGXAG	569,773	371,730	84,057	113,987	213,441
314	394050-Genl Tool, Shop & Eq-Call Center	CUST	(2,770)	-	-	(2,770)	-
315	395000-General Laboratory Equi	SALWAGXAG	187,767	122,503	27,701	37,564	70,339
316	395050-Genl Lab Equipment-Call Center	SALWAGXAG	5	3	1	1	2
317	396000-General Power Operated E	SALWAGXAG	110,747	72,253	16,338	22,156	41,487
318	397000-General Communication E	SALWAGXAG	1,484,922	968,789	219,065	297,068	556,262
319	397010-General Comm Eq Two Wa	SALWAGXAG	90,122	58,797	13,295	18,029	33,760
320	397030-General Comm Eq EM	SALWAGXAG	1,058,275	690,437	156,123	211,715	396,438
321	397050-Genl Comm Equipment-Call Center	CUST	133,045	-	-	133,045	-
322	398000-General Miscellaneous E	SALWAGXAG	65,270	42,583	9,629	13,058	24,450
323	398050-Genl Misc. Equipment-Call Center	CUST	(1,472)	-	-	(1,472)	-
324	TOTAL GENERAL		12,490,853	7,347,050	1,661,332	3,482,471	4,218,554
325							
326	40740TX-Amortization of Regulatory Credits	TOTPLT	-	-	-	-	-
327							
328	40730-Amortization of Regulatory Debits	GENLPLT	34,898	22,090	4,995	7,814	12,683
329	40740-Amortization of Regulatory Credits	TOTPLT	(53,949)	(50,016)	(763)	(3,170)	(20,113)
330							
331	**TOTAL DEPRECIATION EXPENSE**		110,169,926	96,512,690	3,649,253	10,007,983	43,953,211
332	**TOTAL AMORTIZATION EXPENSE**		(19,051)	(27,926)	4,231	4,644	(7,430)
333	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		110,150,875	96,484,764	3,653,485	10,012,627	43,945,781
334	**OTHER OPERATING EXPENSES**						
335							
336	**TAXES OTHER THAN INCOME TAXES**						
337							
338	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,166,243	3,370,548	762,156	1,033,539	1,935,313
339	40831-Payroll Taxes	SALWAGES	-	-	-	-	-
340	40812-Property Tax KS	NETPLT	-	-	-	-	-
341	40815-Property Tax NM	NETPLT	-	-	-	-	-
342	40817-Property Tax OK	NETPLT	-	-	-	-	-
343	408100-Tax Other Than Income Tax - Property	NETPLT	22,729,045	21,321,130	278,126	1,129,789	6,698,013
344	40832-Sales and Use Tax	NETPLT	-	-	-	-	-
345	40833-Other Taxes	TOTPLT	-	-	-	-	-
346	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,490,500	-	10,490,500	-	-
347	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	9,594,148	-	9,594,148	-	-
348	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	97,599	91,553	1,194	4,851	28,761
349	TXGMT-Texas Gross Margin Tax	NETPLT	-	-	-	-	-
350							
351	Payroll Tax Adjustment	SALWAGES	(228,593)	(149,138)	(33,723)	(45,731)	(85,633)
352	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		37,260,843	24,542,540	10,600,706	2,117,597	8,547,693
353							
354	**TOTAL TAXES OTHER THAN INCOME**		47,848,942	24,634,093	21,092,401	2,122,448	8,576,455

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS		TRANSMISSION COST			DI		
				PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
296	TOTAL DISTRIBUTION		21,413,060	-	-	-	-	-	3,371,038	9,899,864	1,109,917
297											
298	GENERAL										
299	389002-General Land Rights	SALWAGXAG	667	-	1	98	77	1	22	69	8
300	390000-Genl Structures & Improv	SALWAGXAG	898,620	-	1,399	132,570	103,804	952	29,103	93,604	10,646
301	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	-	0	0	0	0	0	0	0
302	390007-Genl Str & Imp Lease Bld	SALWAGXAG	58,104	-	90	8,572	6,712	62	1,882	6,052	688
303	390050-Genl Str & Imp-Call Center	CUST	76,060	-	-	-	-	-	-	-	-
304	391000-General Office Furn & E	SALWAGXAG	287,562	-	448	42,423	33,218	305	9,313	29,954	3,407
305	391004-General Info Sys Computer	SALWAGXAG	6,442,652	-	10,032	950,460	744,222	6,826	208,652	671,094	76,325
306	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-	-	-
307	391050-Genl Off Furn & Eq-Call Center	CUST	14,717	-	-	-	-	-	-	-	-
308	392010-General Transp Eq Grp	CUST	27,055	-	-	-	-	-	-	-	-
309	392020-General Transp Eq Grp 2	CUST	413,331	-	-	-	-	-	-	-	-
310	392030-General Transp Eq Trailer	CUST	56,824	-	-	-	-	-	-	-	-
311	392040-General Transp Eq Grp 4	CUST	512,794	-	-	-	-	-	-	-	-
312	393000-General Stores Equipmen	SALWAGXAG	6,784	-	11	1,001	784	7	220	707	80
313	394000-General Tools & Shop Equi	SALWAGXAG	569,773	-	887	84,057	65,817	604	18,453	59,350	6,750
314	394050-Genl Tool, Shop & Eq-Call Center	CUST	(2,770)	-	-	-	-	-	-	-	-
315	395000-General Laboratory Equi	SALWAGXAG	187,767	-	292	27,701	21,690	199	6,081	19,559	2,224
316	395050-Genl Lab Equipment-Call Center	SALWAGXAG	5	-	0	1	1	0	0	0	0
317	396000-General Power Operated E	SALWAGXAG	110,747	-	172	16,338	12,793	117	3,587	11,536	1,312
318	397000-General Communication E	SALWAGXAG	1,484,922	-	2,312	219,065	171,530	1,573	48,091	154,676	17,592
319	397010-General Comm Eq Two Wa	SALWAGXAG	90,122	-	140	13,295	10,410	95	2,919	9,387	1,068
320	397030-General Comm Eq EM	SALWAGXAG	1,058,275	-	1,648	156,123	122,246	1,121	34,273	110,234	12,537
321	397050-Genl Comm Equipment-Call Center	CUST	133,045	-	-	-	-	-	-	-	-
322	398000-General Miscellaneous E	SALWAGXAG	65,270	-	102	9,629	7,540	69	2,114	6,799	773
323	398050-Genl Misc. Equipment-Call Center	CUST	(1,472)	-	-	-	-	-	-	-	-
324	TOTAL GENERAL		12,490,853	-	17,535	1,661,332	1,300,844	11,932	364,707	1,173,021	133,410
325											
326	40740TX-Amortization of Regulatory Credits	TOTPLT	-	-	-	-	-	-	-	-	-
327											
328	40730-Amortization of Regulatory Debits	GENLPLT	34,898	-	53	4,995	3,911	36	1,097	3,527	401
329	40740-Amortization of Regulatory Credits	TOTPLT	(53,949)	-	(266)	(763)	(17,877)	(579)	(2,668)	(5,852)	(656)
330											
331	**TOTAL DEPRECIATION EXPENSE**		110,169,926	-	436,092	3,649,253	29,411,358	973,415	4,172,147	12,476,502	1,402,963
332	**TOTAL AMORTIZATION EXPENSE**		(19,051)	-	(214)	4,231	(13,966)	(543)	(1,571)	(2,325)	(255)
333	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		110,150,875	-	435,878	3,653,485	29,397,392	972,872	4,170,576	12,474,176	1,402,708
334	**OTHER OPERATING EXPENSES**										
335											
336	**TAXES OTHER THAN INCOME TAXES**										
337											
338	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,166,243	-	8,044	762,156	596,778	5,474	167,314	538,138	61,203
339	40831-Payroll Taxes	SALWAGES	-	-	-	-	-	-	-	-	-
340	40812-Property Tax KS	NETPLT	-	-	-	-	-	-	-	-	-
341	40815-Property Tax NM	NETPLT	-	-	-	-	-	-	-	-	-
342	40817-Property Tax OK	NETPLT	-	-	-	-	-	-	-	-	-
343	408100-Tax Other Than Income Tax - Property	NETPLT	22,729,045	-	98,994	278,126	9,283,561	299,669	1,277,130	2,568,924	288,410
344	40832-Sales and Use Tax	NETPLT	-	-	-	-	-	-	-	-	-
345	40833-Other Taxes	TOTPLT	-	-	-	-	-	-	-	-	-
346	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,490,500	-	-	10,490,500	-	-	-	-	-
347	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	9,594,148	-	-	9,594,148	-	-	-	-	-
348	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	97,599	-	425	1,194	39,864	1,287	5,484	11,031	1,238
349	TXGMT-Texas Gross Margin Tax	NETPLT	-	-	-	-	-	-	-	-	-
350											
351	Payroll Tax Adjustment	SALWAGES	(228,593)	-	(356)	(33,723)	(26,406)	(242)	(7,403)	(23,811)	(2,708)
352	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		37,260,843	-	106,682	10,600,706	9,853,933	304,900	1,437,040	3,083,250	346,905
353											
354	**TOTAL TAXES OTHER THAN INCOME**		47,848,942	-	107,107	21,092,401	9,893,797	306,187	1,442,524	3,094,281	348,143

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
296	TOTAL DISTRIBUTION		21,413,060	3,407,933	1,639,472	1,118,087	866,749	-	-	-
297										
298	GENERAL									
299	389002-General Land Rights	SALWAGXAG	667	8	3	32	17	25	56	-
300	390000-Genl Structures & Improv	SALWAGXAG	898,620	10,138	3,958	42,903	23,301	33,698	75,914	-
301	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	-
302	390007-Genl Str & Imp Lease Bld	SALWAGXAG	58,104	656	256	2,774	1,507	2,179	4,909	-
303	390050-Genl Str & Imp-Call Center	CUST	76,060	-	-	-	-	-	76,060	-
304	391000-General Office Furn & E	SALWAGXAG	287,562	3,244	1,267	13,729	7,457	10,783	24,293	-
305	391004-General Info Sys Computer	SALWAGXAG	6,442,652	72,685	28,380	307,593	167,060	241,597	544,263	-
306	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-	-
307	391050-Genl Off Furn & Eq-Call Center	CUST	14,717	-	-	-	-	-	14,717	-
308	392010-General Transp Eq Grp	CUST	27,055	-	-	-	-	-	27,055	-
309	392020-General Transp Eq Grp 2	CUST	413,331	-	-	-	-	-	413,331	-
310	392030-General Transp Eq Trailer	CUST	56,824	-	-	-	-	-	56,824	-
311	392040-General Transp Eq Grp 4	CUST	512,794	-	-	-	-	-	512,794	-
312	393000-General Stores Equipmen	SALWAGXAG	6,784	77	30	324	176	254	573	-
313	394000-General Tools & Shop Equi	SALWAGXAG	569,773	6,428	2,510	27,203	14,774	21,366	48,133	-
314	394050-Genl Tool, Shop & Eq-Call Center	CUST	(2,770)	-	-	-	-	-	(2,770)	-
315	395000-General Laboratory Equi	SALWAGXAG	187,767	2,118	827	8,965	4,869	7,041	15,862	-
316	395050-Genl Lab Equipment-Call Center	SALWAGXAG	5	0	0	0	0	0	0	-
317	396000-General Power Operated E	SALWAGXAG	110,747	1,249	488	5,287	2,872	4,153	9,356	-
318	397000-General Communication E	SALWAGXAG	1,484,922	16,753	6,541	70,895	38,504	55,684	125,443	-
319	397010-General Comm Eq Two Wa	SALWAGXAG	90,122	1,017	397	4,303	2,337	3,380	7,613	-
320	397030-General Comm Eq EM	SALWAGXAG	1,058,275	11,939	4,662	50,525	27,441	39,685	89,401	-
321	397050-Genl Comm Equipment-Call Center	CUST	133,045	-	-	-	-	-	133,045	-
322	398000-General Miscellaneous E	SALWAGXAG	65,270	736	288	3,116	1,692	2,448	5,514	-
323	398050-Genl Misc. Equipment-Call Center	CUST	(1,472)	-	-	-	-	-	(1,472)	-
324	TOTAL GENERAL		12,490,853	127,048	49,606	537,650	292,008	422,293	2,180,914	-
325										
326	40740TX-Amortization of Regulatory Credits	TOTPLT	-	-	-	-	-	-	-	-
327										
328	40730-Amortization of Regulatory Debits	GENLPLT	34,898	382	149	1,616	878	1,270	3,900	-
329	40740-Amortization of Regulatory Credits	TOTPLT	(53,949)	(2,005)	(864)	(926)	(471)	(194)	(715)	-
330										
331	**TOTAL DEPRECIATION EXPENSE**		110,169,926	3,687,003	1,748,436	2,411,571	1,508,168	927,601	3,412,207	-
332	**TOTAL AMORTIZATION EXPENSE**		(19,051)	(1,623)	(714)	690	407	1,076	3,185	-
333	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		110,150,875	3,685,380	1,747,722	2,412,261	1,508,575	928,677	3,415,392	-
334	**OTHER OPERATING EXPENSES**									
335										
336	**TAXES OTHER THAN INCOME TAXES**									
337										
338	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,166,243	58,285	22,758	246,653	133,962	193,732	436,434	-
339	40831-Payroll Taxes	SALWAGES	-	-	-	-	-	-	-	-
340	40812-Property Tax KS	NETPLT	-	-	-	-	-	-	-	-
341	40815-Property Tax NM	NETPLT	-	-	-	-	-	-	-	-
342	40817-Property Tax OK	NETPLT	-	-	-	-	-	-	-	-
343	408100-Tax Other Than Income Tax - Property	NETPLT	22,729,045	806,430	322,024	334,755	151,564	70,697	250,750	-
344	40832-Sales and Use Tax	NETPLT	-	-	-	-	-	-	-	-
345	40833-Other Taxes	TOTPLT	-	-	-	-	-	-	-	-
346	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,490,500	-	-	-	-	-	-	-
347	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	9,594,148	-	-	-	-	-	-	-
348	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	97,599	3,463	1,383	1,437	651	304	1,077	-
349	TXGMT-Texas Gross Margin Tax	NETPLT	-	-	-	-	-	-	-	-
350										
351	Payroll Tax Adjustment	SALWAGES	(228,593)	(2,579)	(1,007)	(10,914)	(5,927)	(8,572)	(19,311)	-
352	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		37,260,843	862,136	343,774	570,495	279,598	255,857	667,874	-
353										
354	**TOTAL TAXES OTHER THAN INCOME**		47,848,942	865,598	345,157	571,932	280,249	256,160	668,950	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
355							
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380	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**						
381	OPERATING REVENUES						
382	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	537,063,817	401,602,743	90,331,845	45,129,229	146,549,373
383	OTHER OPERATING REVENUE	SCH REV, LN 27	85,236,400	83,484,193	281,299	1,470,908	2,089,478
384	TOTAL OPERATING REVENUES	SCH REV, LN 29	622,300,217	485,086,937	90,613,144	46,600,137	148,638,852
385	Less:						
386	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 227	339,192,716	247,291,988	63,426,136	28,474,592	59,875,867
387	DEPRECIATION EXPENSE	SCH DAX, LN 90	110,169,926	96,512,690	3,649,253	10,007,983	43,953,211
388	AMORTIZATION EXPENSE	SCH DAX, LN 91	(19,051)	(27,926)	4,231	4,644	(7,430)
389	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	47,848,942	24,634,093	21,092,401	2,122,448	8,576,455
390	**NET OPERATING INCOME BEFORE TAXES**		125,107,684	116,676,092	2,441,122	5,990,470	36,240,748
391	Less:						
392	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 2.38%)		44,922,833	41,684,922	849,483	2,388,429	12,975,620
393							
394							
395	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		80,184,851	74,991,170	1,591,639	3,602,041	23,265,128
396							
397	**SCHEDULE M ITEMS**						
398	Sched M: Plant Temporary						
399	303004-Intg Misc Computr Softwar	SALWAGXAG	(10,217,087)	(6,665,807)	(1,507,288)	(2,043,992)	(3,827,396)
400	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,765,912)	(1,152,112)	(260,518)	(353,282)	(661,523)
401	303014-Intg CRS Computr Softwar	CUST	(61,332)	-	-	(61,332)	-
402	TOTAL INTANGIBLE		(12,044,331)	(7,817,919)	(1,767,806)	(2,458,606)	(4,488,919)
403							
404	310001-Steam Prod Land Own in Fe	DPROD	134	134	-	-	134
405	310002-Steam Prod Land Rights	DPROD	(5,420)	(5,420)	-	-	(5,420)
406	310003-Steam Prod Water Rights	DPROD	58,719	58,719	-	-	58,719
407	310004-Steam Prod Land Rights-NM	DPROD	440	440	-	-	440
408	311000E-Steam Prod Str & Improv	DPROD	(854,597)	(854,597)	-	-	(854,597)
409	312000E-Steam Prod Boiler Plant E	DPROD	(9,050,406)	(9,050,406)	-	-	(9,050,406)
410	314000-Steam Prod Turbogen Unit	DPROD	(2,268,151)	(2,268,151)	-	-	(2,268,151)
411	315000E-Steam Prod Acc Elec Eq	DPROD	(302,822)	(302,822)	-	-	(302,822)
412	316000E-Steam Prod Misc Pwr Plt E	DPROD	(176,005)	(176,005)	-	-	(176,005)
413	317000-Steam Prod ARC	DPROD	(2)	(2)	-	-	(2)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS		TRANSMISSION COST			DI		
				PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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380	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**										
381	OPERATING REVENUES										
382	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	537,063,817	61,113,198	154,662	90,331,845	110,563,383	820,239	17,772,419	48,494,932	5,362,831
383	OTHER OPERATING REVENUE	SCH REV, LN 27	85,236,400	147,312	1,122,728	281,299	75,377,717	2,493,457	536,325	1,180,915	132,071
384	TOTAL OPERATING REVENUES	SCH REV, LN 29	622,300,217	61,260,509	1,277,389	90,613,144	185,941,100	3,313,697	18,308,744	49,675,847	5,494,901
385	Less:										
386	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 227	339,192,716	61,365,299	237,414	63,426,136	96,505,082	247,183	5,605,459	19,085,118	2,178,398
387	DEPRECIATION EXPENSE	SCH DAX, LN 90	110,169,926	-	436,092	3,649,253	29,411,358	973,415	4,172,147	12,476,502	1,402,963
388	AMORTIZATION EXPENSE	SCH DAX, LN 91	(19,051)	-	(214)	4,231	(13,966)	(543)	(1,571)	(2,325)	(255)
389	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	47,848,942	-	107,107	21,092,401	9,893,797	306,187	1,442,524	3,094,281	348,143
390	**NET OPERATING INCOME BEFORE TAXES**		125,107,684	(104,789)	496,990	2,441,122	50,144,830	1,787,455	7,090,186	15,022,271	1,565,652
391	Less:										
392	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 2.38%)		44,922,833	2,180	177,465	849,483	18,375,011	593,910	2,424,734	4,981,718	559,219
393											
394											
395	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		80,184,851	(106,969)	319,525	1,591,639	31,769,818	1,193,545	4,665,452	10,040,554	1,006,433
396											
397	**SCHEDULE M ITEMS**										
398	Sched M: Plant Temporary										
399	303004-Intg Misc Computr Softwar	SALWAGXAG	(10,217,087)	-	(15,909)	(1,507,288)	(1,180,225)	(10,825)	(330,890)	(1,064,255)	(121,040)
400	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,765,912)	-	(2,750)	(260,518)	(203,989)	(1,871)	(57,191)	(183,945)	(20,920)
401	303014-Intg CRS Computr Softwar	CUST	(61,332)	-	-	-	-	-	-	-	-
402	TOTAL INTANGIBLE		(12,044,331)	-	(18,658)	(1,767,806)	(1,384,214)	(12,696)	(388,081)	(1,248,200)	(141,960)
403											
404	310001-Steam Prod Land Own in Fe	DPROD	134	-	-	-	-	-	-	-	-
405	310002-Steam Prod Land Rights	DPROD	(5,420)	-	-	-	-	-	-	-	-
406	310003-Steam Prod Water Rights	DPROD	58,719	-	-	-	-	-	-	-	-
407	310004-Steam Prod Land Rights-NM	DPROD	440	-	-	-	-	-	-	-	-
408	311000E-Steam Prod Str & Improv	DPROD	(854,597)	-	-	-	-	-	-	-	-
409	312000E-Steam Prod Boiler Plant E	DPROD	(9,050,406)	-	-	-	-	-	-	-	-
410	314000-Steam Prod Turbogen Unit	DPROD	(2,268,151)	-	-	-	-	-	-	-	-
411	315000E-Steam Prod Acc Elec Eq	DPROD	(302,822)	-	-	-	-	-	-	-	-
412	316000E-Steam Prod Misc Pwr Plt E	DPROD	(176,005)	-	-	-	-	-	-	-	-
413	317000-Steam Prod ARC	DPROD	(2)	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
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379										
380	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**									
381	OPERATING REVENUES									
382	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	537,063,817	10,771,707	4,515,507	9,955,841	5,793,795	6,843,988	18,339,569	(319,471)
383	OTHER OPERATING REVENUE	SCH REV, LN 27	85,236,400	404,190	174,063	509,802	89,774	32,652	665,387	(770)
384	TOTAL OPERATING REVENUES	SCH REV, LN 29	622,300,217	11,175,897	4,689,570	10,465,643	5,883,568	6,876,640	19,004,956	(320,241)
385	Less:									
386	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 227	339,192,716	2,192,169	900,320	5,517,051	3,404,052	5,242,553	13,393,367	17,248
387	DEPRECIATION EXPENSE	SCH DAX, LN 90	110,169,926	3,687,003	1,748,436	2,411,571	1,508,168	927,601	3,412,207	-
388	AMORTIZATION EXPENSE	SCH DAX, LN 91	(19,051)	(1,623)	(714)	690	407	1,076	3,185	-
389	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	47,848,942	865,598	345,157	571,932	280,249	256,160	668,950	-
390	**NET OPERATING INCOME BEFORE TAXES**		125,107,684	4,432,750	1,696,372	1,964,399	690,693	449,250	1,527,246	(337,490)
391	Less:									
392	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 2.38%)		44,922,833	1,595,065	671,143	735,917	324,729	183,702	621,067	(148,129)
393										
394										
395	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		80,184,851	2,837,684	1,025,230	1,228,482	365,964	265,548	906,179	(189,361)
396										
397	**SCHEDULE M ITEMS**									
398	Sched M: Plant Temporary									
399	303004-Intg Misc Computr Softwar	SALWAGXAG	(10,217,087)	(115,267)	(45,007)	(487,797)	(264,932)	(383,137)	(863,120)	-
400	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,765,912)	(19,923)	(7,779)	(84,310)	(45,791)	(66,221)	(149,181)	-
401	303014-Intg CRS Computr Softwar	CUST	(61,332)	-	-	-	-	-	(61,332)	-
402	TOTAL INTANGIBLE		(12,044,331)	(135,190)	(52,786)	(572,107)	(310,722)	(449,358)	(1,073,633)	-
403										
404	310001-Steam Prod Land Own in Fe	DPROD	134	-	-	-	-	-	-	-
405	310002-Steam Prod Land Rights	DPROD	(5,420)	-	-	-	-	-	-	-
406	310003-Steam Prod Water Rights	DPROD	58,719	-	-	-	-	-	-	-
407	310004-Steam Prod Land Rights-NM	DPROD	440	-	-	-	-	-	-	-
408	311000E-Steam Prod Str & Improv	DPROD	(854,597)	-	-	-	-	-	-	-
409	312000E-Steam Prod Boiler Plant E	DPROD	(9,050,406)	-	-	-	-	-	-	-
410	314000-Steam Prod Turbogen Unit	DPROD	(2,268,151)	-	-	-	-	-	-	-
411	315000E-Steam Prod Acc Elec Eq	DPROD	(302,822)	-	-	-	-	-	-	-
412	316000E-Steam Prod Misc Pwr Plt E	DPROD	(176,005)	-	-	-	-	-	-	-
413	317000-Steam Prod ARC	DPROD	(2)	-	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
414	Total Steam Production		(12,598,108)	(12,598,108)	-	-	(12,598,108)
415							
416	340001-Other Prod Land Own in Fee	DPROD	-	-	-	-	-
417	340002-Other Prod Land Rights	DPROD	-	-	-	-	-
418	341000E-Other Prod Str & Impr	DPROD	(313,612)	(313,612)	-	-	(313,612)
419	342000E-Other Prod Fuel Hldr	DPROD	(6,209)	(6,209)	-	-	(6,209)
420	343000-Other Prod Prime Mover	DPROD	(639,751)	(639,751)	-	-	(639,751)
421	344000E-Other Prod Generator	DPROD	631,519	631,519	-	-	631,519
422	345000E-Other Prod Access Elect Equip	DPROD	7,678	7,678	-	-	7,678
423	346000E-Other Prod Misc Pwr P	DPROD	1,485	1,485	-	-	1,485
424	347000-Other Prod ARC	DPROD	0	0	-	-	0
425	Total Other Production Combustion Equipment		(318,890)	(318,890)	-	-	(318,890)
426							
427	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
428	**SCHEDULE M ITEMS CONTINUED**						
429	105000-Held for Future Us	DTRAN	21,098	21,098	-	-	-
430	350001-Tran Land Owned in Fe	DTRAN	(1,330)	(1,330)	-	-	-
431	350002E-Transmission Land Right	DTRAN	(1,637,358)	(1,637,358)	-	-	-
432	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(92,450)	(92,450)	-	-	-
433	352000-Transmission Str & Improv	DTRAN	(2,292,959)	(2,292,959)	-	-	-
434	352010-Tran Str & Impr-Prod	DPRODTI	4,184	4,184	-	-	-
435	353000E-Transmission Station	DTRAN	(34,023,002)	(34,023,002)	-	-	-
436	353010-Tran Station Equip Pro	DPRODTI	172,519	172,519	-	-	-
437	354000E-Tran Towers & Fixture	DTRAN	(70,724)	(70,724)	-	-	-
438	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(3,993)	(3,993)	-	-	-
439	355010-Tran Poles & Fixtures-Prod	DPRODTI	(4,500)	(4,500)	-	-	-
440	355000E-Tran Poles & Fixture	DTRAN	(16,707,104)	(16,707,104)	-	-	-
441	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(943,336)	(943,336)	-	-	-
442	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,066)	(1,066)	-	-	-
443	356000E-Tran OH Conductor & D	DTRAN	(6,140,500)	(6,140,500)	-	-	-
444	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(346,712)	(346,712)	-	-	-
445	357000E-Tran Underground Cond	DTRAN	(4,550)	(4,550)	-	-	-
446	358000-Tran UG Conductor & Devic	DTRAN	(26,847)	(26,847)	-	-	-
447	359000-Transmission Road & Trai	DTRAN	(3,936)	(3,936)	-	-	-
448	TOTAL TRANSMISSION		(62,102,566)	(62,102,566)	-	-	-
449							
450	DISTRIBUTION						
451	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-
452	360005-Dist Land Rights-TX	DDISPSUB	(24,059)	(24,059)	-	-	-
453	361000E-Str & Improv	DDISPSUB	(16,786)	(16,786)	-	-	-
454	362000E-Other Eq	DDISPSUB	(14,021,838)	(14,021,838)	-	-	-
455	364000-Dist Poles, Towers & Fixt	PLT_364	(2,330,071)	(2,330,071)	-	-	-
456	365000-Dist OH Conductor & Devic	PLT_365	(12,758,945)	(12,758,945)	-	-	-
457	366000E-Dist Underground Cond	PLT_366	(273,685)	(273,685)	-	-	-
458	367000E-Dist UG Conductor & D	PLT_367	126,415	126,415	-	-	-
459	368000E-Dist Line Transformer	PLT_368	(755,710)	(755,710)	-	-	-
460	369000E-Distribution Services	CSERVICE	31,947	-	-	31,947	-
461	369010-Distribution Services O	CSERVICE	(1,365,837)	-	-	(1,365,837)	-
462	369020-Distribution Services U	CSERVICE	(1,254,899)	-	-	(1,254,899)	-
463	370000E-Distribution Meter	CMETERS	(466,051)	-	-	(466,051)	-
464	371000E-Dist Inst on Cust Premis	CUSTPREM	177,594	-	-	177,594	-
465	373000-Dist Street Light & Sg Sy	CLIGHT	(390,558)	-	-	(390,558)	-
466	TOTAL DISTRIBUTION		(33,322,484)	(30,054,679)	-	(3,267,805)	-
467							
468	105000-Held for Future Us	SALWAGXAG	-	-	-	-	-
469	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-
470	389002-General Land Rights	SALWAGXAG	666	435	98	133	250
471	390000-Genl Structures & Improv	SALWAGXAG	331,793	216,467	48,948	66,377	124,292
472	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(85,528)	(55,800)	(12,618)	(17,110)	(32,039)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS PURCHCAP	TRANINTER	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DI DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
414	Total Steam Production		(12,598,108)	-	-	-	-	-	-	-	-
415											
416	340001-Other Prod Land Own in Fee	DPROD	-	-	-	-	-	-	-	-	-
417	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-	-
418	341000E-Other Prod Str & Impr	DPROD	(313,612)	-	-	-	-	-	-	-	-
419	342000E-Other Prod Fuel Hldr	DPROD	(6,209)	-	-	-	-	-	-	-	-
420	343000-Other Prod Prime Mover	DPROD	(639,751)	-	-	-	-	-	-	-	-
421	344000E-Other Prod Generator	DPROD	631,519	-	-	-	-	-	-	-	-
422	345000E-Other Prod Access Elect Equip	DPROD	7,678	-	-	-	-	-	-	-	-
423	346000E-Other Prod Misc Pwr P	DPROD	1,485	-	-	-	-	-	-	-	-
424	347000-Other Prod ARC	DPROD	0	-	-	-	-	-	-	-	-
425	Total Other Production Combustion Equipment		(318,890)	-	-	-	-	-	-	-	-
426											
427	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
428	**SCHEDULE M ITEMS CONTINUED**										
429	105000-Held for Future Us	DTRAN	21,098	-	-	-	21,098	-	-	-	-
430	350001-Tran Land Owned in Fe	DTRAN	(1,330)	-	-	-	(1,330)	-	-	-	-
431	350002E-Transmission Land Right	DTRAN	(1,637,358)	-	-	-	(1,637,358)	-	-	-	-
432	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(92,450)	-	-	-	-	(92,450)	-	-	-
433	352000-Transmission Str & Improv	DTRAN	(2,292,959)	-	-	-	(2,292,959)	-	-	-	-
434	352010-Tran Str & Impr-Prod	DPRODTI	4,184	-	4,184	-	-	-	-	-	-
435	353000E-Transmission Station	DTRAN	(34,023,002)	-	-	-	(34,023,002)	-	-	-	-
436	353010-Tran Station Equip Pro	DPRODTI	172,519	-	172,519	-	-	-	-	-	-
437	354000E-Tran Towers & Fixture	DTRAN	(70,724)	-	-	-	(70,724)	-	-	-	-
438	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(3,993)	-	-	-	-	(3,993)	-	-	-
439	355010-Tran Poles & Fixtures-Prod	DPRODTI	(4,500)	-	(4,500)	-	-	-	-	-	-
440	355000E-Tran Poles & Fixture	DTRAN	(16,707,104)	-	-	-	(16,707,104)	-	-	-	-
441	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(943,336)	-	-	-	-	(943,336)	-	-	-
442	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,066)	-	(1,066)	-	-	-	-	-	-
443	356000E-Tran OH Conductor & D	DTRAN	(6,140,500)	-	-	-	(6,140,500)	-	-	-	-
444	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(346,712)	-	-	-	-	(346,712)	-	-	-
445	357000E-Tran Underground Cond	DTRAN	(4,550)	-	-	-	(4,550)	-	-	-	-
446	358000-Tran UG Conductor & Devic	DTRAN	(26,847)	-	-	-	(26,847)	-	-	-	-
447	359000-Transmission Road & Trai	DTRAN	(3,936)	-	-	-	(3,936)	-	-	-	-
448	TOTAL TRANSMISSION		(62,102,566)	-	171,138	-	(60,887,213)	(1,386,492)	-	-	-
449											
450	DISTRIBUTION										
451	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-	-	-	-	-
452	360005-Dist Land Rights-TX	DDISPSUB	(24,059)	-	-	-	-	-	(24,059)	-	-
453	361000E-Str & Improv	DDISPSUB	(16,786)	-	-	-	-	-	(16,786)	-	-
454	362000E-Other Eq	DDISPSUB	(14,021,838)	-	-	-	-	-	(14,021,838)	-	-
455	364000-Dist Poles, Towers & Fixt	PLT_364	(2,330,071)	-	-	-	-	-	-	(2,090,307)	(239,764)
456	365000-Dist OH Conductor & Devic	PLT_365	(12,758,945)	-	-	-	-	-	-	(11,446,050)	(1,312,895)
457	366000E-Dist Underground Cond	PLT_366	(273,685)	-	-	-	-	-	-	(246,262)	(27,423)
458	367000E-Dist UG Conductor & D	PLT_367	126,415	-	-	-	-	-	-	113,748	12,667
459	368000E-Dist Line Transformer	PLT_368	(755,710)	-	-	-	-	-	-	(40,659)	-
460	369000E-Distribution Services	CSERVICE	31,947	-	-	-	-	-	-	-	-
461	369010-Distribution Services O	CSERVICE	(1,365,837)	-	-	-	-	-	-	-	-
462	369020-Distribution Services U	CSERVICE	(1,254,899)	-	-	-	-	-	-	-	-
463	370000E-Distribution Meter	CMETERS	(466,051)	-	-	-	-	-	-	-	-
464	371000E-Dist Inst on Cust Premis	CUSTPREM	177,594	-	-	-	-	-	-	-	-
465	373000-Dist Street Light & Sg Sy	CLIGHT	(390,558)	-	-	-	-	-	-	-	-
466	TOTAL DISTRIBUTION		(33,322,484)	-	-	-	-	-	(14,062,683)	(13,709,529)	(1,567,416)
467											
468	105000-Held for Future Us	SALWAGXAG	-	-	-	-	-	-	-	-	-
469	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-	-	-
470	389002-General Land Rights	SALWAGXAG	666	-	1	98	77	1	22	69	8
471	390000-Genl Structures & Improv	SALWAGXAG	331,793	-	517	48,948	38,327	352	10,745	34,561	3,931
472	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(85,528)	-	(133)	(12,618)	(9,880)	(91)	(2,770)	(8,909)	(1,013)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
414	Total Steam Production		(12,598,108)	-	-	-	-	-	-	-
415										
416	340001-Other Prod Land Own in Fee	DPROD	-	-	-	-	-	-	-	-
417	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-
418	341000E-Other Prod Str & Impr	DPROD	(313,612)	-	-	-	-	-	-	-
419	342000E-Other Prod Fuel Hldr	DPROD	(6,209)	-	-	-	-	-	-	-
420	343000-Other Prod Prime Mover	DPROD	(639,751)	-	-	-	-	-	-	-
421	344000E-Other Prod Generator	DPROD	631,519	-	-	-	-	-	-	-
422	345000E-Other Prod Access Elect Equip	DPROD	7,678	-	-	-	-	-	-	-
423	346000E-Other Prod Misc Pwr P	DPROD	1,485	-	-	-	-	-	-	-
424	347000-Other Prod ARC	DPROD	0	-	-	-	-	-	-	-
425	Total Other Production Combustion Equipment		(318,890)	-	-	-	-	-	-	-
426										
427	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
428	**SCHEDULE M ITEMS CONTINUED**									
429	105000-Held for Future Us	DTRAN	21,098	-	-	-	-	-	-	-
430	350001-Tran Land Owned in Fe	DTRAN	(1,330)	-	-	-	-	-	-	-
431	350002E-Transmission Land Right	DTRAN	(1,637,358)	-	-	-	-	-	-	-
432	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(92,450)	-	-	-	-	-	-	-
433	352000-Transmission Str & Improv	DTRAN	(2,292,959)	-	-	-	-	-	-	-
434	352010-Tran Str & Impr-Prod	DPRODTI	4,184	-	-	-	-	-	-	-
435	353000E-Transmission Station	DTRAN	(34,023,002)	-	-	-	-	-	-	-
436	353010-Tran Station Equip Pro	DPRODTI	172,519	-	-	-	-	-	-	-
437	354000E-Tran Towers & Fixture	DTRAN	(70,724)	-	-	-	-	-	-	-
438	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(3,993)	-	-	-	-	-	-	-
439	355010-Tran Poles & Fixtures-Prod	DPRODTI	(4,500)	-	-	-	-	-	-	-
440	355000E-Tran Poles & Fixture	DTRAN	(16,707,104)	-	-	-	-	-	-	-
441	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(943,336)	-	-	-	-	-	-	-
442	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,066)	-	-	-	-	-	-	-
443	356000E-Tran OH Conductor & D	DTRAN	(6,140,500)	-	-	-	-	-	-	-
444	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(346,712)	-	-	-	-	-	-	-
445	357000E-Tran Underground Cond	DTRAN	(4,550)	-	-	-	-	-	-	-
446	358000-Tran UG Conductor & Devic	DTRAN	(26,847)	-	-	-	-	-	-	-
447	359000-Transmission Road & Trai	DTRAN	(3,936)	-	-	-	-	-	-	-
448	TOTAL TRANSMISSION		(62,102,566)	-	-	-	-	-	-	-
449										
450	DISTRIBUTION									
451	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-	-	-	-
452	360005-Dist Land Rights-TX	DDISPSUB	(24,059)	-	-	-	-	-	-	-
453	361000E-Str & Improv	DDISPSUB	(16,786)	-	-	-	-	-	-	-
454	362000E-Other Eq	DDISPSUB	(14,021,838)	-	-	-	-	-	-	-
455	364000-Dist Poles, Towers & Fixt	PLT_364	(2,330,071)	-	-	-	-	-	-	-
456	365000-Dist OH Conductor & Devic	PLT_365	(12,758,945)	-	-	-	-	-	-	-
457	366000E-Dist Underground Cond	PLT_366	(273,685)	-	-	-	-	-	-	-
458	367000E-Dist UG Conductor & D	PLT_367	126,415	-	-	-	-	-	-	-
459	368000E-Dist Line Transformer	PLT_368	(755,710)	(715,051)	-	-	-	-	-	-
460	369000E-Distribution Services	CSERVICE	31,947	-	31,947	-	-	-	-	-
461	369010-Distribution Services O	CSERVICE	(1,365,837)	-	(1,365,837)	-	-	-	-	-
462	369020-Distribution Services U	CSERVICE	(1,254,899)	-	(1,254,899)	-	-	-	-	-
463	370000E-Distribution Meter	CMETERS	(466,051)	-	-	(466,051)	-	-	-	-
464	371000E-Dist Inst on Cust Premis	CUSTPREM	177,594	-	-	-	177,594	-	-	-
465	373000-Dist Street Light & Sg Sy	CLIGHT	(390,558)	-	-	-	(390,558)	-	-	-
466	TOTAL DISTRIBUTION		(33,322,484)	(715,051)	(2,588,790)	(466,051)	(212,964)	-	-	-
467										
468	105000-Held for Future Us	SALWAGXAG	-	-	-	-	-	-	-	-
469	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-	-
470	389002-General Land Rights	SALWAGXAG	666	8	3	32	17	25	56	-
471	390000-Genl Structures & Improv	SALWAGXAG	331,793	3,743	1,462	15,841	8,603	12,442	28,029	-
472	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(85,528)	(965)	(377)	(4,083)	(2,218)	(3,207)	(7,225)	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
473	391000-General Office Furn & E	SALWAGXAG	(660,021)	(430,610)	(97,370)	(132,041)	(247,249)
474	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
475	391004-General Info Sys Computer	SALWAGXAG	(1,484,947)	(968,805)	(219,069)	(297,073)	(556,272)
476	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
477	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
478	392010-General Transp Eq Grp	SALWAGXAG	17,582	11,471	2,594	3,517	6,586
479	392020-General Transp Eq Grp 2	SALWAGXAG	531,082	346,487	78,349	106,246	198,947
480	392030-General Transp Eq Trailer	SALWAGXAG	100,779	65,750	14,867	20,161	37,752
481	392040-General Transp Eq Grp 4	SALWAGXAG	776,035	506,299	114,485	155,251	290,708
482	393000-General Stores Equipmen	SALWAGXAG	(21,180)	(13,818)	(3,125)	(4,237)	(7,934)
483	394000-General Tools & Shop Equi	SALWAGXAG	(1,499,316)	(978,180)	(221,188)	(299,948)	(561,655)
484	395000-General Laboratory Equi	SALWAGXAG	(534,271)	(348,568)	(78,819)	(106,884)	(200,142)
485	396000-General Power Operated E	SALWAGXAG	230,970	150,689	34,074	46,207	86,523
486	397000-General Communication E	SALWAGXAG	(2,643,870)	(1,724,907)	(390,040)	(528,923)	(990,413)
487	397010-General Comm Eq Two Wa	SALWAGXAG	(152,597)	(99,557)	(22,512)	(30,528)	(57,164)
488	397030-General Comm Eq EM	SALWAGXAG	(1,584,531)	(1,033,776)	(233,760)	(316,995)	(593,577)
489	398000-General Miscellaneous E	SALWAGXAG	(136,934)	(89,338)	(20,201)	(27,394)	(51,296)
490	TOTAL GENERAL		(6,814,289)	(4,445,761)	(1,005,286)	(1,363,241)	(2,552,682)
491	Total Sched M: Plant Temporary		(127,200,669)	(117,337,924)	(2,773,093)	(7,089,652)	(19,958,600)
492							
493	Sched M: Non-Plant Temporary						
494	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(356)	(330)	(5)	(21)	(133)
495	SchM-103 - Environmental Remediation	PRODPLT	(9,430)	(9,430)	-	-	(9,430)
496	SchM-107 - Pension Expense	SALWAGES	(1,428,660)	(932,083)	(210,765)	(285,812)	(535,187)
497	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-
498	SchM-109 - Employee Incentive	SALWAGES	1,394,469	909,776	205,721	278,972	522,378
499	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(522,282)	(340,746)	(77,050)	(104,486)	(195,651)
500	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(139,419)	(90,959)	(20,568)	(27,892)	(52,227)
501	SchM-116 - Bad Debt	OX_904	-	-	-	-	-
502	SchM-118 - Inventory Reserve	TOTPLT	-	-	-	-	-
503	SchM-127 - Litigation Reserve	RATEBASE	(0)	(0)	(0)	(0)	(0)
504	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	211,604	196,175	2,995	12,434	78,891
505	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	-	-	-	-	-
506	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-
507	SchM-136 - Performance Share Plan	SALWAGES	-	-	-	-	-
508	SchM-138 - Rate Case Expense	CLAIMREV	(2,027,240)	(1,561,166)	(301,135)	(164,939)	(558,833)
509	SchM-207 - Mark to Market Adjust	TOTPLT	-	-	-	-	-
510	SchM-226 - Performance Recognition Award	SALWAGES	7,348	4,794	1,084	1,470	2,753
511	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	-	-	-	-	-
512	Total Sched M: Non-Plant Temporary		(2,513,965)	(1,823,968)	(399,723)	(290,274)	(747,439)
513							
514	Sched M: Plant Permanent						
515	303004-Intg Misc Computr Softwar	SALWAGXAG	(321,556)	(209,789)	(47,438)	(64,329)	(120,457)
516	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(63,579)	(41,480)	(9,380)	(12,719)	(23,817)
517	303014-Intg CRS Computr Softwar	CUST	(806)	-	-	(806)	-
518	TOTAL INTANGIBLE		(385,941)	(251,269)	(56,818)	(77,855)	(144,274)
519							
520	310001-Steam Prod Land Own in Fe	DPROD	(357)	(357)	-	-	(357)
521	310002-Steam Prod Land Rights	DPROD	123	123	-	-	123
522	310003-Steam Prod Water Rights	DPROD	3	3	-	-	3
523	310004-Steam Prod Land Rights-NM	DPROD	12	12	-	-	12
524	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
525	311000E-Steam Prod Str & Improv	DPROD	90,907	90,907	-	-	90,907
526	312000E-Steam Prod Boiler Plant E	DPROD	301,079	301,079	-	-	301,079
527	314000-Steam Prod Turbogen Unit	DPROD	140,502	140,502	-	-	140,502
528	315000E-Steam Prod Acc Elec Eq	DPROD	19,352	19,352	-	-	19,352
529	316000E-Steam Prod Misc Pwr Plt E	DPROD	8,598	8,598	-	-	8,598
530	Total Steam Production		560,219	560,219	-	-	560,219
531							

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS		TRANSMISSION COST			DI		
				PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
473	391000-General Office Furn & E	SALWAGXAG	(660,021)	-	(1,028)	(97,370)	(76,242)	(699)	(21,375)	(68,751)	(7,819)
474	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
475	391004-General Info Sys Computer	SALWAGXAG	(1,484,947)	-	(2,312)	(219,069)	(171,533)	(1,573)	(48,091)	(154,678)	(17,592)
476	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)
477	392000-General Transportation E	SALWAGXAG	0	-	0	0	0	0	0	0	0
478	392010-General Transp Eq Grp	SALWAGXAG	17,582	-	27	2,594	2,031	19	569	1,831	208
479	392020-General Transp Eq Grp 2	SALWAGXAG	531,082	-	827	78,349	61,348	563	17,200	55,320	6,292
480	392030-General Transp Eq Trailer	SALWAGXAG	100,779	-	157	14,867	11,641	107	3,264	10,498	1,194
481	392040-General Transp Eq Grp 4	SALWAGXAG	776,035	-	1,208	114,485	89,644	822	25,133	80,835	9,194
482	393000-General Stores Equipmen	SALWAGXAG	(21,180)	-	(33)	(3,125)	(2,447)	(22)	(686)	(2,206)	(251)
483	394000-General Tools & Shop Equi	SALWAGXAG	(1,499,316)	-	(2,335)	(221,188)	(173,193)	(1,589)	(48,557)	(156,175)	(17,762)
484	395000-General Laboratory Equi	SALWAGXAG	(534,271)	-	(832)	(78,819)	(61,716)	(566)	(17,303)	(55,652)	(6,329)
485	396000-General Power Operated E	SALWAGXAG	230,970	-	360	34,074	26,681	245	7,480	24,059	2,736
486	397000-General Communication E	SALWAGXAG	(2,643,870)	-	(4,117)	(390,040)	(305,406)	(2,801)	(85,624)	(275,397)	(31,321)
487	397010-General Comm Eq Two Wa	SALWAGXAG	(152,597)	-	(238)	(22,512)	(17,627)	(162)	(4,942)	(15,895)	(1,808)
488	397030-General Comm Eq EM	SALWAGXAG	(1,584,531)	-	(2,467)	(233,760)	(183,037)	(1,679)	(51,317)	(165,051)	(18,772)
489	398000-General Miscellaneous E	SALWAGXAG	(136,934)	-	(213)	(20,201)	(15,818)	(145)	(4,435)	(14,264)	(1,622)
490	TOTAL GENERAL		(6,814,289)	-	(10,610)	(1,005,286)	(787,151)	(7,220)	(220,687)	(709,805)	(80,727)
491	Total Sched M: Plant Temporary		(127,200,669)	-	141,869	(2,773,093)	(63,058,578)	(1,406,408)	(14,671,451)	(15,667,534)	(1,790,104)
492											
493	Sched M: Non-Plant Temporary										
494	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(356)	-	(2)	(5)	(118)	(4)	(18)	(39)	(4)
495	SchM-103 - Environmental Remediation	PRODPLT	(9,430)	-	-	-	-	-	-	-	-
496	SchM-107 - Pension Expense	SALWAGES	(1,428,660)	-	(2,225)	(210,765)	(165,031)	(1,514)	(46,269)	(148,815)	(16,925)
497	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-	-	-
498	SchM-109 - Employee Incentive	SALWAGES	1,394,469	-	2,171	205,721	161,082	1,477	45,161	145,254	16,520
499	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(522,282)	-	(813)	(77,050)	(60,331)	(553)	(16,915)	(54,403)	(6,187)
500	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(139,419)	-	(217)	(20,568)	(16,105)	(148)	(4,515)	(14,522)	(1,652)
501	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-	-	-
502	SchM-118 - Inventory Reserve	TOTPLT	-	-	-	-	-	-	-	-	-
503	SchM-127 - Litigation Reserve	RATEBASE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
504	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	211,604	-	1,044	2,995	70,118	2,271	10,463	22,954	2,572
505	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	-	-	-	-	-	-	-	-	-
506	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-	-	-
507	SchM-136 - Performance Share Plan	SALWAGES	-	-	-	-	-	-	-	-	-
508	SchM-138 - Rate Case Expense	CLAIMREV	(2,027,240)	(200,516)	(1,575)	(301,135)	(472,260)	(5,695)	(71,094)	(185,372)	(20,940)
509	SchM-207 - Mark to Market Adjust	TOTPLT	-	-	-	-	-	-	-	-	-
510	SchM-226 - Performance Recognition Award	SALWAGES	7,348	-	11	1,084	849	8	238	765	87
511	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	-	-	-	-	-	-	-	-	-
512	Total Sched M: Non-Plant Temporary		(2,513,965)	(200,516)	(1,604)	(399,723)	(481,797)	(4,158)	(82,948)	(234,179)	(26,529)
513											
514	Sched M: Plant Permanent										
515	303004-Intg Misc Computr Softwar	SALWAGXAG	(321,556)	-	(501)	(47,438)	(37,144)	(341)	(10,414)	(33,495)	(3,809)
516	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(63,579)	-	(99)	(9,380)	(7,344)	(67)	(2,059)	(6,623)	(753)
517	303014-Intg CRS Computr Softwar	CUST	(806)	-	-	-	-	-	-	-	-
518	TOTAL INTANGIBLE		(385,941)	-	(600)	(56,818)	(44,489)	(408)	(12,473)	(40,117)	(4,563)
519											
520	310001-Steam Prod Land Own in Fe	DPROD	(357)	-	-	-	-	-	-	-	-
521	310002-Steam Prod Land Rights	DPROD	123	-	-	-	-	-	-	-	-
522	310003-Steam Prod Water Rights	DPROD	3	-	-	-	-	-	-	-	-
523	310004-Steam Prod Land Rights-NM	DPROD	12	-	-	-	-	-	-	-	-
524	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
525	311000E-Steam Prod Str & Improv	DPROD	90,907	-	-	-	-	-	-	-	-
526	312000E-Steam Prod Boiler Plant E	DPROD	301,079	-	-	-	-	-	-	-	-
527	314000-Steam Prod Turbogen Unit	DPROD	140,502	-	-	-	-	-	-	-	-
528	315000E-Steam Prod Acc Elec Eq	DPROD	19,352	-	-	-	-	-	-	-	-
529	316000E-Steam Prod Misc Pwr Plt E	DPROD	8,598	-	-	-	-	-	-	-	-
530	Total Steam Production		560,219	-	-	-	-	-	-	-	-
531											

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
473	391000-General Office Furn & E	SALWAGXAG	(660,021)	(7,446)	(2,907)	(31,512)	(17,115)	(24,751)	(55,757)	-
474	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
475	391004-General Info Sys Computer	SALWAGXAG	(1,484,947)	(16,753)	(6,541)	(70,896)	(38,505)	(55,685)	(125,446)	-
476	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
477	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	-
478	392010-General Transp Eq Grp	SALWAGXAG	17,582	198	77	839	456	659	1,485	-
479	392020-General Transp Eq Grp 2	SALWAGXAG	531,082	5,992	2,339	25,356	13,771	19,915	44,865	-
480	392030-General Transp Eq Trailer	SALWAGXAG	100,779	1,137	444	4,812	2,613	3,779	8,514	-
481	392040-General Transp Eq Grp 4	SALWAGXAG	776,035	8,755	3,418	37,050	20,123	29,101	65,558	-
482	393000-General Stores Equipmen	SALWAGXAG	(21,180)	(239)	(93)	(1,011)	(549)	(794)	(1,789)	-
483	394000-General Tools & Shop Equi	SALWAGXAG	(1,499,316)	(16,915)	(6,605)	(71,582)	(38,878)	(56,224)	(126,659)	-
484	395000-General Laboratory Equi	SALWAGXAG	(534,271)	(6,028)	(2,353)	(25,508)	(13,854)	(20,035)	(45,134)	-
485	396000-General Power Operated E	SALWAGXAG	230,970	2,606	1,017	11,027	5,989	8,661	19,512	-
486	397000-General Communication E	SALWAGXAG	(2,643,870)	(29,828)	(11,646)	(126,227)	(68,556)	(99,144)	(223,349)	-
487	397010-General Comm Eq Two Wa	SALWAGXAG	(152,597)	(1,722)	(672)	(7,285)	(3,957)	(5,722)	(12,891)	-
488	397030-General Comm Eq EM	SALWAGXAG	(1,584,531)	(17,876)	(6,980)	(75,651)	(41,087)	(59,419)	(133,858)	-
489	398000-General Miscellaneous E	SALWAGXAG	(136,934)	(1,545)	(603)	(6,538)	(3,551)	(5,135)	(11,568)	-
490	TOTAL GENERAL		(6,814,289)	(76,878)	(30,017)	(325,336)	(176,696)	(255,533)	(575,658)	-
491	Total Sched M: Plant Temporary		(127,200,669)	(927,118)	(2,671,593)	(1,363,495)	(700,383)	(704,891)	(1,649,292)	-
492										
493	Sched M: Non-Plant Temporary									
494	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(356)	(13)	(6)	(6)	(3)	(1)	(5)	-
495	SchM-103 - Environmental Remediation	PRODPLT	(9,430)	-	-	-	-	-	-	-
496	SchM-107 - Pension Expense	SALWAGES	(1,428,660)	(16,118)	(6,293)	(68,209)	(37,046)	(53,574)	(120,691)	-
497	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-	-
498	SchM-109 - Employee Incentive	SALWAGES	1,394,469	15,732	6,143	66,576	36,159	52,292	117,802	-
499	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(522,282)	(5,892)	(2,301)	(24,935)	(13,543)	(19,585)	(44,121)	-
500	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(139,419)	(1,573)	(614)	(6,656)	(3,615)	(5,228)	(11,778)	-
501	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-	-
502	SchM-118 - Inventory Reserve	TOTPLT	-	-	-	-	-	-	-	-
503	SchM-127 - Litigation Reserve	RATEBASE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
504	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	211,604	7,863	3,387	3,632	1,848	761	2,805	-
505	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	-	-	-	-	-	-	-	-
506	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-	-
507	SchM-136 - Performance Share Plan	SALWAGES	-	-	-	-	-	-	-	-
508	SchM-138 - Rate Case Expense	CLAIMREV	(2,027,240)	(44,882)	(19,412)	(37,433)	(21,733)	(23,837)	(64,701)	2,176
509	SchM-207 - Mark to Market Adjust	TOTPLT	-	-	-	-	-	-	-	-
510	SchM-226 - Performance Recognition Award	SALWAGES	7,348	83	32	351	191	276	621	-
511	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	-	-	-	-	-	-	-	-
512	Total Sched M: Non-Plant Temporary		(2,513,965)	(44,799)	(19,064)	(66,680)	(37,742)	(48,897)	(120,067)	2,176
513										
514	Sched M: Plant Permanent									
515	303004-Intg Misc Computr Softwar	SALWAGXAG	(321,556)	(3,628)	(1,416)	(15,352)	(8,338)	(12,058)	(27,164)	-
516	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(63,579)	(717)	(280)	(3,035)	(1,649)	(2,384)	(5,371)	-
517	303014-Intg CRS Computr Softwar	CUST	(806)	-	-	-	-	-	(806)	-
518	TOTAL INTANGIBLE		(385,941)	(4,345)	(1,697)	(18,388)	(9,987)	(14,442)	(33,341)	-
519										
520	310001-Steam Prod Land Own in Fe	DPROD	(357)	-	-	-	-	-	-	-
521	310002-Steam Prod Land Rights	DPROD	123	-	-	-	-	-	-	-
522	310003-Steam Prod Water Rights	DPROD	3	-	-	-	-	-	-	-
523	310004-Steam Prod Land Rights-NM	DPROD	12	-	-	-	-	-	-	-
524	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
525	311000E-Steam Prod Str & Improv	DPROD	90,907	-	-	-	-	-	-	-
526	312000E-Steam Prod Boiler Plant E	DPROD	301,079	-	-	-	-	-	-	-
527	314000-Steam Prod Turbogen Unit	DPROD	140,502	-	-	-	-	-	-	-
528	315000E-Steam Prod Acc Elec Eq	DPROD	19,352	-	-	-	-	-	-	-
529	316000E-Steam Prod Misc Pwr Plt E	DPROD	8,598	-	-	-	-	-	-	-
530	Total Steam Production		560,219	-	-	-	-	-	-	-
531										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
532	340002-Other Prod Land Rights	DPROD	-	-	-	-	-
533	341000E-Other Prod Str & Impr	DPROD	(50,122)	(50,122)	-	-	(50,122)
534	342000E-Other Prod Fuel Hldr	DPROD	(517)	(517)	-	-	(517)
535	343000-Other Prod Prime Mover	DPROD	(23,884)	(23,884)	-	-	(23,884)
536	344000E-Other Prod Generator	DPROD	15,452	15,452	-	-	15,452
537	345000E-Other Prod Access Elect Equip	DPROD	6,018	6,018	-	-	6,018
538	346000E-Other Prod Misc Pwr P	DPROD	738	738	-	-	738
539	Total Other Production Combustion Equipment		(52,316)	(52,316)	-	-	(52,316)
540							
541	105000-Held for Future Us	DTRAN	34,855	34,855	-	-	-
542	350001-Tran Land Owned in Fe	DTRAN	-	-	-	-	-
543	350002E-Transmission Land Right	DTRAN	1,041	1,041	-	-	-
544	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	59	59	-	-	-
545	352000-Transmission Str & Improv	DTRAN	(60,695)	(60,695)	-	-	-
546	352010-Tran Str & Impr-Prod	DPRODTI	279	279	-	-	-
547	353000E-Transmission Station	DTRAN	(901,785)	(901,785)	-	-	-
548	353010-Tran Station Equip Pro	DPRODTI	11,511	11,511	-	-	-
549	354000E-Tran Towers & Fixture	DTRAN	(802,715)	(802,715)	-	-	-
550	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(45,324)	(45,324)	-	-	-
551	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2)	(2)	-	-	-
552	355000E-Tran Poles & Fixture	DTRAN	(268,589)	(268,589)	-	-	-
553	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(15,165)	(15,165)	-	-	-
554	356010-Tran OH Cond & Device-Prod	DPRODTI	(1)	(1)	-	-	-
555	356000E-Tran OH Conductor & D	DTRAN	(98,550)	(98,550)	-	-	-
556	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(5,564)	(5,564)	-	-	-
557	357000E-Tran Underground Cond	DTRAN	(73)	(73)	-	-	-
558	358000-Tran UG Conductor & Devic	DTRAN	(177,331)	(177,331)	-	-	-
559	359000-Transmission Road & Trai	DTRAN	(23)	(23)	-	-	-
560	TOTAL TRANSMISSION		(2,328,072)	(2,328,072)	-	-	-
561							
562	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-
563	360005-Dist Land Rights-TX	DDISPSUB	14	14	-	-	-
564	361000E-Str & Improv	DDISPSUB	1,578	1,578	-	-	-
565	362000E-Other Eq	DDISPSUB	(442,263)	(442,263)	-	-	-
566	364000-Dist Poles, Towers & Fixt	PLT_364	67,689	67,689	-	-	-
567	365000-Dist OH Conductor & Devic	PLT_365	(50,395)	(50,395)	-	-	-
568	366000E-Dist Underground Cond	PLT_366	4,541	4,541	-	-	-
569	367000E-Dist UG Conductor & D	PLT_367	35,949	35,949	-	-	-
570	368000E-Dist Line Transformer	PLT_368	22,446	22,446	-	-	-
571	369000E-Distribution Services	CSERVICE	99	-	-	99	-
572	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
573							
574	369010-Distribution Services O	CSERVICE	1,060	-	-	1,060	-
575	369020-Distribution Services U	CSERVICE	506	-	-	506	-
576	370000E-Distribution Meter	CMETERS	2,618	-	-	2,618	-
577	371000E-Dist Inst on Cust Premis	CUSTPREM	19,775	-	-	19,775	-
578	373000-Dist Street Light & Sg Sy	CLIGHT	2,230	-	-	2,230	-
579	TOTAL DISTRIBUTION		(334,153)	(360,440)	-	26,287	-
580							
581	389002-General Land Rights	SALWAGXAG	0	0	0	0	0
582	390000-Genl Structures & Improv	SALWAGXAG	13,690	8,932	2,020	2,739	5,128
583	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,225)	(6,671)	(1,508)	(2,046)	(3,830)
584	391000-General Office Furn & E	SALWAGXAG	984	642	145	197	369
585	391004-General Info Sys Computer	SALWAGXAG	20,528	13,393	3,028	4,107	7,690
586	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
587	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
588	392010-General Transp Eq Grp	SALWAGXAG	10	7	2	2	4
589	392020-General Transp Eq Grp 2	SALWAGXAG	178	116	26	36	67
590	392030-General Transp Eq Trailer	SALWAGXAG	34	22	5	7	13

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS PURCHCAP	TRANINTER	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
532	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-	-
533	341000E-Other Prod Str & Impr	DPROD	(50,122)	-	-	-	-	-	-	-	-
534	342000E-Other Prod Fuel Hldr	DPROD	(517)	-	-	-	-	-	-	-	-
535	343000-Other Prod Prime Mover	DPROD	(23,884)	-	-	-	-	-	-	-	-
536	344000E-Other Prod Generator	DPROD	15,452	-	-	-	-	-	-	-	-
537	345000E-Other Prod Access Elect Equip	DPROD	6,018	-	-	-	-	-	-	-	-
538	346000E-Other Prod Misc Pwr P	DPROD	738	-	-	-	-	-	-	-	-
539	Total Other Production Combustion Equipment		(52,316)	-	-	-	-	-	-	-	-
540											
541	105000-Held for Future Us	DTRAN	34,855	-	-	-	34,855	-	-	-	-
542	350001-Tran Land Owned in Fe	DTRAN	-	-	-	-	-	-	-	-	-
543	350002E-Transmission Land Right	DTRAN	1,041	-	-	-	1,041	-	-	-	-
544	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	59	-	-	-	-	59	-	-	-
545	352000-Transmission Str & Improv	DTRAN	(60,695)	-	-	-	(60,695)	-	-	-	-
546	352010-Tran Str & Impr-Prod	DPRODTI	279	-	279	-	-	-	-	-	-
547	353000E-Transmission Station	DTRAN	(901,785)	-	-	-	(901,785)	-	-	-	-
548	353010-Tran Station Equip Pro	DPRODTI	11,511	-	11,511	-	-	-	-	-	-
549	354000E-Tran Towers & Fixture	DTRAN	(802,715)	-	-	-	(802,715)	-	-	-	-
550	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(45,324)	-	-	-	-	(45,324)	-	-	-
551	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2)	-	(2)	-	-	-	-	-	-
552	355000E-Tran Poles & Fixture	DTRAN	(268,589)	-	-	-	(268,589)	-	-	-	-
553	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(15,165)	-	-	-	-	(15,165)	-	-	-
554	356010-Tran OH Cond & Device-Prod	DPRODTI	(1)	-	(1)	-	-	-	-	-	-
555	356000E-Tran OH Conductor & D	DTRAN	(98,550)	-	-	-	(98,550)	-	-	-	-
556	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(5,564)	-	-	-	-	(5,564)	-	-	-
557	357000E-Tran Underground Cond	DTRAN	(73)	-	-	-	(73)	-	-	-	-
558	358000-Tran UG Conductor & Devic	DTRAN	(177,331)	-	-	-	(177,331)	-	-	-	-
559	359000-Transmission Road & Trai	DTRAN	(23)	-	-	-	(23)	-	-	-	-
560	TOTAL TRANSMISSION		(2,328,072)	-	11,788	-	(2,273,865)	(65,995)	-	-	-
561											
562	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-	-	-	-	-
563	360005-Dist Land Rights-TX	DDISPSUB	14	-	-	-	-	-	14	-	-
564	361000E-Str & Improv	DDISPSUB	1,578	-	-	-	-	-	1,578	-	-
565	362000E-Other Eq	DDISPSUB	(442,263)	-	-	-	-	-	(442,263)	-	-
566	364000-Dist Poles, Towers & Fixt	PLT_364	67,689	-	-	-	-	-	-	60,724	6,965
567	365000-Dist OH Conductor & Devic	PLT_365	(50,395)	-	-	-	-	-	-	(45,209)	(5,186)
568	366000E-Dist Underground Cond	PLT_366	4,541	-	-	-	-	-	-	4,086	455
569	367000E-Dist UG Conductor & D	PLT_367	35,949	-	-	-	-	-	-	32,347	3,602
570	368000E-Dist Line Transformer	PLT_368	22,446	-	-	-	-	-	-	1,208	-
571	369000E-Distribution Services	CSERVICE	99	-	-	-	-	-	-	-	-
572	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
573											
574	369010-Distribution Services O	CSERVICE	1,060	-	-	-	-	-	-	-	-
575	369020-Distribution Services U	CSERVICE	506	-	-	-	-	-	-	-	-
576	370000E-Distribution Meter	CMETERS	2,618	-	-	-	-	-	-	-	-
577	371000E-Dist Inst on Cust Premis	CUSTPREM	19,775	-	-	-	-	-	-	-	-
578	373000-Dist Street Light & Sg Sy	CLIGHT	2,230	-	-	-	-	-	-	-	-
579	TOTAL DISTRIBUTION		(334,153)	-	-	-	-	-	(440,671)	53,156	5,837
580											
581	389002-General Land Rights	SALWAGXAG	0	-	0	0	0	0	0	0	0
582	390000-Genl Structures & Improv	SALWAGXAG	13,690	-	21	2,020	1,581	15	443	1,426	162
583	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,225)	-	(16)	(1,508)	(1,181)	(11)	(331)	(1,065)	(121)
584	391000-General Office Furn & E	SALWAGXAG	984	-	2	145	114	1	32	103	12
585	391004-General Info Sys Computer	SALWAGXAG	20,528	-	32	3,028	2,371	22	665	2,138	243
586	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	-	0	0	0	0	0	0	0
587	392000-General Transportation E	SALWAGXAG	0	-	0	0	0	0	0	0	0
588	392010-General Transp Eq Grp	SALWAGXAG	10	-	0	2	1	0	0	1	0
589	392020-General Transp Eq Grp 2	SALWAGXAG	178	-	0	26	21	0	6	19	2
590	392030-General Transp Eq Trailer	SALWAGXAG	34	-	0	5	4	0	1	4	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
532	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-
533	341000E-Other Prod Str & Impr	DPROD	(50,122)	-	-	-	-	-	-	-
534	342000E-Other Prod Fuel Hldr	DPROD	(517)	-	-	-	-	-	-	-
535	343000-Other Prod Prime Mover	DPROD	(23,884)	-	-	-	-	-	-	-
536	344000E-Other Prod Generator	DPROD	15,452	-	-	-	-	-	-	-
537	345000E-Other Prod Access Elect Equip	DPROD	6,018	-	-	-	-	-	-	-
538	346000E-Other Prod Misc Pwr P	DPROD	738	-	-	-	-	-	-	-
539	Total Other Production Combustion Equipment		(52,316)	-	-	-	-	-	-	-
540										
541	105000-Held for Future Us	DTRAN	34,855	-	-	-	-	-	-	-
542	350001-Tran Land Owned in Fe	DTRAN	-	-	-	-	-	-	-	-
543	350002E-Transmission Land Right	DTRAN	1,041	-	-	-	-	-	-	-
544	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	59	-	-	-	-	-	-	-
545	352000-Transmission Str & Improv	DTRAN	(60,695)	-	-	-	-	-	-	-
546	352010-Tran Str & Impr-Prod	DPRODTI	279	-	-	-	-	-	-	-
547	353000E-Transmission Station	DTRAN	(901,785)	-	-	-	-	-	-	-
548	353010-Tran Station Equip Pro	DPRODTI	11,511	-	-	-	-	-	-	-
549	354000E-Tran Towers & Fixture	DTRAN	(802,715)	-	-	-	-	-	-	-
550	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(45,324)	-	-	-	-	-	-	-
551	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2)	-	-	-	-	-	-	-
552	355000E-Tran Poles & Fixture	DTRAN	(268,589)	-	-	-	-	-	-	-
553	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(15,165)	-	-	-	-	-	-	-
554	356010-Tran OH Cond & Device-Prod	DPRODTI	(1)	-	-	-	-	-	-	-
555	356000E-Tran OH Conductor & D	DTRAN	(98,550)	-	-	-	-	-	-	-
556	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(5,564)	-	-	-	-	-	-	-
557	357000E-Tran Underground Cond	DTRAN	(73)	-	-	-	-	-	-	-
558	358000-Tran UG Conductor & Devic	DTRAN	(177,331)	-	-	-	-	-	-	-
559	359000-Transmission Road & Trai	DTRAN	(23)	-	-	-	-	-	-	-
560	TOTAL TRANSMISSION		(2,328,072)	-	-	-	-	-	-	-
561										
562	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-	-	-	-
563	360005-Dist Land Rights-TX	DDISPSUB	14	-	-	-	-	-	-	-
564	361000E-Str & Improv	DDISPSUB	1,578	-	-	-	-	-	-	-
565	362000E-Other Eq	DDISPSUB	(442,263)	-	-	-	-	-	-	-
566	364000-Dist Poles, Towers & Fixt	PLT_364	67,689	-	-	-	-	-	-	-
567	365000-Dist OH Conductor & Devic	PLT_365	(50,395)	-	-	-	-	-	-	-
568	366000E-Dist Underground Cond	PLT_366	4,541	-	-	-	-	-	-	-
569	367000E-Dist UG Conductor & D	PLT_367	35,949	-	-	-	-	-	-	-
570	368000E-Dist Line Transformer	PLT_368	22,446	21,239	-	-	-	-	-	-
571	369000E-Distribution Services	CSERVICE	99	-	99	-	-	-	-	-
572	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
573										
574	369010-Distribution Services O	CSERVICE	1,060	-	1,060	-	-	-	-	-
575	369020-Distribution Services U	CSERVICE	506	-	506	-	-	-	-	-
576	370000E-Distribution Meter	CMETERS	2,618	-	-	2,618	-	-	-	-
577	371000E-Dist Inst on Cust Premis	CUSTPREM	19,775	-	-	-	19,775	-	-	-
578	373000-Dist Street Light & Sg Sy	CLIGHT	2,230	-	-	-	2,230	-	-	-
579	TOTAL DISTRIBUTION		(334,153)	21,239	1,664	2,618	22,005	-	-	-
580										
581	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	-
582	390000-Genl Structures & Improv	SALWAGXAG	13,690	154	60	654	355	513	1,157	-
583	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,225)	(115)	(45)	(488)	(265)	(383)	(864)	-
584	391000-General Office Furn & E	SALWAGXAG	984	11	4	47	26	37	83	-
585	391004-General Info Sys Computer	SALWAGXAG	20,528	232	90	980	532	770	1,734	-
586	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	-
587	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	-
588	392010-General Transp Eq Grp	SALWAGXAG	10	0	0	1	0	0	1	-
589	392020-General Transp Eq Grp 2	SALWAGXAG	178	2	1	9	5	7	15	-
590	392030-General Transp Eq Trailer	SALWAGXAG	34	0	0	2	1	1	3	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
591	392040-General Transp Eq Grp 4	SALWAGXAG	261	170	38	52	98
592	393000-General Stores Equipmen	SALWAGXAG	(527)	(344)	(78)	(105)	(197)
593	394000-General Tools & Shop Equi	SALWAGXAG	(37,010)	(24,146)	(5,460)	(7,404)	(13,864)
594	395000-General Laboratory Equi	SALWAGXAG	(13,285)	(8,667)	(1,960)	(2,658)	(4,977)
595	396000-General Power Operated E	SALWAGXAG	78	51	11	16	29
596	397000-General Communication E	SALWAGXAG	(65,744)	(42,892)	(9,699)	(13,152)	(24,628)
597	397010-General Comm Eq Two Wa	SALWAGXAG	(3,795)	(2,476)	(560)	(759)	(1,422)
598	397030-General Comm Eq EM	SALWAGXAG	(39,401)	(25,706)	(5,813)	(7,882)	(14,760)
599	398000-General Miscellaneous E	SALWAGXAG	(3,405)	(2,221)	(502)	(681)	(1,275)
600	TOTAL GENERAL		(137,626)	(89,790)	(20,303)	(27,533)	(51,556)
601	Total Sched M: Plant Permanent		(2,677,888)	(2,521,667)	(77,121)	(79,100)	312,074
602							
603	Sched M: Non-Plant Permanent						
604	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	-	-	-	-	-
605	SchM-124 - Meals and Entertainment	SALWAGES	384,735	251,008	56,758	76,969	144,124
606	SchM-216 - Perm Difference	TOTPLT	-	-	-	-	-
607	Total Sched M: Non-Plant Permanent		384,735	251,008	56,758	76,969	144,124
608							
609	Schedule M NOL	TOTPLT	(29,014,346)	(26,898,821)	(410,614)	(1,704,911)	(10,817,179)
610							
611	**SUBTOTAL SCHEDULE M ITEMS**		(161,022,134)	(148,331,372)	(3,603,793)	(9,086,969)	(31,067,020)
612							
613	**TAXABLE INCOME**		(80,837,283)	(73,340,202)	(2,012,154)	(5,484,928)	(7,801,892)
614	State Income Tax @ 0%		(745,643)	(676,490)	(18,560)	(50,593)	(71,965)
615	Federal Income Tax @ 35%		(28,032,074)	(25,432,299)	(697,758)	(1,902,017)	(2,705,474)
616	Impact of Production Tax Deduction	PRODTAXD	-	-	-	-	-
617	Total Current Federal Income Tax Expense		(28,032,074)	(25,432,299)	(697,758)	(1,902,017)	(2,705,474)
618							
619	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
620	**DEFERRED INCOME TAX EXPENSE**						
621	Deferred Income Tax Plant Related						
622	303004-Intg Misc Computr Softwar	SALWAGXAG	3,671,112	2,395,098	541,585	734,429	1,375,225
623	303005-Intg Misc Computr Soft 15y	SALWAGXAG	634,353	413,863	93,584	126,906	237,633
624	303014-Intg CRS Computr Softwar	CUST	22,058	-	-	22,058	-
625	TOTAL INTANGIBLE		4,327,523	2,808,961	635,169	883,393	1,612,859
626							
627	310001-Steam Prod Land Own in Fe	DPROD	(48)	(48)	-	-	(48)
628	310002-Steam Prod Land Rights	DPROD	1,947	1,947	-	-	1,947
629	310003-Steam Prod Water Rights	DPROD	(21,105)	(21,105)	-	-	(21,105)
630	310004-Steam Prod Land Rights-NM	DPROD	(159)	(159)	-	-	(159)
631	311000E-Steam Prod Str & Improv	DPROD	301,070	301,070	-	-	301,070
632	312000E-Steam Prod Boiler Plant E	DPROD	3,230,552	3,230,552	-	-	3,230,552
633	314000-Steam Prod Turbogen Unit	DPROD	800,302	800,302	-	-	800,302
634	315000E-Steam Prod Acc Elec Eq	DPROD	106,792	106,792	-	-	106,792
635	316000E-Steam Prod Misc Pwr Plt E	DPROD	62,155	62,155	-	-	62,155
636	Total Steam Production		4,481,506	4,481,506	-	-	4,481,506
637	340001-Other Prod Land Own in Fee	DPROD	-	-	-	-	-
638	340002-Other Prod Land Rights	DPROD	-	-	-	-	-
639	341000E-Other Prod Str & Impr	DPROD	112,500	112,500	-	-	112,500
640	342000E-Other Prod Fuel Hldr	DPROD	2,193	2,193	-	-	2,193
641	343000-Other Prod Prime Mover	DPROD	228,892	228,892	-	-	228,892
642	344000E-Other Prod Generator	DPROD	(227,823)	(227,823)	-	-	(227,823)
643	345000E-Other Prod Access Elect Equip	DPROD	(3,088)	(3,088)	-	-	(3,088)
644	346000E-Other Prod Misc Pwr P	DPROD	(564)	(564)	-	-	(564)
645	Total Other Production Combustion Equipment		112,110	112,110	-	-	112,110
646							
647	105000-Held for Future Us	DTRAN	(7,591)	(7,591)	-	-	-
648	350001-Tran Land Owned in Fe	DTRAN	480	480	-	-	-
649	350002E-Transmission Land Right	DTRAN	588,458	588,458	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS		TRANSMISSION COST			DI		
				PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
591	392040-General Transp Eq Grp 4	SALWAGXAG	261	-	0	38	30	0	8	27	3
592	393000-General Stores Equipmen	SALWAGXAG	(527)	-	(1)	(78)	(61)	(1)	(17)	(55)	(6)
593	394000-General Tools & Shop Equi	SALWAGXAG	(37,010)	-	(58)	(5,460)	(4,275)	(39)	(1,199)	(3,855)	(438)
594	395000-General Laboratory Equi	SALWAGXAG	(13,285)	-	(21)	(1,960)	(1,535)	(14)	(430)	(1,384)	(157)
595	396000-General Power Operated E	SALWAGXAG	78	-	0	11	9	0	3	8	1
596	397000-General Communication E	SALWAGXAG	(65,744)	-	(102)	(9,699)	(7,594)	(70)	(2,129)	(6,848)	(779)
597	397010-General Comm Eq Two Wa	SALWAGXAG	(3,795)	-	(6)	(560)	(438)	(4)	(123)	(395)	(45)
598	397030-General Comm Eq EM	SALWAGXAG	(39,401)	-	(61)	(5,813)	(4,551)	(42)	(1,276)	(4,104)	(467)
599	398000-General Miscellaneous E	SALWAGXAG	(3,405)	-	(5)	(502)	(393)	(4)	(110)	(355)	(40)
600	TOTAL GENERAL		(137,626)	-	(214)	(20,303)	(15,898)	(146)	(4,457)	(14,336)	(1,630)
601	Total Sched M: Plant Permanent		(2,677,888)	-	10,974	(77,121)	(2,334,251)	(66,549)	(457,601)	(1,297)	(356)
602											
603	Sched M: Non-Plant Permanent										
604	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	-	-	-	-	-	-	-	-	-
605	SchM-124 - Meals and Entertainment	SALWAGES	384,735	-	599	56,758	44,443	408	12,460	40,076	4,558
606	SchM-216 - Perm Difference	TOTPLT	-	-	-	-	-	-	-	-	-
607	Total Sched M: Non-Plant Permanent		384,735	-	599	56,758	44,443	408	12,460	40,076	4,558
608											
609	Schedule M NOL	TOTPLT	(29,014,346)	-	(143,201)	(410,614)	(9,614,272)	(311,343)	(1,434,610)	(3,147,303)	(352,708)
610											
611	**SUBTOTAL SCHEDULE M ITEMS**		(161,022,134)	(200,516)	8,637	(3,603,793)	(75,444,456)	(1,788,049)	(16,634,150)	(19,010,238)	(2,165,138)
612											
613	**TAXABLE INCOME**		(80,837,283)	(307,485)	328,162	(2,012,154)	(43,674,637)	(594,504)	(11,968,698)	(8,969,684)	(1,158,706)
614	State Income Tax @ 0%		(745,643)	(2,836)	3,027	(18,560)	(402,855)	(5,484)	(110,399)	(82,736)	(10,688)
615	Federal Income Tax @ 35%		(28,032,074)	(106,627)	113,797	(697,758)	(15,145,124)	(206,157)	(4,150,404)	(3,110,432)	(401,806)
616	Impact of Production Tax Deduction	PRODTAXD	-	-	-	-	-	-	-	-	-
617	Total Current Federal Income Tax Expense		(28,032,074)	(106,627)	113,797	(697,758)	(15,145,124)	(206,157)	(4,150,404)	(3,110,432)	(401,806)
618											
619	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
620	**DEFERRED INCOME TAX EXPENSE**										
621	Deferred Income Tax Plant Related										
622	303004-Intg Misc Computr Softwar	SALWAGXAG	3,671,112	-	5,716	541,585	424,068	3,890	118,893	382,398	43,491
623	303005-Intg Misc Computr Soft 15y	SALWAGXAG	634,353	-	988	93,584	73,277	672	20,544	66,077	7,515
624	303014-Intg CRS Computr Softwar	CUST	22,058	-	-	-	-	-	-	-	-
625	TOTAL INTANGIBLE		4,327,523	-	6,704	635,169	497,345	4,562	139,437	448,475	51,006
626											
627	310001-Steam Prod Land Own in Fe	DPROD	(48)	-	-	-	-	-	-	-	-
628	310002-Steam Prod Land Rights	DPROD	1,947	-	-	-	-	-	-	-	-
629	310003-Steam Prod Water Rights	DPROD	(21,105)	-	-	-	-	-	-	-	-
630	310004-Steam Prod Land Rights-NM	DPROD	(159)	-	-	-	-	-	-	-	-
631	311000E-Steam Prod Str & Improv	DPROD	301,070	-	-	-	-	-	-	-	-
632	312000E-Steam Prod Boiler Plant E	DPROD	3,230,552	-	-	-	-	-	-	-	-
633	314000-Steam Prod Turbogen Unit	DPROD	800,302	-	-	-	-	-	-	-	-
634	315000E-Steam Prod Acc Elec Eq	DPROD	106,792	-	-	-	-	-	-	-	-
635	316000E-Steam Prod Misc Pwr Plt E	DPROD	62,155	-	-	-	-	-	-	-	-
636	Total Steam Production		4,481,506	-	-	-	-	-	-	-	-
637	340001-Other Prod Land Own in Fee	DPROD	-	-	-	-	-	-	-	-	-
638	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-	-
639	341000E-Other Prod Str & Impr	DPROD	112,500	-	-	-	-	-	-	-	-
640	342000E-Other Prod Fuel Hldr	DPROD	2,193	-	-	-	-	-	-	-	-
641	343000-Other Prod Prime Mover	DPROD	228,892	-	-	-	-	-	-	-	-
642	344000E-Other Prod Generator	DPROD	(227,823)	-	-	-	-	-	-	-	-
643	345000E-Other Prod Access Elect Equip	DPROD	(3,088)	-	-	-	-	-	-	-	-
644	346000E-Other Prod Misc Pwr P	DPROD	(564)	-	-	-	-	-	-	-	-
645	Total Other Production Combustion Equipment		112,110	-	-	-	-	-	-	-	-
646											
647	105000-Held for Future Us	DTRAN	(7,591)	-	-	-	(7,591)	-	-	-	-
648	350001-Tran Land Owned in Fe	DTRAN	480	-	-	-	480	-	-	-	-
649	350002E-Transmission Land Right	DTRAN	588,458	-	-	-	588,458	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
591	392040-General Transp Eq Grp 4	SALWAGXAG	261	3	1	12	7	10	22	-
592	393000-General Stores Equipmen	SALWAGXAG	(527)	(6)	(2)	(25)	(14)	(20)	(44)	-
593	394000-General Tools & Shop Equi	SALWAGXAG	(37,010)	(418)	(163)	(1,767)	(960)	(1,388)	(3,126)	-
594	395000-General Laboratory Equi	SALWAGXAG	(13,285)	(150)	(59)	(634)	(344)	(498)	(1,122)	-
595	396000-General Power Operated E	SALWAGXAG	78	1	0	4	2	3	7	-
596	397000-General Communication E	SALWAGXAG	(65,744)	(742)	(290)	(3,139)	(1,705)	(2,465)	(5,554)	-
597	397010-General Comm Eq Two Wa	SALWAGXAG	(3,795)	(43)	(17)	(181)	(98)	(142)	(321)	-
598	397030-General Comm Eq EM	SALWAGXAG	(39,401)	(445)	(174)	(1,881)	(1,022)	(1,478)	(3,329)	-
599	398000-General Miscellaneous E	SALWAGXAG	(3,405)	(38)	(15)	(163)	(88)	(128)	(288)	-
600	TOTAL GENERAL		(137,626)	(1,553)	(606)	(6,571)	(3,569)	(5,161)	(11,626)	-
601	Total Sched M: Plant Permanent		(2,677,888)	15,341	(639)	(22,340)	8,450	(19,603)	(44,968)	-
602										
603	Sched M: Non-Plant Permanent									
604	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	-	-	-	-	-	-	-	-
605	SchM-124 - Meals and Entertainment	SALWAGES	384,735	4,341	1,695	18,368	9,976	14,427	32,502	-
606	SchM-216 - Perm Difference	TOTPLT	-	-	-	-	-	-	-	-
607	Total Sched M: Non-Plant Permanent		384,735	4,341	1,695	18,368	9,976	14,427	32,502	-
608										
609	Schedule M NOL	TOTPLT	(29,014,346)	(1,078,206)	(464,445)	(498,019)	(253,395)	(104,374)	(384,679)	-
610										
611	**SUBTOTAL SCHEDULE M ITEMS**		(161,022,134)	(2,030,442)	(3,154,045)	(1,932,165)	(973,094)	(863,337)	(2,166,504)	2,176
612										
613	**TAXABLE INCOME**		(80,837,283)	807,242	(2,128,815)	(703,684)	(607,130)	(597,789)	(1,260,325)	(187,185)
614	State Income Tax @ 0%		(745,643)	7,446	(19,636)	(6,491)	(5,600)	(5,514)	(11,625)	(1,727)
615	Federal Income Tax @ 35%		(28,032,074)	279,929	(738,213)	(244,018)	(210,535)	(207,296)	(437,045)	(64,910)
616	Impact of Production Tax Deduction	PRODTAXD	-	-	-	-	-	-	-	-
617	Total Current Federal Income Tax Expense		(28,032,074)	279,929	(738,213)	(244,018)	(210,535)	(207,296)	(437,045)	(64,910)
618										
619	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
620	**DEFERRED INCOME TAX EXPENSE**									
621	Deferred Income Tax Plant Related									
622	303004-Intg Misc Computr Softwar	SALWAGXAG	3,671,112	41,417	16,171	175,271	95,193	137,665	310,129	-
623	303005-Intg Misc Computr Soft 15y	SALWAGXAG	634,353	7,157	2,794	30,286	16,449	23,788	53,589	-
624	303014-Intg CRS Computr Softwar	CUST	22,058	-	-	-	-	-	22,058	-
625	TOTAL INTANGIBLE		4,327,523	48,573	18,966	205,557	111,642	161,453	385,776	-
626										
627	310001-Steam Prod Land Own in Fe	DPROD	(48)	-	-	-	-	-	-	-
628	310002-Steam Prod Land Rights	DPROD	1,947	-	-	-	-	-	-	-
629	310003-Steam Prod Water Rights	DPROD	(21,105)	-	-	-	-	-	-	-
630	310004-Steam Prod Land Rights-NM	DPROD	(159)	-	-	-	-	-	-	-
631	311000E-Steam Prod Str & Improv	DPROD	301,070	-	-	-	-	-	-	-
632	312000E-Steam Prod Boiler Plant E	DPROD	3,230,552	-	-	-	-	-	-	-
633	314000-Steam Prod Turbogen Unit	DPROD	800,302	-	-	-	-	-	-	-
634	315000E-Steam Prod Acc Elec Eq	DPROD	106,792	-	-	-	-	-	-	-
635	316000E-Steam Prod Misc Pwr Plt E	DPROD	62,155	-	-	-	-	-	-	-
636	Total Steam Production		4,481,506	-	-	-	-	-	-	-
637	340001-Other Prod Land Own in Fee	DPROD	-	-	-	-	-	-	-	-
638	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-
639	341000E-Other Prod Str & Impr	DPROD	112,500	-	-	-	-	-	-	-
640	342000E-Other Prod Fuel Hldr	DPROD	2,193	-	-	-	-	-	-	-
641	343000-Other Prod Prime Mover	DPROD	228,892	-	-	-	-	-	-	-
642	344000E-Other Prod Generator	DPROD	(227,823)	-	-	-	-	-	-	-
643	345000E-Other Prod Access Elect Equip	DPROD	(3,088)	-	-	-	-	-	-	-
644	346000E-Other Prod Misc Pwr P	DPROD	(564)	-	-	-	-	-	-	-
645	Total Other Production Combustion Equipment		112,110	-	-	-	-	-	-	-
646										
647	105000-Held for Future Us	DTRAN	(7,591)	-	-	-	-	-	-	-
648	350001-Tran Land Owned in Fe	DTRAN	480	-	-	-	-	-	-	-
649	350002E-Transmission Land Right	DTRAN	588,458	-	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
650	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	33,226	33,226	-	-	-
651	352000-Transmission Str & Improv	DTRAN	824,478	824,478	-	-	-
652	352010-Tran Str & Impr-Prod	DPRODTI	(1,510)	(1,510)	-	-	-
653	353000E-Transmission Station	DTRAN	12,233,751	12,233,751	-	-	-
654	353010-Tran Station Equip Pro	DPRODTI	(62,236)	(62,236)	-	-	-
655	354000E-Tran Towers & Fixture	DTRAN	25,446	25,446	-	-	-
656	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	1,437	1,437	-	-	-
657	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,618	1,618	-	-	-
658	355000E-Tran Poles & Fixture	DTRAN	6,004,680	6,004,680	-	-	-
659	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	339,043	339,043	-	-	-
660	356010-Tran OH Cond & Device-Prod	DPRODTI	383	383	-	-	-
661	356000E-Tran OH Conductor & D	DTRAN	2,206,942	2,206,942	-	-	-
662	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	124,611	124,611	-	-	-
663	357000E-Tran Underground Cond	DTRAN	1,635	1,635	-	-	-
664	358000-Tran UG Conductor & Devic	DTRAN	9,656	9,656	-	-	-
665	359000-Transmission Road & Trai	DTRAN	1,413	1,413	-	-	-
666	TOTAL TRANSMISSION		22,325,921	22,325,921	-	-	-
667	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
668	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-
669	360005-Dist Land Rights-TX	DDISPSUB	8,636	8,636	-	-	-
670	361000E-Str & Improv	DDISPSUB	5,925	5,925	-	-	-
671	362000E-Other Eq	DDISPSUB	5,040,741	5,040,741	-	-	-
672	364000-Dist Poles, Towers & Fixt	PLT_364	836,699	836,699	-	-	-
673	365000-Dist OH Conductor & Devic	PLT_365	4,583,434	4,583,434	-	-	-
674	366000E-Dist Underground Cond	PLT_366	98,389	98,389	-	-	-
675	367000E-Dist UG Conductor & D	PLT_367	(45,434)	(45,434)	-	-	-
676	368000E-Dist Line Transformer	PLT_368	271,030	271,030	-	-	-
677	369000E-Distribution Services	CSERVICE	(11,511)	-	-	(11,511)	-
678	369010-Distribution Services O	CSERVICE	491,353	-	-	491,353	-
679	369020-Distribution Services U	CSERVICE	451,465	-	-	451,465	-
680	370000E-Distribution Meter	CMETERS	167,461	-	-	167,461	-
681	371000E-Dist Inst on Cust Premis	CUSTPREM	(64,010)	-	-	(64,010)	-
682	373000-Dist Street Light & Sg Sy	CLIGHT	140,293	-	-	140,293	-
683	TOTAL DISTRIBUTION		11,974,473	10,799,422	-	1,175,051	-
684	105000-Held for Future Us	SALWAGXAG	-	-	-	-	-
685	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-
686	389002-General Land Rights	SALWAGXAG	(240)	(157)	(35)	(48)	(90)
687	390000-Genl Structures & Improv	SALWAGXAG	(119,661)	(78,069)	(17,653)	(23,939)	(44,826)
688	390007-Genl Str & Imp Lease Bld	SALWAGXAG	30,717	20,040	4,532	6,145	11,507
689	390050-Genl Str & Imp-Call Center	CUST	-	-	-	-	-
690	391000-General Office Furn & E	SALWAGXAG	237,150	154,721	34,986	47,443	88,838
691	391004-General Info Sys Computer	SALWAGXAG	535,164	349,151	78,951	107,063	200,476
692	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
693	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-
694	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
695	392010-General Transp Eq Grp	SALWAGXAG	(6,578)	(4,291)	(970)	(1,316)	(2,464)
696	392020-General Transp Eq Grp 2	SALWAGXAG	(195,572)	(127,595)	(28,852)	(39,125)	(73,263)
697	392030-General Transp Eq Trailer	SALWAGXAG	(37,110)	(24,211)	(5,475)	(7,424)	(13,902)
698	392040-General Transp Eq Grp 4	SALWAGXAG	(285,761)	(186,435)	(42,157)	(57,168)	(107,048)
699	393000-General Stores Equipmen	SALWAGXAG	7,654	4,994	1,129	1,531	2,867
700	394000-General Tools & Shop Equi	SALWAGXAG	541,965	353,587	79,954	108,423	203,024
701	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-
702	395000-General Laboratory Equi	SALWAGXAG	193,074	125,965	28,483	38,626	72,327
703	395050-Genl Lab Equipment-Call Center	CUST	(0)	-	-	(0)	-
704	396000-General Power Operated E	SALWAGXAG	(85,051)	(55,489)	(12,547)	(17,015)	(31,861)
705	397000-General Communication E	SALWAGXAG	955,603	623,452	140,977	191,174	357,976
706	397010-General Comm Eq Two Wa	SALWAGXAG	55,161	35,988	8,138	11,035	20,664
707	397030-General Comm Eq EM	SALWAGXAG	572,706	373,643	84,489	114,573	214,540
708	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS		TRANSMISSION COST			DI		
				PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
650	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	33,226	-	-	-	-	33,226	-	-	-
651	352000-Transmission Str & Improv	DTRAN	824,478	-	-	-	824,478	-	-	-	-
652	352010-Tran Str & Impr-Prod	DPRODTI	(1,510)	-	(1,510)	-	-	-	-	-	-
653	353000E-Transmission Station	DTRAN	12,233,751	-	-	-	12,233,751	-	-	-	-
654	353010-Tran Station Equip Pro	DPRODTI	(62,236)	-	(62,236)	-	-	-	-	-	-
655	354000E-Tran Towers & Fixture	DTRAN	25,446	-	-	-	25,446	-	-	-	-
656	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	1,437	-	-	-	-	1,437	-	-	-
657	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,618	-	1,618	-	-	-	-	-	-
658	355000E-Tran Poles & Fixture	DTRAN	6,004,680	-	-	-	6,004,680	-	-	-	-
659	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	339,043	-	-	-	-	339,043	-	-	-
660	356010-Tran OH Cond & Device-Prod	DPRODTI	383	-	383	-	-	-	-	-	-
661	356000E-Tran OH Conductor & D	DTRAN	2,206,942	-	-	-	2,206,942	-	-	-	-
662	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	124,611	-	-	-	-	124,611	-	-	-
663	357000E-Tran Underground Cond	DTRAN	1,635	-	-	-	1,635	-	-	-	-
664	358000-Tran UG Conductor & Devic	DTRAN	9,656	-	-	-	9,656	-	-	-	-
665	359000-Transmission Road & Trai	DTRAN	1,413	-	-	-	1,413	-	-	-	-
666	TOTAL TRANSMISSION		22,325,921	-	(61,744)	-	21,889,348	498,317	-	-	-
667	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
668	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-	-	-	-	-
669	360005-Dist Land Rights-TX	DDISPSUB	8,636	-	-	-	-	-	8,636	-	-
670	361000E-Str & Improv	DDISPSUB	5,925	-	-	-	-	-	5,925	-	-
671	362000E-Other Eq	DDISPSUB	5,040,741	-	-	-	-	-	5,040,741	-	-
672	364000-Dist Poles, Towers & Fixt	PLT_364	836,699	-	-	-	-	-	-	750,603	86,096
673	365000-Dist OH Conductor & Devic	PLT_365	4,583,434	-	-	-	-	-	-	4,111,798	471,635
674	366000E-Dist Underground Cond	PLT_366	98,389	-	-	-	-	-	-	88,531	9,859
675	367000E-Dist UG Conductor & D	PLT_367	(45,434)	-	-	-	-	-	-	(40,881)	(4,552)
676	368000E-Dist Line Transformer	PLT_368	271,030	-	-	-	-	-	-	14,582	-
677	369000E-Distribution Services	CSERVICE	(11,511)	-	-	-	-	-	-	-	-
678	369010-Distribution Services O	CSERVICE	491,353	-	-	-	-	-	-	-	-
679	369020-Distribution Services U	CSERVICE	451,465	-	-	-	-	-	-	-	-
680	370000E-Distribution Meter	CMETERS	167,461	-	-	-	-	-	-	-	-
681	371000E-Dist Inst on Cust Premis	CUSTPREM	(64,010)	-	-	-	-	-	-	-	-
682	373000-Dist Street Light & Sg Sy	CLIGHT	140,293	-	-	-	-	-	-	-	-
683	TOTAL DISTRIBUTION		11,974,473	-	-	-	-	-	5,055,303	4,924,633	563,038
684	105000-Held for Future Us	SALWAGXAG	-	-	-	-	-	-	-	-	-
685	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-	-	-
686	389002-General Land Rights	SALWAGXAG	(240)	-	(0)	(35)	(28)	(0)	(8)	(25)	(3)
687	390000-Genl Structures & Improv	SALWAGXAG	(119,661)	-	(186)	(17,653)	(13,823)	(127)	(3,875)	(12,464)	(1,418)
688	390007-Genl Str & Imp Lease Bld	SALWAGXAG	30,717	-	48	4,532	3,548	33	995	3,200	364
689	390050-Genl Str & Imp-Call Center	CUST	-	-	-	-	-	-	-	-	-
690	391000-General Office Furn & E	SALWAGXAG	237,150	-	369	34,986	27,394	251	7,680	24,702	2,809
691	391004-General Info Sys Computer	SALWAGXAG	535,164	-	833	78,951	61,819	567	17,332	55,745	6,340
692	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	-	0	0	0	0	0	0	0
693	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-	-	-
694	392000-General Transportation E	SALWAGXAG	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)
695	392010-General Transp Eq Grp	SALWAGXAG	(6,578)	-	(10)	(970)	(760)	(7)	(213)	(685)	(78)
696	392020-General Transp Eq Grp 2	SALWAGXAG	(195,572)	-	(305)	(28,852)	(22,591)	(207)	(6,334)	(20,372)	(2,317)
697	392030-General Transp Eq Trailer	SALWAGXAG	(37,110)	-	(58)	(5,475)	(4,287)	(39)	(1,202)	(3,866)	(440)
698	392040-General Transp Eq Grp 4	SALWAGXAG	(285,761)	-	(445)	(42,157)	(33,010)	(303)	(9,255)	(29,766)	(3,385)
699	393000-General Stores Equipmen	SALWAGXAG	7,654	-	12	1,129	884	8	248	797	91
700	394000-General Tools & Shop Equi	SALWAGXAG	541,965	-	844	79,954	62,605	574	17,552	56,453	6,421
701	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-	-	-
702	395000-General Laboratory Equi	SALWAGXAG	193,074	-	301	28,483	22,303	205	6,253	20,111	2,287
703	395050-Genl Lab Equipment-Call Center	CUST	(0)	-	-	-	-	-	-	-	-
704	396000-General Power Operated E	SALWAGXAG	(85,051)	-	(132)	(12,547)	(9,825)	(90)	(2,754)	(8,859)	(1,008)
705	397000-General Communication E	SALWAGXAG	955,603	-	1,488	140,977	110,386	1,012	30,948	99,540	11,321
706	397010-General Comm Eq Two Wa	SALWAGXAG	55,161	-	86	8,138	6,372	58	1,786	5,746	653
707	397030-General Comm Eq EM	SALWAGXAG	572,706	-	892	84,489	66,156	607	18,548	59,655	6,785
708	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS				CUSTOMER COSTS		
				DISTLT	DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
650	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	33,226	-	-	-	-	-	-	-
651	352000-Transmission Str & Improv	DTRAN	824,478	-	-	-	-	-	-	-
652	352010-Tran Str & Impr-Prod	DPRODTI	(1,510)	-	-	-	-	-	-	-
653	353000E-Transmission Station	DTRAN	12,233,751	-	-	-	-	-	-	-
654	353010-Tran Station Equip Pro	DPRODTI	(62,236)	-	-	-	-	-	-	-
655	354000E-Tran Towers & Fixture	DTRAN	25,446	-	-	-	-	-	-	-
656	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	1,437	-	-	-	-	-	-	-
657	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,618	-	-	-	-	-	-	-
658	355000E-Tran Poles & Fixture	DTRAN	6,004,680	-	-	-	-	-	-	-
659	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	339,043	-	-	-	-	-	-	-
660	356010-Tran OH Cond & Device-Prod	DPRODTI	383	-	-	-	-	-	-	-
661	356000E-Tran OH Conductor & D	DTRAN	2,206,942	-	-	-	-	-	-	-
662	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	124,611	-	-	-	-	-	-	-
663	357000E-Tran Underground Cond	DTRAN	1,635	-	-	-	-	-	-	-
664	358000-Tran UG Conductor & Devic	DTRAN	9,656	-	-	-	-	-	-	-
665	359000-Transmission Road & Trai	DTRAN	1,413	-	-	-	-	-	-	-
666	TOTAL TRANSMISSION		22,325,921	-	-	-	-	-	-	-
667	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
668	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-	-	-	-
669	360005-Dist Land Rights-TX	DDISPSUB	8,636	-	-	-	-	-	-	-
670	361000E-Str & Improv	DDISPSUB	5,925	-	-	-	-	-	-	-
671	362000E-Other Eq	DDISPSUB	5,040,741	-	-	-	-	-	-	-
672	364000-Dist Poles, Towers & Fixt	PLT_364	836,699	-	-	-	-	-	-	-
673	365000-Dist OH Conductor & Devic	PLT_365	4,583,434	-	-	-	-	-	-	-
674	366000E-Dist Underground Cond	PLT_366	98,389	-	-	-	-	-	-	-
675	367000E-Dist UG Conductor & D	PLT_367	(45,434)	-	-	-	-	-	-	-
676	368000E-Dist Line Transformer	PLT_368	271,030	256,448	-	-	-	-	-	-
677	369000E-Distribution Services	CSERVICE	(11,511)	-	(11,511)	-	-	-	-	-
678	369010-Distribution Services O	CSERVICE	491,353	-	491,353	-	-	-	-	-
679	369020-Distribution Services U	CSERVICE	451,465	-	451,465	-	-	-	-	-
680	370000E-Distribution Meter	CMETERS	167,461	-	-	167,461	-	-	-	-
681	371000E-Dist Inst on Cust Premis	CUSTPREM	(64,010)	-	-	-	(64,010)	-	-	-
682	373000-Dist Street Light & Sg Sy	CLIGHT	140,293	-	-	-	140,293	-	-	-
683	TOTAL DISTRIBUTION		11,974,473	256,448	931,308	167,461	76,283	-	-	-
684	105000-Held for Future Us	SALWAGXAG	-	-	-	-	-	-	-	-
685	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-	-
686	389002-General Land Rights	SALWAGXAG	(240)	(3)	(1)	(11)	(6)	(9)	(20)	-
687	390000-Genl Structures & Improv	SALWAGXAG	(119,661)	(1,350)	(527)	(5,713)	(3,103)	(4,487)	(10,109)	-
688	390007-Genl Str & Imp Lease Bld	SALWAGXAG	30,717	347	135	1,467	796	1,152	2,595	-
689	390050-Genl Str & Imp-Call Center	CUST	-	-	-	-	-	-	-	-
690	391000-General Office Furn & E	SALWAGXAG	237,150	2,675	1,045	11,322	6,149	8,893	20,034	-
691	391004-General Info Sys Computer	SALWAGXAG	535,164	6,038	2,357	25,550	13,877	20,068	45,210	-
692	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	-
693	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
694	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
695	392010-General Transp Eq Grp	SALWAGXAG	(6,578)	(74)	(29)	(314)	(171)	(247)	(556)	-
696	392020-General Transp Eq Grp 2	SALWAGXAG	(195,572)	(2,206)	(862)	(9,337)	(5,071)	(7,334)	(16,522)	-
697	392030-General Transp Eq Trailer	SALWAGXAG	(37,110)	(419)	(163)	(1,772)	(962)	(1,392)	(3,135)	-
698	392040-General Transp Eq Grp 4	SALWAGXAG	(285,761)	(3,224)	(1,259)	(13,643)	(7,410)	(10,716)	(24,141)	-
699	393000-General Stores Equipmen	SALWAGXAG	7,654	86	34	365	198	287	647	-
700	394000-General Tools & Shop Equi	SALWAGXAG	541,965	6,114	2,387	25,875	14,053	20,323	45,784	-
701	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
702	395000-General Laboratory Equi	SALWAGXAG	193,074	2,178	850	9,218	5,006	7,240	16,311	-
703	395050-Genl Lab Equipment-Call Center	CUST	(0)	-	-	-	-	-	(0)	-
704	396000-General Power Operated E	SALWAGXAG	(85,051)	(960)	(375)	(4,061)	(2,205)	(3,189)	(7,185)	-
705	397000-General Communication E	SALWAGXAG	955,603	10,781	4,209	45,624	24,779	35,835	80,728	-
706	397010-General Comm Eq Two Wa	SALWAGXAG	55,161	622	243	2,634	1,430	2,069	4,660	-
707	397030-General Comm Eq EM	SALWAGXAG	572,706	6,461	2,523	27,343	14,850	21,476	48,381	-
708	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
			(1)	(2)	(3)	(4)	(5)
709	398000-General Miscellaneous E	SALWAGXAG	49,485	32,285	7,300	9,900	18,537
710	398050-Genl Misc. Equipment-Call Center	CUST	(0)	-	-	(0)	-
711	TOTAL GENERAL		2,448,707	1,597,579	361,248	489,879	917,303
712							
713	Total Deferred Income Tax Plant Related		45,670,239	42,125,498	996,417	2,548,324	7,123,778
714	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
715	Deferred Income Tax Non-Plant						
716	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	128	83	19	26	48
717	SchM-103 - Environmental Remediation	PRODPLT	3,386	3,386	-	-	3,386
718	SchM-107 - Pension Expense	SALWAGES	514,948	335,961	75,968	103,019	192,903
719	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-
720	SchM-109 - Employee Incentive	SALWAGES	(500,935)	(326,819)	(73,901)	(100,215)	(187,654)
721	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	187,448	122,295	27,654	37,500	70,220
722	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	50,071	32,667	7,387	10,017	18,757
723	SchM-116 - Bad Debt	OX_904	-	-	-	-	-
724	SchM-118 - Inventory Reserve	TOTPLT	(3)	(3)	(0)	(0)	(1)
725	SchM-127 - Litigation Reserve	TOTPLT	0	0	0	0	0
726	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	(75,993)	(70,452)	(1,075)	(4,465)	(28,332)
727	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	-	-	-	-	-
728	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-
729	SchM-137 - R&E Credit	TOTPLT	(914,638)	(847,949)	(12,944)	(53,745)	(340,997)
730	SchM-138 - Rate Case Expense	TOTPLT	728,412	675,301	10,309	42,802	271,568
731	SchM-192 - Texas Margin Tax	NETPLT	112,397	105,434	1,375	5,587	33,122
732	SchM-226 - Performance Recognition Award	SALWAGES	(2,640)	(1,722)	(389)	(528)	(989)
733	SchM-257 - Texas R&E Credit	SALWAGES	(387,694)	(252,938)	(57,195)	(77,561)	(145,233)
734	TXGMT-Texas Gross Margin Tax	SALWAGES	1,030,623	672,396	152,044	206,183	386,079
735	Total Deferred Income Tax Non-Plant		745,510	447,641	129,250	168,618	272,877
736							
737	NOL Carryforward	TOTPLT	10,328,980	9,575,862	146,177	606,941	3,850,868
738							
739	**TOTAL DEFERRED INCOME TAX EXPENSE**		56,744,729	52,149,001	1,271,844	3,323,883	11,247,523
740							
741	367000E-Dist UG Conductor & D	TOTPLT	-	-	-	-	-
742	ITC Amortization	TOTPLT	(102,125)	(94,679)	(1,445)	(6,001)	(38,074)
743							
744	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		27,864,887	25,945,534	554,081	1,365,272	8,432,009
745							
746	Amortization of Excess DFIT - Depreciation	TOTPLT	-	-	-	-	-
747							
748	**TOTAL OPERATING DEDUCTIONS**		525,057,420	394,356,378	88,726,103	41,974,939	120,830,113
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CTION CAPACITY COSTS		TRANSMISSION COST			DI		
				PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
			(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
709	398000-General Miscellaneous E	SALWAGXAG	49,485	-	77	7,300	5,716	52	1,603	5,155	586
710	398050-Genl Misc. Equipment-Call Center	CUST	(0)	-	-	-	-	-	-	-	-
711	TOTAL GENERAL		2,448,707	-	3,813	361,248	282,862	2,594	79,304	255,068	29,009
712											
713	Total Deferred Income Tax Plant Related		45,670,239	-	(51,227)	996,417	22,669,555	505,473	5,274,043	5,628,176	643,053
714	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
715	Deferred Income Tax Non-Plant										
716	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	128	-	0	19	15	0	4	13	2
717	SchM-103 - Environmental Remediation	PRODPLT	3,386	-	-	-	-	-	-	-	-
718	SchM-107 - Pension Expense	SALWAGES	514,948	-	802	75,968	59,484	546	16,677	53,639	6,100
719	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-	-	-
720	SchM-109 - Employee Incentive	SALWAGES	(500,935)	-	(780)	(73,901)	(57,865)	(531)	(16,223)	(52,179)	(5,934)
721	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	187,448	-	292	27,654	21,653	199	6,071	19,525	2,221
722	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	50,071	-	78	7,387	5,784	53	1,622	5,216	593
723	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-	-	-
724	SchM-118 - Inventory Reserve	TOTPLT	(3)	-	(0)	(0)	(1)	(0)	(0)	(0)	(0)
725	SchM-127 - Litigation Reserve	TOTPLT	0	-	0	0	0	0	0	0	0
726	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	(75,993)	-	(375)	(1,075)	(25,181)	(815)	(3,757)	(8,243)	(924)
727	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	-	-	-	-	-	-	-	-	-
728	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-	-	-
729	SchM-137 - R&E Credit	TOTPLT	(914,638)	-	(4,514)	(12,944)	(303,077)	(9,815)	(45,224)	(99,214)	(11,119)
730	SchM-138 - Rate Case Expense	TOTPLT	728,412	-	3,595	10,309	241,369	7,816	36,016	79,014	8,855
731	SchM-192 - Texas Margin Tax	NETPLT	112,397	-	490	1,375	45,908	1,482	6,315	12,703	1,426
732	SchM-226 - Performance Recognition Award	SALWAGES	(2,640)	-	(4)	(389)	(305)	(3)	(85)	(275)	(31)
733	SchM-257 - Texas R&E Credit	SALWAGES	(387,694)	-	(604)	(57,195)	(44,784)	(411)	(12,556)	(40,384)	(4,593)
734	TXGMT-Texas Gross Margin Tax	SALWAGES	1,030,623	-	1,605	152,044	119,052	1,092	33,378	107,354	12,210
735	Total Deferred Income Tax Non-Plant		745,510	-	584	129,250	62,051	(387)	22,237	77,168	8,805
736											
737	NOL Carryforward	TOTPLT	10,328,980	-	50,979	146,177	3,422,638	110,837	510,715	1,120,426	125,562
738											
739	**TOTAL DEFERRED INCOME TAX EXPENSE**		56,744,729	-	335	1,271,844	26,154,244	615,923	5,806,995	6,825,770	777,421
740											
741	367000E-Dist UG Conductor & D	TOTPLT	-	-	-	-	-	-	-	-	-
742	ITC Amortization	TOTPLT	(102,125)	-	(504)	(1,445)	(33,840)	(1,096)	(5,050)	(11,078)	(1,241)
743											
744	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		27,864,887	(109,463)	116,656	554,081	10,572,425	403,186	1,541,141	3,621,524	363,685
745											
746	Amortization of Excess DFIT - Depreciation	TOTPLT	-	-	-	-	-	-	-	-	-
747											
748	**TOTAL OPERATING DEDUCTIONS**		525,057,420	61,255,835	897,055	88,726,103	146,368,696	1,929,428	12,759,700	38,275,100	4,292,935
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
709	398000-General Miscellaneous E	SALWAGXAG	49,485	558	218	2,363	1,283	1,856	4,180	-
710	398050-Genl Misc. Equipment-Call Center	CUST	(0)	-	-	-	-	-	(0)	-
711	TOTAL GENERAL		2,448,707	27,626	10,787	116,909	63,496	91,826	206,862	-
712										
713	Total Deferred Income Tax Plant Related		45,670,239	332,647	961,060	489,927	251,420	253,279	592,638	-
714	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
715	Deferred Income Tax Non-Plant									
716	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	128	1	1	6	3	5	11	-
717	SchM-103 - Environmental Remediation	PRODPLT	3,386	-	-	-	-	-	-	-
718	SchM-107 - Pension Expense	SALWAGES	514,948	5,810	2,268	24,585	13,353	19,310	43,502	-
719	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-	-
720	SchM-109 - Employee Incentive	SALWAGES	(500,935)	(5,651)	(2,207)	(23,916)	(12,989)	(18,785)	(42,318)	-
721	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	187,448	2,115	826	8,949	4,861	7,029	15,835	-
722	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	50,071	565	221	2,391	1,298	1,878	4,230	-
723	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-	-
724	SchM-118 - Inventory Reserve	TOTPLT	(3)	(0)	(0)	(0)	(0)	(0)	(0)	-
725	SchM-127 - Litigation Reserve	TOTPLT	0	0	0	0	0	0	0	-
726	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	(75,993)	(2,824)	(1,216)	(1,304)	(664)	(273)	(1,008)	-
727	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	-	-	-	-	-	-	-	-
728	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-	-
729	SchM-137 - R&E Credit	TOTPLT	(914,638)	(33,989)	(14,641)	(15,699)	(7,988)	(3,290)	(12,126)	-
730	SchM-138 - Rate Case Expense	TOTPLT	728,412	27,069	11,660	12,503	6,362	2,620	9,657	-
731	SchM-192 - Texas Margin Tax	NETPLT	112,397	3,988	1,592	1,655	749	350	1,240	-
732	SchM-226 - Performance Recognition Award	SALWAGES	(2,640)	(30)	(12)	(126)	(68)	(99)	(223)	-
733	SchM-257 - Texas R&E Credit	SALWAGES	(387,694)	(4,374)	(1,708)	(18,510)	(10,053)	(14,538)	(32,752)	-
734	TXGMT-Texas Gross Margin Tax	SALWAGES	1,030,623	11,627	4,540	49,205	26,724	38,648	87,065	-
735	Total Deferred Income Tax Non-Plant		745,510	4,306	1,324	39,739	21,588	32,854	73,114	-
736										
737	NOL Carryforward	TOTPLT	10,328,980	383,837	165,340	177,293	90,207	37,157	136,944	-
738										
739	**TOTAL DEFERRED INCOME TAX EXPENSE**		56,744,729	720,790	1,127,724	706,958	363,216	323,289	802,695	-
740										
741	367000E-Dist UG Conductor & D	TOTPLT	-	-	-	-	-	-	-	-
742	ITC Amortization	TOTPLT	(102,125)	(3,795)	(1,635)	(1,753)	(892)	(367)	(1,354)	-
743										
744	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		27,864,887	1,004,370	368,241	454,697	146,188	110,112	352,671	(66,637)
745										
746	Amortization of Excess DFIT - Depreciation	TOTPLT	-	-	-	-	-	-	-	-
747										
748	**TOTAL OPERATING DEDUCTIONS**		525,057,420	7,747,517	3,361,439	8,955,942	5,339,064	6,537,502	17,830,381	(49,388)
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODU PRODDEM
				(1)	(2)	(3)	(4)	(5)
760	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**							
761								
762	**PROPOSED FEDERAL INCOME TAX**							
763	Rate Base times Pretax Claimed ROR		7.91%	149,302,358	138,541,063	2,823,281	7,938,013	43,124,854
764	Less: Synchronized Interest	SCH ITX, LN 13		44,922,833	41,684,922	849,483	2,388,429	12,975,620
765	Plus: Schedule M Items	SCH ITX		(161,022,134)	(148,331,372)	(3,603,793)	(9,086,969)	(31,067,020)
766	Plus: State Income Tax @ .92%		0.92%	(522,471)	(474,808)	(15,035)	(32,629)	(8,466)
767	Taxable Income			(56,120,138)	(51,000,423)	(1,614,960)	(3,504,755)	(909,320)
768	Federal Income Tax @ 35%			(19,642,048)	(17,850,148)	(565,236)	(1,226,664)	(318,262)
769	Impact of Production Tax Deduction	SCH ITX, LN 228		-	-	-	-	-
770	Total Current Federal Income Tax Expense			(19,642,048)	(17,850,148)	(565,236)	(1,226,664)	(318,262)
771	Plus:							
772	Deferred Income Taxes	SCH ITX, LN 348		56,744,729	52,149,001	1,271,844	3,323,883	11,247,523
773	ITC			(102,125)	(94,679)	(1,445)	(6,001)	(38,074)
774	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**			36,478,084	33,729,367	690,128	2,058,589	10,882,721
775								
776	**Tax Gross-up Factor**			2	2	2	2	2
777	Total Income Tax Expense			56,642,601	52,374,436	1,071,620	3,196,545	16,898,519
778								
779	**TOTAL PROPOSED OPERATING DEDUCTIONS**			553,835,134	420,785,280	89,243,642	43,806,212	129,296,623
780								
781	**TAX RATES**							
782	STATE TAX RATE			0	0	0	0	0
783	FEDERAL TAX RATE - CURRENT			0	0	0	0	0
784	TAX GROSS-UP FACTOR			2	2	2	2	2
785	EFFECTIVE TAX RATE - CITTX			2	2	2	2	2
786	**COMPOSITE COST OF DEBT**			0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	CTION CAPACITY COSTS PURCHCAP	TRANINTER	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC
				(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
760	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
761												
762	**PROPOSED FEDERAL INCOME TAX**											
763	Rate Base times Pretax Claimed ROR		7.91%	149,302,358	7,244	589,809	2,823,281	61,069,890	1,973,878	8,058,674	16,556,886	1,858,581
764	Less: Synchronized Interest	SCH ITX, LN 13		44,922,833	2,180	177,465	849,483	18,375,011	593,910	2,424,734	4,981,718	559,219
765	Plus: Schedule M Items	SCH ITX		(161,022,134)	(200,516)	8,637	(3,603,793)	(75,444,456)	(1,788,049)	(16,634,150)	(19,010,238)	(2,165,138)
766	Plus: State Income Tax @ .92%		0.92%	(522,471)	(1,803)	3,883	(15,035)	(302,082)	(3,764)	(101,466)	(68,581)	(7,986)
767	Taxable Income			(56,120,138)	(193,649)	417,099	(1,614,960)	(32,447,495)	(404,317)	(10,898,744)	(7,366,489)	(857,791)
768	Federal Income Tax @ 35%			(19,642,048)	(67,777)	145,984	(565,236)	(11,356,623)	(141,511)	(3,814,560)	(2,578,271)	(300,227)
769	Impact of Production Tax Deduction	SCH ITX, LN 228		-	-	-	-	-	-	-	-	-
770	Total Current Federal Income Tax Expense			(19,642,048)	(67,777)	145,984	(565,236)	(11,356,623)	(141,511)	(3,814,560)	(2,578,271)	(300,227)
771	Plus:											
772	Deferred Income Taxes	SCH ITX, LN 348		56,744,729	-	335	1,271,844	26,154,244	615,923	5,806,995	6,825,770	777,421
773	ITC			(102,125)	-	(504)	(1,445)	(33,840)	(1,096)	(5,050)	(11,078)	(1,241)
774	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**			36,478,084	(69,580)	149,699	690,128	14,461,699	469,552	1,885,919	4,167,840	467,967
775												
776	**Tax Gross-up Factor**			2	2	2	2	2	2	2	2	2
777	Total Income Tax Expense			56,642,601	(108,043)	232,450	1,071,620	22,455,900	729,113	2,928,425	6,471,758	726,651
778												
779	**TOTAL PROPOSED OPERATING DEDUCTIONS**			553,835,134	61,257,256	1,012,850	89,243,642	158,252,171	2,255,354	14,146,984	41,125,333	4,655,901
780												
781	**TAX RATES**											
782	STATE TAX RATE			0	0	0	0	0	0	0	0	0
783	FEDERAL TAX RATE - CURRENT			0	0	0	0	0	0	0	0	0
784	TAX GROSS-UP FACTOR			2	2	2	2	2	2	2	2	2
785	EFFECTIVE TAX RATE - CITTX			2	2	2	2	2	2	2	2	2
786	**COMPOSITE COST OF DEBT**			0	0	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	STRIBUTION COSTS DISTLT	DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
				(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
760	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
761											
762	**PROPOSED FEDERAL INCOME TAX**										
763	Rate Base times Pretax Claimed ROR		7.91%	149,302,358	5,301,247	2,230,562	2,445,842	1,079,246	610,539	2,064,134	(492,310)
764	Less: Synchronized Interest	SCH ITX, LN 13		44,922,833	1,595,065	671,143	735,917	324,729	183,702	621,067	(148,129)
765	Plus: Schedule M Items	SCH ITX		(161,022,134)	(2,030,442)	(3,154,045)	(1,932,165)	(973,094)	(863,337)	(2,166,504)	2,176
766	Plus: State Income Tax @ .92%		0.92%	(522,471)	15,457	(14,709)	(2,050)	(2,016)	(4,026)	(6,673)	(3,155)
767	Taxable Income			(56,120,138)	1,660,282	(1,579,917)	(220,191)	(216,560)	(432,474)	(716,763)	(338,850)
768	Federal Income Tax @ 35%			(19,642,048)	581,099	(552,971)	(77,067)	(75,796)	(151,366)	(250,867)	(118,598)
769	Impact of Production Tax Deduction	SCH ITX, LN 228		-	-	-	-	-	-	-	-
770	Total Current Federal Income Tax Expense			(19,642,048)	581,099	(552,971)	(77,067)	(75,796)	(151,366)	(250,867)	(118,598)
771	Plus:										
772	Deferred Income Taxes	SCH ITX, LN 348		56,744,729	720,790	1,127,724	706,958	363,216	323,289	802,695	-
773	ITC			(102,125)	(3,795)	(1,635)	(1,753)	(892)	(367)	(1,354)	-
774	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**			36,478,084	1,313,551	558,410	626,089	284,512	167,530	543,801	(121,752)
775											
776	**Tax Gross-up Factor**			2	2	2	2	2	2	2	2
777	Total Income Tax Expense			56,642,601	2,039,661	867,090	972,181	441,785	260,138	844,406	(189,055)
778											
779	**TOTAL PROPOSED OPERATING DEDUCTIONS**			553,835,134	8,782,809	3,860,288	9,473,426	5,634,661	6,687,528	18,322,116	(171,807)
780											
781	**TAX RATES**										
782	STATE TAX RATE			0	0	0	0	0	0	0	0
783	FEDERAL TAX RATE - CURRENT			0	0	0	0	0	0	0	0
784	TAX GROSS-UP FACTOR			2	2	2	2	2	2	2	2
785	EFFECTIVE TAX RATE - CITTX			2	2	2	2	2	2	2	2
786	**COMPOSITE COST OF DEBT**			0	0	0	0	0	0	0	0

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303004-Intg Misc Computr Softwar	SALWAGXAG	82,154,278	53,598,891	12,119,910	16,435,477	30,775,595	-	127,920
7	303005-Intg Misc Computr Soft 15y	SALWAGXAG	30,542,347	19,926,363	4,505,797	6,110,187	11,441,387	-	47,557
8	303014-Intg CRS Computr Softwar	CUST	11,413,008	-	-	11,413,008	-	-	-
9	TOTAL INTANGIBLE		124,109,632	73,525,254	16,625,707	33,958,672	42,216,982	-	175,477
10									
11	PRODUCTION PLANT								
12	Steam Production								
13	310001-Steam Prod Land Own in Fe	DPROD	2,492,892	2,492,892	-	-	2,492,892	-	-
14	310002-Steam Prod Land Rights	DPROD	617,650	617,650	-	-	617,650	-	-
15	310003-Steam Prod Water Rights	DPROD	6,291,999	6,291,999	-	-	6,291,999	-	-
16	310004-Steam Prod Land Rights-NM	DPROD	40,683	40,683	-	-	40,683	-	-
17	311000E-Steam Prod Str & Improv	DPROD	132,619,234	132,619,234	-	-	132,619,234	-	-
18	312000E-Steam Prod Boiler Plant E	DPROD	557,602,551	557,602,551	-	-	557,602,551	-	-
19	314000-Steam Prod Turbogen Unit	DPROD	285,593,727	285,593,727	-	-	285,593,727	-	-
20	315000E-Steam Prod Acc Elec Eq	DPROD	44,048,935	44,048,935	-	-	44,048,935	-	-
21	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,029,689	18,029,689	-	-	18,029,689	-	-
22	Total Steam Production		1,047,337,360	1,047,337,360	-	-	1,047,337,360	-	-
23									
24	Other Production Combustion Equipment:								
25	340001-Other Prod Land Own in Fee	DPROD	85,836	85,836	-	-	85,836	-	-
26	340002-Other Prod Land Rights	DPROD	380	380	-	-	380	-	-
27	341000E-Other Prod Str & Impr	DPROD	8,213,751	8,213,751	-	-	8,213,751	-	-
28	342000E-Other Prod Fuel Hldr	DPROD	3,536,318	3,536,318	-	-	3,536,318	-	-
29	343000-Other Prod Prime Mover	DPROD	38,672,932	38,672,932	-	-	38,672,932	-	-
30	344000E-Other Prod Generator	DPROD	94,735,992	94,735,992	-	-	94,735,992	-	-
31	345000E-Other Prod Access Elect Equip	DPROD	18,292,638	18,292,638	-	-	18,292,638	-	-
32	346000E-Other Prod Misc Pwr P	DPROD	2,713,242	2,713,242	-	-	2,713,242	-	-
33	Total Other Production Combustion Equipment		166,251,089	166,251,089	-	-	166,251,089	-	-
34	TOTAL PRODUCTION PLANT		1,213,588,449	1,213,588,449	-	-	1,213,588,449	-	-
35									
36	TRANSMISSION PLANT:								
37	105000-Held for Future Us	DTRAN	(2,610,922)	(2,610,922)	-	-	-	-	-
38	350001-Tran Land Owned in Fe	DTRAN	3,799,852	3,799,852	-	-	-	-	-
39	350002E-Transmission Land Right	DTRAN	56,770,163	56,770,163	-	-	-	-	-
40	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	3,205,423	3,205,423	-	-	-	-	-
41	352000-Transmission Str & Improv	DTRAN	30,738,885	30,738,885	-	-	-	-	-
42	352010-Tran Str & Impr-Prod	DPRODTI	406,617	406,617	-	-	-	-	406,617
43	353000E-Transmission Station	DTRAN	443,106,811	443,106,811	-	-	-	-	-
44	353000E-Transmission Station - Retail Meters	TRANSMET	5,387,222	-	-	5,387,222	-	-	-
45	353010-Tran Station Equip Pro	DPRODTI	16,762,310	16,762,310	-	-	-	-	16,762,310
46	354000E-Tran Towers & Fixture	DTRAN	3,715,221	3,715,221	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	**DEVELOPMENT OF RATE BASE**									
2										
3	**ELECTRIC PLANT IN SERVICE**									
4										
5	INTANGIBLE PLANT									
6	303004-Intg Misc Computr Softwar	SALWAGXAG	82,154,278	12,119,910	9,490,039	87,044	2,660,646	8,557,535	973,264	926,849
7	303005-Intg Misc Computr Soft 15y	SALWAGXAG	30,542,347	4,505,797	3,528,095	32,360	989,143	3,181,419	361,828	344,573
8	303014-Intg CRS Computr Softwar	CUST	11,413,008	-	-	-	-	-	-	-
9	TOTAL INTANGIBLE		124,109,632	16,625,707	13,018,133	119,405	3,649,789	11,738,955	1,335,092	1,271,422
10										
11	PRODUCTION PLANT									
12	Steam Production									
13	310001-Steam Prod Land Own in Fe	DPROD	2,492,892	-	-	-	-	-	-	-
14	310002-Steam Prod Land Rights	DPROD	617,650	-	-	-	-	-	-	-
15	310003-Steam Prod Water Rights	DPROD	6,291,999	-	-	-	-	-	-	-
16	310004-Steam Prod Land Rights-NM	DPROD	40,683	-	-	-	-	-	-	-
17	311000E-Steam Prod Str & Improv	DPROD	132,619,234	-	-	-	-	-	-	-
18	312000E-Steam Prod Boiler Plant E	DPROD	557,602,551	-	-	-	-	-	-	-
19	314000-Steam Prod Turbogen Unit	DPROD	285,593,727	-	-	-	-	-	-	-
20	315000E-Steam Prod Acc Elec Eq	DPROD	44,048,935	-	-	-	-	-	-	-
21	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,029,689	-	-	-	-	-	-	-
22	Total Steam Production		1,047,337,360	-	-	-	-	-	-	-
23										
24	Other Production Combustion Equipment:									
25	340001-Other Prod Land Own in Fee	DPROD	85,836	-	-	-	-	-	-	-
26	340002-Other Prod Land Rights	DPROD	380	-	-	-	-	-	-	-
27	341000E-Other Prod Str & Impr	DPROD	8,213,751	-	-	-	-	-	-	-
28	342000E-Other Prod Fuel Hldr	DPROD	3,536,318	-	-	-	-	-	-	-
29	343000-Other Prod Prime Mover	DPROD	38,672,932	-	-	-	-	-	-	-
30	344000E-Other Prod Generator	DPROD	94,735,992	-	-	-	-	-	-	-
31	345000E-Other Prod Access Elect Equip	DPROD	18,292,638	-	-	-	-	-	-	-
32	346000E-Other Prod Misc Pwr P	DPROD	2,713,242	-	-	-	-	-	-	-
33	Total Other Production Combustion Equipment		166,251,089	-	-	-	-	-	-	-
34	TOTAL PRODUCTION PLANT		1,213,588,449	-	-	-	-	-	-	-
35										
36	TRANSMISSION PLANT:									
37	105000-Held for Future Us	DTRAN	(2,610,922)	-	(2,610,922)	-	-	-	-	-
38	350001-Tran Land Owned in Fe	DTRAN	3,799,852	-	3,799,852	-	-	-	-	-
39	350002E-Transmission Land Right	DTRAN	56,770,163	-	56,770,163	-	-	-	-	-
40	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	3,205,423	-	-	3,205,423	-	-	-	-
41	352000-Transmission Str & Improv	DTRAN	30,738,885	-	30,738,885	-	-	-	-	-
42	352010-Tran Str & Impr-Prod	DPRODTI	406,617	-	-	-	-	-	-	-
43	353000E-Transmission Station	DTRAN	443,106,811	-	443,106,811	-	-	-	-	-
44	353000E-Transmission Station - Retail Meters	TRANSMET	5,387,222	-	-	-	-	-	-	-
45	353010-Tran Station Equip Pro	DPRODTI	16,762,310	-	-	-	-	-	-	-
46	354000E-Tran Towers & Fixture	DTRAN	3,715,221	-	3,715,221	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303004-Intg Misc Computr Softwar	SALWAGXAG	82,154,278	361,893	3,922,312	2,130,281	3,080,752	6,940,238	-
7	303005-Intg Misc Computr Soft 15y	SALWAGXAG	30,542,347	134,540	1,458,191	791,971	1,145,326	2,580,160	-
8	303014-Intg CRS Computr Softwar	CUST	11,413,008	-	-	-	-	11,413,008	-
9	TOTAL INTANGIBLE		124,109,632	496,434	5,380,503	2,922,252	4,226,078	20,933,406	-
10									
11	PRODUCTION PLANT								
12	Steam Production								
13	310001-Steam Prod Land Own in Fe	DPROD	2,492,892	-	-	-	-	-	-
14	310002-Steam Prod Land Rights	DPROD	617,650	-	-	-	-	-	-
15	310003-Steam Prod Water Rights	DPROD	6,291,999	-	-	-	-	-	-
16	310004-Steam Prod Land Rights-NM	DPROD	40,683	-	-	-	-	-	-
17	311000E-Steam Prod Str & Improv	DPROD	132,619,234	-	-	-	-	-	-
18	312000E-Steam Prod Boiler Plant E	DPROD	557,602,551	-	-	-	-	-	-
19	314000-Steam Prod Turbogen Unit	DPROD	285,593,727	-	-	-	-	-	-
20	315000E-Steam Prod Acc Elec Eq	DPROD	44,048,935	-	-	-	-	-	-
21	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,029,689	-	-	-	-	-	-
22	Total Steam Production		1,047,337,360	-	-	-	-	-	-
23									
24	Other Production Combustion Equipment:								
25	340001-Other Prod Land Own in Fee	DPROD	85,836	-	-	-	-	-	-
26	340002-Other Prod Land Rights	DPROD	380	-	-	-	-	-	-
27	341000E-Other Prod Str & Impr	DPROD	8,213,751	-	-	-	-	-	-
28	342000E-Other Prod Fuel Hldr	DPROD	3,536,318	-	-	-	-	-	-
29	343000-Other Prod Prime Mover	DPROD	38,672,932	-	-	-	-	-	-
30	344000E-Other Prod Generator	DPROD	94,735,992	-	-	-	-	-	-
31	345000E-Other Prod Access Elect Equip	DPROD	18,292,638	-	-	-	-	-	-
32	346000E-Other Prod Misc Pwr P	DPROD	2,713,242	-	-	-	-	-	-
33	Total Other Production Combustion Equipment		166,251,089	-	-	-	-	-	-
34	TOTAL PRODUCTION PLANT		1,213,588,449	-	-	-	-	-	-
35									
36	TRANSMISSION PLANT:								
37	105000-Held for Future Us	DTRAN	(2,610,922)	-	-	-	-	-	-
38	350001-Tran Land Owned in Fe	DTRAN	3,799,852	-	-	-	-	-	-
39	350002E-Transmission Land Right	DTRAN	56,770,163	-	-	-	-	-	-
40	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	3,205,423	-	-	-	-	-	-
41	352000-Transmission Str & Improv	DTRAN	30,738,885	-	-	-	-	-	-
42	352010-Tran Str & Impr-Prod	DPRODTI	406,617	-	-	-	-	-	-
43	353000E-Transmission Station	DTRAN	443,106,811	-	-	-	-	-	-
44	353000E-Transmission Station - Retail Meters	TRANSMET	5,387,222	-	5,387,222	-	-	-	-
45	353010-Tran Station Equip Pro	DPRODTI	16,762,310	-	-	-	-	-	-
46	354000E-Tran Towers & Fixture	DTRAN	3,715,221	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
47	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	209,773	209,773	-	-	-	-	-
48	355010-Tran Poles & Fixtures-Prod	DPRODTI	58,644	58,644	-	-	-	-	58,644
49									
50	**ELECTRIC PLANT IN SERVICE CONTINUED**								
51	355000E-Tran Poles & Fixture	DTRAN	451,227,905	451,227,905	-	-	-	-	-
52	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	25,477,754	25,477,754	-	-	-	-	-
53	356010-Tran OH Cond & Device-Prod	DPRODTI	13,890	13,890	-	-	-	-	13,890
54	356000E-Tran OH Conductor & D	DTRAN	166,421,739	166,421,739	-	-	-	-	-
55	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	9,396,697	9,396,697	-	-	-	-	-
56	357000E-Tran Underground Cond	DTRAN	121,923	121,923	-	-	-	-	-
57	358000-Tran UG Conductor & Devic	DTRAN	234,081	234,081	-	-	-	-	-
58	359000-Transmission Road & Trai	DTRAN	247,474	247,474	-	-	-	-	-
59	TOTAL TRANSMISSION PLANT		1,214,691,463	1,209,304,241	-	5,387,222	-	-	17,241,462
60									
61	DISTRIBUTION PLANT								
62	360001E-Dist Land Owned in Fee	DDISPSUB	1,346,946	1,346,946	-	-	-	-	-
63	360005-Dist Land Rights-TX	DDISPSUB	2,296,363	2,296,363	-	-	-	-	-
64	361000E-Str & Improv	DDISPSUB	7,545,573	7,545,573	-	-	-	-	-
65	362000E-Other Eq	DDISPSUB	155,738,141	155,738,141	-	-	-	-	-
66	364000-Dist Poles, Towers & Fixt								
67	Primary	DDISTPOL	154,117,447	154,117,447	-	-	-	-	-
68	Secondary	DDISTSOL	17,677,723	17,677,723	-	-	-	-	-
69	Total Account 364		171,795,170	171,795,170	-	-	-	-	-
70	365000-Dist OH Conductor & Devic								
71	Primary	DDISTPOL	149,148,923	149,148,923	-	-	-	-	-
72	Secondary	DDISTSOL	17,107,819	17,107,819	-	-	-	-	-
73	Total Account 365		166,256,741	166,256,741	-	-	-	-	-
74	366000E-Dist Underground Cond								
75	Primary	DDISTPUL	16,364,131	16,364,131	-	-	-	-	-
76	Secondary	DDISTSUL	1,822,278	1,822,278	-	-	-	-	-
77	Total Account 366		18,186,410	18,186,410	-	-	-	-	-
78	367000E-Dist UG Conductor & D								
79	Primary	DDISTPUL	27,746,813	27,746,813	-	-	-	-	-
80	Secondary	DDISTSUL	3,089,832	3,089,832	-	-	-	-	-
81	Total Account 367		30,836,645	30,836,645	-	-	-	-	-
82	368000E-Dist Line Transformer								
83	Capacitors	DDISTPOL	7,390,228	7,390,228	-	-	-	-	-
84	Line Transformers	DDISTSLT	129,969,586	129,969,586	-	-	-	-	-
85	Total Account 368		137,359,814	137,359,814	-	-	-	-	-
86	369000E-Distribution Services	CSERVICE	(1)	-	-	(1)	-	-	-
87	369010-Distribution Services O	CSERVICE	30,568,951	-	-	30,568,951	-	-	-
88	369020-Distribution Services U	CSERVICE	25,573,493	-	-	25,573,493	-	-	-
89	370000E-Distribution Meter	CMETERS	39,947,185	-	-	39,947,185	-	-	-
90	371000E-Dist Inst on Cust Premis	CUSTPREM	8,130,469	-	-	8,130,469	-	-	-
91	373000-Dist Street Light & Sg Sy	CLIGHT	14,369,794	-	-	14,369,794	-	-	-
92	TOTAL DISTRIBUTION PLANT		809,951,693	691,361,803	-	118,589,890	-	-	-
93									
94	TOTAL PROD, TRANS, & DIST PLANT		3,238,231,605	3,114,254,493	-	123,977,112	1,213,588,449	-	17,241,462

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
47	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	209,773	-	-	209,773	-	-	-	-
48	355010-Tran Poles & Fixtures-Prod	DPRODTI	58,644	-	-	-	-	-	-	-
49										
50	**ELECTRIC PLANT IN SERVICE CONTINUED**									
51	355000E-Tran Poles & Fixture	DTRAN	451,227,905	-	451,227,905	-	-	-	-	-
52	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	25,477,754	-	-	25,477,754	-	-	-	-
53	356010-Tran OH Cond & Device-Prod	DPRODTI	13,890	-	-	-	-	-	-	-
54	356000E-Tran OH Conductor & D	DTRAN	166,421,739	-	166,421,739	-	-	-	-	-
55	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	9,396,697	-	-	9,396,697	-	-	-	-
56	357000E-Tran Underground Cond	DTRAN	121,923	-	121,923	-	-	-	-	-
57	358000-Tran UG Conductor & Devic	DTRAN	234,081	-	234,081	-	-	-	-	-
58	359000-Transmission Road & Trai	DTRAN	247,474	-	247,474	-	-	-	-	-
59	TOTAL TRANSMISSION PLANT		1,214,691,463	-	1,153,773,132	38,289,647	-	-	-	-
60										
61	DISTRIBUTION PLANT									
62	360001E-Dist Land Owned in Fee	DDISPSUB	1,346,946	-	-	-	1,346,946	-	-	-
63	360005-Dist Land Rights-TX	DDISPSUB	2,296,363	-	-	-	2,296,363	-	-	-
64	361000E-Str & Improv	DDISPSUB	7,545,573	-	-	-	7,545,573	-	-	-
65	362000E-Other Eq	DDISPSUB	155,738,141	-	-	-	155,738,141	-	-	-
66	364000-Dist Poles, Towers & Fixt									
67	Primary	DDISTPOL	154,117,447	-	-	-	-	154,117,447	-	-
68	Secondary	DDISTSOL	17,677,723	-	-	-	-	-	17,677,723	-
69	Total Account 364		171,795,170	-	-	-	-	154,117,447	17,677,723	-
70	365000-Dist OH Conductor & Devic									
71	Primary	DDISTPOL	149,148,923	-	-	-	-	149,148,923	-	-
72	Secondary	DDISTSOL	17,107,819	-	-	-	-	-	17,107,819	-
73	Total Account 365		166,256,741	-	-	-	-	149,148,923	17,107,819	-
74	366000E-Dist Underground Cond									
75	Primary	DDISTPUL	16,364,131	-	-	-	-	16,364,131	-	-
76	Secondary	DDISTSUL	1,822,278	-	-	-	-	-	1,822,278	-
77	Total Account 366		18,186,410	-	-	-	-	16,364,131	1,822,278	-
78	367000E-Dist UG Conductor & D									
79	Primary	DDISTPUL	27,746,813	-	-	-	-	27,746,813	-	-
80	Secondary	DDISTSUL	3,089,832	-	-	-	-	-	3,089,832	-
81	Total Account 367		30,836,645	-	-	-	-	27,746,813	3,089,832	-
82	368000E-Dist Line Transformer									
83	Capacitors	DDISTPOL	7,390,228	-	-	-	-	7,390,228	-	-
84	Line Transformers	DDISTSLT	129,969,586	-	-	-	-	-	-	129,969,586
85	Total Account 368		137,359,814	-	-	-	-	7,390,228	-	129,969,586
86	369000E-Distribution Services	CSERVICE	(1)	-	-	-	-	-	-	-
87	369010-Distribution Services O	CSERVICE	30,568,951	-	-	-	-	-	-	-
88	369020-Distribution Services U	CSERVICE	25,573,493	-	-	-	-	-	-	-
89	370000E-Distribution Meter	CMETERS	39,947,185	-	-	-	-	-	-	-
90	371000E-Dist Inst on Cust Premis	CUSTPREM	8,130,469	-	-	-	-	-	-	-
91	373000-Dist Street Light & Sg Sy	CLIGHT	14,369,794	-	-	-	-	-	-	-
92	TOTAL DISTRIBUTION PLANT		809,951,693	-	-	-	166,927,023	354,767,543	39,697,652	129,969,586
93										
94	TOTAL PROD, TRANS, & DIST PLANT		3,238,231,605	-	1,153,773,132	38,289,647	166,927,023	354,767,543	39,697,652	129,969,586

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
47	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	209,773	-	-	-	-	-	-
48	355010-Tran Poles & Fixtures-Prod	DPRODTI	58,644	-	-	-	-	-	-
49									
50	**ELECTRIC PLANT IN SERVICE CONTINUED**								
51	355000E-Tran Poles & Fixture	DTRAN	451,227,905	-	-	-	-	-	-
52	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	25,477,754	-	-	-	-	-	-
53	356010-Tran OH Cond & Device-Prod	DPRODTI	13,890	-	-	-	-	-	-
54	356000E-Tran OH Conductor & D	DTRAN	166,421,739	-	-	-	-	-	-
55	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	9,396,697	-	-	-	-	-	-
56	357000E-Tran Underground Cond	DTRAN	121,923	-	-	-	-	-	-
57	358000-Tran UG Conductor & Devic	DTRAN	234,081	-	-	-	-	-	-
58	359000-Transmission Road & Trai	DTRAN	247,474	-	-	-	-	-	-
59	TOTAL TRANSMISSION PLANT		1,214,691,463	-	5,387,222	-	-	-	-
60									
61	DISTRIBUTION PLANT								
62	360001E-Dist Land Owned in Fee	DDISPSUB	1,346,946	-	-	-	-	-	-
63	360005-Dist Land Rights-TX	DDISPSUB	2,296,363	-	-	-	-	-	-
64	361000E-Str & Improv	DDISPSUB	7,545,573	-	-	-	-	-	-
65	362000E-Other Eq	DDISPSUB	155,738,141	-	-	-	-	-	-
66	364000-Dist Poles, Towers & Fixt								
67	Primary	DDISTPOL	154,117,447	-	-	-	-	-	-
68	Secondary	DDISTSOL	17,677,723	-	-	-	-	-	-
69	Total Account 364		171,795,170	-	-	-	-	-	-
70	365000-Dist OH Conductor & Devic								
71	Primary	DDISTPOL	149,148,923	-	-	-	-	-	-
72	Secondary	DDISTSOL	17,107,819	-	-	-	-	-	-
73	Total Account 365		166,256,741	-	-	-	-	-	-
74	366000E-Dist Underground Cond								
75	Primary	DDISTPUL	16,364,131	-	-	-	-	-	-
76	Secondary	DDISTSUL	1,822,278	-	-	-	-	-	-
77	Total Account 366		18,186,410	-	-	-	-	-	-
78	367000E-Dist UG Conductor & D								
79	Primary	DDISTPUL	27,746,813	-	-	-	-	-	-
80	Secondary	DDISTSUL	3,089,832	-	-	-	-	-	-
81	Total Account 367		30,836,645	-	-	-	-	-	-
82	368000E-Dist Line Transformer								
83	Capacitors	DDISTPOL	7,390,228	-	-	-	-	-	-
84	Line Transformers	DDISTSLT	129,969,586	-	-	-	-	-	-
85	Total Account 368		137,359,814	-	-	-	-	-	-
86	369000E-Distribution Services	CSERVICE	(1)	(1)	-	-	-	-	-
87	369010-Distribution Services O	CSERVICE	30,568,951	30,568,951	-	-	-	-	-
88	369020-Distribution Services U	CSERVICE	25,573,493	25,573,493	-	-	-	-	-
89	370000E-Distribution Meter	CMETERS	39,947,185	-	39,947,185	-	-	-	-
90	371000E-Dist Inst on Cust Premis	CUSTPREM	8,130,469	-	-	8,130,469	-	-	-
91	373000-Dist Street Light & Sg Sy	CLIGHT	14,369,794	-	-	14,369,794	-	-	-
92	TOTAL DISTRIBUTION PLANT		809,951,693	56,142,443	39,947,185	22,500,262	-	-	-
93									
94	TOTAL PROD, TRANS, & DIST PLANT		3,238,231,605	56,142,443	45,334,407	22,500,262	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
95									
96	**ELECTRIC PLANT IN SERVICE CONTINUED**								
97									
98	GENERAL PLANT								
99	389001-General Land Owned in Fe	SALWAGXAG	669,022	436,482	98,698	133,842	250,621	-	1,042
100	389002-General Land Rights	SALWAGXAG	26,992	17,610	3,982	5,400	10,112	-	42
101	390000-Genl Structures & Improv	SALWAGXAG	35,059,988	22,873,751	5,172,267	7,013,970	13,133,729	-	54,591
102	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-
103	390007-Genl Str & Imp Lease Bld	SALWAGXAG	5,157,357	3,364,750	760,845	1,031,762	1,931,984	-	8,030
104	390050-Genl Str & Imp-Call Center	CUST	6,126,821	-	-	6,126,821	-	-	-
105	391000-General Office Furn & E	SALWAGXAG	7,458,512	4,866,064	1,100,326	1,492,122	2,794,013	-	11,613
106	391004-General Info Sys Computer	SALWAGXAG	33,962,168	22,157,514	5,010,310	6,794,344	12,722,477	-	52,882
107	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	-	0
108	391050-Genl Off Furn & Eq-Call Center	CUST	489,996	-	-	489,996	-	-	-
109	392000-General Transportation E	SALWAGXAG	-	-	-	-	-	-	-
110	392010-General Transp Eq Grp	SALWAGXAG	1,153,519	752,576	170,174	230,769	432,117	-	1,796
111	392020-General Transp Eq Grp 2	SALWAGXAG	19,641,046	12,814,163	2,897,569	3,929,314	7,357,680	-	30,583
112	392030-General Transp Eq Trailer	SALWAGXAG	3,718,376	2,425,934	548,558	743,884	1,392,931	-	5,790
113	392040-General Transp Eq Grp 4	SALWAGXAG	28,627,778	18,677,265	4,223,348	5,727,166	10,724,176	-	44,576
114	393000-General Stores Equipmen	SALWAGXAG	267,442	174,484	39,455	53,504	100,186	-	416
115	394000-General Tools & Shop Equi	SALWAGXAG	19,881,779	12,971,221	2,933,084	3,977,474	7,447,860	-	30,957
116	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
117	395000-General Laboratory Equi	SALWAGXAG	6,741,075	4,397,995	994,485	1,348,594	2,525,256	-	10,496
118	395050-Genl Lab Equipment-Call Center	CUST	189	-	-	189	-	-	-
119	396000-General Power Operated E	SALWAGXAG	8,520,458	5,558,896	1,256,991	1,704,571	3,191,826	-	13,267
120	397000-General Communication E	SALWAGXAG	38,835,319	25,336,843	5,729,228	7,769,248	14,547,995	-	60,470
121	397010-General Comm Eq Two Wa	SALWAGXAG	1,923,750	1,255,089	283,804	384,858	720,651	-	2,995
122	397030-General Comm Eq EM	SALWAGXAG	19,516,351	12,732,810	2,879,173	3,904,368	7,310,968	-	30,388
123	397050-Genl Comm Equipment-Call Center	CUST	524,059	-	-	524,059	-	-	-
124	398000-General Miscellaneous E	SALWAGXAG	1,716,267	1,119,723	253,194	343,350	642,926	-	2,672
125	398050-Genl Misc. Equipment-Call Center	CUST	13,562	-	-	13,562	-	-	-
126	TOTAL GENERAL PLANT		240,031,828	151,933,170	34,355,492	53,743,166	87,237,506	-	362,607
127									
128	**TOTAL ELECTRIC PLANT IN SERVICE**		3,602,373,066	3,339,712,917	50,981,199	211,678,950	1,343,042,937	-	17,779,546
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
95										
96	**ELECTRIC PLANT IN SERVICE CONTINUED**									
97										
98	GENERAL PLANT									
99	389001-General Land Owned in Fe	SALWAGXAG	669,022	98,698	77,282	709	21,667	69,688	7,926	7,548
100	389002-General Land Rights	SALWAGXAG	26,992	3,982	3,118	29	874	2,812	320	305
101	390000-Genl Structures & Improv	SALWAGXAG	35,059,988	5,172,267	4,049,949	37,147	1,135,452	3,651,996	415,348	395,540
102	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-	-
103	390007-Genl Str & Imp Lease Bld	SALWAGXAG	5,157,357	760,845	595,751	5,464	167,026	537,212	61,098	58,184
104	390050-Genl Str & Imp-Call Center	CUST	6,126,821	-	-	-	-	-	-	-
105	391000-General Office Furn & E	SALWAGXAG	7,458,512	1,100,326	861,569	7,902	241,551	776,910	88,359	84,146
106	391004-General Info Sys Computer	SALWAGXAG	33,962,168	5,010,310	3,923,135	35,984	1,099,898	3,537,642	402,342	383,155
107	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
108	391050-Genl Off Furn & Eq-Call Center	CUST	489,996	-	-	-	-	-	-	-
109	392000-General Transportation E	SALWAGXAG	-	-	-	-	-	-	-	-
110	392010-General Transp Eq Grp	SALWAGXAG	1,153,519	170,174	133,249	1,222	37,358	120,155	13,665	13,014
111	392020-General Transp Eq Grp 2	SALWAGXAG	19,641,046	2,897,569	2,268,832	20,810	636,094	2,045,894	232,683	221,587
112	392030-General Transp Eq Trailer	SALWAGXAG	3,718,376	548,558	429,528	3,940	120,423	387,322	44,051	41,950
113	392040-General Transp Eq Grp 4	SALWAGXAG	28,627,778	4,223,348	3,306,933	30,332	927,138	2,981,990	339,147	322,973
114	393000-General Stores Equipmen	SALWAGXAG	267,442	39,455	30,894	283	8,661	27,858	3,168	3,017
115	394000-General Tools & Shop Equi	SALWAGXAG	19,881,779	2,933,084	2,296,641	21,065	643,891	2,070,970	235,535	224,302
116	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
117	395000-General Laboratory Equi	SALWAGXAG	6,741,075	994,485	778,694	7,142	218,316	702,179	79,860	76,052
118	395050-Genl Lab Equipment-Call Center	CUST	189	-	-	-	-	-	-	-
119	396000-General Power Operated E	SALWAGXAG	8,520,458	1,256,991	984,239	9,028	275,943	887,527	100,940	96,126
120	397000-General Communication E	SALWAGXAG	38,835,319	5,729,228	4,486,056	41,147	1,257,719	4,045,250	460,073	438,133
121	397010-General Comm Eq Two Wa	SALWAGXAG	1,923,750	283,804	222,222	2,038	62,303	200,386	22,790	21,703
122	397030-General Comm Eq EM	SALWAGXAG	19,516,351	2,879,173	2,254,428	20,678	632,056	2,032,905	231,206	220,180
123	397050-Genl Comm Equipment-Call Center	CUST	524,059	-	-	-	-	-	-	-
124	398000-General Miscellaneous E	SALWAGXAG	1,716,267	253,194	198,254	1,818	55,583	178,774	20,332	19,363
125	398050-Genl Misc. Equipment-Call Center	CUST	13,562	-	-	-	-	-	-	-
126	TOTAL GENERAL PLANT		240,031,828	34,355,492	26,900,774	246,739	7,541,953	24,257,469	2,758,845	2,627,277
127										
128	**TOTAL ELECTRIC PLANT IN SERVICE**		3,602,373,066	50,981,199	1,193,692,039	38,655,791	178,118,765	390,763,966	43,791,589	133,868,284
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
95									
96	**ELECTRIC PLANT IN SERVICE CONTINUED**								
97									
98	GENERAL PLANT								
99	389001-General Land Owned in Fe	SALWAGXAG	669,022	2,947	31,941	17,348	25,088	56,518	-
100	389002-General Land Rights	SALWAGXAG	26,992	119	1,289	700	1,012	2,280	-
101	390000-Genl Structures & Improv	SALWAGXAG	35,059,988	154,441	1,673,878	909,114	1,314,735	2,961,802	-
102	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-
103	390007-Genl Str & Imp Lease Bld	SALWAGXAG	5,157,357	22,718	246,229	133,732	193,399	435,684	-
104	390050-Genl Str & Imp-Call Center	CUST	6,126,821	-	-	-	-	6,126,821	-
105	391000-General Office Furn & E	SALWAGXAG	7,458,512	32,855	356,094	193,401	279,691	630,081	-
106	391004-General Info Sys Computer	SALWAGXAG	33,962,168	149,605	1,621,464	880,648	1,273,568	2,869,060	-
107	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	-
108	391050-Genl Off Furn & Eq-Call Center	CUST	489,996	-	-	-	-	489,996	-
109	392000-General Transportation E	SALWAGXAG	-	-	-	-	-	-	-
110	392010-General Transp Eq Grp	SALWAGXAG	1,153,519	5,081	55,073	29,911	43,257	97,447	-
111	392020-General Transp Eq Grp 2	SALWAGXAG	19,641,046	86,520	937,727	509,297	736,531	1,659,238	-
112	392030-General Transp Eq Trailer	SALWAGXAG	3,718,376	16,380	177,527	96,418	139,438	314,121	-
113	392040-General Transp Eq Grp 4	SALWAGXAG	28,627,778	126,107	1,366,783	742,326	1,073,530	2,418,421	-
114	393000-General Stores Equipmen	SALWAGXAG	267,442	1,178	12,769	6,935	10,029	22,593	-
115	394000-General Tools & Shop Equi	SALWAGXAG	19,881,779	87,580	949,221	515,540	745,559	1,679,575	-
116	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
117	395000-General Laboratory Equi	SALWAGXAG	6,741,075	29,695	321,841	174,798	252,788	569,473	-
118	395050-Genl Lab Equipment-Call Center	CUST	189	-	-	-	-	189	-
119	396000-General Power Operated E	SALWAGXAG	8,520,458	37,533	406,794	220,938	319,514	719,792	-
120	397000-General Communication E	SALWAGXAG	38,835,319	171,071	1,854,124	1,007,010	1,456,309	3,280,734	-
121	397010-General Comm Eq Two Wa	SALWAGXAG	1,923,750	8,474	91,846	49,883	72,140	162,515	-
122	397030-General Comm Eq EM	SALWAGXAG	19,516,351	85,970	931,774	506,064	731,855	1,648,704	-
123	397050-Genl Comm Equipment-Call Center	CUST	524,059	-	-	-	-	524,059	-
124	398000-General Miscellaneous E	SALWAGXAG	1,716,267	7,560	81,940	44,503	64,359	144,987	-
125	398050-Genl Misc. Equipment-Call Center	CUST	13,562	-	-	-	-	13,562	-
126	TOTAL GENERAL PLANT		240,031,828	1,025,834	11,118,314	6,038,565	8,732,801	26,827,653	-
127									
128	**TOTAL ELECTRIC PLANT IN SERVICE**		3,602,373,066	57,664,711	61,833,224	31,461,079	12,958,878	47,761,058	-
129									
130									
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
143	**DEPRECIATION & AMORTIZATION RESERVE:**								
144	INTANGIBLE								
145	303004-Intg Misc Computr Softwar	SALWAGXAG	46,210,095	30,148,276	6,817,200	9,244,618	17,310,640	-	71,953
146	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,151,230	751,082	169,837	230,311	431,259	-	1,793
147	303014-Intg CRS Computr Softwar	CUST	11,237,647	-	-	11,237,647	-	-	-
148	TOTAL INTANGIBLE		58,598,971	30,899,358	6,987,037	20,712,576	17,741,899	-	73,745
149									
150	PRODUCTION								
151	Steam Production								
152	310002-Steam Prod Land Rights	DPROD	327,359	327,359	-	-	327,359	-	-
153	310003-Steam Prod Water Rights	DPROD	1,613,030	1,613,030	-	-	1,613,030	-	-
154	310004-Steam Prod Land Rights-NM	DPROD	36,659	36,659	-	-	36,659	-	-
155	311000E-Steam Prod Str & Improv	DPROD	65,313,722	65,313,722	-	-	65,313,722	-	-
156	312000E-Steam Prod Boiler Plant E	DPROD	285,712,485	285,712,485	-	-	285,712,485	-	-
157	314000-Steam Prod Turbogen Unit	DPROD	148,330,089	148,330,089	-	-	148,330,089	-	-
158	315000E-Steam Prod Acc Elec Eq	DPROD	24,016,354	24,016,354	-	-	24,016,354	-	-
159	316000E-Steam Prod Misc Pwr Plt E	DPROD	10,528,404	10,528,404	-	-	10,528,404	-	-
160	Total Steam Production		535,878,103	535,878,103	-	-	535,878,103	-	-
161									
162	Other Production Combustion Equipment:								
163	340002-Other Prod Land Rights	DPROD	353	353	-	-	353	-	-
164	341000E-Other Prod Str & Impr	DPROD	1,859,809	1,859,809	-	-	1,859,809	-	-
165	342000E-Other Prod Fuel Hldr	DPROD	2,073,239	2,073,239	-	-	2,073,239	-	-
166	343000-Other Prod Prime Mover	DPROD	14,188,401	14,188,401	-	-	14,188,401	-	-
167	344000E-Other Prod Generator	DPROD	19,916,747	19,916,747	-	-	19,916,747	-	-
168	345000E-Other Prod Access Elect Equip	DPROD	4,251,769	4,251,769	-	-	4,251,769	-	-
169	346000E-Other Prod Misc Pwr P	DPROD	501,639	501,639	-	-	501,639	-	-
170	Total Other Production Combustion Equipment		42,791,958	42,791,958	-	-	42,791,958	-	-
171	TOTAL PRODUCTION		578,670,061	578,670,061	-	-	578,670,061	-	-
172									
173	TRANSMISSION								
174	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-
175	350001-Tran Land Owned in Fe	DTRAN	3,046	3,046	-	-	-	-	-
176	350002E-Transmission Land Right	DTRAN	6,038,442	6,038,442	-	-	-	-	-
177	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	340,950	340,950	-	-	-	-	-
178	352000-Transmission Str & Improv	DTRAN	7,063,256	7,063,256	-	-	-	-	-
179	352010-Tran Str & Impr-Prod	DPRODTI	46,030	46,030	-	-	-	-	46,030
180	353000E-Transmission Station	DTRAN	66,361,730	66,361,730	-	-	-	-	-
181	353000E-Transmission Station - Retail Meters	TRANSMET	806,815	-	-	806,815	-	-	-
182	353010-Tran Station Equip Pro	DPRODTI	7,008,985	7,008,985	-	-	-	-	7,008,985
183	354000E-Tran Towers & Fixture	DTRAN	1,195,923	1,195,923	-	-	-	-	-
184	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	67,526	67,526	-	-	-	-	-
185	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,241	6,241	-	-	-	-	6,241
186	355000E-Tran Poles & Fixture	DTRAN	73,431,848	73,431,848	-	-	-	-	-
187	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	4,146,194	4,146,194	-	-	-	-	-
188	356010-Tran OH Cond & Device-Prod	DPRODTI	1,375	1,375	-	-	-	-	1,375
189	356000E-Tran OH Conductor & D	DTRAN	38,826,918	38,826,918	-	-	-	-	-
190	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	2,192,291	2,192,291	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
143	**DEPRECIATION & AMORTIZATION RESERVE:**									
144	INTANGIBLE									
145	303004-Intg Misc Computr Softwar	SALWAGXAG	46,210,095	6,817,200	5,337,952	48,961	1,496,559	4,813,438	547,441	521,334
146	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,151,230	169,837	132,984	1,220	37,284	119,917	13,638	12,988
147	303014-Intg CRS Computr Softwar	CUST	11,237,647	-	-	-	-	-	-	-
148	TOTAL INTANGIBLE		58,598,971	6,987,037	5,470,936	50,180	1,533,842	4,933,355	561,079	534,322
149										
150	PRODUCTION									
151	Steam Production									
152	310002-Steam Prod Land Rights	DPROD	327,359	-	-	-	-	-	-	-
153	310003-Steam Prod Water Rights	DPROD	1,613,030	-	-	-	-	-	-	-
154	310004-Steam Prod Land Rights-NM	DPROD	36,659	-	-	-	-	-	-	-
155	311000E-Steam Prod Str & Improv	DPROD	65,313,722	-	-	-	-	-	-	-
156	312000E-Steam Prod Boiler Plant E	DPROD	285,712,485	-	-	-	-	-	-	-
157	314000-Steam Prod Turbogen Unit	DPROD	148,330,089	-	-	-	-	-	-	-
158	315000E-Steam Prod Acc Elec Eq	DPROD	24,016,354	-	-	-	-	-	-	-
159	316000E-Steam Prod Misc Pwr Plt E	DPROD	10,528,404	-	-	-	-	-	-	-
160	Total Steam Production		535,878,103	-	-	-	-	-	-	-
161										
162	Other Production Combustion Equipment:									
163	340002-Other Prod Land Rights	DPROD	353	-	-	-	-	-	-	-
164	341000E-Other Prod Str & Impr	DPROD	1,859,809	-	-	-	-	-	-	-
165	342000E-Other Prod Fuel Hldr	DPROD	2,073,239	-	-	-	-	-	-	-
166	343000-Other Prod Prime Mover	DPROD	14,188,401	-	-	-	-	-	-	-
167	344000E-Other Prod Generator	DPROD	19,916,747	-	-	-	-	-	-	-
168	345000E-Other Prod Access Elect Equip	DPROD	4,251,769	-	-	-	-	-	-	-
169	346000E-Other Prod Misc Pwr P	DPROD	501,639	-	-	-	-	-	-	-
170	Total Other Production Combustion Equipment		42,791,958	-	-	-	-	-	-	-
171	TOTAL PRODUCTION		578,670,061	-	-	-	-	-	-	-
172										
173	TRANSMISSION									
174	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-	-
175	350001-Tran Land Owned in Fe	DTRAN	3,046	-	3,046	-	-	-	-	-
176	350002E-Transmission Land Right	DTRAN	6,038,442	-	6,038,442	-	-	-	-	-
177	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	340,950	-	-	340,950	-	-	-	-
178	352000-Transmission Str & Improv	DTRAN	7,063,256	-	7,063,256	-	-	-	-	-
179	352010-Tran Str & Impr-Prod	DPRODTI	46,030	-	-	-	-	-	-	-
180	353000E-Transmission Station	DTRAN	66,361,730	-	66,361,730	-	-	-	-	-
181	353000E-Transmission Station - Retail Meters	TRANSMET	806,815	-	-	-	-	-	-	-
182	353010-Tran Station Equip Pro	DPRODTI	7,008,985	-	-	-	-	-	-	-
183	354000E-Tran Towers & Fixture	DTRAN	1,195,923	-	1,195,923	-	-	-	-	-
184	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	67,526	-	-	67,526	-	-	-	-
185	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,241	-	-	-	-	-	-	-
186	355000E-Tran Poles & Fixture	DTRAN	73,431,848	-	73,431,848	-	-	-	-	-
187	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	4,146,194	-	-	4,146,194	-	-	-	-
188	356010-Tran OH Cond & Device-Prod	DPRODTI	1,375	-	-	-	-	-	-	-
189	356000E-Tran OH Conductor & D	DTRAN	38,826,918	-	38,826,918	-	-	-	-	-
190	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	2,192,291	-	-	2,192,291	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
143	**DEPRECIATION & AMORTIZATION RESERVE:**								
144	INTANGIBLE								
145	303004-Intg Misc Computr Softwar	SALWAGXAG	46,210,095	203,557	2,206,220	1,198,239	1,732,860	3,903,741	-
146	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,151,230	5,071	54,963	29,852	43,171	97,254	-
147	303014-Intg CRS Computr Softwar	CUST	11,237,647	-	-	-	-	11,237,647	-
148	TOTAL INTANGIBLE		58,598,971	208,629	2,261,183	1,228,091	1,776,030	15,238,642	-
149									
150	PRODUCTION								
151	Steam Production								
152	310002-Steam Prod Land Rights	DPROD	327,359	-	-	-	-	-	-
153	310003-Steam Prod Water Rights	DPROD	1,613,030	-	-	-	-	-	-
154	310004-Steam Prod Land Rights-NM	DPROD	36,659	-	-	-	-	-	-
155	311000E-Steam Prod Str & Improv	DPROD	65,313,722	-	-	-	-	-	-
156	312000E-Steam Prod Boiler Plant E	DPROD	285,712,485	-	-	-	-	-	-
157	314000-Steam Prod Turbogen Unit	DPROD	148,330,089	-	-	-	-	-	-
158	315000E-Steam Prod Acc Elec Eq	DPROD	24,016,354	-	-	-	-	-	-
159	316000E-Steam Prod Misc Pwr Plt E	DPROD	10,528,404	-	-	-	-	-	-
160	Total Steam Production		535,878,103	-	-	-	-	-	-
161									
162	Other Production Combustion Equipment:								
163	340002-Other Prod Land Rights	DPROD	353	-	-	-	-	-	-
164	341000E-Other Prod Str & Impr	DPROD	1,859,809	-	-	-	-	-	-
165	342000E-Other Prod Fuel Hldr	DPROD	2,073,239	-	-	-	-	-	-
166	343000-Other Prod Prime Mover	DPROD	14,188,401	-	-	-	-	-	-
167	344000E-Other Prod Generator	DPROD	19,916,747	-	-	-	-	-	-
168	345000E-Other Prod Access Elect Equip	DPROD	4,251,769	-	-	-	-	-	-
169	346000E-Other Prod Misc Pwr P	DPROD	501,639	-	-	-	-	-	-
170	Total Other Production Combustion Equipment		42,791,958	-	-	-	-	-	-
171	TOTAL PRODUCTION		578,670,061	-	-	-	-	-	-
172									
173	TRANSMISSION								
174	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-
175	350001-Tran Land Owned in Fe	DTRAN	3,046	-	-	-	-	-	-
176	350002E-Transmission Land Right	DTRAN	6,038,442	-	-	-	-	-	-
177	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	340,950	-	-	-	-	-	-
178	352000-Transmission Str & Improv	DTRAN	7,063,256	-	-	-	-	-	-
179	352010-Tran Str & Impr-Prod	DPRODTI	46,030	-	-	-	-	-	-
180	353000E-Transmission Station	DTRAN	66,361,730	-	-	-	-	-	-
181	353000E-Transmission Station - Retail Meters	TRANSMET	806,815	-	806,815	-	-	-	-
182	353010-Tran Station Equip Pro	DPRODTI	7,008,985	-	-	-	-	-	-
183	354000E-Tran Towers & Fixture	DTRAN	1,195,923	-	-	-	-	-	-
184	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	67,526	-	-	-	-	-	-
185	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,241	-	-	-	-	-	-
186	355000E-Tran Poles & Fixture	DTRAN	73,431,848	-	-	-	-	-	-
187	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	4,146,194	-	-	-	-	-	-
188	356010-Tran OH Cond & Device-Prod	DPRODTI	1,375	-	-	-	-	-	-
189	356000E-Tran OH Conductor & D	DTRAN	38,826,918	-	-	-	-	-	-
190	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	2,192,291	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
191	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
192	357000E-Tran Underground Cond	DTRAN	69,300	69,300	-	-	-	-	-
193	358000-Tran UG Conductor & Devic	DTRAN	127,392	127,392	-	-	-	-	-
194	359000-Transmission Road & Trai	DTRAN	167	167	-	-	-	-	-
195	TOTAL TRANSMISSION		207,734,430	206,927,615	-	806,815	-	-	7,062,632
196									
197	DISTRIBUTION								
198	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	-	-	-	-	-
199	360005-Dist Land Rights-TX	DDISPSUB	493,017	493,017	-	-	-	-	-
200	361000E-Str & Improv	DDISPSUB	1,916,834	1,916,834	-	-	-	-	-
201	362000E-Other Eq	DDISPSUB	35,656,044	35,656,044	-	-	-	-	-
202	364000-Dist Poles, Towers & Fixt	PLT_364	51,333,136	51,333,136	-	-	-	-	-
203	365000-Dist OH Conductor & Devic	PLT_365	45,009,031	45,009,031	-	-	-	-	-
204	366000E-Dist Underground Cond	PLT_366	7,131,247	7,131,247	-	-	-	-	-
205	367000E-Dist UG Conductor & D	PLT_367	8,731,047	8,731,047	-	-	-	-	-
206	368000E-Dist Line Transformer	PLT_368	49,429,493	49,429,493	-	-	-	-	-
207	369000E-Distribution Services	CSERVICE	3	-	-	3	-	-	-
208	369010-Distribution Services O	CSERVICE	12,099,589	-	-	12,099,589	-	-	-
209	369020-Distribution Services U	CSERVICE	10,799,662	-	-	10,799,662	-	-	-
210	370000E-Distribution Meter	CMETERS	18,593,039	-	-	18,593,039	-	-	-
211	371000E-Dist Inst on Cust Premis	CUSTPREM	5,383,766	-	-	5,383,766	-	-	-
212	373000-Dist Street Light & Sg Sy	CLIGHT	6,236,207	-	-	6,236,207	-	-	-
213	TOTAL DISTRIBUTION		252,812,114	199,699,848	-	53,112,266	-	-	-
214									
215	GENERAL								
216	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-
217	389002-General Land Rights	SALWAGXAG	8,680	5,663	1,280	1,736	3,251	-	14
218	390000-Genl Structures & Improv	SALWAGXAG	12,398,725	8,089,146	1,829,137	2,480,442	4,644,653	-	19,306
219	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-
220	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,691,246	1,755,816	397,029	538,401	1,008,160	-	4,190
221	390050-Genl Str & Imp-Call Center	CUST	(1,700,858)	-	-	(1,700,858)	-	-	-
222	391000-General Office Furn & E	SALWAGXAG	2,444,672	1,594,947	360,653	489,072	915,792	-	3,807
223	391004-General Info Sys Computer	SALWAGXAG	14,737,043	9,614,705	2,174,100	2,948,238	5,520,604	-	22,947
224	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(1,839)	(1,200)	(271)	(368)	(689)	-	(3)
225	391050-Genl Off Furn & Eq-Call Center	CUST	(197,136)	-	-	(197,136)	-	-	-
226	392000-General Transportation E	SALWAGXAG	46,331	30,227	6,835	9,269	17,356	-	72
227	392010-General Transp Eq Grp	SALWAGXAG	290,637	189,617	42,877	58,144	108,875	-	453
228	392020-General Transp Eq Grp 2	SALWAGXAG	12,406,066	8,093,935	1,830,220	2,481,911	4,647,403	-	19,317
229	392030-General Transp Eq Trailer	SALWAGXAG	1,282,314	836,604	189,175	256,535	480,364	-	1,997
230	392040-General Transp Eq Grp 4	SALWAGXAG	12,990,012	8,474,912	1,916,367	2,598,733	4,866,154	-	20,226
231	393000-General Stores Equipmen	SALWAGXAG	155,362	101,361	22,920	31,081	58,200	-	242
232	394000-General Tools & Shop Equi	SALWAGXAG	3,638,590	2,373,880	536,787	727,923	1,363,042	-	5,666
233	394050-Genl Tool, Shop & Eq-Call Center	CUST	(0)	-	-	(0)	-	-	-
234	395000-General Laboratory Equi	SALWAGXAG	4,459,195	2,909,257	657,848	892,090	1,670,447	-	6,943
235	395050-Genl Lab Equipment-Call Center	SALWAGXAG	(164)	(107)	(24)	(33)	(61)	-	(0)
236	396000-General Power Operated E	SALWAGXAG	2,878,990	1,878,304	424,726	575,960	1,078,491	-	4,483
237									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
191	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
192	357000E-Tran Underground Cond	DTRAN	69,300	-	69,300	-	-	-	-	-
193	358000-Tran UG Conductor & Devic	DTRAN	127,392	-	127,392	-	-	-	-	-
194	359000-Transmission Road & Trai	DTRAN	167	-	167	-	-	-	-	-
195	TOTAL TRANSMISSION		207,734,430	-	193,118,023	6,746,960	-	-	-	-
196										
197	DISTRIBUTION									
198	360001E-Dist Land Owned in Fee	DDISPSUB	0	-	-	-	0	-	-	-
199	360005-Dist Land Rights-TX	DDISPSUB	493,017	-	-	-	493,017	-	-	-
200	361000E-Str & Improv	DDISPSUB	1,916,834	-	-	-	1,916,834	-	-	-
201	362000E-Other Eq	DDISPSUB	35,656,044	-	-	-	35,656,044	-	-	-
202	364000-Dist Poles, Towers & Fixt	PLT_364	51,333,136	-	-	-	-	46,050,956	5,282,180	-
203	365000-Dist OH Conductor & Devic	PLT_365	45,009,031	-	-	-	-	40,377,602	4,631,429	-
204	366000E-Dist Underground Cond	PLT_366	7,131,247	-	-	-	-	6,416,696	714,551	-
205	367000E-Dist UG Conductor & D	PLT_367	8,731,047	-	-	-	-	7,856,196	874,851	-
206	368000E-Dist Line Transformer	PLT_368	49,429,493	-	-	-	-	2,659,404	-	46,770,089
207	369000E-Distribution Services	CSERVICE	3	-	-	-	-	-	-	-
208	369010-Distribution Services O	CSERVICE	12,099,589	-	-	-	-	-	-	-
209	369020-Distribution Services U	CSERVICE	10,799,662	-	-	-	-	-	-	-
210	370000E-Distribution Meter	CMETERS	18,593,039	-	-	-	-	-	-	-
211	371000E-Dist Inst on Cust Premis	CUSTPREM	5,383,766	-	-	-	-	-	-	-
212	373000-Dist Street Light & Sg Sy	CLIGHT	6,236,207	-	-	-	-	-	-	-
213	TOTAL DISTRIBUTION		252,812,114	-	-	-	38,065,894	103,360,854	11,503,011	46,770,089
214										
215	GENERAL									
216	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-	-
217	389002-General Land Rights	SALWAGXAG	8,680	1,280	1,003	9	281	904	103	98
218	390000-Genl Structures & Improv	SALWAGXAG	12,398,725	1,829,137	1,432,237	13,137	401,545	1,291,503	146,885	139,880
219	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-	-
220	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,691,246	397,029	310,879	2,851	87,159	280,331	31,883	30,362
221	390050-Genl Str & Imp-Call Center	CUST	(1,700,858)	-	-	-	-	-	-	-
222	391000-General Office Furn & E	SALWAGXAG	2,444,672	360,653	282,396	2,590	79,173	254,647	28,961	27,580
223	391004-General Info Sys Computer	SALWAGXAG	14,737,043	2,174,100	1,702,347	15,614	477,273	1,535,072	174,586	166,261
224	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(1,839)	(271)	(212)	(2)	(60)	(192)	(22)	(21)
225	391050-Genl Off Furn & Eq-Call Center	CUST	(197,136)	-	-	-	-	-	-	-
226	392000-General Transportation E	SALWAGXAG	46,331	6,835	5,352	49	1,500	4,826	549	523
227	392010-General Transp Eq Grp	SALWAGXAG	290,637	42,877	33,573	308	9,413	30,274	3,443	3,279
228	392020-General Transp Eq Grp 2	SALWAGXAG	12,406,066	1,830,220	1,433,085	13,145	401,782	1,292,268	146,972	139,963
229	392030-General Transp Eq Trailer	SALWAGXAG	1,282,314	189,175	148,126	1,359	41,529	133,571	15,191	14,467
230	392040-General Transp Eq Grp 4	SALWAGXAG	12,990,012	1,916,367	1,500,539	13,763	420,694	1,353,094	153,890	146,551
231	393000-General Stores Equipmen	SALWAGXAG	155,362	22,920	17,947	165	5,032	16,183	1,841	1,753
232	394000-General Tools & Shop Equi	SALWAGXAG	3,638,590	536,787	420,311	3,855	117,839	379,011	43,106	41,050
233	394050-Genl Tool, Shop & Eq-Call Center	CUST	(0)	-	-	-	-	-	-	-
234	395000-General Laboratory Equi	SALWAGXAG	4,459,195	657,848	515,103	4,725	144,415	464,488	52,827	50,308
235	395050-Genl Lab Equipment-Call Center	SALWAGXAG	(164)	(24)	(19)	(0)	(5)	(17)	(2)	(2)
236	396000-General Power Operated E	SALWAGXAG	2,878,990	424,726	332,566	3,050	93,239	299,888	34,107	32,480
237										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
191	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
192	357000E-Tran Underground Cond	DTRAN	69,300	-	-	-	-	-	-
193	358000-Tran UG Conductor & Devic	DTRAN	127,392	-	-	-	-	-	-
194	359000-Transmission Road & Trai	DTRAN	167	-	-	-	-	-	-
195	TOTAL TRANSMISSION		207,734,430	-	806,815	-	-	-	-
196									
197	DISTRIBUTION								
198	360001E-Dist Land Owned in Fee	DDISPSUB	0	-	-	-	-	-	-
199	360005-Dist Land Rights-TX	DDISPSUB	493,017	-	-	-	-	-	-
200	361000E-Str & Improv	DDISPSUB	1,916,834	-	-	-	-	-	-
201	362000E-Other Eq	DDISPSUB	35,656,044	-	-	-	-	-	-
202	364000-Dist Poles, Towers & Fixt	PLT_364	51,333,136	-	-	-	-	-	-
203	365000-Dist OH Conductor & Devic	PLT_365	45,009,031	-	-	-	-	-	-
204	366000E-Dist Underground Cond	PLT_366	7,131,247	-	-	-	-	-	-
205	367000E-Dist UG Conductor & D	PLT_367	8,731,047	-	-	-	-	-	-
206	368000E-Dist Line Transformer	PLT_368	49,429,493	-	-	-	-	-	-
207	369000E-Distribution Services	CSERVICE	3	3	-	-	-	-	-
208	369010-Distribution Services O	CSERVICE	12,099,589	12,099,589	-	-	-	-	-
209	369020-Distribution Services U	CSERVICE	10,799,662	10,799,662	-	-	-	-	-
210	370000E-Distribution Meter	CMETERS	18,593,039	-	18,593,039	-	-	-	-
211	371000E-Dist Inst on Cust Premis	CUSTPREM	5,383,766	-	-	5,383,766	-	-	-
212	373000-Dist Street Light & Sg Sy	CLIGHT	6,236,207	-	-	6,236,207	-	-	-
213	TOTAL DISTRIBUTION		252,812,114	22,899,254	18,593,039	11,619,973	-	-	-
214									
215	GENERAL								
216	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-
217	389002-General Land Rights	SALWAGXAG	8,680	38	414	225	325	733	-
218	390000-Genl Structures & Improv	SALWAGXAG	12,398,725	54,617	591,955	321,502	464,947	1,047,421	-
219	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-
220	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,691,246	11,855	128,489	69,785	100,921	227,351	-
221	390050-Genl Str & Imp-Call Center	CUST	(1,700,858)	-	-	-	-	(1,700,858)	-
222	391000-General Office Furn & E	SALWAGXAG	2,444,672	10,769	116,717	63,391	91,674	206,521	-
223	391004-General Info Sys Computer	SALWAGXAG	14,737,043	64,917	703,594	382,135	552,633	1,244,958	-
224	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(1,839)	(8)	(88)	(48)	(69)	(155)	-
225	391050-Genl Off Furn & Eq-Call Center	CUST	(197,136)	-	-	-	-	(197,136)	-
226	392000-General Transportation E	SALWAGXAG	46,331	204	2,212	1,201	1,737	3,914	-
227	392010-General Transp Eq Grp	SALWAGXAG	290,637	1,280	13,876	7,536	10,899	24,552	-
228	392020-General Transp Eq Grp 2	SALWAGXAG	12,406,066	54,649	592,306	321,692	465,222	1,048,041	-
229	392030-General Transp Eq Trailer	SALWAGXAG	1,282,314	5,649	61,222	33,251	48,086	108,327	-
230	392040-General Transp Eq Grp 4	SALWAGXAG	12,990,012	57,222	620,185	336,834	487,120	1,097,372	-
231	393000-General Stores Equipmen	SALWAGXAG	155,362	684	7,417	4,029	5,826	13,125	-
232	394000-General Tools & Shop Equi	SALWAGXAG	3,638,590	16,028	173,718	94,350	136,446	307,381	-
233	394050-Genl Tool, Shop & Eq-Call Center	CUST	(0)	-	-	-	-	(0)	-
234	395000-General Laboratory Equi	SALWAGXAG	4,459,195	19,643	212,896	115,628	167,218	376,704	-
235	395050-Genl Lab Equipment-Call Center	SALWAGXAG	(164)	(1)	(8)	(4)	(6)	(14)	-
236	396000-General Power Operated E	SALWAGXAG	2,878,990	12,682	137,452	74,653	107,961	243,212	-
237									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
238	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
239	397000-General Communication E	SALWAGXAG	23,966,577	15,636,215	3,535,698	4,794,663	8,978,055	-	37,318
240	397010-General Comm Eq Two Wa	SALWAGXAG	134,412	87,693	19,829	26,890	50,352	-	209
241	397030-General Comm Eq EM	SALWAGXAG	2,996,494	1,954,965	442,061	599,467	1,122,508	-	4,666
242	397050-Genl Comm Equipment-Call Center	CUST	(458,031)	-	-	(458,031)	-	-	-
243	398000-General Miscellaneous E	SALWAGXAG	917,305	598,466	135,327	183,513	343,629	-	1,428
244	398050-Genl Misc. Equipment-Call Center	CUST	(8,362)	-	-	(8,362)	-	-	-
245	TOTAL GENERAL		96,076,261	64,224,405	14,522,576	17,329,280	36,876,588	-	153,279
246									
247	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,193,891,838	1,080,421,287	21,509,613	91,960,937	633,288,549	-	7,289,656
248									
249	**NET ELECTRIC PLANT IN SERVICE**								
250	NET PRODUCTION PLANT								
251	Net Steam Production Plant		511,459,257	511,459,257	-	-	511,459,257	-	-
252	Net Other Production Plant		123,459,131	123,459,131	-	-	123,459,131	-	-
253	TOTAL NET PRODUCTION PLANT		634,918,388	634,918,388	-	-	634,918,388	-	-
254	NET TRANSMISSION PLANT		1,006,957,033	1,002,376,627	-	4,580,407	-	-	10,178,830
255	NET DISTRIBUTION PLANT		557,139,579	491,661,955	-	65,477,624	-	-	-
256	NET GENERAL & INTANGIBLE PLANT		209,466,228	130,334,660	29,471,585	49,659,982	74,836,000	-	311,060
257	**TOTAL NET PLANT IN SERVICE**		2,408,481,228	2,259,291,630	29,471,585	119,718,013	709,754,388	-	10,489,890
258									
259	**PLANT HELD FOR FUTURE USE**								
260	10500P-Held for Future Use - Production	PRODPLT	-	-	-	-	-	-	-
261	105000-Held for Future Us	TRANPLT	-	-	-	-	-	-	-
262	**TOTAL PLANT HELD FOR FUTURE USE**		-	-	-	-	-	-	-
263									
264									
265	**TOTAL CONSTRUCTION WORK IN PROGRESS**		-	-	-	-	-	-	-
266									
267	**TOTAL NET PLANT IN SERVICE**		2,408,481,228	2,259,291,630	29,471,585	119,718,013	709,754,388	-	10,489,890
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
238	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
239	397000-General Communication E	SALWAGXAG	23,966,577	3,535,698	2,768,495	25,393	776,181	2,496,459	283,927	270,386
240	397010-General Comm Eq Two Wa	SALWAGXAG	134,412	19,829	15,527	142	4,353	14,001	1,592	1,516
241	397030-General Comm Eq EM	SALWAGXAG	2,996,494	442,061	346,139	3,175	97,044	312,127	35,499	33,806
242	397050-Genl Comm Equipment-Call Center	CUST	(458,031)	-	-	-	-	-	-	-
243	398000-General Miscellaneous E	SALWAGXAG	917,305	135,327	105,962	972	29,708	95,550	10,867	10,349
244	398050-Genl Misc. Equipment-Call Center	CUST	(8,362)	-	-	-	-	-	-	-
245	TOTAL GENERAL		96,076,261	14,522,576	11,371,356	104,300	3,188,095	10,253,992	1,166,205	1,110,589
246										
247	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,193,891,838	21,509,613	209,960,315	6,901,440	42,787,832	118,548,201	13,230,295	48,414,999
248										
249	**NET ELECTRIC PLANT IN SERVICE**									
250	NET PRODUCTION PLANT									
251	Net Steam Production Plant		511,459,257	-	-	-	-	-	-	-
252	Net Other Production Plant		123,459,131	-	-	-	-	-	-	-
253	TOTAL NET PRODUCTION PLANT		634,918,388	-	-	-	-	-	-	-
254	NET TRANSMISSION PLANT		1,006,957,033	-	960,655,109	31,542,687	-	-	-	-
255	NET DISTRIBUTION PLANT		557,139,579	-	-	-	128,861,129	251,406,688	28,194,641	83,199,497
256	NET GENERAL & INTANGIBLE PLANT		209,466,228	29,471,585	23,076,615	211,663	6,469,804	20,809,077	2,366,653	2,253,788
257	**TOTAL NET PLANT IN SERVICE**		2,408,481,228	29,471,585	983,731,724	31,754,350	135,330,933	272,215,765	30,561,294	85,453,285
258										
259	**PLANT HELD FOR FUTURE USE**									
260	10500P-Held for Future Use - Production	PRODPLT	-	-	-	-	-	-	-	-
261	105000-Held for Future Us	TRANPLT	-	-	-	-	-	-	-	-
262	**TOTAL PLANT HELD FOR FUTURE USE**		-	-	-	-	-	-	-	-
263										
264										
265	**TOTAL CONSTRUCTION WORK IN PROGRESS**		-	-	-	-	-	-	-	-
266										
267	**TOTAL NET PLANT IN SERVICE**		2,408,481,228	29,471,585	983,731,724	31,754,350	135,330,933	272,215,765	30,561,294	85,453,285
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
238	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
239	397000-General Communication E	SALWAGXAG	23,966,577	105,574	1,144,242	621,459	898,737	2,024,651	-
240	397010-General Comm Eq Two Wa	SALWAGXAG	134,412	592	6,417	3,485	5,040	11,355	-
241	397030-General Comm Eq EM	SALWAGXAG	2,996,494	13,200	143,062	77,700	112,367	253,138	-
242	397050-Genl Comm Equipment-Call Center	CUST	(458,031)	-	-	-	-	(458,031)	-
243	398000-General Miscellaneous E	SALWAGXAG	917,305	4,041	43,795	23,786	34,399	77,492	-
244	398050-Genl Misc. Equipment-Call Center	CUST	(8,362)	-	-	-	-	(8,362)	-
245	TOTAL GENERAL		96,076,261	433,635	4,699,876	2,552,591	3,691,484	5,951,693	-
246									
247	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,193,891,838	23,541,518	26,360,915	15,400,655	5,467,515	21,190,335	-
248									
249	**NET ELECTRIC PLANT IN SERVICE**								
250	NET PRODUCTION PLANT								
251	Net Steam Production Plant		511,459,257	-	-	-	-	-	-
252	Net Other Production Plant		123,459,131	-	-	-	-	-	-
253	TOTAL NET PRODUCTION PLANT		634,918,388	-	-	-	-	-	-
254	NET TRANSMISSION PLANT		1,006,957,033	-	4,580,407	-	-	-	-
255	NET DISTRIBUTION PLANT		557,139,579	33,243,189	21,354,145	10,880,289	-	-	-
256	NET GENERAL & INTANGIBLE PLANT		209,466,228	880,004	9,537,757	5,180,135	7,491,363	26,570,723	-
257	**TOTAL NET PLANT IN SERVICE**		2,408,481,228	34,123,193	35,472,309	16,060,424	7,491,363	26,570,723	-
258									
259	**PLANT HELD FOR FUTURE USE**								
260	10500P-Held for Future Use - Production	PRODPLT	-	-	-	-	-	-	-
261	105000-Held for Future Us	TRANPLT	-	-	-	-	-	-	-
262	**TOTAL PLANT HELD FOR FUTURE USE**		-	-	-	-	-	-	-
263									
264									
265	**TOTAL CONSTRUCTION WORK IN PROGRESS**		-	-	-	-	-	-	-
266									
267	**TOTAL NET PLANT IN SERVICE**		2,408,481,228	34,123,193	35,472,309	16,060,424	7,491,363	26,570,723	-
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
284	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
285									
286	**PLUS: ADDITIONS TO RATE BASE**								
287	15100-Fuel Inventory	ENEFUEL	5,668,553	-	5,668,553	-	-	-	-
288									
289	15810-NOx Inventory	ENERGY1	-	-	-	-	-	-	-
290	Utility Material and Supplies:								
291	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,596,542	7,596,542	-	-	7,596,542	-	-
292	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,886,186	1,877,821	-	8,365	-	-	26,773
293	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,206,108	1,883,099	-	323,010	-	-	-
294	Total Utility Material and Supplies		11,688,837	11,357,462	-	331,375	7,596,542	-	26,773
295	Cash Working Capital (Lead Lag)	SCH CWC, LN 46	(9,568,374)	(8,639,757)	(478,925)	(449,693)	(2,716,384)	62,053	(40,557)
296	Prepayments	SCH RBO, LN 62	93,468,740	61,583,202	13,508,450	18,377,089	35,214,271	-	151,840
297	TOTAL ADDITIONS TO RATE BASE		101,257,756	64,300,907	18,698,078	18,258,771	40,094,429	62,053	138,056
298									
299	**LESS: DEDUCTIONS TO RATE BASE**								
300	182300EE-Reg Asset EE & ICO Related	DPROD	-	-	-	-	-	-	-
301	182300REC-Reg Asset REC Related	ENERGY1	-	-	-	-	-	-	-
302	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(183,216)	(183,216)	-	-	(183,216)	-	-
303	18620- Deferred Rate Case Expenses	CLAIMREV	(4,405,620)	(3,392,743)	(654,429)	(358,448)	(1,214,463)	(435,764)	(3,422)
304	DEFPEN-Texas Deferred Pension Balance	SALWAGES	-	-	-	-	-	-	-
305	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	-	-	-	-	-	-	-
306	Accumulated Deferred Income Taxes								
307	Account 190	SCH RBO, LN 172	(45,186,302)	(41,319,759)	(681,884)	(3,184,659)	(6,859,131)	-	(117,827)
308	Account 281	SCH RBO, LN 176	643,282	643,282	-	-	643,282	-	-
309	Account 282	SCH RBO, LN 281	619,368,541	590,173,572	5,081,847	24,113,122	195,530,759	-	3,275,065
310	Account 283	SCH RBO, LN 309	51,844,630	34,347,873	7,600,257	9,896,500	18,987,955	406,232	78,473
311	ADIT - NOL	SCH RBO, LN 311	(15,207,475)	(14,098,651)	(215,218)	(893,606)	(5,669,677)	-	(75,057)
312	Total Accumulated Deferred Income Taxes		611,462,675	569,746,317	11,785,003	29,931,356	202,633,187	406,232	3,160,654
313	23500-Customer Deposits	CUSTDEP	6,223,728	-	-	6,223,728	-	-	-
314									
315	25410-Reg Liability - Retiree Medical	SALWAGES	518,663	338,385	76,516	103,762	194,295	-	808
316	25430-Retiree Liability FAS 158/106	SALWAGES	8,608,750	5,616,500	1,270,016	1,722,234	3,224,901	-	13,404
317									
318	25200-Customer Advances for Construction	DISTPLT	-	-	-	-	-	-	-
319	TOTAL DEDUCTIONS TO RATE BASE		622,224,980	572,125,242	12,477,106	37,622,632	204,654,704	(29,532)	3,171,444
320									
321									
322	**TOTAL RATE BASE**		1,887,514,003	1,751,467,295	35,692,557	100,354,151	545,194,113	91,585	7,456,502
323									
324									
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
284	**ADDITIONS AND DEDUCTIONS TO RATE BASE**									
285										
286	**PLUS: ADDITIONS TO RATE BASE**									
287	15100-Fuel Inventory	ENEFUEL	5,668,553	5,668,553	-	-	-	-	-	-
288										
289	15810-NOx Inventory	ENERGY1	-	-	-	-	-	-	-	-
290	Utility Material and Supplies:									
291	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,596,542	-	-	-	-	-	-	-
292	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,886,186	-	1,791,592	59,457	-	-	-	-
293	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,206,108	-	-	-	454,668	966,299	108,127	354,005
294	Total Utility Material and Supplies		11,688,837	-	1,791,592	59,457	454,668	966,299	108,127	354,005
295	Cash Working Capital (Lead Lag)	SCH CWC, LN 46	(9,568,374)	(478,925)	(3,829,421)	(121,446)	(508,867)	(1,039,337)	(116,558)	(329,239)
296	Prepayments	SCH RBO, LN 62	93,468,740	13,508,450	11,197,234	117,591	3,033,326	9,682,164	1,100,905	1,085,870
297	TOTAL ADDITIONS TO RATE BASE		101,257,756	18,698,078	9,159,404	55,601	2,979,127	9,609,126	1,092,474	1,110,636
298										
299	**LESS: DEDUCTIONS TO RATE BASE**									
300	182300EE-Reg Asset EE & ICO Related	DPROD	-	-	-	-	-	-	-	-
301	182300REC-Reg Asset REC Related	ENERGY1	-	-	-	-	-	-	-	-
302	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(183,216)	-	-	-	-	-	-	-
303	18620- Deferred Rate Case Expenses	CLAIMREV	(4,405,620)	(654,429)	(1,026,320)	(12,376)	(154,502)	(402,853)	(45,506)	(97,537)
304	DEFPEN-Texas Deferred Pension Balance	SALWAGES	-	-	-	-	-	-	-	-
305	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	-	-	-	-	-	-	-	-
306	Accumulated Deferred Income Taxes									
307	Account 190	SCH RBO, LN 172	(45,186,302)	(681,884)	(14,913,562)	(422,025)	(3,130,628)	(11,052,725)	(1,239,034)	(3,584,827)
308	Account 281	SCH RBO, LN 176	643,282	-	-	-	-	-	-	-
309	Account 282	SCH RBO, LN 281	619,368,541	5,081,847	234,225,692	7,378,576	38,478,825	79,321,374	8,911,230	23,052,051
310	Account 283	SCH RBO, LN 309	51,844,630	7,600,257	6,530,860	65,082	1,693,132	5,342,088	607,219	636,832
311	ADIT - NOL	SCH RBO, LN 311	(15,207,475)	(215,218)	(5,039,190)	(163,186)	(751,931)	(1,649,616)	(184,867)	(565,127)
312	Total Accumulated Deferred Income Taxes		611,462,675	11,785,003	220,803,801	6,858,446	36,289,398	71,961,121	8,094,548	19,538,930
313	23500-Customer Deposits	CUSTDEP	6,223,728	-	-	-	-	-	-	-
314										
315	25410-Reg Liability - Retiree Medical	SALWAGES	518,663	76,516	59,913	550	16,797	54,026	6,144	5,851
316	25430-Retiree Liability FAS 158/106	SALWAGES	8,608,750	1,270,016	994,438	9,121	278,803	896,724	101,986	97,122
317										
318	25200-Customer Advances for Construction	DISTPLT	-	-	-	-	-	-	-	-
319	TOTAL DEDUCTIONS TO RATE BASE		622,224,980	12,477,106	220,831,833	6,855,741	36,430,496	72,509,018	8,157,172	19,544,366
320										
321										
322	**TOTAL RATE BASE**		1,887,514,003	35,692,557	772,059,295	24,954,211	101,879,564	209,315,874	23,496,596	67,019,555
323										
324										
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
284	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
285									
286	**PLUS: ADDITIONS TO RATE BASE**								
287	15100-Fuel Inventory	ENEFUEL	5,668,553	-	-	-	-	-	-
288									
289	15810-NOx Inventory	ENERGY1	-	-	-	-	-	-	-
290	Utility Material and Supplies:								
291	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,596,542	-	-	-	-	-	-
292	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,886,186	-	8,365	-	-	-	-
293	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,206,108	152,918	108,806	61,285	-	-	-
294	Total Utility Material and Supplies		11,688,837	152,918	117,172	61,285	-	-	-
295	Cash Working Capital (Lead Lag)	SCH CWC, LN 46	(9,568,374)	(129,250)	(132,842)	(60,124)	(27,187)	(100,443)	153
296	Prepayments	SCH RBO, LN 62	93,468,740	426,177	4,390,813	2,383,487	3,433,704	7,742,907	-
297	TOTAL ADDITIONS TO RATE BASE		101,257,756	449,845	4,375,143	2,384,648	3,406,517	7,642,465	153
298									
299	**LESS: DEDUCTIONS TO RATE BASE**								
300	182300EE-Reg Asset EE & ICO Related	DPROD	-	-	-	-	-	-	-
301	182300REC-Reg Asset REC Related	ENERGY1	-	-	-	-	-	-	-
302	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(183,216)	-	-	-	-	-	-
303	18620- Deferred Rate Case Expenses	CLAIMREV	(4,405,620)	(42,187)	(81,349)	(47,230)	(51,802)	(140,609)	4,730
304	DEFPEN-Texas Deferred Pension Balance	SALWAGES	-	-	-	-	-	-	-
305	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	-	-	-	-	-	-	-
306	Accumulated Deferred Income Taxes								
307	Account 190	SCH RBO, LN 172	(45,186,302)	(1,224,658)	(1,075,930)	(307,194)	(173,328)	(403,550)	-
308	Account 281	SCH RBO, LN 176	643,282	-	-	-	-	-	-
309	Account 282	SCH RBO, LN 281	619,368,541	7,590,889	7,567,113	3,776,922	1,291,752	3,886,446	-
310	Account 283	SCH RBO, LN 309	51,844,630	252,950	2,341,993	1,274,636	1,825,121	4,206,208	(4,409)
311	ADIT - NOL	SCH RBO, LN 311	(15,207,475)	(243,432)	(261,030)	(132,813)	(54,706)	(201,624)	-
312	Total Accumulated Deferred Income Taxes		611,462,675	6,375,749	8,572,146	4,611,551	2,888,839	7,487,480	(4,409)
313	23500-Customer Deposits	CUSTDEP	6,223,728	-	-	-	-	-	6,223,728
314									
315	25410-Reg Liability - Retiree Medical	SALWAGES	518,663	2,285	24,763	13,449	19,450	43,816	-
316	25430-Retiree Liability FAS 158/106	SALWAGES	8,608,750	37,922	411,010	223,227	322,825	727,251	-
317									
318	25200-Customer Advances for Construction	DISTPLT	-	-	-	-	-	-	-
319	TOTAL DEDUCTIONS TO RATE BASE		622,224,980	6,373,769	8,926,569	4,800,997	3,179,311	8,117,938	6,224,049
320									
321									
322	**TOTAL RATE BASE**		1,887,514,003	28,199,269	30,920,883	13,644,075	7,718,570	26,095,250	(6,223,896)
323									
324									
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
330	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
331	Prepayments								
332	16510-Prepayments-Insurance	TOTPLT	1,310,668	1,215,103	18,549	77,016	488,646	-	6,469
333	16511-Prepayments-Pensions	SALWAGES	91,381,798	59,619,088	13,481,211	18,281,500	34,232,291	-	142,288
334	16515-Prepayments-Auto Licensing	TOTPLT	15,186	14,078	215	892	5,662	-	75
335	16516-Prepayments-I/T Related	TOTPLT	138,576	128,472	1,961	8,143	51,664	-	684
336	16517-Prepayments-Brand Adv	SALWAGXAG	-	-	-	-	-	-	-
337	16518-Prepayments-Pollution Emissions	PRODPLT	419,468	419,468	-	-	419,468	-	-
338	16519-Prepayments-Benefits	SALWAGES	5,095	3,324	752	1,019	1,908	-	8
339	16520-Prepayments-Energy Eff.	ENETRKR	-	-	-	-	-	-	-
340	16521-Prepayments-Transmission	TRANPLT	158,890	158,185	-	705	-	-	2,255
341	16522-Prepayments-Interest	TOTPLT	-	-	-	-	-	-	-
342	16523-Prepaid Taxes State	TOTPLT	-	-	-	-	-	-	-
343	16524-Prepaid Taxes Federal	TOTPLT	-	-	-	-	-	-	-
344	16526-Prepayments-Other Distribution Utility	SALWAGXAG	39,059	25,483	5,762	7,814	14,632	-	61
345	Total Prepayments		93,468,740	61,583,202	13,508,450	18,377,089	35,214,271	-	151,840
346									
347	Accumulated Deferred Income Taxes								
348	**Account 190**								
349	INTANGIBLE								
350	303004-Intg Misc Computr Softwar	SALWAGXAG	(3,285)	(2,143)	(485)	(657)	(1,231)	-	(5)
351	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(667)	(435)	(98)	(133)	(250)	-	(1)
352	TOTAL INTANGIBLE		(3,952)	(2,578)	(583)	(791)	(1,480)	-	(6)
353									
354	PRODUCTION								
355	Steam Production								
356	310001-Steam Prod Land Own in Fe	DPROD	(2,570)	(2,570)	-	-	(2,570)	-	-
357	310002-Steam Prod Land Rights	DPROD	(6,518)	(6,518)	-	-	(6,518)	-	-
358	310003-Steam Prod Water Rights	DPROD	(18,343)	(18,343)	-	-	(18,343)	-	-
359	310004-Steam Prod Land Rights-NM	DPROD	(429)	(429)	-	-	(429)	-	-
360	311000E-Steam Prod Str & Improv	DPROD	(338,602)	(338,602)	-	-	(338,602)	-	-
361	312000E-Steam Prod Boiler Plant E	DPROD	(1,180,149)	(1,180,149)	-	-	(1,180,149)	-	-
362	314000-Steam Prod Turbogen Unit	DPROD	(610,020)	(610,020)	-	-	(610,020)	-	-
363	315000E-Steam Prod Acc Elec Eq	DPROD	(95,425)	(95,425)	-	-	(95,425)	-	-
364	316000E-Steam Prod Misc Pwr Plt E	DPROD	(37,911)	(37,911)	-	-	(37,911)	-	-
365	Total Steam Production		(2,289,965)	(2,289,965)	-	-	(2,289,965)	-	-
366									
367	Other Production Combustion Equipment:								
368	340001-Other Prod Land Own in Fee	DPROD	(1)	(1)	-	-	(1)	-	-
369	341000E-Other Prod Str & Impr	DPROD	(146,571)	(146,571)	-	-	(146,571)	-	-
370	342000E-Other Prod Fuel Hldr	DPROD	(13,782)	(13,782)	-	-	(13,782)	-	-
371	343000-Other Prod Prime Mover	DPROD	(453,822)	(453,822)	-	-	(453,822)	-	-
372	344000E-Other Prod Generator	DPROD	(1,103,104)	(1,103,104)	-	-	(1,103,104)	-	-
373	345000E-Other Prod Access Elect Equip	DPROD	(214,064)	(214,064)	-	-	(214,064)	-	-
374	346000E-Other Prod Misc Pwr P	DPROD	(33,571)	(33,571)	-	-	(33,571)	-	-
375	Total Other Production Combustion Equipment		(1,964,915)	(1,964,915)	-	-	(1,964,915)	-	-
376	TOTAL PRODUCTION		(4,254,880)	(4,254,880)	-	-	(4,254,880)	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
330	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
331	Prepayments									
332	16510-Prepayments-Insurance	TOTPLT	1,310,668	18,549	434,307	14,064	64,806	142,173	15,933	48,706
333	16511-Prepayments-Pensions	SALWAGES	91,381,798	13,481,211	10,555,954	96,821	2,959,488	9,518,713	1,082,580	1,030,952
334	16515-Prepayments-Auto Licensing	TOTPLT	15,186	215	5,032	163	751	1,647	185	564
335	16516-Prepayments-I/T Related	TOTPLT	138,576	1,961	45,919	1,487	6,852	15,032	1,685	5,150
336	16517-Prepayments-Brand Adv	SALWAGXAG	-	-	-	-	-	-	-	-
337	16518-Prepayments-Pollution Emissions	PRODPLT	419,468	-	-	-	-	-	-	-
338	16519-Prepayments-Benefits	SALWAGES	5,095	752	588	5	165	531	60	57
339	16520-Prepayments-Energy Eff.	ENETRKR	-	-	-	-	-	-	-	-
340	16521-Prepayments-Transmission	TRANPLT	158,890	-	150,922	5,009	-	-	-	-
341	16522-Prepayments-Interest	TOTPLT	-	-	-	-	-	-	-	-
342	16523-Prepaid Taxes State	TOTPLT	-	-	-	-	-	-	-	-
343	16524-Prepaid Taxes Federal	TOTPLT	-	-	-	-	-	-	-	-
344	16526-Prepayments-Other Distribution Utility	SALWAGXAG	39,059	5,762	4,512	41	1,265	4,069	463	441
345	Total Prepayments		93,468,740	13,508,450	11,197,234	117,591	3,033,326	9,682,164	1,100,905	1,085,870
346										
347	Accumulated Deferred Income Taxes									
348	**Account 190**									
349	INTANGIBLE									
350	303004-Intg Misc Computr Softwar	SALWAGXAG	(3,285)	(485)	(379)	(3)	(106)	(342)	(39)	(37)
351	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(667)	(98)	(77)	(1)	(22)	(69)	(8)	(8)
352	TOTAL INTANGIBLE		(3,952)	(583)	(456)	(4)	(128)	(412)	(47)	(45)
353										
354	PRODUCTION									
355	Steam Production									
356	310001-Steam Prod Land Own in Fe	DPROD	(2,570)	-	-	-	-	-	-	-
357	310002-Steam Prod Land Rights	DPROD	(6,518)	-	-	-	-	-	-	-
358	310003-Steam Prod Water Rights	DPROD	(18,343)	-	-	-	-	-	-	-
359	310004-Steam Prod Land Rights-NM	DPROD	(429)	-	-	-	-	-	-	-
360	311000E-Steam Prod Str & Improv	DPROD	(338,602)	-	-	-	-	-	-	-
361	312000E-Steam Prod Boiler Plant E	DPROD	(1,180,149)	-	-	-	-	-	-	-
362	314000-Steam Prod Turbogen Unit	DPROD	(610,020)	-	-	-	-	-	-	-
363	315000E-Steam Prod Acc Elec Eq	DPROD	(95,425)	-	-	-	-	-	-	-
364	316000E-Steam Prod Misc Pwr Plt E	DPROD	(37,911)	-	-	-	-	-	-	-
365	Total Steam Production		(2,289,965)	-	-	-	-	-	-	-
366										
367	Other Production Combustion Equipment:									
368	340001-Other Prod Land Own in Fee	DPROD	(1)	-	-	-	-	-	-	-
369	341000E-Other Prod Str & Impr	DPROD	(146,571)	-	-	-	-	-	-	-
370	342000E-Other Prod Fuel Hldr	DPROD	(13,782)	-	-	-	-	-	-	-
371	343000-Other Prod Prime Mover	DPROD	(453,822)	-	-	-	-	-	-	-
372	344000E-Other Prod Generator	DPROD	(1,103,104)	-	-	-	-	-	-	-
373	345000E-Other Prod Access Elect Equip	DPROD	(214,064)	-	-	-	-	-	-	-
374	346000E-Other Prod Misc Pwr P	DPROD	(33,571)	-	-	-	-	-	-	-
375	Total Other Production Combustion Equipment		(1,964,915)	-	-	-	-	-	-	-
376	TOTAL PRODUCTION		(4,254,880)	-	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
330	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
331	Prepayments								
332	16510-Prepayments-Insurance	TOTPLT	1,310,668	20,980	22,497	11,447	4,715	17,377	-
333	16511-Prepayments-Pensions	SALWAGES	91,381,798	402,541	4,362,864	2,369,553	3,426,780	7,719,762	-
334	16515-Prepayments-Auto Licensing	TOTPLT	15,186	243	261	133	55	201	-
335	16516-Prepayments-I/T Related	TOTPLT	138,576	2,218	2,379	1,210	499	1,837	-
336	16517-Prepayments-Brand Adv	SALWAGXAG	-	-	-	-	-	-	-
337	16518-Prepayments-Pollution Emissions	PRODPLT	419,468	-	-	-	-	-	-
338	16519-Prepayments-Benefits	SALWAGES	5,095	22	243	132	191	430	-
339	16520-Prepayments-Energy Eff.	ENETRKR	-	-	-	-	-	-	-
340	16521-Prepayments-Transmission	TRANPLT	158,890	-	705	-	-	-	-
341	16522-Prepayments-Interest	TOTPLT	-	-	-	-	-	-	-
342	16523-Prepaid Taxes State	TOTPLT	-	-	-	-	-	-	-
343	16524-Prepaid Taxes Federal	TOTPLT	-	-	-	-	-	-	-
344	16526-Prepayments-Other Distribution Utility	SALWAGXAG	39,059	172	1,865	1,013	1,465	3,300	-
345	Total Prepayments		93,468,740	426,177	4,390,813	2,383,487	3,433,704	7,742,907	-
346									
347	Accumulated Deferred Income Taxes								
348	**Account 190**								
349	INTANGIBLE								
350	303004-Intg Misc Computr Softwar	SALWAGXAG	(3,285)	(14)	(157)	(85)	(123)	(278)	-
351	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(667)	(3)	(32)	(17)	(25)	(56)	-
352	TOTAL INTANGIBLE		(3,952)	(17)	(189)	(102)	(148)	(334)	-
353									
354	PRODUCTION								
355	Steam Production								
356	310001-Steam Prod Land Own in Fe	DPROD	(2,570)	-	-	-	-	-	-
357	310002-Steam Prod Land Rights	DPROD	(6,518)	-	-	-	-	-	-
358	310003-Steam Prod Water Rights	DPROD	(18,343)	-	-	-	-	-	-
359	310004-Steam Prod Land Rights-NM	DPROD	(429)	-	-	-	-	-	-
360	311000E-Steam Prod Str & Improv	DPROD	(338,602)	-	-	-	-	-	-
361	312000E-Steam Prod Boiler Plant E	DPROD	(1,180,149)	-	-	-	-	-	-
362	314000-Steam Prod Turbogen Unit	DPROD	(610,020)	-	-	-	-	-	-
363	315000E-Steam Prod Acc Elec Eq	DPROD	(95,425)	-	-	-	-	-	-
364	316000E-Steam Prod Misc Pwr Plt E	DPROD	(37,911)	-	-	-	-	-	-
365	Total Steam Production		(2,289,965)	-	-	-	-	-	-
366									
367	Other Production Combustion Equipment:								
368	340001-Other Prod Land Own in Fee	DPROD	(1)	-	-	-	-	-	-
369	341000E-Other Prod Str & Impr	DPROD	(146,571)	-	-	-	-	-	-
370	342000E-Other Prod Fuel Hldr	DPROD	(13,782)	-	-	-	-	-	-
371	343000-Other Prod Prime Mover	DPROD	(453,822)	-	-	-	-	-	-
372	344000E-Other Prod Generator	DPROD	(1,103,104)	-	-	-	-	-	-
373	345000E-Other Prod Access Elect Equip	DPROD	(214,064)	-	-	-	-	-	-
374	346000E-Other Prod Misc Pwr P	DPROD	(33,571)	-	-	-	-	-	-
375	Total Other Production Combustion Equipment		(1,964,915)	-	-	-	-	-	-
376	TOTAL PRODUCTION		(4,254,880)	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
377	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
378	TRANSMISSION								
379	350001-Tran Land Owned in Fe	DTRAN	(771)	(771)	-	-	-	-	-
380	350002E-Transmission Land Right	DTRAN	(26,638)	(26,638)	-	-	-	-	-
381	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(1,504)	(1,504)	-	-	-	-	-
382	352000-Transmission Str & Improv	DTRAN	(426,424)	(426,424)	-	-	-	-	-
383	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	(2,310)	-	-	-	-	(2,310)
384	353000E-Transmission Station	DTRAN	(6,221,719)	(6,221,719)	-	-	-	-	-
385	353010-Tran Station Equip Pro	DPRODTI	(95,223)	(95,223)	-	-	-	-	(95,223)
386	354000E-Tran Towers & Fixture	DTRAN	(629,045)	(629,045)	-	-	-	-	-
387	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(35,518)	(35,518)	-	-	-	-	-
388	355010-Tran Poles & Fixtures-Prod	DPRODTI	(756)	(756)	-	-	-	-	(756)
389	355000E-Tran Poles & Fixture	DTRAN	(4,567,168)	(4,567,168)	-	-	-	-	-
390	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(257,877)	(257,877)	-	-	-	-	-
391	356010-Tran OH Cond & Device-Prod	DPRODTI	(179)	(179)	-	-	-	-	(179)
392	356000E-Tran OH Conductor & D	DTRAN	(1,684,462)	(1,684,462)	-	-	-	-	-
393	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(95,110)	(95,110)	-	-	-	-	-
394	357000E-Tran Underground Cond	DTRAN	(1,234)	(1,234)	-	-	-	-	-
395	358000-Tran UG Conductor & Devic	DTRAN	(2,369)	(2,369)	-	-	-	-	-
396	359000-Transmission Road & Trai	DTRAN	(2,505)	(2,505)	-	-	-	-	-
397	TOTAL TRANSMISSION		(14,050,813)	(14,050,813)	-	-	-	-	(98,468)
398									
399	DISTRIBUTION								
400	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(152)	-	-	-	-	-
401	360005-Dist Land Rights-TX	DDISPSUB	(1,960)	(1,960)	-	-	-	-	-
402	361000E-Str & Improv	DDISPSUB	(221,941)	(221,941)	-	-	-	-	-
403	362000E-Other Eq	DDISPSUB	(2,638,761)	(2,638,761)	-	-	-	-	-
404	364000-Dist Poles, Towers & Fixt	PLT_364	(4,986,468)	(4,986,468)	-	-	-	-	-
405	365000-Dist OH Conductor & Devic	PLT_365	(4,588,840)	(4,588,840)	-	-	-	-	-
406	366000E-Dist Underground Cond	PLT_366	(399,103)	(399,103)	-	-	-	-	-
407	367000E-Dist UG Conductor & D	PLT_367	(1,306,648)	(1,306,648)	-	-	-	-	-
408	368000E-Dist Line Transformer	PLT_368	(3,636,576)	(3,636,576)	-	-	-	-	-
409	369000E-Distribution Services	CSERVICE	43,276	-	-	43,276	-	-	-
410	369010-Distribution Services O	CSERVICE	(532,266)	-	-	(532,266)	-	-	-
411	369020-Distribution Services U	CSERVICE	(675,704)	-	-	(675,704)	-	-	-
412	370000E-Distribution Meter	CMETERS	(823,287)	-	-	(823,287)	-	-	-
413	371000E-Dist Inst on Cust Premis	CUSTPREM	(49,390)	-	-	(49,390)	-	-	-
414	373000-Dist Street Light & Sg Sy	CLIGHT	(122,110)	-	-	(122,110)	-	-	-
415	TOTAL DISTRIBUTION		(19,939,928)	(17,780,449)	-	(2,159,479)	-	-	-
416									
417	GENERAL								
418	389001-General Land Owned in Fe	SALWAGXAG	27	17	4	5	10	-	0
419	390000-Genl Structures & Improv	SALWAGXAG	(253,529)	(165,407)	(37,402)	(50,720)	(94,974)	-	(395)
420	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,954)	(3,232)	(731)	(991)	(1,856)	-	(8)
421	391000-General Office Furn & E	SALWAGXAG	(8,722)	(5,691)	(1,287)	(1,745)	(3,267)	-	(14)
422	391004-General Info Sys Computer	SALWAGXAG	(24,223)	(15,803)	(3,573)	(4,846)	(9,074)	-	(38)
423	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	-	(0)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
377	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
378	TRANSMISSION									
379	350001-Tran Land Owned in Fe	DTRAN	(771)	-	(771)	-	-	-	-	-
380	350002E-Transmission Land Right	DTRAN	(26,638)	-	(26,638)	-	-	-	-	-
381	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(1,504)	-	-	(1,504)	-	-	-	-
382	352000-Transmission Str & Improv	DTRAN	(426,424)	-	(426,424)	-	-	-	-	-
383	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	-	-	-	-	-	-	-
384	353000E-Transmission Station	DTRAN	(6,221,719)	-	(6,221,719)	-	-	-	-	-
385	353010-Tran Station Equip Pro	DPRODTI	(95,223)	-	-	-	-	-	-	-
386	354000E-Tran Towers & Fixture	DTRAN	(629,045)	-	(629,045)	-	-	-	-	-
387	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(35,518)	-	-	(35,518)	-	-	-	-
388	355010-Tran Poles & Fixtures-Prod	DPRODTI	(756)	-	-	-	-	-	-	-
389	355000E-Tran Poles & Fixture	DTRAN	(4,567,168)	-	(4,567,168)	-	-	-	-	-
390	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(257,877)	-	-	(257,877)	-	-	-	-
391	356010-Tran OH Cond & Device-Prod	DPRODTI	(179)	-	-	-	-	-	-	-
392	356000E-Tran OH Conductor & D	DTRAN	(1,684,462)	-	(1,684,462)	-	-	-	-	-
393	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(95,110)	-	-	(95,110)	-	-	-	-
394	357000E-Tran Underground Cond	DTRAN	(1,234)	-	(1,234)	-	-	-	-	-
395	358000-Tran UG Conductor & Devic	DTRAN	(2,369)	-	(2,369)	-	-	-	-	-
396	359000-Transmission Road & Trai	DTRAN	(2,505)	-	(2,505)	-	-	-	-	-
397	TOTAL TRANSMISSION		(14,050,813)	-	(13,562,336)	(390,009)	-	-	-	-
398										
399	DISTRIBUTION									
400	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	-	-	-	(152)	-	-	-
401	360005-Dist Land Rights-TX	DDISPSUB	(1,960)	-	-	-	(1,960)	-	-	-
402	361000E-Str & Improv	DDISPSUB	(221,941)	-	-	-	(221,941)	-	-	-
403	362000E-Other Eq	DDISPSUB	(2,638,761)	-	-	-	(2,638,761)	-	-	-
404	364000-Dist Poles, Towers & Fixt	PLT_364	(4,986,468)	-	-	-	-	(4,473,361)	(513,108)	-
405	365000-Dist OH Conductor & Devic	PLT_365	(4,588,840)	-	-	-	-	(4,116,648)	(472,192)	-
406	366000E-Dist Underground Cond	PLT_366	(399,103)	-	-	-	-	(359,113)	(39,990)	-
407	367000E-Dist UG Conductor & D	PLT_367	(1,306,648)	-	-	-	-	(1,175,722)	(130,926)	-
408	368000E-Dist Line Transformer	PLT_368	(3,636,576)	-	-	-	-	(195,655)	-	(3,440,921)
409	369000E-Distribution Services	CSERVICE	43,276	-	-	-	-	-	-	-
410	369010-Distribution Services O	CSERVICE	(532,266)	-	-	-	-	-	-	-
411	369020-Distribution Services U	CSERVICE	(675,704)	-	-	-	-	-	-	-
412	370000E-Distribution Meter	CMETERS	(823,287)	-	-	-	-	-	-	-
413	371000E-Dist Inst on Cust Premis	CUSTPREM	(49,390)	-	-	-	-	-	-	-
414	373000-Dist Street Light & Sg Sy	CLIGHT	(122,110)	-	-	-	-	-	-	-
415	TOTAL DISTRIBUTION		(19,939,928)	-	-	-	(2,862,814)	(10,320,498)	(1,156,215)	(3,440,921)
416										
417	GENERAL									
418	389001-General Land Owned in Fe	SALWAGXAG	27	4	3	0	1	3	0	0
419	390000-Genl Structures & Improv	SALWAGXAG	(253,529)	(37,402)	(29,286)	(269)	(8,211)	(26,409)	(3,004)	(2,860)
420	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,954)	(731)	(572)	(5)	(160)	(516)	(59)	(56)
421	391000-General Office Furn & E	SALWAGXAG	(8,722)	(1,287)	(1,008)	(9)	(282)	(909)	(103)	(98)
422	391004-General Info Sys Computer	SALWAGXAG	(24,223)	(3,573)	(2,798)	(26)	(784)	(2,523)	(287)	(273)
423	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
377	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
378	TRANSMISSION								
379	350001-Tran Land Owned in Fe	DTRAN	(771)	-	-	-	-	-	-
380	350002E-Transmission Land Right	DTRAN	(26,638)	-	-	-	-	-	-
381	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(1,504)	-	-	-	-	-	-
382	352000-Transmission Str & Improv	DTRAN	(426,424)	-	-	-	-	-	-
383	352010-Tran Str & Impr-Prod	DPRODTI	(2,310)	-	-	-	-	-	-
384	353000E-Transmission Station	DTRAN	(6,221,719)	-	-	-	-	-	-
385	353010-Tran Station Equip Pro	DPRODTI	(95,223)	-	-	-	-	-	-
386	354000E-Tran Towers & Fixture	DTRAN	(629,045)	-	-	-	-	-	-
387	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(35,518)	-	-	-	-	-	-
388	355010-Tran Poles & Fixtures-Prod	DPRODTI	(756)	-	-	-	-	-	-
389	355000E-Tran Poles & Fixture	DTRAN	(4,567,168)	-	-	-	-	-	-
390	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(257,877)	-	-	-	-	-	-
391	356010-Tran OH Cond & Device-Prod	DPRODTI	(179)	-	-	-	-	-	-
392	356000E-Tran OH Conductor & D	DTRAN	(1,684,462)	-	-	-	-	-	-
393	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(95,110)	-	-	-	-	-	-
394	357000E-Tran Underground Cond	DTRAN	(1,234)	-	-	-	-	-	-
395	358000-Tran UG Conductor & Devic	DTRAN	(2,369)	-	-	-	-	-	-
396	359000-Transmission Road & Trai	DTRAN	(2,505)	-	-	-	-	-	-
397	TOTAL TRANSMISSION		(14,050,813)	-	-	-	-	-	-
398									
399	DISTRIBUTION								
400	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	-	-	-	-	-	-
401	360005-Dist Land Rights-TX	DDISPSUB	(1,960)	-	-	-	-	-	-
402	361000E-Str & Improv	DDISPSUB	(221,941)	-	-	-	-	-	-
403	362000E-Other Eq	DDISPSUB	(2,638,761)	-	-	-	-	-	-
404	364000-Dist Poles, Towers & Fixt	PLT_364	(4,986,468)	-	-	-	-	-	-
405	365000-Dist OH Conductor & Devic	PLT_365	(4,588,840)	-	-	-	-	-	-
406	366000E-Dist Underground Cond	PLT_366	(399,103)	-	-	-	-	-	-
407	367000E-Dist UG Conductor & D	PLT_367	(1,306,648)	-	-	-	-	-	-
408	368000E-Dist Line Transformer	PLT_368	(3,636,576)	-	-	-	-	-	-
409	369000E-Distribution Services	CSERVICE	43,276	43,276	-	-	-	-	-
410	369010-Distribution Services O	CSERVICE	(532,266)	(532,266)	-	-	-	-	-
411	369020-Distribution Services U	CSERVICE	(675,704)	(675,704)	-	-	-	-	-
412	370000E-Distribution Meter	CMETERS	(823,287)	-	(823,287)	-	-	-	-
413	371000E-Dist Inst on Cust Premis	CUSTPREM	(49,390)	-	-	(49,390)	-	-	-
414	373000-Dist Street Light & Sg Sy	CLIGHT	(122,110)	-	-	(122,110)	-	-	-
415	TOTAL DISTRIBUTION		(19,939,928)	(1,164,693)	(823,287)	(171,499)	-	-	-
416									
417	GENERAL								
418	389001-General Land Owned in Fe	SALWAGXAG	27	0	1	1	1	2	-
419	390000-Genl Structures & Improv	SALWAGXAG	(253,529)	(1,117)	(12,104)	(6,574)	(9,507)	(21,418)	-
420	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,954)	(22)	(237)	(128)	(186)	(419)	-
421	391000-General Office Furn & E	SALWAGXAG	(8,722)	(38)	(416)	(226)	(327)	(737)	-
422	391004-General Info Sys Computer	SALWAGXAG	(24,223)	(107)	(1,156)	(628)	(908)	(2,046)	-
423	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
424	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
425	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	-	(0)
426	392010-General Transp Eq Grp	SALWAGXAG	(8)	(5)	(1)	(2)	(3)	-	(0)
427	392020-General Transp Eq Grp 2	SALWAGXAG	(130)	(85)	(19)	(26)	(49)	-	(0)
428	392030-General Transp Eq Trailer	SALWAGXAG	(25)	(16)	(4)	(5)	(9)	-	(0)
429	392040-General Transp Eq Grp 4	SALWAGXAG	(190)	(124)	(28)	(38)	(71)	-	(0)
430	393000-General Stores Equipmen	SALWAGXAG	(762)	(497)	(112)	(152)	(285)	-	(1)
431	394000-General Tools & Shop Equi	SALWAGXAG	(59,574)	(38,867)	(8,789)	(11,918)	(22,317)	-	(93)
432	395000-General Laboratory Equi	SALWAGXAG	(19,204)	(12,529)	(2,833)	(3,842)	(7,194)	-	(30)
433	396000-General Power Operated E	SALWAGXAG	(57)	(37)	(8)	(11)	(21)	-	(0)
434	397000-General Communication E	SALWAGXAG	(98,382)	(64,186)	(14,514)	(19,682)	(36,855)	-	(153)
435	397010-General Comm Eq Two Wa	SALWAGXAG	(5,795)	(3,781)	(855)	(1,159)	(2,171)	-	(9)
436	397030-General Comm Eq EM	SALWAGXAG	(58,794)	(38,358)	(8,674)	(11,762)	(22,025)	-	(92)
437	398000-General Miscellaneous E	SALWAGXAG	(4,922)	(3,211)	(726)	(985)	(1,844)	-	(8)
438	TOTAL GENERAL		(539,244)	(351,813)	(79,553)	(107,879)	(202,005)	-	(840)
439									
440	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(694)	(453)	(102)	(139)	(260)	-	(1)
441	SchM-103 - Environmental Remediation	PRODPLT	(17,712)	(17,712)	-	-	(17,712)	-	-
442	SchM-105 - Unbilled Revenue	OX_904	-	-	-	-	-	-	-
443	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-
444	SchM-109 - Employee Incentive	SALWAGES	(656,558)	(428,350)	(96,860)	(131,349)	(245,951)	-	(1,022)
445	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,989,142)	(1,950,169)	(440,977)	(597,997)	(1,119,754)	-	(4,654)
446	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(172,218)	(112,358)	(25,407)	(34,453)	(64,514)	-	(268)
447	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-
448	SchM-118 - Inventory Reserve	TOTPLT	(65,633)	(60,848)	(929)	(3,857)	(24,470)	-	(324)
449	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,974)	(2,593)	(586)	(795)	(1,489)	-	(6)
450	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	-	-	-	-	-	-	-
451	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-
452	SchM-136 - Performance Share Plan	SALWAGES	-	-	-	-	-	-	-
453	SchM-137 - R&E Credit	TOTPLT	(2,449,343)	(2,270,754)	(34,663)	(143,926)	(913,168)	-	(12,089)
454	SchM-174 - New Hire Retention Credit	SALWAGES	(6,422)	(4,190)	(947)	(1,285)	(2,406)	-	(10)
455	SchM-192 - Texas Margin Tax	NETPLT	(29,589)	(27,756)	(362)	(1,471)	(8,719)	-	(129)
456	SchM-203 - Fed NOL Benefit	TOTPLT	-	-	-	-	-	-	-
457	SchM-226 - Performance Recognition Award	SALWAGES	(6,199)	(4,045)	(915)	(1,240)	(2,322)	-	(10)
458	**Total Account 190**		(45,186,302)	(41,319,759)	(681,884)	(3,184,659)	(6,859,131)	-	(117,827)
459									
460	**Account 281**								
461	311000E-Steam Prod Str & Improv	PRODPLT	643,282	643,282	-	-	643,282	-	-
462	**Total Account 281**		643,282	643,282	-	-	643,282	-	-
463									
464	**Account 282**								
465	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
466									
467	INTANGIBLE								
468	303004-Intg Misc Computr Softwar	SALWAGXAG	470,585	307,018	69,424	94,144	176,285	-	733
469	303005-Intg Misc Computr Soft 15y	SALWAGXAG	74,635	48,693	11,011	14,931	27,959	-	116
470	303014-Intg CRS Computr Softwar	CUST	4,247	-	-	4,247	-	-	-
471	TOTAL INTANGIBLE		549,467	355,711	80,434	113,322	204,243	-	849

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
424	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
425	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
426	392010-General Transp Eq Grp	SALWAGXAG	(8)	(1)	(1)	(0)	(0)	(1)	(0)	(0)
427	392020-General Transp Eq Grp 2	SALWAGXAG	(130)	(19)	(15)	(0)	(4)	(14)	(2)	(1)
428	392030-General Transp Eq Trailer	SALWAGXAG	(25)	(4)	(3)	(0)	(1)	(3)	(0)	(0)
429	392040-General Transp Eq Grp 4	SALWAGXAG	(190)	(28)	(22)	(0)	(6)	(20)	(2)	(2)
430	393000-General Stores Equipmen	SALWAGXAG	(762)	(112)	(88)	(1)	(25)	(79)	(9)	(9)
431	394000-General Tools & Shop Equi	SALWAGXAG	(59,574)	(8,789)	(6,882)	(63)	(1,929)	(6,205)	(706)	(672)
432	395000-General Laboratory Equi	SALWAGXAG	(19,204)	(2,833)	(2,218)	(20)	(622)	(2,000)	(228)	(217)
433	396000-General Power Operated E	SALWAGXAG	(57)	(8)	(7)	(0)	(2)	(6)	(1)	(1)
434	397000-General Communication E	SALWAGXAG	(98,382)	(14,514)	(11,365)	(104)	(3,186)	(10,248)	(1,166)	(1,110)
435	397010-General Comm Eq Two Wa	SALWAGXAG	(5,795)	(855)	(669)	(6)	(188)	(604)	(69)	(65)
436	397030-General Comm Eq EM	SALWAGXAG	(58,794)	(8,674)	(6,792)	(62)	(1,904)	(6,124)	(697)	(663)
437	398000-General Miscellaneous E	SALWAGXAG	(4,922)	(726)	(569)	(5)	(159)	(513)	(58)	(56)
438	TOTAL GENERAL		(539,244)	(79,553)	(62,291)	(571)	(17,464)	(56,170)	(6,388)	(6,084)
439										
440	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(694)	(102)	(80)	(1)	(22)	(72)	(8)	(8)
441	SchM-103 - Environmental Remediation	PRODPLT	(17,712)	-	-	-	-	-	-	-
442	SchM-105 - Unbilled Revenue	OX_904	-	-	-	-	-	-	-	-
443	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-	-
444	SchM-109 - Employee Incentive	SALWAGES	(656,558)	(96,860)	(75,842)	(696)	(21,263)	(68,390)	(7,778)	(7,407)
445	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,989,142)	(440,977)	(345,290)	(3,167)	(96,806)	(311,362)	(35,412)	(33,723)
446	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(172,218)	(25,407)	(19,894)	(182)	(5,577)	(17,939)	(2,040)	(1,943)
447	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-	-
448	SchM-118 - Inventory Reserve	TOTPLT	(65,633)	(929)	(21,748)	(704)	(3,245)	(7,120)	(798)	(2,439)
449	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,974)	(586)	(459)	(4)	(129)	(414)	(47)	(45)
450	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	-	-	-	-	-	-	-	-
451	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-	-
452	SchM-136 - Performance Share Plan	SALWAGES	-	-	-	-	-	-	-	-
453	SchM-137 - R&E Credit	TOTPLT	(2,449,343)	(34,663)	(811,621)	(26,283)	(121,107)	(265,690)	(29,775)	(91,020)
454	SchM-174 - New Hire Retention Credit	SALWAGES	(6,422)	(947)	(742)	(7)	(208)	(669)	(76)	(72)
455	SchM-192 - Texas Margin Tax	NETPLT	(29,589)	(362)	(12,085)	(390)	(1,663)	(3,344)	(375)	(1,050)
456	SchM-203 - Fed NOL Benefit	TOTPLT	-	-	-	-	-	-	-	-
457	SchM-226 - Performance Recognition Award	SALWAGES	(6,199)	(915)	(716)	(7)	(201)	(646)	(73)	(70)
458	**Total Account 190**		(45,186,302)	(681,884)	(14,913,562)	(422,025)	(3,130,628)	(11,052,725)	(1,239,034)	(3,584,827)
459										
460	**Account 281**									
461	311000E-Steam Prod Str & Improv	PRODPLT	643,282	-	-	-	-	-	-	-
462	**Total Account 281**		643,282	-	-	-	-	-	-	-
463										
464	**Account 282**									
465	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-	-
466										
467	INTANGIBLE									
468	303004-Intg Misc Computr Softwar	SALWAGXAG	470,585	69,424	54,360	499	15,240	49,018	5,575	5,309
469	303005-Intg Misc Computr Soft 15y	SALWAGXAG	74,635	11,011	8,621	79	2,417	7,774	884	842
470	303014-Intg CRS Computr Softwar	CUST	4,247	-	-	-	-	-	-	-
471	TOTAL INTANGIBLE		549,467	80,434	62,981	578	17,657	56,792	6,459	6,151

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
424	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
425	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	-
426	392010-General Transp Eq Grp	SALWAGXAG	(8)	(0)	(0)	(0)	(0)	(1)	-
427	392020-General Transp Eq Grp 2	SALWAGXAG	(130)	(1)	(6)	(3)	(5)	(11)	-
428	392030-General Transp Eq Trailer	SALWAGXAG	(25)	(0)	(1)	(1)	(1)	(2)	-
429	392040-General Transp Eq Grp 4	SALWAGXAG	(190)	(1)	(9)	(5)	(7)	(16)	-
430	393000-General Stores Equipmen	SALWAGXAG	(762)	(3)	(36)	(20)	(29)	(64)	-
431	394000-General Tools & Shop Equi	SALWAGXAG	(59,574)	(262)	(2,844)	(1,545)	(2,234)	(5,033)	-
432	395000-General Laboratory Equi	SALWAGXAG	(19,204)	(85)	(917)	(498)	(720)	(1,622)	-
433	396000-General Power Operated E	SALWAGXAG	(57)	(0)	(3)	(1)	(2)	(5)	-
434	397000-General Communication E	SALWAGXAG	(98,382)	(433)	(4,697)	(2,551)	(3,689)	(8,311)	-
435	397010-General Comm Eq Two Wa	SALWAGXAG	(5,795)	(26)	(277)	(150)	(217)	(490)	-
436	397030-General Comm Eq EM	SALWAGXAG	(58,794)	(259)	(2,807)	(1,525)	(2,205)	(4,967)	-
437	398000-General Miscellaneous E	SALWAGXAG	(4,922)	(22)	(235)	(128)	(185)	(416)	-
438	TOTAL GENERAL		(539,244)	(2,375)	(25,745)	(13,983)	(20,221)	(45,554)	-
439									
440	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(694)	(3)	(33)	(18)	(26)	(59)	-
441	SchM-103 - Environmental Remediation	PRODPLT	(17,712)	-	-	-	-	-	-
442	SchM-105 - Unbilled Revenue	OX_904	-	-	-	-	-	-	-
443	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-
444	SchM-109 - Employee Incentive	SALWAGES	(656,558)	(2,892)	(31,346)	(17,025)	(24,621)	(55,465)	-
445	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,989,142)	(13,167)	(142,711)	(77,509)	(112,092)	(252,517)	-
446	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(172,218)	(759)	(8,222)	(4,466)	(6,458)	(14,549)	-
447	SchM-116 - Bad Debt	OX_904	-	-	-	-	-	-	-
448	SchM-118 - Inventory Reserve	TOTPLT	(65,633)	(1,051)	(1,127)	(573)	(236)	(870)	-
449	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,974)	(18)	(190)	(103)	(149)	(336)	-
450	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	-	-	-	-	-	-	-
451	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	-	-	-	-	-	-	-
452	SchM-136 - Performance Share Plan	SALWAGES	-	-	-	-	-	-	-
453	SchM-137 - R&E Credit	TOTPLT	(2,449,343)	(39,208)	(42,042)	(21,391)	(8,811)	(32,474)	-
454	SchM-174 - New Hire Retention Credit	SALWAGES	(6,422)	(28)	(307)	(167)	(241)	(543)	-
455	SchM-192 - Texas Margin Tax	NETPLT	(29,589)	(419)	(436)	(197)	(92)	(326)	-
456	SchM-203 - Fed NOL Benefit	TOTPLT	-	-	-	-	-	-	-
457	SchM-226 - Performance Recognition Award	SALWAGES	(6,199)	(27)	(296)	(161)	(232)	(524)	-
458	**Total Account 190**		(45,186,302)	(1,224,658)	(1,075,930)	(307,194)	(173,328)	(403,550)	-
459									
460	**Account 281**								
461	311000E-Steam Prod Str & Improv	PRODPLT	643,282	-	-	-	-	-	-
462	**Total Account 281**		643,282	-	-	-	-	-	-
463									
464	**Account 282**								
465	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
466									
467	INTANGIBLE								
468	303004-Intg Misc Computr Softwar	SALWAGXAG	470,585	2,073	22,467	12,202	17,647	39,754	-
469	303005-Intg Misc Computr Soft 15y	SALWAGXAG	74,635	329	3,563	1,935	2,799	6,305	-
470	303014-Intg CRS Computr Softwar	CUST	4,247	-	-	-	-	4,247	-
471	TOTAL INTANGIBLE		549,467	2,402	26,031	14,138	20,446	50,306	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
472	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
473	PRODUCTION								
474	Steam Production								
475	310001-Steam Prod Land Own in Fe	DPROD	7,090	7,090	-	-	7,090	-	-
476	310002-Steam Prod Land Rights	DPROD	141,315	141,315	-	-	141,315	-	-
477	310003-Steam Prod Water Rights	DPROD	84,828	84,828	-	-	84,828	-	-
478	310004-Steam Prod Land Rights-NM	DPROD	9,308	9,308	-	-	9,308	-	-
479	311000E-Steam Prod Str & Improv	DPROD	22,009,476	22,009,476	-	-	22,009,476	-	-
480	312000E-Steam Prod Boiler Plant E	DPROD	75,888,360	75,888,360	-	-	75,888,360	-	-
481	314000-Steam Prod Turbogen Unit	DPROD	37,926,627	37,926,627	-	-	37,926,627	-	-
482	315000E-Steam Prod Acc Elec Eq	DPROD	5,639,003	5,639,003	-	-	5,639,003	-	-
483	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,336,612	2,336,612	-	-	2,336,612	-	-
484	Total Steam Production		144,042,620	144,042,620	-	-	144,042,620	-	-
485	Other Production Combustion Equipment:								
486	340001-Other Prod Land Own in Fee	DPROD	773	773	-	-	773	-	-
487	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-
488	341000E-Other Prod Str & Impr	DPROD	1,054,827	1,054,827	-	-	1,054,827	-	-
489	342000E-Other Prod Fuel Hldr	DPROD	407,733	407,733	-	-	407,733	-	-
490	343000-Other Prod Prime Mover	DPROD	7,618,981	7,618,981	-	-	7,618,981	-	-
491	344000E-Other Prod Generator	DPROD	21,771,019	21,771,019	-	-	21,771,019	-	-
492	345000E-Other Prod Access Elect Equip	DPROD	4,171,201	4,171,201	-	-	4,171,201	-	-
493	346000E-Other Prod Misc Pwr P	DPROD	649,260	649,260	-	-	649,260	-	-
494	Texas Gross Margin Tax in Provision	DPROD	2,910,215	2,910,215	-	-	2,910,215	-	-
495	Total Other Production Combustion Equipment		38,584,010	38,584,010	-	-	38,584,010	-	-
496	TOTAL PRODUCTION		182,626,630	182,626,630	-	-	182,626,630	-	-
497									
498	TRANSMISSION								
499	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-
500	105000-Held for Future Us	DTRAN	118	118	-	-	-	-	-
501	350001-Tran Land Owned in Fe	DTRAN	(8,812)	(8,812)	-	-	-	-	-
502	350002E-Transmission Land Right	DTRAN	4,929,996	4,929,996	-	-	-	-	-
503	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	278,363	278,363	-	-	-	-	-
504	352000-Transmission Str & Improv	DTRAN	6,489,072	6,489,072	-	-	-	-	-
505	352010-Tran Str & Impr-Prod	DPRODTI	76,104	76,104	-	-	-	-	76,104
506	353000E-Transmission Station	DTRAN	94,678,461	94,678,461	-	-	-	-	-
507	353010-Tran Station Equip Pro	DPRODTI	3,137,300	3,137,300	-	-	-	-	3,137,300
508	354000E-Tran Towers & Fixture	DTRAN	946,571	946,571	-	-	-	-	-
509	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	53,446	53,446	-	-	-	-	-
510	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,488	6,488	-	-	-	-	6,488
511	355000E-Tran Poles & Fixture	DTRAN	90,098,576	90,098,576	-	-	-	-	-
512	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	5,087,250	5,087,250	-	-	-	-	-
513	356010-Tran OH Cond & Device-Prod	DPRODTI	1,537	1,537	-	-	-	-	1,537
514	356000E-Tran OH Conductor & D	DTRAN	33,230,129	33,230,129	-	-	-	-	-
515	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	1,876,278	1,876,278	-	-	-	-	-
516	357000E-Tran Underground Cond	DTRAN	24,345	24,345	-	-	-	-	-
517	358000-Tran UG Conductor & Devic	DTRANRADNET	46,740	46,740	-	-	-	-	-
518	359000-Transmission Road & Trai	DTRAN	49,414	49,414	-	-	-	-	-
519	Recoverable Meters	DTRAN	(191,324)	(191,324)	-	-	-	-	-
520	TOTAL TRANSMISSION		240,810,054	240,810,054	-	-	-	-	3,221,428

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
472	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
473	PRODUCTION									
474	Steam Production									
475	310001-Steam Prod Land Own in Fe	DPROD	7,090	-	-	-	-	-	-	-
476	310002-Steam Prod Land Rights	DPROD	141,315	-	-	-	-	-	-	-
477	310003-Steam Prod Water Rights	DPROD	84,828	-	-	-	-	-	-	-
478	310004-Steam Prod Land Rights-NM	DPROD	9,308	-	-	-	-	-	-	-
479	311000E-Steam Prod Str & Improv	DPROD	22,009,476	-	-	-	-	-	-	-
480	312000E-Steam Prod Boiler Plant E	DPROD	75,888,360	-	-	-	-	-	-	-
481	314000-Steam Prod Turbogen Unit	DPROD	37,926,627	-	-	-	-	-	-	-
482	315000E-Steam Prod Acc Elec Eq	DPROD	5,639,003	-	-	-	-	-	-	-
483	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,336,612	-	-	-	-	-	-	-
484	Total Steam Production		144,042,620	-	-	-	-	-	-	-
485	Other Production Combustion Equipment:									
486	340001-Other Prod Land Own in Fee	DPROD	773	-	-	-	-	-	-	-
487	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-
488	341000E-Other Prod Str & Impr	DPROD	1,054,827	-	-	-	-	-	-	-
489	342000E-Other Prod Fuel Hldr	DPROD	407,733	-	-	-	-	-	-	-
490	343000-Other Prod Prime Mover	DPROD	7,618,981	-	-	-	-	-	-	-
491	344000E-Other Prod Generator	DPROD	21,771,019	-	-	-	-	-	-	-
492	345000E-Other Prod Access Elect Equip	DPROD	4,171,201	-	-	-	-	-	-	-
493	346000E-Other Prod Misc Pwr P	DPROD	649,260	-	-	-	-	-	-	-
494	Texas Gross Margin Tax in Provision	DPROD	2,910,215	-	-	-	-	-	-	-
495	Total Other Production Combustion Equipment		38,584,010	-	-	-	-	-	-	-
496	TOTAL PRODUCTION		182,626,630	-	-	-	-	-	-	-
497										
498	TRANSMISSION									
499	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-	-
500	105000-Held for Future Us	DTRAN	118	-	118	-	-	-	-	-
501	350001-Tran Land Owned in Fe	DTRAN	(8,812)	-	(8,812)	-	-	-	-	-
502	350002E-Transmission Land Right	DTRAN	4,929,996	-	4,929,996	-	-	-	-	-
503	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	278,363	-	-	278,363	-	-	-	-
504	352000-Transmission Str & Improv	DTRAN	6,489,072	-	6,489,072	-	-	-	-	-
505	352010-Tran Str & Impr-Prod	DPRODTI	76,104	-	-	-	-	-	-	-
506	353000E-Transmission Station	DTRAN	94,678,461	-	94,678,461	-	-	-	-	-
507	353010-Tran Station Equip Pro	DPRODTI	3,137,300	-	-	-	-	-	-	-
508	354000E-Tran Towers & Fixture	DTRAN	946,571	-	946,571	-	-	-	-	-
509	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	53,446	-	-	53,446	-	-	-	-
510	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,488	-	-	-	-	-	-	-
511	355000E-Tran Poles & Fixture	DTRAN	90,098,576	-	90,098,576	-	-	-	-	-
512	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	5,087,250	-	-	5,087,250	-	-	-	-
513	356010-Tran OH Cond & Device-Prod	DPRODTI	1,537	-	-	-	-	-	-	-
514	356000E-Tran OH Conductor & D	DTRAN	33,230,129	-	33,230,129	-	-	-	-	-
515	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	1,876,278	-	-	1,876,278	-	-	-	-
516	357000E-Tran Underground Cond	DTRAN	24,345	-	24,345	-	-	-	-	-
517	358000-Tran UG Conductor & Devic	DTRANRADNET	46,740	-	-	46,740	-	-	-	-
518	359000-Transmission Road & Trai	DTRAN	49,414	-	49,414	-	-	-	-	-
519	Recoverable Meters	DTRAN	(191,324)	-	(191,324)	-	-	-	-	-
520	TOTAL TRANSMISSION		240,810,054	-	230,246,547	7,342,078	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
472	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
473	PRODUCTION								
474	Steam Production								
475	310001-Steam Prod Land Own in Fe	DPROD	7,090	-	-	-	-	-	-
476	310002-Steam Prod Land Rights	DPROD	141,315	-	-	-	-	-	-
477	310003-Steam Prod Water Rights	DPROD	84,828	-	-	-	-	-	-
478	310004-Steam Prod Land Rights-NM	DPROD	9,308	-	-	-	-	-	-
479	311000E-Steam Prod Str & Improv	DPROD	22,009,476	-	-	-	-	-	-
480	312000E-Steam Prod Boiler Plant E	DPROD	75,888,360	-	-	-	-	-	-
481	314000-Steam Prod Turbogen Unit	DPROD	37,926,627	-	-	-	-	-	-
482	315000E-Steam Prod Acc Elec Eq	DPROD	5,639,003	-	-	-	-	-	-
483	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,336,612	-	-	-	-	-	-
484	Total Steam Production		144,042,620	-	-	-	-	-	-
485	Other Production Combustion Equipment:								
486	340001-Other Prod Land Own in Fee	DPROD	773	-	-	-	-	-	-
487	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-
488	341000E-Other Prod Str & Impr	DPROD	1,054,827	-	-	-	-	-	-
489	342000E-Other Prod Fuel Hldr	DPROD	407,733	-	-	-	-	-	-
490	343000-Other Prod Prime Mover	DPROD	7,618,981	-	-	-	-	-	-
491	344000E-Other Prod Generator	DPROD	21,771,019	-	-	-	-	-	-
492	345000E-Other Prod Access Elect Equip	DPROD	4,171,201	-	-	-	-	-	-
493	346000E-Other Prod Misc Pwr P	DPROD	649,260	-	-	-	-	-	-
494	Texas Gross Margin Tax in Provision	DPROD	2,910,215	-	-	-	-	-	-
495	Total Other Production Combustion Equipment		38,584,010	-	-	-	-	-	-
496	TOTAL PRODUCTION		182,626,630	-	-	-	-	-	-
497									
498	TRANSMISSION								
499	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-
500	105000-Held for Future Us	DTRAN	118	-	-	-	-	-	-
501	350001-Tran Land Owned in Fe	DTRAN	(8,812)	-	-	-	-	-	-
502	350002E-Transmission Land Right	DTRAN	4,929,996	-	-	-	-	-	-
503	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	278,363	-	-	-	-	-	-
504	352000-Transmission Str & Improv	DTRAN	6,489,072	-	-	-	-	-	-
505	352010-Tran Str & Impr-Prod	DPRODTI	76,104	-	-	-	-	-	-
506	353000E-Transmission Station	DTRAN	94,678,461	-	-	-	-	-	-
507	353010-Tran Station Equip Pro	DPRODTI	3,137,300	-	-	-	-	-	-
508	354000E-Tran Towers & Fixture	DTRAN	946,571	-	-	-	-	-	-
509	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	53,446	-	-	-	-	-	-
510	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,488	-	-	-	-	-	-
511	355000E-Tran Poles & Fixture	DTRAN	90,098,576	-	-	-	-	-	-
512	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	5,087,250	-	-	-	-	-	-
513	356010-Tran OH Cond & Device-Prod	DPRODTI	1,537	-	-	-	-	-	-
514	356000E-Tran OH Conductor & D	DTRAN	33,230,129	-	-	-	-	-	-
515	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	1,876,278	-	-	-	-	-	-
516	357000E-Tran Underground Cond	DTRAN	24,345	-	-	-	-	-	-
517	358000-Tran UG Conductor & Devic	DTRANRADNET	46,740	-	-	-	-	-	-
518	359000-Transmission Road & Trai	DTRAN	49,414	-	-	-	-	-	-
519	Recoverable Meters	DTRAN	(191,324)	-	-	-	-	-	-
520	TOTAL TRANSMISSION		240,810,054	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
521	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
522	DISTRIBUTION								
523	360001E-Dist Land Owned in Fee	DDISPSUB	869	869	-	-	-	-	-
524	360005-Dist Land Rights-TX	DDISPSUB	324,140	324,140	-	-	-	-	-
525	361000E-Str & Improv	DDISPSUB	2,730,124	2,730,124	-	-	-	-	-
526	362000E-Other Eq	DDISPSUB	34,308,090	34,308,090	-	-	-	-	-
527	364000-Dist Poles, Towers & Fixt	PLT_364	38,606,762	38,606,762	-	-	-	-	-
528	365000-Dist OH Conductor & Devic	PLT_365	32,424,393	32,424,393	-	-	-	-	-
529	366000E-Dist Underground Cond	PLT_366	2,301,363	2,301,363	-	-	-	-	-
530	367000E-Dist UG Conductor & D	PLT_367	9,615,178	9,615,178	-	-	-	-	-
531	368000E-Dist Line Transformer	PLT_368	23,952,096	23,952,096	-	-	-	-	-
532	369000E-Distribution Services	CSERVICE	(230,476)	-	-	(230,476)	-	-	-
533	369010-Distribution Services O	CSERVICE	3,366,920	-	-	3,366,920	-	-	-
534	369020-Distribution Services U	CSERVICE	4,302,704	-	-	4,302,704	-	-	-
535	370000E-Distribution Meter	CMETERS	5,922,498	-	-	5,922,498	-	-	-
536	371000E-Dist Inst on Cust Premis	CUSTPREM	562,205	-	-	562,205	-	-	-
537	373000-Dist Street Light & Sg Sy	CLIGHT	2,321,495	-	-	2,321,495	-	-	-
538	TOTAL DISTRIBUTION		160,508,360	144,263,013	-	16,245,346	-	-	-
539									
540	GENERAL								
541	105000-Held for Future Us	SALWAGXAG	2	2	0	0	1	-	0
542	389001-General Land Owned in Fe	SALWAGXAG	380	248	56	76	142	-	1
543	389002-General Land Rights	SALWAGXAG	6,596	4,303	973	1,320	2,471	-	10
544	390000-Genl Structures & Improv	SALWAGXAG	3,883,752	2,533,828	572,955	776,969	1,454,882	-	6,047
545	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(26,286)	(17,149)	(3,878)	(5,259)	(9,847)	-	(41)
546	390050-Genl Str & Imp-Call Center	CUST	832,538	-	-	832,538	-	-	-
547	391000-General Office Furn & E	SALWAGXAG	1,341,505	875,221	197,907	268,376	502,538	-	2,089
548	391004-General Info Sys Computer	SALWAGXAG	3,657,290	2,386,080	539,546	731,664	1,370,048	-	5,695
549	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	-	0
550	391050-Genl Off Furn & Eq-Call Center	CUST	66,583	-	-	66,583	-	-	-
551	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	-	0
552	392010-General Transp Eq Grp	SALWAGXAG	173,538	113,219	25,601	34,717	65,008	-	270
553	392020-General Transp Eq Grp 2	SALWAGXAG	2,954,834	1,927,786	435,916	591,133	1,106,903	-	4,601
554	392030-General Transp Eq Trailer	SALWAGXAG	559,399	364,962	82,526	111,911	209,555	-	871
555	392040-General Transp Eq Grp 4	SALWAGXAG	4,306,815	2,809,841	635,368	861,605	1,613,364	-	6,706
556	393000-General Stores Equipmen	SALWAGXAG	49,271	32,145	7,269	9,857	18,457	-	77
557	394000-General Tools & Shop Equi	SALWAGXAG	3,675,342	2,397,858	542,209	735,275	1,376,810	-	5,723
558	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
559	395000-General Laboratory Equi	SALWAGXAG	1,241,906	810,241	183,214	248,451	465,227	-	1,934
560	395050-Genl Lab Equipment-Call Center	SALWAGXAG	26	17	4	5	10	-	0
561	396000-General Power Operated E	SALWAGXAG	1,281,833	836,290	189,104	256,439	480,184	-	1,996
562	397000-General Communication E	SALWAGXAG	6,302,182	4,111,654	929,737	1,260,791	2,360,844	-	9,813
563	397010-General Comm Eq Two Wa	SALWAGXAG	374,789	244,519	55,291	74,979	140,399	-	584
564	397030-General Comm Eq EM	SALWAGXAG	3,801,944	2,480,455	560,886	760,603	1,424,236	-	5,920
565	397050-Genl Comm Equipment-Call Center	CUST	71,211	-	-	71,211	-	-	-
566	398000-General Miscellaneous E	SALWAGXAG	316,742	206,648	46,728	63,366	118,654	-	493
567	398050-Genl Misc. Equipment-Call Center	CUST	1,843	-	-	1,843	-	-	-
568	TOTAL GENERAL		34,874,035	22,118,168	5,001,413	7,754,453	12,699,885	-	52,788

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
521	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
522	DISTRIBUTION									
523	360001E-Dist Land Owned in Fee	DDISPSUB	869	-	-	-	869	-	-	-
524	360005-Dist Land Rights-TX	DDISPSUB	324,140	-	-	-	324,140	-	-	-
525	361000E-Str & Improv	DDISPSUB	2,730,124	-	-	-	2,730,124	-	-	-
526	362000E-Other Eq	DDISPSUB	34,308,090	-	-	-	34,308,090	-	-	-
527	364000-Dist Poles, Towers & Fixt	PLT_364	38,606,762	-	-	-	-	34,634,126	3,972,636	-
528	365000-Dist OH Conductor & Devic	PLT_365	32,424,393	-	-	-	-	29,087,923	3,336,470	-
529	366000E-Dist Underground Cond	PLT_366	2,301,363	-	-	-	-	2,070,766	230,597	-
530	367000E-Dist UG Conductor & D	PLT_367	9,615,178	-	-	-	-	8,651,737	963,441	-
531	368000E-Dist Line Transformer	PLT_368	23,952,096	-	-	-	-	1,288,670	-	22,663,426
532	369000E-Distribution Services	CSERVICE	(230,476)	-	-	-	-	-	-	-
533	369010-Distribution Services O	CSERVICE	3,366,920	-	-	-	-	-	-	-
534	369020-Distribution Services U	CSERVICE	4,302,704	-	-	-	-	-	-	-
535	370000E-Distribution Meter	CMETERS	5,922,498	-	-	-	-	-	-	-
536	371000E-Dist Inst on Cust Premis	CUSTPREM	562,205	-	-	-	-	-	-	-
537	373000-Dist Street Light & Sg Sy	CLIGHT	2,321,495	-	-	-	-	-	-	-
538	TOTAL DISTRIBUTION		160,508,360	-	-	-	37,363,223	75,733,222	8,503,143	22,663,426
539										
540	GENERAL									
541	105000-Held for Future Us	SALWAGXAG	2	0	0	0	0	0	0	0
542	389001-General Land Owned in Fe	SALWAGXAG	380	56	44	0	12	40	4	4
543	389002-General Land Rights	SALWAGXAG	6,596	973	762	7	214	687	78	74
544	390000-Genl Structures & Improv	SALWAGXAG	3,883,752	572,955	448,631	4,115	125,779	404,548	46,010	43,816
545	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(26,286)	(3,878)	(3,036)	(28)	(851)	(2,738)	(311)	(297)
546	390050-Genl Str & Imp-Call Center	CUST	832,538	-	-	-	-	-	-	-
547	391000-General Office Furn & E	SALWAGXAG	1,341,505	197,907	154,964	1,421	43,446	139,737	15,893	15,135
548	391004-General Info Sys Computer	SALWAGXAG	3,657,290	539,546	422,471	3,875	118,445	380,959	43,327	41,261
549	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
550	391050-Genl Off Furn & Eq-Call Center	CUST	66,583	-	-	-	-	-	-	-
551	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
552	392010-General Transp Eq Grp	SALWAGXAG	173,538	25,601	20,046	184	5,620	18,076	2,056	1,958
553	392020-General Transp Eq Grp 2	SALWAGXAG	2,954,834	435,916	341,327	3,131	95,695	307,788	35,005	33,336
554	392030-General Transp Eq Trailer	SALWAGXAG	559,399	82,526	64,619	593	18,117	58,269	6,627	6,311
555	392040-General Transp Eq Grp 4	SALWAGXAG	4,306,815	635,368	497,501	4,563	139,480	448,616	51,022	48,589
556	393000-General Stores Equipmen	SALWAGXAG	49,271	7,269	5,691	52	1,596	5,132	584	556
557	394000-General Tools & Shop Equi	SALWAGXAG	3,675,342	542,209	424,557	3,894	119,030	382,839	43,541	41,465
558	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
559	395000-General Laboratory Equi	SALWAGXAG	1,241,906	183,214	143,459	1,316	40,220	129,362	14,713	14,011
560	395050-Genl Lab Equipment-Call Center	SALWAGXAG	26	4	3	0	1	3	0	0
561	396000-General Power Operated E	SALWAGXAG	1,281,833	189,104	148,071	1,358	41,513	133,521	15,186	14,461
562	397000-General Communication E	SALWAGXAG	6,302,182	929,737	727,996	6,677	204,102	656,462	74,661	71,100
563	397010-General Comm Eq Two Wa	SALWAGXAG	374,789	55,291	43,294	397	12,138	39,040	4,440	4,228
564	397030-General Comm Eq EM	SALWAGXAG	3,801,944	560,886	439,181	4,028	123,130	396,026	45,041	42,893
565	397050-Genl Comm Equipment-Call Center	CUST	71,211	-	-	-	-	-	-	-
566	398000-General Miscellaneous E	SALWAGXAG	316,742	46,728	36,588	336	10,258	32,993	3,752	3,573
567	398050-Genl Misc. Equipment-Call Center	CUST	1,843	-	-	-	-	-	-	-
568	TOTAL GENERAL		34,874,035	5,001,413	3,916,168	35,920	1,097,944	3,531,360	401,628	382,474

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
521	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
522	DISTRIBUTION								
523	360001E-Dist Land Owned in Fee	DDISPSUB	869	-	-	-	-	-	-
524	360005-Dist Land Rights-TX	DDISPSUB	324,140	-	-	-	-	-	-
525	361000E-Str & Improv	DDISPSUB	2,730,124	-	-	-	-	-	-
526	362000E-Other Eq	DDISPSUB	34,308,090	-	-	-	-	-	-
527	364000-Dist Poles, Towers & Fixt	PLT_364	38,606,762	-	-	-	-	-	-
528	365000-Dist OH Conductor & Devic	PLT_365	32,424,393	-	-	-	-	-	-
529	366000E-Dist Underground Cond	PLT_366	2,301,363	-	-	-	-	-	-
530	367000E-Dist UG Conductor & D	PLT_367	9,615,178	-	-	-	-	-	-
531	368000E-Dist Line Transformer	PLT_368	23,952,096	-	-	-	-	-	-
532	369000E-Distribution Services	CSERVICE	(230,476)	(230,476)	-	-	-	-	-
533	369010-Distribution Services O	CSERVICE	3,366,920	3,366,920	-	-	-	-	-
534	369020-Distribution Services U	CSERVICE	4,302,704	4,302,704	-	-	-	-	-
535	370000E-Distribution Meter	CMETERS	5,922,498	-	5,922,498	-	-	-	-
536	371000E-Dist Inst on Cust Premis	CUSTPREM	562,205	-	-	562,205	-	-	-
537	373000-Dist Street Light & Sg Sy	CLIGHT	2,321,495	-	-	2,321,495	-	-	-
538	TOTAL DISTRIBUTION		160,508,360	7,439,148	5,922,498	2,883,701	-	-	-
539									
540	GENERAL								
541	105000-Held for Future Us	SALWAGXAG	2	0	0	0	0	0	-
542	389001-General Land Owned in Fe	SALWAGXAG	380	2	18	10	14	32	-
543	389002-General Land Rights	SALWAGXAG	6,596	29	315	171	247	557	-
544	390000-Genl Structures & Improv	SALWAGXAG	3,883,752	17,108	185,423	100,707	145,639	328,092	-
545	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(26,286)	(116)	(1,255)	(682)	(986)	(2,221)	-
546	390050-Genl Str & Imp-Call Center	CUST	832,538	-	-	-	-	832,538	-
547	391000-General Office Furn & E	SALWAGXAG	1,341,505	5,909	64,048	34,786	50,306	113,328	-
548	391004-General Info Sys Computer	SALWAGXAG	3,657,290	16,111	174,611	94,834	137,147	308,961	-
549	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	-
550	391050-Genl Off Furn & Eq-Call Center	CUST	66,583	-	-	-	-	66,583	-
551	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	-
552	392010-General Transp Eq Grp	SALWAGXAG	173,538	764	8,285	4,500	6,508	14,660	-
553	392020-General Transp Eq Grp 2	SALWAGXAG	2,954,834	13,016	141,073	76,620	110,805	249,619	-
554	392030-General Transp Eq Trailer	SALWAGXAG	559,399	2,464	26,708	14,505	20,977	47,257	-
555	392040-General Transp Eq Grp 4	SALWAGXAG	4,306,815	18,972	205,621	111,677	161,504	363,832	-
556	393000-General Stores Equipmen	SALWAGXAG	49,271	217	2,352	1,278	1,848	4,162	-
557	394000-General Tools & Shop Equi	SALWAGXAG	3,675,342	16,190	175,473	95,303	137,824	310,486	-
558	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
559	395000-General Laboratory Equi	SALWAGXAG	1,241,906	5,471	59,293	32,203	46,571	104,914	-
560	395050-Genl Lab Equipment-Call Center	SALWAGXAG	26	0	1	1	1	2	-
561	396000-General Power Operated E	SALWAGXAG	1,281,833	5,647	61,199	33,238	48,068	108,287	-
562	397000-General Communication E	SALWAGXAG	6,302,182	27,761	300,887	163,417	236,329	532,396	-
563	397010-General Comm Eq Two Wa	SALWAGXAG	374,789	1,651	17,894	9,718	14,054	31,661	-
564	397030-General Comm Eq EM	SALWAGXAG	3,801,944	16,748	181,517	98,585	142,571	321,181	-
565	397050-Genl Comm Equipment-Call Center	CUST	71,211	-	-	-	-	71,211	-
566	398000-General Miscellaneous E	SALWAGXAG	316,742	1,395	15,122	8,213	11,878	26,758	-
567	398050-Genl Misc. Equipment-Call Center	CUST	1,843	-	-	-	-	1,843	-
568	TOTAL GENERAL		34,874,035	149,339	1,618,585	879,084	1,271,306	3,836,140	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
569	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
570									
571	105000-Held for Future Us	DTRAN	(4)	(4)	-	-	-	-	-
572									
573	**Total Account 282**		619,368,541	590,173,572	5,081,847	24,113,122	195,530,759	-	3,275,065
574									
575	**Account 283**								
576									
577	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
578									
579	INTANGIBLE								
580	303004-Intg Misc Computr Softwar	SALWAGXAG	11,486,637	7,494,083	1,694,580	2,297,974	4,302,978	-	17,886
581	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,333,114	1,522,165	344,195	466,754	874,002	-	3,633
582	303014-Intg CRS Computr Softwar	CUST	70,713	-	-	70,713	-	-	-
583	TOTAL INTANGIBLE		13,890,464	9,016,248	2,038,776	2,835,441	5,176,980	-	21,518
584									
585	GENERAL								
586	391004-General Info Sys Computer	SALWAGXAG	-	-	-	-	-	-	-
587	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-
588	393000-General Stores Equipmen	SALWAGXAG	435	284	64	87	163	-	1
589	394000-General Tools & Shop Equi	SALWAGXAG	32,348	21,104	4,772	6,471	12,118	-	50
590	395000-General Laboratory Equi	SALWAGXAG	10,968	7,156	1,618	2,194	4,109	-	17
591	397000-General Communication E	SALWAGXAG	56,189	36,659	8,289	11,241	21,049	-	87
592	397010-General Comm Eq Two Wa	SALWAGXAG	3,310	2,159	488	662	1,240	-	5
593	397030-General Comm Eq EM	SALWAGXAG	33,579	21,908	4,954	6,718	12,579	-	52
594	398000-General Miscellaneous E	SALWAGXAG	2,811	1,834	415	562	1,053	-	4
595	TOTAL GENERAL		139,641	91,104	20,601	27,936	52,310	-	217
596									
597	NON-PLANT								
598	SchM-107 - Pension Expense	SALWAGES	33,393,073	21,786,226	4,926,354	6,680,493	12,509,290	-	51,996
599	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	314,408	291,484	4,450	18,475	117,218	-	1,552
600	SchM-138 - Rate Case Expense	CLAIMREV	4,107,044	3,162,811	610,078	334,155	1,132,157	406,232	3,190
601	TOTAL NON-PLANT		37,814,525	25,240,521	5,540,881	7,033,123	13,758,665	406,232	56,737
602									
603	**Total Account 283**		51,844,630	34,347,873	7,600,257	9,896,500	18,987,955	406,232	78,473
604									
605	ADIT - NOL	TOTPLT	(15,207,475)	(14,098,651)	(215,218)	(893,606)	(5,669,677)	-	(75,057)
606									
607	Total Accumulated Deferred Income Taxes		611,462,675	569,746,317	11,785,003	29,931,356	202,633,187	406,232	3,160,654
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
569	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
570										
571	105000-Held for Future Us	DTRAN	(4)	-	(4)	-	-	-	-	-
572										
573	**Total Account 282**		619,368,541	5,081,847	234,225,692	7,378,576	38,478,825	79,321,374	8,911,230	23,052,051
574										
575	**Account 283**									
576										
577	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-	-
578										
579	INTANGIBLE									
580	303004-Intg Misc Computr Softwar	SALWAGXAG	11,486,637	1,694,580	1,326,877	12,170	372,006	1,196,496	136,080	129,590
581	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,333,114	344,195	269,509	2,472	75,560	243,027	27,640	26,322
582	303014-Intg CRS Computr Softwar	CUST	70,713	-	-	-	-	-	-	-
583	TOTAL INTANGIBLE		13,890,464	2,038,776	1,596,386	14,642	447,566	1,439,523	163,720	155,912
584										
585	GENERAL									
586	391004-General Info Sys Computer	SALWAGXAG	-	-	-	-	-	-	-	-
587	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-	-
588	393000-General Stores Equipmen	SALWAGXAG	435	64	50	0	14	45	5	5
589	394000-General Tools & Shop Equi	SALWAGXAG	32,348	4,772	3,737	34	1,048	3,369	383	365
590	395000-General Laboratory Equi	SALWAGXAG	10,968	1,618	1,267	12	355	1,142	130	124
591	397000-General Communication E	SALWAGXAG	56,189	8,289	6,491	60	1,820	5,853	666	634
592	397010-General Comm Eq Two Wa	SALWAGXAG	3,310	488	382	4	107	345	39	37
593	397030-General Comm Eq EM	SALWAGXAG	33,579	4,954	3,879	36	1,087	3,498	398	379
594	398000-General Miscellaneous E	SALWAGXAG	2,811	415	325	3	91	293	33	32
595	TOTAL GENERAL		139,641	20,601	16,131	148	4,522	14,546	1,654	1,575
596										
597	NON-PLANT									
598	SchM-107 - Pension Expense	SALWAGES	33,393,073	4,926,354	3,857,396	35,381	1,081,467	3,478,363	395,600	376,734
599	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	314,408	4,450	104,183	3,374	15,546	34,105	3,822	11,684
600	SchM-138 - Rate Case Expense	CLAIMREV	4,107,044	610,078	956,764	11,537	144,031	375,551	42,422	90,927
601	TOTAL NON-PLANT		37,814,525	5,540,881	4,918,343	50,292	1,241,044	3,888,019	441,845	479,345
602										
603	**Total Account 283**		51,844,630	7,600,257	6,530,860	65,082	1,693,132	5,342,088	607,219	636,832
604										
605	ADIT - NOL	TOTPLT	(15,207,475)	(215,218)	(5,039,190)	(163,186)	(751,931)	(1,649,616)	(184,867)	(565,127)
606										
607	Total Accumulated Deferred Income Taxes		611,462,675	11,785,003	220,803,801	6,858,446	36,289,398	71,961,121	8,094,548	19,538,930
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
569	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
570									
571	105000-Held for Future Us	DTRAN	(4)	-	-	-	-	-	-
572									
573	**Total Account 282**		619,368,541	7,590,889	7,567,113	3,776,922	1,291,752	3,886,446	-
574									
575	**Account 283**								
576									
577	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
578									
579	INTANGIBLE								
580	303004-Intg Misc Computr Softwar	SALWAGXAG	11,486,637	50,599	548,409	297,851	430,744	970,369	-
581	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,333,114	10,277	111,390	60,498	87,491	197,097	-
582	303014-Intg CRS Computr Softwar	CUST	70,713	-	-	-	-	70,713	-
583	TOTAL INTANGIBLE		13,890,464	60,877	659,800	358,350	518,235	1,238,180	-
584									
585	GENERAL								
586	391004-General Info Sys Computer	SALWAGXAG	-	-	-	-	-	-	-
587	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	-	-	-	-	-	-	-
588	393000-General Stores Equipmen	SALWAGXAG	435	2	21	11	16	37	-
589	394000-General Tools & Shop Equi	SALWAGXAG	32,348	142	1,544	839	1,213	2,733	-
590	395000-General Laboratory Equi	SALWAGXAG	10,968	48	524	284	411	927	-
591	397000-General Communication E	SALWAGXAG	56,189	248	2,683	1,457	2,107	4,747	-
592	397010-General Comm Eq Two Wa	SALWAGXAG	3,310	15	158	86	124	280	-
593	397030-General Comm Eq EM	SALWAGXAG	33,579	148	1,603	871	1,259	2,837	-
594	398000-General Miscellaneous E	SALWAGXAG	2,811	12	134	73	105	237	-
595	TOTAL GENERAL		139,641	615	6,667	3,621	5,236	11,797	-
596									
597	NON-PLANT								
598	SchM-107 - Pension Expense	SALWAGES	33,393,073	147,098	1,594,294	865,891	1,252,227	2,820,984	-
599	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	314,408	5,033	5,397	2,746	1,131	4,168	-
600	SchM-138 - Rate Case Expense	CLAIMREV	4,107,044	39,328	75,836	44,029	48,292	131,080	(4,409)
601	TOTAL NON-PLANT		37,814,525	191,458	1,675,527	912,666	1,301,649	2,956,232	(4,409)
602									
603	**Total Account 283**		51,844,630	252,950	2,341,993	1,274,636	1,825,121	4,206,208	(4,409)
604									
605	ADIT - NOL	TOTPLT	(15,207,475)	(243,432)	(261,030)	(132,813)	(54,706)	(201,624)	-
606									
607	Total Accumulated Deferred Income Taxes		611,462,675	6,375,749	8,572,146	4,611,551	2,888,839	7,487,480	(4,409)
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS		
							PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
618	**CASH WORKING CAPITAL (LEAD LAG)**								
619	SPS CWC-Fossil Fuel for Generation	ENERGY1	109,845,741	-	109,845,741	-	-	-	-
620	Multiplied by Factor of 0.012685		0	0	0	0	0	0	0
621	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,393,386	-	1,393,386	-	-	-	-
622									
623	SPS CWC-Fuel Oil for Generation	ENERGY1	126,223	-	126,223	-	-	-	-
624	Multiplied by Factor of 0.074575		0	0	0	0	0	0	0
625	SPS CWC-Fuel Oil for Generation - CWC Amount		9,413	-	9,413	-	-	-	-
626									
627	SPS CWC-Gas for Generation	ENERGY1	82,215,518	-	82,215,518	-	-	-	-
628	Multiplied by Factor of 0.000685		0	0	0	0	0	0	0
629	SPS CWC-Gas for Generation - CWC Amount		56,312	-	56,312	-	-	-	-
630									
631	Total O&M Expense	CALCULATED	269,256,896	186,872,256	53,910,048	28,474,592	59,875,867	945,567	237,414
632	Multiplied by Factor of -0.001200		(0)	(0)	(0)	(0)	(0)	(0)	(0)
633	Total O&M Expense CWC Amount		(323,104)	(224,244)	(64,691)	(34,169)	(71,850)	(1,135)	(285)
634									
635	SPS CWC-Payroll	SALWAGES	5,166,243	3,370,548	762,156	1,033,539	1,935,313	-	8,044
636	Multiplied by Factor of 0.039479		0	0	0	0	0	0	0
637	SPS CWC-Payroll - CWC Amount		203,960	133,067	30,090	40,804	76,405	-	318
638									
639	SPS CWC-Property Tax	CALCULATED	22,729,045	21,321,130	278,126	1,129,789	6,698,013	-	98,994
640	Multiplied by Factor of -0.406795		(0)	(0)	(0)	(0)	(0)	(0)	(0)
641	SPS CWC-Property Tax - CWC Amount		(9,246,051)	(8,673,319)	(113,140)	(459,592)	(2,724,715)	-	(40,270)
642									
643	SPS CWC-Purchased Power Capacity	DPURCH	60,419,732	60,419,732	-	-	-	60,419,732	-
644	Multiplied by Factor of 0.001041		0	0	0	0	0	0	0
645	SPS CWC-Purchased Power Capacity - CWC Amount		62,903	62,903	-	-	-	62,903	-
646									
647	SPS CWC-Purchased Power Energy	ENERGY1	211,261,809	-	211,261,809	-	-	-	-
648	Multiplied by Factor of 0.001041		0	0	0	0	0	0	0
649	SPS CWC-Purchased Power Energy - CWC Amount		219,944	-	219,944	-	-	-	-
650									
651	SPS CWC-Sales Tax	CALCULATED	97,599	91,553	1,194	4,851	28,761	-	425
652	Multiplied by Factor of -0.002521		(0)	(0)	(0)	(0)	(0)	(0)	(0)
653	SPS CWC-Sales Tax - CWC Amount		(246)	(231)	(3)	(12)	(72)	-	(1)
654									
655	SPS CWC-Franchise Fee	CALCULATED	10,490,500	-	10,490,500	-	-	-	-
656	Multiplied by Factor of -0.042164		(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**									
618	**CASH WORKING CAPITAL (LEAD LAG)**									
619	SPS CWC-Fossil Fuel for Generation	ENERGY1	109,845,741	109,845,741	-	-	-	-	-	-
620	Multiplied by Factor of 0.012685		0	0	0	0	0	0	0	0
621	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,393,386	1,393,386	-	-	-	-	-	-
622										
623	SPS CWC-Fuel Oil for Generation	ENERGY1	126,223	126,223	-	-	-	-	-	-
624	Multiplied by Factor of 0.074575		0	0	0	0	0	0	0	0
625	SPS CWC-Fuel Oil for Generation - CWC Amount		9,413	9,413	-	-	-	-	-	-
626										
627	SPS CWC-Gas for Generation	ENERGY1	82,215,518	82,215,518	-	-	-	-	-	-
628	Multiplied by Factor of 0.000685		0	0	0	0	0	0	0	0
629	SPS CWC-Gas for Generation - CWC Amount		56,312	56,312	-	-	-	-	-	-
630										
631	Total O&M Expense	CALCULATED	269,256,896	53,910,048	96,505,082	247,183	5,605,459	19,085,118	2,178,398	2,192,169
632	Multiplied by Factor of -0.001200		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
633	Total O&M Expense CWC Amount		(323,104)	(64,691)	(115,804)	(297)	(6,726)	(22,902)	(2,614)	(2,631)
634										
635	SPS CWC-Payroll	SALWAGES	5,166,243	762,156	596,778	5,474	167,314	538,138	61,203	58,285
636	Multiplied by Factor of 0.039479		0	0	0	0	0	0	0	0
637	SPS CWC-Payroll - CWC Amount		203,960	30,090	23,560	216	6,605	21,245	2,416	2,301
638										
639	SPS CWC-Property Tax	CALCULATED	22,729,045	278,126	9,283,561	299,669	1,277,130	2,568,924	288,410	806,430
640	Multiplied by Factor of -0.406795		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
641	SPS CWC-Property Tax - CWC Amount		(9,246,051)	(113,140)	(3,776,502)	(121,904)	(519,529)	(1,045,024)	(117,323)	(328,051)
642										
643	SPS CWC-Purchased Power Capacity	DPURCH	60,419,732	-	-	-	-	-	-	-
644	Multiplied by Factor of 0.001041		0	0	0	0	0	0	0	0
645	SPS CWC-Purchased Power Capacity - CWC Amount		62,903	-	-	-	-	-	-	-
646										
647	SPS CWC-Purchased Power Energy	ENERGY1	211,261,809	211,261,809	-	-	-	-	-	-
648	Multiplied by Factor of 0.001041		0	0	0	0	0	0	0	0
649	SPS CWC-Purchased Power Energy - CWC Amount		219,944	219,944	-	-	-	-	-	-
650										
651	SPS CWC-Sales Tax	CALCULATED	97,599	1,194	39,864	1,287	5,484	11,031	1,238	3,463
652	Multiplied by Factor of -0.002521		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
653	SPS CWC-Sales Tax - CWC Amount		(246)	(3)	(100)	(3)	(14)	(28)	(3)	(9)
654										
655	SPS CWC-Franchise Fee	CALCULATED	10,490,500	10,490,500	-	-	-	-	-	-
656	Multiplied by Factor of -0.042164		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
618	**CASH WORKING CAPITAL (LEAD LAG)**								
619	SPS CWC-Fossil Fuel for Generation	ENERGY1	109,845,741	-	-	-	-	-	-
620	Multiplied by Factor of 0.012685		0	0	0	0	0	0	0
621	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,393,386	-	-	-	-	-	-
622									
623	SPS CWC-Fuel Oil for Generation	ENERGY1	126,223	-	-	-	-	-	-
624	Multiplied by Factor of 0.074575		0	0	0	0	0	0	0
625	SPS CWC-Fuel Oil for Generation - CWC Amount		9,413	-	-	-	-	-	-
626									
627	SPS CWC-Gas for Generation	ENERGY1	82,215,518	-	-	-	-	-	-
628	Multiplied by Factor of 0.000685		0	0	0	0	0	0	0
629	SPS CWC-Gas for Generation - CWC Amount		56,312	-	-	-	-	-	-
630									
631	Total O&M Expense	CALCULATED	269,256,896	900,320	5,517,051	3,404,052	5,242,553	13,393,367	17,248
632	Multiplied by Factor of -0.001200		(0)	(0)	(0)	(0)	(0)	(0)	(0)
633	Total O&M Expense CWC Amount		(323,104)	(1,080)	(6,620)	(4,085)	(6,291)	(16,072)	(21)
634									
635	SPS CWC-Payroll	SALWAGES	5,166,243	22,758	246,653	133,962	193,732	436,434	-
636	Multiplied by Factor of 0.039479		0	0	0	0	0	0	0
637	SPS CWC-Payroll - CWC Amount		203,960	898	9,738	5,289	7,648	17,230	-
638									
639	SPS CWC-Property Tax	CALCULATED	22,729,045	322,024	334,755	151,564	70,697	250,750	-
640	Multiplied by Factor of -0.406795		(0)	(0)	(0)	(0)	(0)	(0)	(0)
641	SPS CWC-Property Tax - CWC Amount		(9,246,051)	(130,997)	(136,177)	(61,655)	(28,759)	(102,004)	-
642									
643	SPS CWC-Purchased Power Capacity	DPURCH	60,419,732	-	-	-	-	-	-
644	Multiplied by Factor of 0.001041		0	0	0	0	0	0	0
645	SPS CWC-Purchased Power Capacity - CWC Amount		62,903	-	-	-	-	-	-
646									
647	SPS CWC-Purchased Power Energy	ENERGY1	211,261,809	-	-	-	-	-	-
648	Multiplied by Factor of 0.001041		0	0	0	0	0	0	0
649	SPS CWC-Purchased Power Energy - CWC Amount		219,944	-	-	-	-	-	-
650									
651	SPS CWC-Sales Tax	CALCULATED	97,599	1,383	1,437	651	304	1,077	-
652	Multiplied by Factor of -0.002521		(0)	(0)	(0)	(0)	(0)	(0)	(0)
653	SPS CWC-Sales Tax - CWC Amount		(246)	(3)	(4)	(2)	(1)	(3)	-
654									
655	SPS CWC-Franchise Fee	CALCULATED	10,490,500	-	-	-	-	-	-
656	Multiplied by Factor of -0.042164		(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
657	SPS CWC-Payroll Tax Adjustment - CWC Amount		(442,325)	-	(442,325)	-	-	-	-
658									
659	SPS CWC-Gross Receipts	CALCULATED	9,594,148	-	9,594,148	-	-	-	-
660	Multiplied by Factor of -0.185096		(0)	(0)	(0)	(0)	(0)	(0)	(0)
661	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,775,837)	-	(1,775,837)	-	-	-	-
662									
663	SPS CWC-Federal Income Tax	CALCULATED	(28,032,074)	(25,432,299)	(697,758)	(1,902,017)	(2,705,474)	(106,627)	113,797
664	Multiplied by Factor of -0.002603		(0)	(0)	(0)	(0)	(0)	(0)	(0)
665	SPS CWC-Payroll Tax Adjustment - CWC Amount		72,960	66,194	1,816	4,950	7,042	278	(296)
666									
667	SPS CWC-State Income Tax	CALCULATED	(745,643)	(676,490)	(18,560)	(50,593)	(71,965)	(2,836)	3,027
668	Multiplied by Factor of -0.002603		(0)	(0)	(0)	(0)	(0)	(0)	(0)
669	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,941	1,761	48	132	187	7	(8)
670									
671	SPS CWC-Payroll Tax Adjustment	CALCULATED	(228,593)	(149,138)	(33,723)	(45,731)	(85,633)	-	(356)
672	Multiplied by Factor of 0.039479		0	0	0	0	0	0	0
673	SPS CWC-Payroll Tax Adjustment - CWC Amount		(9,025)	(5,888)	(1,331)	(1,805)	(3,381)	-	(14)
674									
675	SPS CWC-Franchise Tax	INCITYREV	1,030,623	-	1,030,623	-	-	-	-
676	Multiplied by Factor of 0.201233		0	0	0	0	0	0	0
677	SPS CWC-Federal Income Tax - CWC Amount		207,395	-	207,395	-	-	-	-
678	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(9,568,374)	(8,639,757)	(478,925)	(449,693)	(2,716,384)	62,053	(40,557)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
657	SPS CWC-Payroll Tax Adjustment - CWC Amount		(442,325)	(442,325)	-	-	-	-	-	-
658										
659	SPS CWC-Gross Receipts	CALCULATED	9,594,148	9,594,148	-	-	-	-	-	-
660	Multiplied by Factor of -0.185096		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
661	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,775,837)	(1,775,837)	-	-	-	-	-	-
662										
663	SPS CWC-Federal Income Tax	CALCULATED	(28,032,074)	(697,758)	(15,145,124)	(206,157)	(4,150,404)	(3,110,432)	(401,806)	279,929
664	Multiplied by Factor of -0.002603		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
665	SPS CWC-Payroll Tax Adjustment - CWC Amount		72,960	1,816	39,419	537	10,802	8,096	1,046	(729)
666										
667	SPS CWC-State Income Tax	CALCULATED	(745,643)	(18,560)	(402,855)	(5,484)	(110,399)	(82,736)	(10,688)	7,446
668	Multiplied by Factor of -0.002603		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
669	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,941	48	1,049	14	287	215	28	(19)
670										
671	SPS CWC-Payroll Tax Adjustment	CALCULATED	(228,593)	(33,723)	(26,406)	(242)	(7,403)	(23,811)	(2,708)	(2,579)
672	Multiplied by Factor of 0.039479		0	0	0	0	0	0	0	0
673	SPS CWC-Payroll Tax Adjustment - CWC Amount		(9,025)	(1,331)	(1,042)	(10)	(292)	(940)	(107)	(102)
674										
675	SPS CWC-Franchise Tax	INCITYREV	1,030,623	1,030,623	-	-	-	-	-	-
676	Multiplied by Factor of 0.201233		0	0	0	0	0	0	0	0
677	SPS CWC-Federal Income Tax - CWC Amount		207,395	207,395	-	-	-	-	-	-
678	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(9,568,374)	(478,925)	(3,829,421)	(121,446)	(508,867)	(1,039,337)	(116,558)	(329,239)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
657	SPS CWC-Payroll Tax Adjustment - CWC Amount		(442,325)	-	-	-	-	-	-
658									
659	SPS CWC-Gross Receipts	CALCULATED	9,594,148	-	-	-	-	-	-
660	Multiplied by Factor of -0.185096		(0)	(0)	(0)	(0)	(0)	(0)	(0)
661	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,775,837)	-	-	-	-	-	-
662									
663	SPS CWC-Federal Income Tax	CALCULATED	(28,032,074)	(738,213)	(244,018)	(210,535)	(207,296)	(437,045)	(64,910)
664	Multiplied by Factor of -0.002603		(0)	(0)	(0)	(0)	(0)	(0)	(0)
665	SPS CWC-Payroll Tax Adjustment - CWC Amount		72,960	1,921	635	548	540	1,138	169
666									
667	SPS CWC-State Income Tax	CALCULATED	(745,643)	(19,636)	(6,491)	(5,600)	(5,514)	(11,625)	(1,727)
668	Multiplied by Factor of -0.002603		(0)	(0)	(0)	(0)	(0)	(0)	(0)
669	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,941	51	17	15	14	30	4
670									
671	SPS CWC-Payroll Tax Adjustment	CALCULATED	(228,593)	(1,007)	(10,914)	(5,927)	(8,572)	(19,311)	-
672	Multiplied by Factor of 0.039479		0	0	0	0	0	0	0
673	SPS CWC-Payroll Tax Adjustment - CWC Amount		(9,025)	(40)	(431)	(234)	(338)	(762)	-
674									
675	SPS CWC-Franchise Tax	INCITYREV	1,030,623	-	-	-	-	-	-
676	Multiplied by Factor of 0.201233		0	0	0	0	0	0	0
677	SPS CWC-Federal Income Tax - CWC Amount		207,395	-	-	-	-	-	-
678	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(9,568,374)	(129,250)	(132,842)	(60,124)	(27,187)	(100,443)	153

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	(b)	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)		(c)	(d)	(e)	(f)	(g)	(h)
1	TOTAL COMPANY - ALL COMPONENTS							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE		1,887,514,003	699,384,862	70,318,916	380,786,765	3,354,421	27,971,012
6	NET OPER INC (PRESENT RATES)		97,242,797	27,908,975	3,875,374	25,718,263	244,806	1,299,982
7	RATE OF RETURN (PRES RATES)		5.15%	3.99%	5.51%	6.75%	7.30%	4.65%
8	RELATIVE RATE OF RETURN		1.00	0.77	1.07	1.31	1.42	0.90
9	SALES REVENUE (PRE RATES)		537,063,817	185,231,047	20,887,091	111,530,214	1,235,442	7,346,933
10	REVENUE PRES RATES $/KWH		$0.0384	$0.0796	$0.0728	$0.0512	$0.0644	$0.0407
11	REVENUE REQUIRED - $/MO/CUST		$2,103.27	$914.71	$641.89	$9,359.70	$432.88	$7,934.05
12	SALES REV REQUIRED $/KW		$24.09	$0.00	$0.00	$17.39	$0.00	$12.70
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR		149,302,358	55,321,343	5,562,226	30,120,233	265,335	2,212,507
18	SALES REVENUE REQ CLAIMED ROR		617,901,092	227,796,545	23,506,409	118,365,525	1,267,318	8,763,888
19	REVENUE DEFICIENCY SALES REV		80,837,275	42,565,498	2,619,318	6,835,311	31,876	1,416,955
20	PERCENT INCREASE REQUIRED		15.05%	22.98%	12.54%	6.13%	2.58%	19.29%
21	ANNUAL BOOKED KWH SALES		14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH		$0.0441	$0.0979	$0.0820	$0.0543	$0.0661	$0.0485
23	REVENUE DEFICIENCY $/KWH		$0.0058	$0.0183	$0.0091	$0.0031	$0.0017	$0.0078

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	TOTAL COMPANY - ALL COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		1,887,514,003	35,688,418	221,123,482	427,852,214	12,146,121	8,887,794	79,229,269	348,622,945
6	NET OPER INC (PRESENT RATES)		97,242,797	2,457,097	15,061,458	19,837,598	459,173	380,072	3,864,756	15,972,842
7	RATE OF RETURN (PRES RATES)		5.15%	6.88%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN		1.00	1.34	1.32	0.90	0.73	0.83	0.95	0.89
9	SALES REVENUE (PRE RATES)		537,063,817	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450	23,250,376	102,279,015
10	REVENUE PRES RATES $/KWH		$0.0384	$0.0629	$0.0299	$0.0192	$0.1153	$0.1685	$0.0200	$0.0190
11	REVENUE REQUIRED - $/MO/CUST		$2,103.27	$14,492.71	$17,460.11	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$24.09	$15.03	$17.07	$11.74	$0.00	$0.00	$12.54	$11.57
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR		149,302,358	2,822,954	17,490,867	33,843,110	960,758	703,025	6,267,035	27,576,075
18	SALES REVENUE REQ CLAIMED ROR		617,901,092	11,031,831	70,574,711	147,276,933	4,688,005	4,629,926	26,980,598	120,296,334
19	REVENUE DEFICIENCY SALES REV		80,837,275	568,096	3,772,349	21,747,542	778,853	501,476	3,730,222	18,017,319
20	PERCENT INCREASE REQUIRED		15.05%	5.43%	5.65%	17.32%	19.92%	12.15%	16.04%	17.62%
21	ANNUAL BOOKED KWH SALES		14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH		$0.0441	$0.0663	$0.0316	$0.0225	$0.1383	$0.1890	$0.0232	$0.0223
23	REVENUE DEFICIENCY $/KWH		$0.0058	$0.0034	$0.0017	$0.0033	$0.0230	$0.0205	$0.0032	$0.0033

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	TOTAL COMPANY - ALL COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		1,887,514,003	4,688,982	23,282,029	599,423	35,088,995	553,984,513	145,400,349
6	NET OPER INC (PRESENT RATES)		97,242,797	172,522	1,127,460	11,646	2,445,452	21,693,331	6,215,644
7	RATE OF RETURN (PRES RATES)		5.15%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN		1.00	0.71	0.94	0.38	1.35	0.76	0.83
9	SALES REVENUE (PRE RATES)		537,063,817	1,135,494	6,211,439	128,654	10,335,081	146,273,439	38,957,608
10	REVENUE PRES RATES $/KWH		$0.0384	$0.0399	$0.0408	$0.0456	$0.0632	$0.0842	$0.0660
11	REVENUE REQUIRED - $/MO/CUST		$2,103.27	$0.00	$6,795.89	$32,163.50	$14,394.26	$872.43	$1,118.19
12	SALES REV REQUIRED $/KW		$24.09	$12.47	$12.74	$13.96	$15.05	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR		149,302,358	370,899	1,841,609	47,414	2,775,539	43,820,175	11,501,168
18	SALES REVENUE REQ CLAIMED ROR		617,901,092	1,443,530	7,320,358	184,195	10,847,636	180,631,658	47,164,887
19	REVENUE DEFICIENCY SALES REV		80,837,275	308,036	1,108,919	55,541	512,555	34,358,219	8,207,279
20	PERCENT INCREASE REQUIRED		15.05%	27.13%	17.85%	43.17%	4.96%	23.49%	21.07%
21	ANNUAL BOOKED KWH SALES		14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH		$0.0441	$0.0507	$0.0481	$0.0653	$0.0663	$0.1040	$0.0799
23	REVENUE DEFICIENCY $/KWH		$0.0058	$0.0108	$0.0073	$0.0197	$0.0031	$0.0198	$0.0139

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	DEMAND COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	352,510,358	1,751,467,295	639,445,610	59,986,770	365,071,972	2,358,860	26,800,578
6	NET OPER INC (PRESENT RATES)	24,101,063	90,730,558	25,522,994	3,305,955	24,656,889	172,150	1,244,822
7	RATE OF RETURN (PRES RATES)	6.84%	5.18%	3.99%	5.51%	6.75%	7.30%	4.64%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.77	1.06	1.30	1.41	0.90
9	SALES REVENUE (PRE RATES)	118,756,451	401,602,743	134,685,701	13,743,318	90,247,654	599,958	5,762,272
10	REVENUE PRES RATES $/KWH	$0.0674	$0.0287	$0.0579	$0.0479	$0.0414	$0.0313	$0.0319
11	REVENUE REQUIRED - $/MO/CUST	$1,261.39	$1,572.77	$665.11	$422.35	$7,573.65	$210.22	$6,222.76
12	SALES REV REQUIRED $/KW	$0.00	$18.01	$0.00	$0.00	$14.07	$0.00	$9.96
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	30,069,133	138,541,063	50,580,148	4,744,953	28,877,193	186,586	2,119,926
18	SALES REVENUE REQ CLAIMED ROR	128,229,579	475,842,150	173,594,058	15,977,773	96,800,877	622,374	7,121,118
19	REVENUE DEFICIENCY SALES REV	9,473,127	74,239,407	38,908,358	2,234,455	6,553,223	22,416	1,358,847
20	PERCENT INCREASE REQUIRED	7.98%	18.49%	28.89%	16.26%	7.26%	3.74%	23.58%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0728	$0.0340	$0.0746	$0.0557	$0.0444	$0.0325	$0.0394
23	REVENUE DEFICIENCY $/KWH	$0.0054	$0.0053	$0.0167	$0.0078	$0.0030	$0.0012	$0.0075

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	DEMAND COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	352,510,358	1,751,467,295	34,606,256	211,358,632	404,565,953	4,221,756	3,050,907	75,060,376	329,505,578
6	NET OPER INC (PRESENT RATES)	24,101,063	90,730,558	2,382,998	14,396,342	18,758,342	159,600	130,467	3,661,400	15,096,942
7	RATE OF RETURN (PRES RATES)	6.84%	5.18%	6.89%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.33	1.31	0.90	0.73	0.83	0.94	0.88
9	SALES REVENUE (PRE RATES)	118,756,451	401,602,743	8,556,339	52,571,669	93,978,223	832,533	625,077	17,721,860	76,256,363
10	REVENUE PRES RATES $/KWH	$0.0674	$0.0287	$0.0514	$0.0236	$0.0143	$0.0246	$0.0255	$0.0152	$0.0141
11	REVENUE REQUIRED - $/MO/CUST	$1,261.39	$1,572.77	$11,850.88	$13,740.63	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$18.01	$12.29	$13.43	$8.79	$0.00	$0.00	$9.56	$8.62
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	30,069,133	138,541,063	2,737,355	16,718,468	32,001,167	333,941	241,327	5,937,276	26,063,891
18	SALES REVENUE REQ CLAIMED ROR	128,229,579	475,842,150	9,106,578	56,177,430	114,541,475	1,103,247	797,218	21,255,805	93,285,670
19	REVENUE DEFICIENCY SALES REV	9,473,127	74,239,407	550,240	3,605,761	20,563,252	270,714	172,141	3,533,945	17,029,307
20	PERCENT INCREASE REQUIRED	7.98%	18.49%	6.43%	6.86%	21.88%	32.52%	27.54%	19.94%	22.33%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0728	$0.0340	$0.0547	$0.0252	$0.0175	$0.0325	$0.0325	$0.0183	$0.0173
23	REVENUE DEFICIENCY $/KWH	$0.0054	$0.0053	$0.0033	$0.0016	$0.0031	$0.0080	$0.0070	$0.0030	$0.0032

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	352,510,358	1,751,467,295	4,558,295	22,242,283	573,171	34,033,085	504,863,634	134,581,976
6	NET OPER INC (PRESENT RATES)	24,101,063	90,730,558	167,714	1,077,109	11,136	2,371,862	19,769,819	5,753,175
7	RATE OF RETURN (PRES RATES)	6.84%	5.18%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.71	0.93	0.38	1.35	0.76	0.83
9	SALES REVENUE (PRE RATES)	118,756,451	401,602,743	931,675	4,830,597	100,410	8,455,928	105,818,627	28,867,073
10	REVENUE PRES RATES $/KWH	$0.0674	$0.0287	$0.0327	$0.0317	$0.0356	$0.0517	$0.0609	$0.0489
11	REVENUE REQUIRED - $/MO/CUST	$1,261.39	$1,572.77	$0.00	$5,285.12	$25,102.58	$11,777.06	$631.14	$828.56
12	SALES REV REQUIRED $/KW	$0.00	$18.01	$10.23	$9.91	$10.90	$12.31	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	30,069,133	138,541,063	360,561	1,759,365	45,338	2,692,017	39,934,713	10,645,434
18	SALES REVENUE REQ CLAIMED ROR	128,229,579	475,842,150	1,231,126	5,889,993	153,519	8,953,060	137,130,361	36,463,697
19	REVENUE DEFICIENCY SALES REV	9,473,127	74,239,407	299,451	1,059,396	53,109	497,131	31,311,733	7,596,624
20	PERCENT INCREASE REQUIRED	7.98%	18.49%	32.14%	21.93%	52.89%	5.88%	29.59%	26.32%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0728	$0.0340	$0.0433	$0.0387	$0.0544	$0.0547	$0.0790	$0.0617
23	REVENUE DEFICIENCY $/KWH	$0.0054	$0.0053	$0.0105	$0.0070	$0.0188	$0.0030	$0.0180	$0.0129

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	ENERGY COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	7,631,781	35,692,557	5,440,012	718,031	5,559,762	46,068	470,546
6	NET OPER INC (PRESENT RATES)	553,183	1,887,041	218,200	39,572	375,505	3,362	21,913
7	RATE OF RETURN (PRES RATES)	7.25%	5.29%	4.01%	5.51%	6.75%	7.30%	4.66%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.76	1.04	1.28	1.38	0.88
9	SALES REVENUE (PRE RATES)	74,499,011	90,331,845	23,965,588	2,448,475	17,453,129	184,305	1,336,437
10	REVENUE PRES RATES $/KWH	$0.0423	$0.0065	$0.0103	$0.0085	$0.0080	$0.0096	$0.0074
11	REVENUE REQUIRED - $/MO/CUST	$791.31	$353.76	$118.35	$75.25	$1,464.68	$64.58	$1,443.24
12	SALES REV REQUIRED $/KW	$0.00	$4.05	$0.00	$0.00	$2.72	$0.00	$2.31
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	650,991	2,823,281	430,305	56,796	439,777	3,644	37,220
18	SALES REVENUE REQ CLAIMED ROR	74,654,262	91,785,625	24,294,941	2,475,221	17,552,929	184,743	1,360,205
19	REVENUE DEFICIENCY SALES REV	155,251	1,453,780	329,353	26,746	99,800	438	23,768
20	PERCENT INCREASE REQUIRED	0.21%	1.61%	1.37%	1.09%	0.57%	0.24%	1.78%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0424	$0.0066	$0.0104	$0.0086	$0.0081	$0.0096	$0.0075
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0001	$0.0001	$0.0000	$0.0000	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	ENERGY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	7,631,781	35,692,557	395,260	6,118,020	16,827,682	67,993	49,184	3,008,451	13,819,231
6	NET OPER INC (PRESENT RATES)	553,183	1,887,041	27,190	416,719	779,905	2,570	2,103	146,750	633,155
7	RATE OF RETURN (PRES RATES)	7.25%	5.29%	6.88%	6.81%	4.63%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.30	1.29	0.88	0.72	0.81	0.92	0.87
9	SALES REVENUE (PRE RATES)	74,499,011	90,331,845	1,623,685	12,377,149	30,156,880	456,449	329,749	5,275,879	24,881,001
10	REVENUE PRES RATES $/KWH	$0.0423	$0.0065	$0.0098	$0.0055	$0.0046	$0.0135	$0.0135	$0.0045	$0.0046
11	REVENUE REQUIRED - $/MO/CUST	$791.31	$353.76	$2,248.87	$3,235.01	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$4.05	$2.33	$3.16	$2.82	$0.00	$0.00	$2.85	$2.81
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	650,991	2,823,281	31,265	483,935	1,331,070	5,378	3,890	237,968	1,093,101
18	SALES REVENUE REQ CLAIMED ROR	74,654,262	91,785,625	1,630,012	12,481,522	31,012,719	460,808	332,524	5,417,521	25,595,198
19	REVENUE DEFICIENCY SALES REV	155,251	1,453,780	6,327	104,373	855,839	4,360	2,775	141,642	714,197
20	PERCENT INCREASE REQUIRED	0.21%	1.61%	0.39%	0.84%	2.84%	0.96%	0.84%	2.68%	2.87%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0424	$0.0066	$0.0098	$0.0056	$0.0047	$0.0136	$0.0136	$0.0047	$0.0047
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0000	$0.0000	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	7,631,781	35,692,557	75,078	395,468	7,090	388,170	3,998,063	1,441,949
6	NET OPER INC (PRESENT RATES)	553,183	1,887,041	2,762	19,151	138	27,053	156,559	61,641
7	RATE OF RETURN (PRES RATES)	7.25%	5.29%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.70	0.92	0.37	1.32	0.74	0.81
9	SALES REVENUE (PRE RATES)	74,499,011	90,331,845	183,782	1,152,655	21,623	1,602,061	18,496,609	5,468,980
10	REVENUE PRES RATES $/KWH	$0.0423	$0.0065	$0.0065	$0.0076	$0.0077	$0.0098	$0.0107	$0.0093
11	REVENUE REQUIRED - $/MO/CUST	$791.31	$353.76	$15,315.17	$1,261.11	$5,405.83	$2,231.28	$110.32	$156.97
12	SALES REV REQUIRED $/KW	$0.00	$4.05	$2.02	$2.37	$2.35	$2.33	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	650,991	2,823,281	5,939	31,282	561	30,704	316,247	114,058
18	SALES REVENUE REQ CLAIMED ROR	74,654,262	91,785,625	188,714	1,171,491	22,280	1,607,732	18,744,569	5,550,372
19	REVENUE DEFICIENCY SALES REV	155,251	1,453,780	4,932	18,836	657	5,670	247,961	81,392
20	PERCENT INCREASE REQUIRED	0.21%	1.61%	2.68%	1.63%	3.04%	0.35%	1.34%	1.49%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0424	$0.0066	$0.0066	$0.0077	$0.0079	$0.0098	$0.0108	$0.0094
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0002	$0.0001	$0.0002	$0.0000	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	CUSTOMER COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	45,603,173	100,354,151	54,499,240	9,614,115	10,155,031	949,493	699,887
6	NET OPER INC (PRESENT RATES)	3,349,765	4,625,198	2,167,780	529,847	685,869	69,294	33,246
7	RATE OF RETURN (PRES RATES)	7.35%	4.61%	3.98%	5.51%	6.75%	7.30%	4.75%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.86	1.20	1.47	1.58	1.03
9	SALES REVENUE (PRE RATES)	20,418,009	45,129,229	26,579,758	4,695,297	3,829,431	451,179	248,225
10	REVENUE PRES RATES $/KWH	$0.0116	$0.0032	$0.0114	$0.0164	$0.0018	$0.0235	$0.0014
11	REVENUE REQUIRED - $/MO/CUST	$216.87	$176.74	$131.26	$144.29	$321.37	$158.09	$268.06
12	SALES REV REQUIRED $/KW	$0.00	$2.02	$0.00	$0.00	$0.60	$0.00	$0.43
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	3,889,951	7,938,013	4,310,890	760,477	803,263	75,105	55,361
18	SALES REVENUE REQ CLAIMED ROR	21,275,446	50,273,317	29,907,546	5,053,415	4,011,719	460,201	282,565
19	REVENUE DEFICIENCY SALES REV	857,437	5,144,088	3,327,787	358,117	182,288	9,023	34,340
20	PERCENT INCREASE REQUIRED	4.20%	11.40%	12.52%	7.63%	4.76%	2.00%	13.83%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0121	$0.0036	$0.0129	$0.0176	$0.0018	$0.0240	$0.0016
23	REVENUE DEFICIENCY $/KWH	$0.0005	$0.0004	$0.0014	$0.0012	$0.0001	$0.0005	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	CUSTOMER COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	45,603,173	100,354,151	686,902	3,646,830	6,458,579	7,856,371	5,787,703	1,160,443	5,298,136
6	NET OPER INC (PRESENT RATES)	3,349,765	4,625,198	46,909	248,398	299,350	297,003	247,502	56,606	242,744
7	RATE OF RETURN (PRES RATES)	7.35%	4.61%	6.83%	6.81%	4.63%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.48	1.48	1.01	0.82	0.93	1.06	0.99
9	SALES REVENUE (PRE RATES)	20,418,009	45,129,229	283,712	1,853,544	1,394,288	2,620,171	3,173,624	252,637	1,141,651
10	REVENUE PRES RATES $/KWH	$0.0116	$0.0032	$0.0017	$0.0008	$0.0002	$0.0773	$0.1296	$0.0002	$0.0002
11	REVENUE REQUIRED - $/MO/CUST	$216.87	$176.74	$392.95	$484.46	$22,763.89	$0.00	$0.00	$22,967.04	$22,719.42
12	SALES REV REQUIRED $/KW	$0.00	$2.02	$0.41	$0.47	$0.13	$0.00	$0.00	$0.14	$0.13
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	3,889,951	7,938,013	54,334	288,464	510,874	621,439	457,807	91,791	419,083
18	SALES REVENUE REQ CLAIMED ROR	21,275,446	50,273,317	295,241	1,915,759	1,722,739	3,123,950	3,500,183	307,273	1,415,466
19	REVENUE DEFICIENCY SALES REV	857,437	5,144,088	11,529	62,215	328,450	503,779	326,560	54,635	273,815
20	PERCENT INCREASE REQUIRED	4.20%	11.40%	4.06%	3.36%	23.56%	19.23%	10.29%	21.63%	23.98%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0121	$0.0036	$0.0018	$0.0009	$0.0003	$0.0922	$0.1429	$0.0003	$0.0003
23	REVENUE DEFICIENCY $/KWH	$0.0005	$0.0004	$0.0001	$0.0000	$0.0001	$0.0149	$0.0133	$0.0000	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	CUSTOMER COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	45,603,173	100,354,151	55,609	644,278	19,162	667,740	45,122,816	9,376,424
6	NET OPER INC (PRESENT RATES)	3,349,765	4,625,198	2,046	31,200	372	46,537	1,766,952	400,828
7	RATE OF RETURN (PRES RATES)	7.35%	4.61%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.80	1.05	0.42	1.51	0.85	0.93
9	SALES REVENUE (PRE RATES)	20,418,009	45,129,229	20,037	228,188	6,620	277,091	21,958,203	4,621,555
10	REVENUE PRES RATES $/KWH	$0.0116	$0.0032	$0.0007	$0.0015	$0.0023	$0.0017	$0.0126	$0.0078
11	REVENUE REQUIRED - $/MO/CUST	$216.87	$176.74	$1,669.74	$249.66	$1,655.10	$385.92	$130.97	$132.65
12	SALES REV REQUIRED $/KW	$0.00	$2.02	$0.22	$0.47	$0.72	$0.40	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	3,889,951	7,938,013	4,399	50,962	1,516	52,818	3,569,215	741,675
18	SALES REVENUE REQ CLAIMED ROR	21,275,446	50,273,317	23,690	258,874	8,396	286,845	24,756,728	5,150,817
19	REVENUE DEFICIENCY SALES REV	857,437	5,144,088	3,653	30,687	1,776	9,754	2,798,525	529,262
20	PERCENT INCREASE REQUIRED	4.20%	11.40%	18.23%	13.45%	26.82%	3.52%	12.74%	11.45%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0121	$0.0036	$0.0008	$0.0017	$0.0030	$0.0018	$0.0143	$0.0087
23	REVENUE DEFICIENCY $/KWH	$0.0005	$0.0004	$0.0001	$0.0002	$0.0006	$0.0001	$0.0016	$0.0009

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	PRODUCTION DEMAND COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	227,063,184	545,194,113	184,755,198	16,694,236	101,354,928	584,350	6,961,129
6	NET OPER INC (PRESENT RATES)	15,650,416	27,808,739	7,374,512	920,043	6,845,492	42,646	322,391
7	RATE OF RETURN (PRES RATES)	6.89%	5.10%	3.99%	5.51%	6.75%	7.30%	4.63%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.78	1.08	1.32	1.43	0.91
9	SALES REVENUE (PRE RATES)	88,376,967	146,549,373	46,953,644	4,569,867	29,702,819	176,180	1,810,976
10	REVENUE PRES RATES $/KWH	$0.0502	$0.0105	$0.0202	$0.0159	$0.0136	$0.0092	$0.0100
11	REVENUE REQUIRED - $/MO/CUST	$938.71	$573.92	$231.87	$140.44	$2,492.68	$61.73	$1,955.70
12	SALES REV REQUIRED $/KW	$0.00	$6.57	$0.00	$0.00	$4.63	$0.00	$3.13
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	19,368,490	43,124,854	14,614,136	1,320,514	8,017,175	46,222	550,625
18	SALES REVENUE REQ CLAIMED ROR	94,278,671	170,331,999	58,195,219	5,191,713	31,522,190	181,733	2,165,374
19	REVENUE DEFICIENCY SALES REV	5,901,704	23,782,625	11,241,575	621,846	1,819,371	5,553	354,398
20	PERCENT INCREASE REQUIRED	6.68%	16.23%	23.94%	13.61%	6.13%	3.15%	19.57%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0535	$0.0122	$0.0250	$0.0181	$0.0145	$0.0095	$0.0120
23	REVENUE DEFICIENCY $/KWH	$0.0034	$0.0017	$0.0048	$0.0022	$0.0008	$0.0003	$0.0020

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	PRODUCTION DEMAND COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	227,063,184	545,194,113	8,154,440	57,095,305	168,120,602	855,608	618,317	31,229,215	136,891,387
6	NET OPER INC (PRESENT RATES)	15,650,416	27,808,739	560,628	3,888,952	7,795,289	32,346	26,441	1,523,342	6,271,947
7	RATE OF RETURN (PRES RATES)	6.89%	5.10%	6.88%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.35	1.34	0.91	0.74	0.84	0.96	0.90
9	SALES REVENUE (PRE RATES)	88,376,967	146,549,373	2,404,858	16,787,999	43,774,429	211,216	157,387	8,247,933	35,526,496
10	REVENUE PRES RATES $/KWH	$0.0502	$0.0105	$0.0145	$0.0075	$0.0067	$0.0062	$0.0064	$0.0071	$0.0066
11	REVENUE REQUIRED - $/MO/CUST	$938.71	$573.92	$3,330.83	$4,387.87	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$6.57	$3.46	$4.29	$4.09	$0.00	$0.00	$4.45	$4.02
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	19,368,490	43,124,854	645,016	4,516,239	13,298,340	67,679	48,909	2,470,231	10,828,109
18	SALES REVENUE REQ CLAIMED ROR	94,278,671	170,331,999	2,535,895	17,762,040	52,319,481	266,081	192,274	9,718,247	42,601,233
19	REVENUE DEFICIENCY SALES REV	5,901,704	23,782,625	131,037	974,041	8,545,052	54,865	34,887	1,470,314	7,074,738
20	PERCENT INCREASE REQUIRED	6.68%	16.23%	5.45%	5.80%	19.52%	25.98%	22.17%	17.83%	19.91%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0535	$0.0122	$0.0152	$0.0080	$0.0080	$0.0078	$0.0078	$0.0084	$0.0079
23	REVENUE DEFICIENCY $/KWH	$0.0034	$0.0017	$0.0008	$0.0004	$0.0013	$0.0016	$0.0014	$0.0013	$0.0013

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	PRODUCTION DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	227,063,184	545,194,113	1,264,466	5,696,663	152,760	8,001,679	145,829,563	38,925,635
6	NET OPER INC (PRESENT RATES)	15,650,416	27,808,739	46,524	275,868	2,968	557,660	5,710,501	1,664,012
7	RATE OF RETURN (PRES RATES)	6.89%	5.10%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.72	0.95	0.38	1.37	0.77	0.84
9	SALES REVENUE (PRE RATES)	88,376,967	146,549,373	310,282	1,500,694	33,368	2,371,490	36,877,621	10,076,022
10	REVENUE PRES RATES $/KWH	$0.0502	$0.0105	$0.0109	$0.0099	$0.0118	$0.0145	$0.0212	$0.0171
11	REVENUE REQUIRED - $/MO/CUST	$938.71	$573.92	$25,856.84	$1,641.90	$8,342.02	$3,302.91	$219.95	$289.21
12	SALES REV REQUIRED $/KW	$0.00	$6.57	$3.41	$3.08	$3.62	$3.45	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	19,368,490	43,124,854	100,019	450,606	12,083	632,933	11,535,118	3,079,018
18	SALES REVENUE REQ CLAIMED ROR	94,278,671	170,331,999	393,349	1,772,025	47,522	2,488,373	45,921,997	12,273,222
19	REVENUE DEFICIENCY SALES REV	5,901,704	23,782,625	83,067	271,331	14,154	116,883	9,044,376	2,197,199
20	PERCENT INCREASE REQUIRED	6.68%	16.23%	26.77%	18.08%	42.42%	4.93%	24.53%	21.81%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0535	$0.0122	$0.0138	$0.0116	$0.0168	$0.0152	$0.0264	$0.0208
23	REVENUE DEFICIENCY $/KWH	$0.0034	$0.0017	$0.0029	$0.0018	$0.0050	$0.0007	$0.0052	$0.0037

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	PURCHASED CAPACITY COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	59,359,334	91,585	30,886	2,812	17,071	98	1,172
6	NET OPER INC (PRESENT RATES)	4,091,365	4,674	1,233	155	1,153	7	54
7	RATE OF RETURN (PRES RATES)	6.89%	5.10%	3.99%	5.51%	6.75%	7.30%	4.63%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.78	1.08	1.32	1.43	0.91
9	SALES REVENUE (PRE RATES)	10,191,117	61,113,198	20,918,787	1,860,774	11,299,340	65,146	776,064
10	REVENUE PRES RATES $/KWH	$0.0058	$0.0044	$0.0090	$0.0065	$0.0052	$0.0034	$0.0043
11	REVENUE REQUIRED - $/MO/CUST	$108.25	$239.33	$103.30	$57.18	$948.25	$22.83	$838.08
12	SALES REV REQUIRED $/KW	$0.00	$2.74	$0.00	$0.00	$1.76	$0.00	$1.34
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	5,063,351	7,244	2,443	222	1,350	8	93
18	SALES REVENUE REQ CLAIMED ROR	11,733,953	61,117,189	20,920,667	1,860,879	11,299,646	65,147	776,124
19	REVENUE DEFICIENCY SALES REV	1,542,836	3,991	1,879	105	306	1	60
20	PERCENT INCREASE REQUIRED	15.14%	0.01%	0.01%	0.01%	0.00%	0.00%	0.01%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0067	$0.0044	$0.0090	$0.0065	$0.0052	$0.0034	$0.0043
23	REVENUE DEFICIENCY $/KWH	$0.0009	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	PURCHASED CAPACITY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	59,359,334	91,585	1,374	9,615	28,308	144	104	5,258	23,050
6	NET OPER INC (PRESENT RATES)	4,091,365	4,674	94	655	1,313	5	4	257	1,056
7	RATE OF RETURN (PRES RATES)	6.89%	5.10%	6.88%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.35	1.33	0.91	0.74	0.84	0.96	0.90
9	SALES REVENUE (PRE RATES)	10,191,117	61,113,198	909,015	6,367,057	18,752,762	95,349	68,903	3,483,317	15,269,445
10	REVENUE PRES RATES $/KWH	$0.0058	$0.0044	$0.0055	$0.0029	$0.0029	$0.0028	$0.0028	$0.0030	$0.0028
11	REVENUE REQUIRED - $/MO/CUST	$108.25	$239.33	$1,259.02	$1,664.16	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$2.74	$1.31	$1.63	$1.75	$0.00	$0.00	$1.88	$1.73
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	5,063,351	7,244	109	761	2,239	11	8	416	1,823
18	SALES REVENUE REQ CLAIMED ROR	11,733,953	61,117,189	909,037	6,367,221	18,754,201	95,358	68,909	3,483,565	15,270,636
19	REVENUE DEFICIENCY SALES REV	1,542,836	3,991	22	164	1,439	9	6	248	1,191
20	PERCENT INCREASE REQUIRED	15.14%	0.01%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%	0.01%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0067	$0.0044	$0.0055	$0.0029	$0.0029	$0.0028	$0.0028	$0.0030	$0.0028
23	REVENUE DEFICIENCY $/KWH	$0.0009	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	PURCHASED CAPACITY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	59,359,334	91,585	213	959	26	1,348	24,382	6,504
6	NET OPER INC (PRESENT RATES)	4,091,365	4,674	8	46	0	94	955	278
7	RATE OF RETURN (PRES RATES)	6.89%	5.10%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.72	0.95	0.38	1.37	0.77	0.84
9	SALES REVENUE (PRE RATES)	10,191,117	61,113,198	140,964	635,100	17,028	891,987	16,507,151	4,411,636
10	REVENUE PRES RATES $/KWH	$0.0058	$0.0044	$0.0050	$0.0042	$0.0060	$0.0055	$0.0095	$0.0075
11	REVENUE REQUIRED - $/MO/CUST	$108.25	$239.33	$11,747.04	$694.86	$4,256.99	$1,242.32	$98.45	$126.63
12	SALES REV REQUIRED $/KW	$0.00	$2.74	$1.55	$1.30	$1.85	$1.30	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	5,063,351	7,244	17	76	2	107	1,929	514
18	SALES REVENUE REQ CLAIMED ROR	11,733,953	61,117,189	140,978	635,145	17,030	892,007	16,508,663	4,412,004
19	REVENUE DEFICIENCY SALES REV	1,542,836	3,991	14	46	2	20	1,512	367
20	PERCENT INCREASE REQUIRED	15.14%	0.01%	0.01%	0.01%	0.01%	0.00%	0.01%	0.01%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0067	$0.0044	$0.0050	$0.0042	$0.0060	$0.0055	$0.0095	$0.0075
23	REVENUE DEFICIENCY $/KWH	$0.0009	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	TRANSMISSION INTERCONNECT COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	66,087,839	7,456,502	2,526,861	228,323	1,386,208	7,992	95,206
6	NET OPER INC (PRESENT RATES)	4,359,283	380,334	100,860	12,583	93,624	583	4,409
7	RATE OF RETURN (PRES RATES)	6.60%	5.10%	3.99%	5.51%	6.75%	7.30%	4.63%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.78	1.08	1.32	1.43	0.91
9	SALES REVENUE (PRE RATES)	20,188,368	154,662	9,027	6,183	64,265	438	1,280
10	REVENUE PRES RATES $/KWH	$0.0115	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$214.43	$0.61	$0.04	$0.19	$5.39	$0.15	$1.38
12	SALES REV REQUIRED $/KW	$0.00	$0.01	$0.00	$0.00	$0.01	$0.00	$0.00
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	5,637,293	589,809	199,875	18,060	109,649	632	7,531
18	SALES REVENUE REQ CLAIMED ROR	22,216,955	479,932	162,776	14,688	89,148	514	6,127
19	REVENUE DEFICIENCY SALES REV	2,028,587	325,270	153,749	8,505	24,883	76	4,847
20	PERCENT INCREASE REQUIRED	10.05%	210.31%	1703.22%	137.55%	38.72%	17.34%	378.80%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0126	$0.0000	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0012	$0.0000	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	TRANSMISSION INTERCONNECT COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	66,087,839	7,456,502	111,526	780,879	2,299,347	11,702	8,457	427,115	1,872,232
6	NET OPER INC (PRESENT RATES)	4,359,283	380,334	7,668	53,188	106,614	442	362	20,834	85,780
7	RATE OF RETURN (PRES RATES)	6.60%	5.10%	6.88%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.35	1.34	0.91	0.74	0.84	0.96	0.90
9	SALES REVENUE (PRE RATES)	20,188,368	154,662	5,379	36,907	31,113	3	67	7,378	23,735
10	REVENUE PRES RATES $/KWH	$0.0115	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$214.43	$0.61	$7.45	$9.65	$507.97	$0.00	$0.00	$670.73	$472.34
12	SALES REV REQUIRED $/KW	$0.00	$0.01	$0.01	$0.01	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	5,637,293	589,809	8,822	61,768	181,878	926	669	33,785	148,094
18	SALES REVENUE REQ CLAIMED ROR	22,216,955	479,932	7,172	50,229	147,982	753	544	27,487	120,495
19	REVENUE DEFICIENCY SALES REV	2,028,587	325,270	1,792	13,322	116,869	750	477	20,109	96,760
20	PERCENT INCREASE REQUIRED	10.05%	210.31%	33.31%	36.10%	375.63%	26502.92%	711.43%	272.56%	407.67%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0126	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0012	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	TRANSMISSION INTERCONNECT COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	66,087,839	7,456,502	17,294	77,912	2,089	109,437	1,994,483	532,379
6	NET OPER INC (PRESENT RATES)	4,359,283	380,334	636	3,773	41	7,627	78,101	22,758
7	RATE OF RETURN (PRES RATES)	6.60%	5.10%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.72	0.95	0.38	1.37	0.77	0.84
9	SALES REVENUE (PRE RATES)	20,188,368	154,662	(23)	1,303	(59)	5,439	4,745	4,282
10	REVENUE PRES RATES $/KWH	$0.0115	$0.0000	($0.0000)	$0.0000	($0.0000)	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$214.43	$0.61	($1.91)	$1.43	($14.76)	$7.57	$0.03	$0.12
12	SALES REV REQUIRED $/KW	$0.00	$0.01	($0.00)	$0.00	($0.01)	$0.01	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	5,637,293	589,809	1,368	6,163	165	8,656	157,764	42,111
18	SALES REVENUE REQ CLAIMED ROR	22,216,955	479,932	1,113	5,013	135	7,037	128,443	34,332
19	REVENUE DEFICIENCY SALES REV	2,028,587	325,270	1,136	3,711	194	1,599	123,698	30,051
20	PERCENT INCREASE REQUIRED	10.05%	210.31%	-4953.60%	284.90%	-327.89%	29.39%	2606.78%	701.84%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0126	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH	$0.0012	$0.0000	$0.0000	$0.0000	$0.0001	$0.0000	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	TRANSMISSION SYSTEM COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	52,267,077	772,059,295	259,041,841	23,409,005	145,575,625	861,969	10,134,572
6	NET OPER INC (PRESENT RATES)	3,537,742	39,572,405	10,342,019	1,290,103	9,832,149	62,907	469,765
7	RATE OF RETURN (PRES RATES)	6.77%	5.13%	3.99%	5.51%	6.75%	7.30%	4.64%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.78	1.08	1.32	1.42	0.90
9	SALES REVENUE (PRE RATES)	16,126,842	110,563,383	32,873,905	3,475,669	24,423,837	151,890	1,367,404
10	REVENUE PRES RATES $/KWH	$0.0092	$0.0079	$0.0141	$0.0121	$0.0112	$0.0079	$0.0076
11	REVENUE REQUIRED - $/MO/CUST	$171.29	$432.99	$162.34	$106.81	$2,049.67	$53.22	$1,476.68
12	SALES REV REQUIRED $/KW	$0.00	$4.96	$0.00	$0.00	$3.81	$0.00	$2.36
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	4,458,382	61,069,890	20,490,210	1,851,652	11,515,032	68,182	801,645
18	SALES REVENUE REQ CLAIMED ROR	17,588,176	143,944,344	48,631,857	4,347,634	27,036,991	160,081	1,882,742
19	REVENUE DEFICIENCY SALES REV	1,461,334	33,380,961	15,757,952	871,965	2,613,155	8,191	515,338
20	PERCENT INCREASE REQUIRED	9.06%	30.19%	47.93%	25.09%	10.70%	5.39%	37.69%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0100	$0.0103	$0.0209	$0.0152	$0.0124	$0.0083	$0.0104
23	REVENUE DEFICIENCY $/KWH	$0.0008	$0.0024	$0.0068	$0.0030	$0.0012	$0.0004	$0.0029

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	TRANSMISSION SYSTEM COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	52,267,077	772,059,295	11,576,928	86,818,940	232,578,578	1,196,888	864,948	43,046,586	189,531,993
6	NET OPER INC (PRESENT RATES)	3,537,742	39,572,405	796,134	5,913,528	10,783,565	45,247	36,988	2,099,786	8,683,779
7	RATE OF RETURN (PRES RATES)	6.77%	5.13%	6.88%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.34	1.33	0.90	0.74	0.83	0.95	0.89
9	SALES REVENUE (PRE RATES)	16,126,842	110,563,383	1,964,230	14,647,572	31,401,474	145,563	111,839	5,972,981	25,428,494
10	REVENUE PRES RATES $/KWH	$0.0092	$0.0079	$0.0118	$0.0066	$0.0048	$0.0043	$0.0046	$0.0051	$0.0047
11	REVENUE REQUIRED - $/MO/CUST	$171.29	$432.99	$2,720.54	$3,828.43	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$4.96	$2.82	$3.74	$2.94	$0.00	$0.00	$3.22	$2.88
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	4,458,382	61,069,890	915,735	6,867,378	18,396,966	94,674	68,417	3,404,985	14,991,981
18	SALES REVENUE REQ CLAIMED ROR	17,588,176	143,944,344	2,149,945	16,128,696	43,223,444	222,311	160,642	7,999,673	35,223,771
19	REVENUE DEFICIENCY SALES REV	1,461,334	33,380,961	185,715	1,481,124	11,821,969	76,749	48,803	2,026,692	9,795,277
20	PERCENT INCREASE REQUIRED	9.06%	30.19%	9.45%	10.11%	37.65%	52.73%	43.64%	33.93%	38.52%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0100	$0.0103	$0.0129	$0.0072	$0.0066	$0.0066	$0.0066	$0.0069	$0.0065
23	REVENUE DEFICIENCY $/KWH	$0.0008	$0.0024	$0.0011	$0.0007	$0.0018	$0.0023	$0.0020	$0.0017	$0.0018

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	TRANSMISSION SYSTEM COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	52,267,077	772,059,295	1,806,387	8,328,185	212,778	11,364,150	203,809,694	55,232,147
6	NET OPER INC (PRESENT RATES)	3,537,742	39,572,405	66,463	403,302	4,134	792,000	7,980,929	2,361,090
7	RATE OF RETURN (PRES RATES)	6.77%	5.13%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.72	0.94	0.38	1.36	0.76	0.83
9	SALES REVENUE (PRE RATES)	16,126,842	110,563,383	216,939	1,150,465	19,821	1,944,409	25,611,932	7,261,973
10	REVENUE PRES RATES $/KWH	$0.0092	$0.0079	$0.0076	$0.0076	$0.0070	$0.0119	$0.0148	$0.0123
11	REVENUE REQUIRED - $/MO/CUST	$171.29	$432.99	$18,078.21	$1,258.71	$4,955.23	$2,708.09	$152.76	$208.44
12	SALES REV REQUIRED $/KW	$0.00	$4.96	$2.38	$2.36	$2.15	$2.83	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	4,458,382	61,069,890	142,885	658,759	16,831	898,904	16,121,347	4,368,863
18	SALES REVENUE REQ CLAIMED ROR	17,588,176	143,944,344	335,607	1,547,135	39,536	2,110,409	38,252,246	10,379,611
19	REVENUE DEFICIENCY SALES REV	1,461,334	33,380,961	118,668	396,670	19,715	166,000	12,640,314	3,117,638
20	PERCENT INCREASE REQUIRED	9.06%	30.19%	54.70%	34.48%	99.47%	8.54%	49.35%	42.93%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0100	$0.0103	$0.0118	$0.0102	$0.0140	$0.0129	$0.0220	$0.0176
23	REVENUE DEFICIENCY $/KWH	$0.0008	$0.0024	$0.0042	$0.0026	$0.0070	$0.0010	$0.0073	$0.0053

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	TRANSMISSION RADIAL LINES COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	6,911,982	24,954,211	9,153,526	1,121,507	8,113,731	22,916	263,282
6	NET OPER INC (PRESENT RATES)	410,866	1,384,269	366,897	61,808	548,000	1,672	12,303
7	RATE OF RETURN (PRES RATES)	5.94%	5.55%	4.01%	5.51%	6.75%	7.30%	4.67%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.72	0.99	1.22	1.32	0.84
9	SALES REVENUE (PRE RATES)	2,357,091	820,239	95,840	37,943	427,013	1,414	4,705
10	REVENUE PRES RATES $/KWH	$0.0013	$0.0001	$0.0000	$0.0001	$0.0002	$0.0001	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$25.04	$3.21	$0.47	$1.17	$35.84	$0.50	$5.08
12	SALES REV REQUIRED $/KW	$0.00	$0.04	$0.00	$0.00	$0.07	$0.00	$0.01
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	589,592	1,973,878	724,044	88,711	641,796	1,813	20,826
18	SALES REVENUE REQ CLAIMED ROR	2,640,784	1,735,775	650,412	79,718	572,659	1,632	17,939
19	REVENUE DEFICIENCY SALES REV	283,693	915,536	554,572	41,775	145,645	218	13,235
20	PERCENT INCREASE REQUIRED	12.04%	111.62%	578.64%	110.10%	34.11%	15.40%	281.31%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0015	$0.0001	$0.0003	$0.0003	$0.0003	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0001	$0.0002	$0.0001	$0.0001	$0.0000	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	TRANSMISSION RADIAL LINES COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	6,911,982	24,954,211	402,762	4,305,288	1,539,117	18,624	13,458	352,202	1,186,916
6	NET OPER INC (PRESENT RATES)	410,866	1,384,269	27,501	293,248	71,561	704	575	17,180	54,381
7	RATE OF RETURN (PRES RATES)	5.94%	5.55%	6.83%	6.81%	4.65%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.23	1.23	0.84	0.68	0.77	0.88	0.83
9	SALES REVENUE (PRE RATES)	2,357,091	820,239	22,484	212,120	18,444	101	176	10,251	8,193
10	REVENUE PRES RATES $/KWH	$0.0013	$0.0001	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$25.04	$3.21	$31.14	$55.44	$301.13	$0.00	$0.00	$931.90	$163.05
12	SALES REV REQUIRED $/KW	$0.00	$0.04	$0.03	$0.05	$0.00	$0.00	$0.00	$0.01	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	589,592	1,973,878	31,858	340,548	121,744	1,473	1,064	27,859	93,885
18	SALES REVENUE REQ CLAIMED ROR	2,640,784	1,735,775	29,249	285,568	96,368	1,295	936	26,833	69,535
19	REVENUE DEFICIENCY SALES REV	283,693	915,536	6,766	73,448	77,924	1,194	759	16,582	61,341
20	PERCENT INCREASE REQUIRED	12.04%	111.62%	30.09%	34.63%	422.48%	1186.79%	430.98%	161.76%	748.68%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0015	$0.0001	$0.0002	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	TRANSMISSION RADIAL LINES COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	6,911,982	24,954,211	38,443	224,839	11,304	391,458	6,797,794	2,355,731
6	NET OPER INC (PRESENT RATES)	410,866	1,384,269	1,414	10,888	220	27,282	266,193	100,704
7	RATE OF RETURN (PRES RATES)	5.94%	5.55%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.66	0.87	0.35	1.26	0.71	0.77
9	SALES REVENUE (PRE RATES)	2,357,091	820,239	(240)	4,944	(298)	22,782	61,893	33,947
10	REVENUE PRES RATES $/KWH	$0.0013	$0.0001	($0.0000)	$0.0000	($0.0001)	$0.0001	$0.0000	$0.0001
11	REVENUE REQUIRED - $/MO/CUST	$25.04	$3.21	($19.98)	$5.41	($74.54)	$31.73	$0.37	$0.97
12	SALES REV REQUIRED $/KW	$0.00	$0.04	($0.00)	$0.01	($0.03)	$0.03	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	589,592	1,973,878	3,041	17,785	894	30,964	537,706	186,338
18	SALES REVENUE REQ CLAIMED ROR	2,640,784	1,735,775	2,286	15,653	749	28,500	483,494	166,918
19	REVENUE DEFICIENCY SALES REV	283,693	915,536	2,525	10,709	1,047	5,718	421,600	132,972
20	PERCENT INCREASE REQUIRED	12.04%	111.62%	-1053.08%	216.59%	-351.31%	25.10%	681.17%	391.71%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0015	$0.0001	$0.0001	$0.0001	$0.0003	$0.0002	$0.0003	$0.0003
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0001	$0.0001	$0.0001	$0.0004	$0.0000	$0.0002	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	DISTRIBUTION SUBSTATIONS COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	6,908,779	101,879,564	44,078,858	4,440,753	26,030,818	211,252	2,365,093
6	NET OPER INC (PRESENT RATES)	410,675	5,549,044	1,758,357	244,736	1,758,116	15,417	109,081
7	RATE OF RETURN (PRES RATES)	5.94%	5.45%	3.99%	5.51%	6.75%	7.30%	4.61%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.73	1.01	1.24	1.34	0.85
9	SALES REVENUE (PRE RATES)	1,704,434	17,772,419	6,751,648	774,401	5,041,846	42,699	379,552
10	REVENUE PRES RATES $/KWH	$0.0010	$0.0013	$0.0029	$0.0027	$0.0023	$0.0022	$0.0021
11	REVENUE REQUIRED - $/MO/CUST	$18.10	$69.60	$33.34	$23.80	$423.12	$14.96	$409.88
12	SALES REV REQUIRED $/KW	$0.00	$0.80	$0.00	$0.00	$0.79	$0.00	$0.66
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	589,319	8,058,674	3,486,638	351,264	2,059,038	16,710	187,079
18	SALES REVENUE REQ CLAIMED ROR	1,987,996	21,669,333	9,435,295	939,815	5,509,112	44,707	500,666
19	REVENUE DEFICIENCY SALES REV	283,561	3,896,913	2,683,647	165,414	467,266	2,007	121,114
20	PERCENT INCREASE REQUIRED	16.64%	21.93%	39.75%	21.36%	9.27%	4.70%	31.91%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0011	$0.0015	$0.0041	$0.0033	$0.0025	$0.0023	$0.0028
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0003	$0.0012	$0.0006	$0.0002	$0.0001	$0.0007

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION SUBSTATIONS COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	6,908,779	101,879,564	3,458,094	20,411,763	0	512,541	370,394	0	0
6	NET OPER INC (PRESENT RATES)	410,675	5,549,044	237,808	1,390,313	(0)	19,376	15,839	(0)	(0)
7	RATE OF RETURN (PRES RATES)	5.94%	5.45%	6.88%	6.81%	0.00%	3.78%	4.28%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.26	1.25	0.00	0.69	0.79	0.00	0.00
9	SALES REVENUE (PRE RATES)	1,704,434	17,772,419	676,329	3,972,846	(0)	75,611	57,487	(0)	(0)
10	REVENUE PRES RATES $/KWH	$0.0010	$0.0013	$0.0041	$0.0018	($0.0000)	$0.0022	$0.0023	($0.0000)	($0.0000)
11	REVENUE REQUIRED - $/MO/CUST	$18.10	$69.60	$936.74	$1,038.38	($0.00)	$0.00	$0.00	($0.00)	($0.00)
12	SALES REV REQUIRED $/KW	$0.00	$0.80	$0.97	$1.02	($0.00)	$0.00	$0.00	($0.00)	($0.00)
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	22.30%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	589,319	8,058,674	273,535	1,614,570	0	40,542	29,298	0	0
18	SALES REVENUE REQ CLAIMED ROR	1,987,996	21,669,333	731,805	4,321,069	0	108,477	78,386	0	0
19	REVENUE DEFICIENCY SALES REV	283,561	3,896,913	55,476	348,223	0	32,866	20,899	0	0
20	PERCENT INCREASE REQUIRED	16.64%	21.93%	8.20%	8.77%	0.00%	43.47%	36.35%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0011	$0.0015	$0.0044	$0.0019	$0.0000	$0.0032	$0.0032	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0003	$0.0003	$0.0002	$0.0000	$0.0010	$0.0009	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION SUBSTATIONS COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	6,908,779	101,879,564	468,644	1,896,450	63,582	3,394,512	35,085,244	8,993,614
6	NET OPER INC (PRESENT RATES)	410,675	5,549,044	17,243	91,838	1,235	236,573	1,373,894	384,463
7	RATE OF RETURN (PRES RATES)	5.94%	5.45%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.68	0.89	0.36	1.28	0.72	0.78
9	SALES REVENUE (PRE RATES)	1,704,434	17,772,419	68,427	311,125	7,570	668,758	5,332,219	1,419,429
10	REVENUE PRES RATES $/KWH	$0.0010	$0.0013	$0.0024	$0.0020	$0.0027	$0.0041	$0.0031	$0.0024
11	REVENUE REQUIRED - $/MO/CUST	$18.10	$69.60	$5,702.23	$340.40	$1,892.62	$931.42	$31.80	$40.74
12	SALES REV REQUIRED $/KW	$0.00	$0.80	$0.75	$0.64	$0.82	$0.97	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	589,319	8,058,674	37,070	150,009	5,029	268,506	2,775,243	711,395
18	SALES REVENUE REQ CLAIMED ROR	1,987,996	21,669,333	99,214	401,452	13,462	718,343	7,508,212	1,927,083
19	REVENUE DEFICIENCY SALES REV	283,561	3,896,913	30,787	90,328	5,891	49,585	2,175,993	507,654
20	PERCENT INCREASE REQUIRED	16.64%	21.93%	44.99%	29.03%	77.82%	7.41%	40.81%	35.76%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0011	$0.0015	$0.0035	$0.0026	$0.0048	$0.0044	$0.0043	$0.0033
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0003	$0.0011	$0.0006	$0.0021	$0.0003	$0.0013	$0.0009

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	DISTRIBUTION PRIMARY COMPONENTS							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	7,631,781	209,315,874	90,561,845	9,123,717	53,481,431	434,025	4,859,185
6	NET OPER INC (PRESENT RATES)	553,183	11,400,747	3,612,617	502,821	3,612,125	31,675	224,111
7	RATE OF RETURN (PRES RATES)	7.25%	5.45%	3.99%	5.51%	6.75%	7.30%	4.61%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.73	1.01	1.24	1.34	0.85
9	SALES REVENUE (PRE RATES)	74,499,011	48,494,932	19,100,631	2,109,633	13,399,064	112,402	1,056,065
10	REVENUE PRES RATES $/KWH	$0.0423	$0.0035	$0.0082	$0.0074	$0.0061	$0.0059	$0.0058
11	REVENUE REQUIRED - $/MO/CUST	$791.31	$189.92	$94.32	$64.83	$1,124.46	$39.38	$1,140.46
12	SALES REV REQUIRED $/KW	$0.00	$2.17	$0.00	$0.00	$2.09	$0.00	$1.83
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	650,991	16,556,886	7,163,442	721,686	4,230,381	34,331	384,362
18	SALES REVENUE REQ CLAIMED ROR	74,654,262	56,501,303	24,614,296	2,449,484	14,359,082	116,526	1,304,900
19	REVENUE DEFICIENCY SALES REV	155,251	8,006,372	5,513,665	339,850	960,018	4,124	248,835
20	PERCENT INCREASE REQUIRED	0.21%	16.51%	28.87%	16.11%	7.16%	3.67%	23.56%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0424	$0.0040	$0.0106	$0.0085	$0.0066	$0.0061	$0.0072
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0006	$0.0024	$0.0012	$0.0004	$0.0002	$0.0014

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION PRIMARY COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	7,631,781	209,315,874	7,104,803	41,936,841	0	1,053,036	760,991	0	0
6	NET OPER INC (PRESENT RATES)	553,183	11,400,747	488,588	2,856,458	(0)	39,809	32,543	(0)	(0)
7	RATE OF RETURN (PRES RATES)	7.25%	5.45%	6.88%	6.81%	0.00%	3.78%	4.28%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.26	1.25	0.00	0.69	0.79	0.00	0.00
9	SALES REVENUE (PRE RATES)	74,499,011	48,494,932	1,793,419	10,547,168	(0)	215,192	161,357	(0)	(0)
10	REVENUE PRES RATES $/KWH	$0.0423	$0.0035	$0.0108	$0.0047	($0.0000)	$0.0063	$0.0066	($0.0000)	($0.0000)
11	REVENUE REQUIRED - $/MO/CUST	$791.31	$189.92	$2,483.96	$2,756.71	($0.00)	$0.00	$0.00	($0.00)	($0.00)
12	SALES REV REQUIRED $/KW	$0.00	$2.17	$2.58	$2.69	($0.00)	$0.00	$0.00	($0.00)	($0.00)
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	22.30%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	650,991	16,556,886	561,990	3,317,204	0	83,295	60,194	0	0
18	SALES REVENUE REQ CLAIMED ROR	74,654,262	56,501,303	1,907,397	11,262,607	0	282,716	204,294	0	0
19	REVENUE DEFICIENCY SALES REV	155,251	8,006,372	113,978	715,439	0	67,525	42,937	0	0
20	PERCENT INCREASE REQUIRED	0.21%	16.51%	6.36%	6.78%	0.00%	31.38%	26.61%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0424	$0.0040	$0.0115	$0.0050	$0.0000	$0.0083	$0.0083	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0006	$0.0007	$0.0003	$0.0000	$0.0020	$0.0018	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION PRIMARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	7,631,781	209,315,874	962,848	3,896,337	130,632	6,974,171	72,084,092	18,477,753
6	NET OPER INC (PRESENT RATES)	553,183	11,400,747	35,426	188,685	2,538	486,050	2,822,722	789,896
7	RATE OF RETURN (PRES RATES)	7.25%	5.45%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.68	0.89	0.36	1.28	0.72	0.78
9	SALES REVENUE (PRE RATES)	74,499,011	48,494,932	195,326	860,739	22,980	1,770,439	15,116,396	3,984,236
10	REVENUE PRES RATES $/KWH	$0.0423	$0.0035	$0.0069	$0.0057	$0.0081	$0.0108	$0.0087	$0.0067
11	REVENUE REQUIRED - $/MO/CUST	$791.31	$189.92	$16,277.16	$941.73	$5,745.02	$2,465.79	$90.16	$114.36
12	SALES REV REQUIRED $/KW	$0.00	$2.17	$2.14	$1.77	$2.49	$2.58	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	650,991	16,556,886	76,161	308,200	10,333	551,657	5,701,852	1,461,590
18	SALES REVENUE REQ CLAIMED ROR	74,654,262	56,501,303	258,579	1,046,321	35,084	1,872,312	19,587,064	5,027,232
19	REVENUE DEFICIENCY SALES REV	155,251	8,006,372	63,253	185,582	12,104	101,874	4,470,668	1,042,997
20	PERCENT INCREASE REQUIRED	0.21%	16.51%	32.38%	21.56%	52.67%	5.75%	29.57%	26.18%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0424	$0.0040	$0.0091	$0.0069	$0.0124	$0.0114	$0.0113	$0.0085
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0006	$0.0022	$0.0012	$0.0043	$0.0006	$0.0026	$0.0018

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	DISTRIBUTION SECONDARY COMPONENTS							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	0	23,496,596	12,796,632	1,289,206	7,557,070	61,329	550,563
6	NET OPER INC (PRESENT RATES)	0	1,201,967	510,473	71,050	510,403	4,476	26,662
7	RATE OF RETURN (PRES RATES)	0.00%	5.12%	3.99%	5.51%	6.75%	7.30%	4.84%
8	RELATIVE RATE OF RETURN	0.00	1.00	0.78	1.08	1.32	1.43	0.95
9	SALES REVENUE (PRE RATES)	0	5,362,831	2,716,279	299,813	1,903,387	15,964	122,358
10	REVENUE PRES RATES $/KWH	$0.0000	$0.0004	$0.0012	$0.0010	$0.0009	$0.0008	$0.0007
11	REVENUE REQUIRED - $/MO/CUST	$0.00	$21.00	$13.41	$9.21	$159.73	$5.59	$132.14
12	SALES REV REQUIRED $/KW	$0.00	$0.24	$0.00	$0.00	$0.30	$0.00	$0.21
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	0.00%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	0	1,858,581	1,012,214	101,976	597,764	4,851	43,550
18	SALES REVENUE REQ CLAIMED ROR	(0)	6,382,411	3,495,375	347,835	2,039,041	16,547	148,581
19	REVENUE DEFICIENCY SALES REV	(0)	1,019,580	779,096	48,022	135,653	583	26,223
20	PERCENT INCREASE REQUIRED	-105.58%	19.01%	28.68%	16.02%	7.13%	3.65%	21.43%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	($0.0000)	$0.0005	$0.0015	$0.0012	$0.0009	$0.0009	$0.0008
23	REVENUE DEFICIENCY $/KWH	($0.0000)	$0.0001	$0.0003	$0.0002	$0.0001	$0.0000	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION SECONDARY COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	0	23,496,596	985,469	(0)	0	148,797	107,530	0	0
6	NET OPER INC (PRESENT RATES)	0	1,201,967	68,680	0	(0)	5,625	4,598	(0)	(0)
7	RATE OF RETURN (PRES RATES)	0.00%	5.12%	6.97%	0.00%	0.00%	3.78%	4.28%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	0.00	1.00	1.36	0.00	0.00	0.74	0.84	0.00	0.00
9	SALES REVENUE (PRE RATES)	0	5,362,831	251,480	0	(0)	30,605	22,943	(0)	(0)
10	REVENUE PRES RATES $/KWH	$0.0000	$0.0004	$0.0015	$0.0000	($0.0000)	$0.0009	$0.0009	($0.0000)	($0.0000)
11	REVENUE REQUIRED - $/MO/CUST	$0.00	$21.00	$348.31	$0.00	($0.00)	$0.00	$0.00	($0.00)	($0.00)
12	SALES REV REQUIRED $/KW	$0.00	$0.24	$0.36	$0.00	($0.00)	$0.00	$0.00	($0.00)	($0.00)
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	0.00%	7.91%	7.91%	7.91%	22.30%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	0	1,858,581	77,951	(0)	0	11,770	8,506	0	0
18	SALES REVENUE REQ CLAIMED ROR	(0)	6,382,411	265,875	(0)	0	40,147	29,010	0	0
19	REVENUE DEFICIENCY SALES REV	(0)	1,019,580	14,395	(0)	0	9,541	6,067	0	0
20	PERCENT INCREASE REQUIRED	-105.58%	19.01%	5.72%	-101.04%	0.00%	31.18%	26.44%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	($0.0000)	$0.0005	$0.0016	($0.0000)	$0.0000	$0.0012	$0.0012	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	($0.0000)	$0.0001	$0.0001	($0.0000)	$0.0000	$0.0003	$0.0002	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION SECONDARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	0	23,496,596	(0)	550,563	(0)	985,469	10,185,676	2,610,956
6	NET OPER INC (PRESENT RATES)	0	1,201,967	0	26,662	0	68,680	398,858	111,614
7	RATE OF RETURN (PRES RATES)	0.00%	5.12%	0.00%	4.84%	0.00%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	0.00	1.00	0.00	0.95	0.00	1.36	0.77	0.84
9	SALES REVENUE (PRE RATES)	0	5,362,831	0	122,358	0	251,480	2,149,761	566,518
10	REVENUE PRES RATES $/KWH	$0.0000	$0.0004	$0.0000	$0.0008	$0.0000	$0.0015	$0.0012	$0.0010
11	REVENUE REQUIRED - $/MO/CUST	$0.00	$21.00	$0.00	$133.87	$0.00	$350.25	$12.82	$16.26
12	SALES REV REQUIRED $/KW	$0.00	$0.24	$0.00	$0.25	$0.00	$0.37	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	0.00%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	0	1,858,581	(0)	43,550	(0)	77,951	805,687	206,527
18	SALES REVENUE REQ CLAIMED ROR	(0)	6,382,411	(0)	148,581	(0)	265,875	2,781,478	713,896
19	REVENUE DEFICIENCY SALES REV	(0)	1,019,580	(0)	26,223	(0)	14,395	631,717	147,378
20	PERCENT INCREASE REQUIRED	-105.58%	19.01%	-101.22%	21.43%	-101.27%	5.72%	29.39%	26.01%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	($0.0000)	$0.0005	($0.0000)	$0.0010	($0.0000)	$0.0016	$0.0016	$0.0012
23	REVENUE DEFICIENCY $/KWH	($0.0000)	$0.0001	($0.0000)	$0.0002	($0.0000)	$0.0001	$0.0004	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	11,474,950	28,199,269	19,197,685	3,287,251	4,974,274	313,862	245,319
6	NET OPER INC (PRESENT RATES)	829,442	1,328,132	763,614	181,165	335,961	22,906	11,880
7	RATE OF RETURN (PRES RATES)	7.23%	4.71%	3.98%	5.51%	6.75%	7.30%	4.84%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.84	1.17	1.43	1.55	1.03
9	SALES REVENUE (PRE RATES)	3,829,795	4,515,507	2,870,270	562,006	946,442	62,366	39,407
10	REVENUE PRES RATES $/KWH	$0.0022	$0.0003	$0.0012	$0.0020	$0.0004	$0.0033	$0.0002
11	REVENUE REQUIRED - $/MO/CUST	$40.68	$17.68	$14.17	$17.27	$79.43	$21.85	$42.56
12	SALES REV REQUIRED $/KW	$0.00	$0.20	$0.00	$0.00	$0.15	$0.00	$0.07
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	978,813	2,230,562	1,518,537	260,022	393,465	24,826	19,405
18	SALES REVENUE REQ CLAIMED ROR	4,066,893	5,916,787	4,042,503	684,453	1,035,733	65,349	51,092
19	REVENUE DEFICIENCY SALES REV	237,097	1,401,280	1,172,233	122,447	89,291	2,983	11,684
20	PERCENT INCREASE REQUIRED	6.19%	31.03%	40.84%	21.79%	9.43%	4.78%	29.65%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0023	$0.0004	$0.0017	$0.0024	$0.0005	$0.0034	$0.0003
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0005	$0.0004	$0.0000	$0.0002	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	11,474,950	28,199,269	180,878	(0)	0	(0)	(0)	0	0
6	NET OPER INC (PRESENT RATES)	829,442	1,328,132	12,606	0	(0)	0	0	(0)	(0)
7	RATE OF RETURN (PRES RATES)	7.23%	4.71%	6.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.48	0.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)	3,829,795	4,515,507	35,016	0	(0)	0	0	(0)	(0)
10	REVENUE PRES RATES $/KWH	$0.0022	$0.0003	$0.0002	$0.0000	($0.0000)	$0.0000	$0.0000	($0.0000)	($0.0000)
11	REVENUE REQUIRED - $/MO/CUST	$40.68	$17.68	$48.50	$0.00	($0.00)	$0.00	$0.00	($0.00)	($0.00)
12	SALES REV REQUIRED $/KW	$0.00	$0.20	$0.05	$0.00	($0.00)	$0.00	$0.00	($0.00)	($0.00)
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	22.30%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	978,813	2,230,562	14,307	(0)	0	(0)	(0)	0	0
18	SALES REVENUE REQ CLAIMED ROR	4,066,893	5,916,787	37,659	(0)	0	(0)	(0)	0	0
19	REVENUE DEFICIENCY SALES REV	237,097	1,401,280	2,642	(0)	0	(0)	(0)	0	0
20	PERCENT INCREASE REQUIRED	6.19%	31.03%	7.55%	-101.04%	0.00%	-101.58%	-101.62%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0023	$0.0004	$0.0002	($0.0000)	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0000	($0.0000)	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	11,474,950	28,199,269	(0)	245,319	(0)	180,878	15,894,783	3,302,903
6	NET OPER INC (PRESENT RATES)	829,442	1,328,132	0	11,880	0	12,606	622,420	141,194
7	RATE OF RETURN (PRES RATES)	7.23%	4.71%	0.00%	4.84%	0.00%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.00	1.03	0.00	1.48	0.83	0.91
9	SALES REVENUE (PRE RATES)	3,829,795	4,515,507	0	39,407	0	35,016	2,360,470	509,800
10	REVENUE PRES RATES $/KWH	$0.0022	$0.0003	$0.0000	$0.0003	$0.0000	$0.0002	$0.0014	$0.0009
11	REVENUE REQUIRED - $/MO/CUST	$40.68	$17.68	$0.00	$43.11	$0.00	$48.77	$14.08	$14.63
12	SALES REV REQUIRED $/KW	$0.00	$0.20	$0.00	$0.08	$0.00	$0.05	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	978,813	2,230,562	(0)	19,405	(0)	14,307	1,257,277	261,260
18	SALES REVENUE REQ CLAIMED ROR	4,066,893	5,916,787	(0)	51,092	(0)	37,659	3,346,267	696,236
19	REVENUE DEFICIENCY SALES REV	237,097	1,401,280	(0)	11,684	(0)	2,642	985,797	186,436
20	PERCENT INCREASE REQUIRED	6.19%	31.03%	-101.22%	29.65%	-101.27%	7.55%	41.76%	36.57%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0023	$0.0004	($0.0000)	$0.0003	($0.0000)	$0.0002	$0.0019	$0.0012
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	($0.0000)	$0.0001	($0.0000)	$0.0000	$0.0006	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	METERING COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	6,862,169	30,920,883	15,495,700	3,144,304	3,532,849	285,694	341,025
6	NET OPER INC (PRESENT RATES)	495,961	1,509,701	616,362	173,287	238,608	20,850	15,885
7	RATE OF RETURN (PRES RATES)	7.23%	4.88%	3.98%	5.51%	6.75%	7.30%	4.66%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.81	1.13	1.38	1.49	0.95
9	SALES REVENUE (PRE RATES)	2,242,567	9,955,841	5,588,007	1,191,021	1,406,503	116,152	124,693
10	REVENUE PRES RATES $/KWH	$0.0013	$0.0007	$0.0024	$0.0042	$0.0006	$0.0061	$0.0007
11	REVENUE REQUIRED - $/MO/CUST	$23.82	$38.99	$27.59	$36.60	$118.03	$40.70	$134.66
12	SALES REV REQUIRED $/KW	$0.00	$0.45	$0.00	$0.00	$0.22	$0.00	$0.22
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	585,343	2,445,842	1,225,710	248,714	279,448	22,598	26,975
18	SALES REVENUE REQ CLAIMED ROR	2,384,442	11,409,466	6,534,193	1,308,143	1,469,920	118,867	141,913
19	REVENUE DEFICIENCY SALES REV	141,876	1,453,624	946,186	117,123	63,416	2,715	17,221
20	PERCENT INCREASE REQUIRED	6.33%	14.60%	16.93%	9.83%	4.51%	2.34%	13.81%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0014	$0.0008	$0.0028	$0.0046	$0.0007	$0.0062	$0.0008
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0004	$0.0004	$0.0000	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	METERING COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	6,862,169	30,920,883	380,661	2,770,826	4,969,824	(0)	(0)	896,195	4,073,630
6	NET OPER INC (PRESENT RATES)	495,961	1,509,701	25,622	188,730	230,357	0	0	43,716	186,641
7	RATE OF RETURN (PRES RATES)	7.23%	4.88%	6.73%	6.81%	4.64%	0.00%	0.00%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.38	1.40	0.95	0.00	0.00	1.00	0.94
9	SALES REVENUE (PRE RATES)	2,242,567	9,955,841	151,402	1,105,920	272,143	0	0	52,450	219,693
10	REVENUE PRES RATES $/KWH	$0.0013	$0.0007	$0.0009	$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$23.82	$38.99	$209.70	$289.05	$4,443.15	$0.00	$0.00	$4,768.20	$4,372.00
12	SALES REV REQUIRED $/KW	$0.00	$0.45	$0.22	$0.28	$0.03	$0.00	$0.00	$0.03	$0.02
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	585,343	2,445,842	30,110	219,172	393,113	(0)	(0)	70,889	322,224
18	SALES REVENUE REQ CLAIMED ROR	2,384,442	11,409,466	158,371	1,153,190	524,868	(0)	(0)	94,644	430,224
19	REVENUE DEFICIENCY SALES REV	141,876	1,453,624	6,969	47,270	252,725	(0)	(0)	42,194	210,531
20	PERCENT INCREASE REQUIRED	6.33%	14.60%	4.60%	4.27%	92.86%	-101.58%	-101.62%	80.45%	95.83%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0014	$0.0008	$0.0010	$0.0005	$0.0001	($0.0000)	($0.0000)	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	METERING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	6,862,169	30,920,883	54,138	286,887	18,047	362,614	12,829,713	2,665,987
6	NET OPER INC (PRESENT RATES)	495,961	1,509,701	1,992	13,893	351	25,272	502,395	113,967
7	RATE OF RETURN (PRES RATES)	7.23%	4.88%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.75	0.99	0.40	1.43	0.80	0.88
9	SALES REVENUE (PRE RATES)	2,242,567	9,955,841	18,973	105,720	5,838	145,564	4,613,137	974,870
10	REVENUE PRES RATES $/KWH	$0.0013	$0.0007	$0.0007	$0.0007	$0.0021	$0.0009	$0.0027	$0.0017
11	REVENUE REQUIRED - $/MO/CUST	$23.82	$38.99	$1,581.08	$115.67	$1,459.50	$202.74	$27.51	$27.98
12	SALES REV REQUIRED $/KW	$0.00	$0.45	$0.21	$0.22	$0.63	$0.21	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	585,343	2,445,842	4,282	22,693	1,427	28,683	1,014,830	210,880
18	SALES REVENUE REQ CLAIMED ROR	2,384,442	11,409,466	22,529	119,384	7,510	150,861	5,408,838	1,125,354
19	REVENUE DEFICIENCY SALES REV	141,876	1,453,624	3,557	13,664	1,672	5,297	795,701	150,485
20	PERCENT INCREASE REQUIRED	6.33%	14.60%	18.75%	12.93%	28.64%	3.64%	17.25%	15.44%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0014	$0.0008	$0.0008	$0.0008	$0.0027	$0.0009	$0.0031	$0.0019
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0001	$0.0001	$0.0006	$0.0000	$0.0005	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	METER READING COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	8,704,281	7,718,570	6,121,202	983,602	360,184	86,267	27,991
6	NET OPER INC (PRESENT RATES)	629,099	339,138	243,479	54,208	24,327	6,296	1,351
7	RATE OF RETURN (PRES RATES)	7.23%	4.39%	3.98%	5.51%	6.75%	7.30%	4.83%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.91	1.25	1.54	1.66	1.10
9	SALES REVENUE (PRE RATES)	2,323,433	6,843,988	5,405,424	878,460	328,676	79,449	24,708
10	REVENUE PRES RATES $/KWH	$0.0013	$0.0005	$0.0023	$0.0031	$0.0002	$0.0041	$0.0001
11	REVENUE REQUIRED - $/MO/CUST	$24.68	$26.80	$26.69	$27.00	$27.58	$27.84	$26.68
12	SALES REV REQUIRED $/KW	$0.00	$0.31	$0.00	$0.00	$0.05	$0.00	$0.04
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	742,475	610,539	484,187	77,803	28,491	6,824	2,214
18	SALES REVENUE REQ CLAIMED ROR	2,503,394	7,265,414	5,779,192	915,098	335,141	80,269	26,048
19	REVENUE DEFICIENCY SALES REV	179,961	421,426	373,768	36,638	6,465	820	1,340
20	PERCENT INCREASE REQUIRED	7.75%	6.16%	6.91%	4.17%	1.97%	1.03%	5.42%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0014	$0.0005	$0.0025	$0.0032	$0.0002	$0.0042	$0.0001
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0000	$0.0002	$0.0001	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	METER READING COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	8,704,281	7,718,570	21,824	115,648	1,851	(0)	(0)	333	1,519
6	NET OPER INC (PRESENT RATES)	629,099	339,138	1,515	7,877	86	0	0	16	70
7	RATE OF RETURN (PRES RATES)	7.23%	4.39%	6.94%	6.81%	4.63%	0.00%	0.00%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.58	1.55	1.05	0.00	0.00	1.11	1.04
9	SALES REVENUE (PRE RATES)	2,323,433	6,843,988	19,977	105,666	1,630	0	0	294	1,336
10	REVENUE PRES RATES $/KWH	$0.0013	$0.0005	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$24.68	$26.80	$27.67	$27.62	$26.61	$0.00	$0.00	$26.72	$26.58
12	SALES REV REQUIRED $/KW	$0.00	$0.31	$0.03	$0.03	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	742,475	610,539	1,726	9,148	146	(0)	(0)	26	120
18	SALES REVENUE REQ CLAIMED ROR	2,503,394	7,265,414	20,305	107,639	1,724	(0)	(0)	310	1,414
19	REVENUE DEFICIENCY SALES REV	179,961	421,426	328	1,973	94	(0)	(0)	16	79
20	PERCENT INCREASE REQUIRED	7.75%	6.16%	1.64%	1.87%	5.78%	-101.58%	-101.62%	5.33%	5.88%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0014	$0.0005	$0.0001	$0.0000	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	METER READING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	8,704,281	7,718,570	363	27,628	121	21,703	5,068,069	1,053,133
6	NET OPER INC (PRESENT RATES)	629,099	339,138	13	1,338	2	1,513	198,459	45,020
7	RATE OF RETURN (PRES RATES)	7.23%	4.39%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.84	1.10	0.44	1.59	0.89	0.97
9	SALES REVENUE (PRE RATES)	2,323,433	6,843,988	314	24,394	101	19,875	4,469,556	935,868
10	REVENUE PRES RATES $/KWH	$0.0013	$0.0005	$0.0000	$0.0002	$0.0000	$0.0001	$0.0026	$0.0016
11	REVENUE REQUIRED - $/MO/CUST	$24.68	$26.80	$26.14	$26.69	$25.33	$27.68	$26.66	$26.86
12	SALES REV REQUIRED $/KW	$0.00	$0.31	$0.00	$0.05	$0.01	$0.03	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	742,475	610,539	29	2,185	10	1,717	400,884	83,303
18	SALES REVENUE REQ CLAIMED ROR	2,503,394	7,265,414	338	25,710	113	20,192	4,783,878	995,313
19	REVENUE DEFICIENCY SALES REV	179,961	421,426	24	1,316	11	317	314,323	59,445
20	PERCENT INCREASE REQUIRED	7.75%	6.16%	7.60%	5.39%	11.06%	1.60%	7.03%	6.35%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0014	$0.0005	$0.0000	$0.0002	$0.0000	$0.0001	$0.0028	$0.0017
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0002	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	CUST ACCT, SALES, & SERVICE COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	9,331,979	26,095,250	18,709,097	3,006,317	1,583,370	263,670	85,552
6	NET OPER INC (PRESENT RATES)	674,542	1,174,575	744,179	165,682	106,940	19,243	4,130
7	RATE OF RETURN (PRES RATES)	7.23%	4.50%	3.98%	5.51%	6.75%	7.30%	4.83%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.88	1.22	1.50	1.62	1.07
9	SALES REVENUE (PRE RATES)	2,085,319	18,339,569	12,945,489	2,119,303	1,173,832	193,211	59,417
10	REVENUE PRES RATES $/KWH	$0.0012	$0.0013	$0.0056	$0.0074	$0.0005	$0.0101	$0.0003
11	REVENUE REQUIRED - $/MO/CUST	$22.15	$71.82	$63.93	$65.13	$98.51	$67.70	$64.17
12	SALES REV REQUIRED $/KW	$0.00	$0.82	$0.00	$0.00	$0.18	$0.00	$0.10
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	796,018	2,064,134	1,479,890	237,800	125,245	20,856	6,767
18	SALES REVENUE REQ CLAIMED ROR	2,278,138	19,720,863	14,087,888	2,231,285	1,202,254	195,717	63,512
19	REVENUE DEFICIENCY SALES REV	192,819	1,381,294	1,142,399	111,983	28,422	2,506	4,095
20	PERCENT INCREASE REQUIRED	9.25%	7.53%	8.82%	5.28%	2.42%	1.30%	6.89%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0013	$0.0014	$0.0061	$0.0078	$0.0006	$0.0102	$0.0004
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0005	$0.0004	$0.0000	$0.0001	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	CUST ACCT, SALES, & SERVICE COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	9,331,979	26,095,250	103,539	855,282	1,488,423	(0)	(0)	264,188	1,224,235
6	NET OPER INC (PRESENT RATES)	674,542	1,174,575	7,166	58,256	68,978	0	0	12,887	56,091
7	RATE OF RETURN (PRES RATES)	7.23%	4.50%	6.92%	6.81%	4.63%	0.00%	0.00%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.54	1.51	1.03	0.00	0.00	1.08	1.02
9	SALES REVENUE (PRE RATES)	2,085,319	18,339,569	77,316	650,401	1,120,599	0	0	199,909	920,690
10	REVENUE PRES RATES $/KWH	$0.0012	$0.0013	$0.0005	$0.0003	$0.0002	$0.0000	$0.0000	$0.0002	$0.0002
11	REVENUE REQUIRED - $/MO/CUST	$22.15	$71.82	$107.09	$169.99	$18,295.50	$0.00	$0.00	$18,173.58	$18,322.19
12	SALES REV REQUIRED $/KW	$0.00	$0.82	$0.11	$0.17	$0.10	$0.00	$0.00	$0.11	$0.10
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	796,018	2,064,134	8,190	67,653	117,734	(0)	(0)	20,897	96,837
18	SALES REVENUE REQ CLAIMED ROR	2,278,138	19,720,863	78,906	664,992	1,196,308	(0)	(0)	212,348	983,960
19	REVENUE DEFICIENCY SALES REV	192,819	1,381,294	1,590	14,591	75,708	(0)	(0)	12,438	63,270
20	PERCENT INCREASE REQUIRED	9.25%	7.53%	2.06%	2.24%	6.76%	-101.58%	-101.62%	6.22%	6.87%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0013	$0.0014	$0.0005	$0.0003	$0.0002	($0.0000)	($0.0000)	$0.0002	$0.0002
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	CUST ACCT, SALES, & SERVICE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	9,331,979	26,095,250	1,109	84,444	995	102,545	15,490,256	3,218,841
6	NET OPER INC (PRESENT RATES)	674,542	1,174,575	41	4,089	19	7,147	606,579	137,601
7	RATE OF RETURN (PRES RATES)	7.23%	4.50%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.82	1.08	0.43	1.55	0.87	0.95
9	SALES REVENUE (PRE RATES)	2,085,319	18,339,569	750	58,667	681	76,635	10,700,908	2,244,581
10	REVENUE PRES RATES $/KWH	$0.0012	$0.0013	$0.0000	$0.0004	$0.0002	$0.0005	$0.0062	$0.0038
11	REVENUE REQUIRED - $/MO/CUST	$22.15	$71.82	$62.52	$64.19	$170.27	$106.73	$63.82	$64.43
12	SALES REV REQUIRED $/KW	$0.00	$0.82	$0.01	$0.12	$0.07	$0.11	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	796,018	2,064,134	88	6,680	79	8,111	1,225,279	254,610
18	SALES REVENUE REQ CLAIMED ROR	2,278,138	19,720,863	823	62,689	773	78,133	11,661,616	2,426,272
19	REVENUE DEFICIENCY SALES REV	192,819	1,381,294	73	4,022	92	1,498	960,708	181,691
20	PERCENT INCREASE REQUIRED	9.25%	7.53%	9.71%	6.86%	13.53%	1.95%	8.98%	8.09%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0013	$0.0014	$0.0000	$0.0004	$0.0003	$0.0005	$0.0067	$0.0041
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0006	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	STREET AND AREA LIGHTING COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	13,264,572	13,644,075	(0)	(0)	(0)	(0)	(0)
6	NET OPER INC (PRESENT RATES)	958,801	544,505	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)	7.23%	3.99%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)	4,563,477	5,793,795	0	0	0	0	0
10	REVENUE PRES RATES $/KWH	$0.0026	$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$48.47	$22.69	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$0.26	$0.00	$0.00	$0.00	$0.00	$0.00
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	20.58%	7.91%	7.91%	7.91%	22.37%
17	RETURN REQ FOR CLAIMED ROR	1,131,468	1,079,246	(0)	(0)	(0)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR	4,837,552	6,624,133	0	(0)	(0)	(0)	(0)
19	REVENUE DEFICIENCY SALES REV	274,075	830,339	(0)	(0)	(0)	(0)	(0)
20	PERCENT INCREASE REQUIRED	6.01%	14.33%	-88.90%	-101.45%	-101.32%	-101.32%	-101.22%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0027	$0.0005	$0.0000	($0.0000)	($0.0000)	($0.0000)	($0.0000)
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0001	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	STREET AND AREA LIGHTING COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	13,264,572	13,644,075	(0)	(0)	(0)	7,856,371	5,787,703	(0)	(0)
6	NET OPER INC (PRESENT RATES)	958,801	544,505	0	0	0	297,003	247,502	0	0
7	RATE OF RETURN (PRES RATES)	7.23%	3.99%	0.00%	0.00%	0.00%	3.78%	4.28%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.00	0.00	0.00	0.95	1.07	0.00	0.00
9	SALES REVENUE (PRE RATES)	4,563,477	5,793,795	0	0	0	2,620,171	3,173,624	0	0
10	REVENUE PRES RATES $/KWH	$0.0026	$0.0004	$0.0000	$0.0000	$0.0000	$0.0773	$0.1296	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$48.47	$22.69	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$0.26	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	22.40%	7.91%	22.30%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	1,131,468	1,079,246	(0)	(0)	(0)	621,439	457,807	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR	4,837,552	6,624,133	(0)	(0)	(0)	3,123,950	3,500,183	(0)	(0)
19	REVENUE DEFICIENCY SALES REV	274,075	830,339	(0)	(0)	(0)	503,779	326,560	(0)	(0)
20	PERCENT INCREASE REQUIRED	6.01%	14.33%	-101.39%	-101.04%	0.00%	19.23%	10.29%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0027	$0.0005	($0.0000)	($0.0000)	($0.0000)	$0.0922	$0.1429	($0.0000)	($0.0000)
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0001	($0.0000)	($0.0000)	($0.0000)	$0.0149	$0.0133	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	STREET AND AREA LIGHTING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	13,264,572	13,644,075	(0)	(0)	(0)	(0)	(0)	(0)
6	NET OPER INC (PRESENT RATES)	958,801	544,505	0	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)	7.23%	3.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)	4,563,477	5,793,795	0	0	0	0	0	0
10	REVENUE PRES RATES $/KWH	$0.0026	$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$48.47	$22.69	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$0.26	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	1,131,468	1,079,246	(0)	(0)	(0)	(0)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR	4,837,552	6,624,133	(0)	(0)	(0)	(0)	0	0
19	REVENUE DEFICIENCY SALES REV	274,075	830,339	(0)	(0)	(0)	(0)	(0)	(0)
20	PERCENT INCREASE REQUIRED	6.01%	14.33%	-101.22%	-101.22%	-101.27%	-101.39%	-89.55%	-88.77%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0027	$0.0005	($0.0000)	($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0001	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	CUSTOMER OTHER							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	272,991	(6,223,896)	(5,024,444)	(807,359)	(295,646)	0	0
6	NET OPER INC (PRESENT RATES)	19,733	(270,853)	(199,854)	(44,495)	(19,968)	0	0
7	RATE OF RETURN (PRES RATES)	7.23%	4.35%	3.98%	5.51%	6.75%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.91	1.27	1.55	0.00	0.00
9	SALES REVENUE (PRE RATES)	974,587	(319,471)	(229,431)	(55,492)	(26,022)	0	0
10	REVENUE PRES RATES $/KWH	$0.0006	($0.0000)	($0.0001)	($0.0002)	($0.0000)	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$10.35	($1.25)	($1.13)	($1.71)	($2.18)	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	($0.01)	$0.00	$0.00	($0.00)	$0.00	$0.00
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	0.00%
17	RETURN REQ FOR CLAIMED ROR	23,286	(492,310)	(397,434)	(63,862)	(23,386)	0	0
18	SALES REVENUE REQ CLAIMED ROR	980,227	(663,347)	(536,230)	(85,565)	(31,329)	0	0
19	REVENUE DEFICIENCY SALES REV	5,641	(343,876)	(306,798)	(30,073)	(5,307)	(0)	(0)
20	PERCENT INCREASE REQUIRED	0.58%	107.64%	133.72%	54.19%	20.39%	-101.32%	-101.22%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0006	($0.0000)	($0.0002)	($0.0003)	($0.0000)	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0000	($0.0000)	($0.0001)	($0.0001)	($0.0000)	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	CUSTOMER OTHER									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	272,991	(6,223,896)	0	(94,926)	(1,520)	(0)	(0)	(273)	(1,247)
6	NET OPER INC (PRESENT RATES)	19,733	(270,853)	0	(6,466)	(70)	0	0	(13)	(57)
7	RATE OF RETURN (PRES RATES)	7.23%	4.35%	0.00%	6.81%	4.63%	0.00%	0.00%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.00	1.57	1.07	0.00	0.00	1.12	1.05
9	SALES REVENUE (PRE RATES)	974,587	(319,471)	0	(8,442)	(84)	0	0	(16)	(68)
10	REVENUE PRES RATES $/KWH	$0.0006	($0.0000)	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000	($0.0000)	($0.0000)
11	REVENUE REQUIRED - $/MO/CUST	$10.35	($1.25)	$0.00	($2.21)	($1.37)	$0.00	$0.00	($1.46)	($1.35)
12	SALES REV REQUIRED $/KW	$0.00	($0.01)	$0.00	($0.00)	($0.00)	$0.00	$0.00	($0.00)	($0.00)
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	0.00%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	23,286	(492,310)	0	(7,509)	(120)	(0)	(0)	(22)	(99)
18	SALES REVENUE REQ CLAIMED ROR	980,227	(663,347)	0	(10,062)	(161)	(0)	(0)	(29)	(132)
19	REVENUE DEFICIENCY SALES REV	5,641	(343,876)	(0)	(1,619)	(77)	(0)	(0)	(13)	(64)
20	PERCENT INCREASE REQUIRED	0.58%	107.64%	-101.39%	19.18%	92.15%	-101.58%	-101.62%	79.86%	95.07%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0006	($0.0000)	$0.0000	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)
23	REVENUE DEFICIENCY $/KWH	$0.0000	($0.0000)	$0.0000	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	CUSTOMER OTHER								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	272,991	(6,223,896)	0	0	0	0	(4,160,004)	(864,440)
6	NET OPER INC (PRESENT RATES)	19,733	(270,853)	0	0	0	0	(162,900)	(36,954)
7	RATE OF RETURN (PRES RATES)	7.23%	4.35%	0.00%	0.00%	0.00%	0.00%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.00	0.00	0.00	0.00	0.90	0.98
9	SALES REVENUE (PRE RATES)	974,587	(319,471)	0	0	0	0	(185,868)	(43,564)
10	REVENUE PRES RATES $/KWH	$0.0006	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0001)	($0.0001)
11	REVENUE REQUIRED - $/MO/CUST	$10.35	($1.25)	$0.00	$0.00	$0.00	$0.00	($1.11)	($1.25)
12	SALES REV REQUIRED $/KW	$0.00	($0.01)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	23,286	(492,310)	0	0	0	0	(329,056)	(68,377)
18	SALES REVENUE REQ CLAIMED ROR	980,227	(663,347)	0	0	0	0	(443,872)	(92,358)
19	REVENUE DEFICIENCY SALES REV	5,641	(343,876)	0	(0)	0	(0)	(258,004)	(48,794)
20	PERCENT INCREASE REQUIRED	0.58%	107.64%	-101.22%	-101.22%	-101.27%	-101.39%	138.81%	112.01%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0006	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0003)	($0.0002)
23	REVENUE DEFICIENCY $/KWH	$0.0000	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0001)	($0.0001)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	PRODUCTION ENERGY COMPONENT							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	994,923	35,692,557	5,440,012	718,031	5,559,762	46,068	470,546
6	NET OPER INC (PRESENT RATES)	71,916	1,887,041	218,200	39,572	375,505	3,362	21,913
7	RATE OF RETURN (PRES RATES)	7.23%	5.29%	4.01%	5.51%	6.75%	7.30%	4.66%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.76	1.04	1.28	1.38	0.88
9	SALES REVENUE (PRE RATES)	3,551,904	90,331,845	23,965,588	2,448,475	17,453,129	184,305	1,336,437
10	REVENUE PRES RATES $/KWH	$0.0020	$0.0065	$0.0103	$0.0085	$0.0080	$0.0096	$0.0074
11	REVENUE REQUIRED - $/MO/CUST	$37.73	$353.76	$118.35	$75.25	$1,464.68	$64.58	$1,443.24
12	SALES REV REQUIRED $/KW	$0.00	$4.05	$0.00	$0.00	$2.72	$0.00	$2.31
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	84,867	2,823,281	430,305	56,796	439,777	3,644	37,220
18	SALES REVENUE REQ CLAIMED ROR	3,572,461	91,785,625	24,294,941	2,475,221	17,552,929	184,743	1,360,205
19	REVENUE DEFICIENCY SALES REV	20,557	1,453,780	329,353	26,746	99,800	438	23,768
20	PERCENT INCREASE REQUIRED	0.58%	1.61%	1.37%	1.09%	0.57%	0.24%	1.78%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0020	$0.0066	$0.0104	$0.0086	$0.0081	$0.0096	$0.0075
23	REVENUE DEFICIENCY $/KWH	$0.0000	$0.0001	$0.0001	$0.0001	$0.0000	$0.0000	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	PRODUCTION ENERGY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	994,923	35,692,557	395,260	6,118,020	16,827,682	67,993	49,184	3,008,451	13,819,231
6	NET OPER INC (PRESENT RATES)	71,916	1,887,041	27,190	416,719	779,905	2,570	2,103	146,750	633,155
7	RATE OF RETURN (PRES RATES)	7.23%	5.29%	6.88%	6.81%	4.63%	3.78%	4.28%	4.88%	4.58%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.30	1.29	0.88	0.72	0.81	0.92	0.87
9	SALES REVENUE (PRE RATES)	3,551,904	90,331,845	1,623,685	12,377,149	30,156,880	456,449	329,749	5,275,879	24,881,001
10	REVENUE PRES RATES $/KWH	$0.0020	$0.0065	$0.0098	$0.0055	$0.0046	$0.0135	$0.0135	$0.0045	$0.0046
11	REVENUE REQUIRED - $/MO/CUST	$37.73	$353.76	$2,248.87	$3,235.01	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$4.05	$2.33	$3.16	$2.82	$0.00	$0.00	$2.85	$2.81
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	84,867	2,823,281	31,265	483,935	1,331,070	5,378	3,890	237,968	1,093,101
18	SALES REVENUE REQ CLAIMED ROR	3,572,461	91,785,625	1,630,012	12,481,522	31,012,719	460,808	332,524	5,417,521	25,595,198
19	REVENUE DEFICIENCY SALES REV	20,557	1,453,780	6,327	104,373	855,839	4,360	2,775	141,642	714,197
20	PERCENT INCREASE REQUIRED	0.58%	1.61%	0.39%	0.84%	2.84%	0.96%	0.84%	2.68%	2.87%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0020	$0.0066	$0.0098	$0.0056	$0.0047	$0.0136	$0.0136	$0.0047	$0.0047
23	REVENUE DEFICIENCY $/KWH	$0.0000	$0.0001	$0.0000	$0.0000	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	PRODUCTION ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	994,923	35,692,557	75,078	395,468	7,090	388,170	3,998,063	1,441,949
6	NET OPER INC (PRESENT RATES)	71,916	1,887,041	2,762	19,151	138	27,053	156,559	61,641
7	RATE OF RETURN (PRES RATES)	7.23%	5.29%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.70	0.92	0.37	1.32	0.74	0.81
9	SALES REVENUE (PRE RATES)	3,551,904	90,331,845	183,782	1,152,655	21,623	1,602,061	18,496,609	5,468,980
10	REVENUE PRES RATES $/KWH	$0.0020	$0.0065	$0.0065	$0.0076	$0.0077	$0.0098	$0.0107	$0.0093
11	REVENUE REQUIRED - $/MO/CUST	$37.73	$353.76	$15,315.17	$1,261.11	$5,405.83	$2,231.28	$110.32	$156.97
12	SALES REV REQUIRED $/KW	$0.00	$4.05	$2.02	$2.37	$2.35	$2.33	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	84,867	2,823,281	5,939	31,282	561	30,704	316,247	114,058
18	SALES REVENUE REQ CLAIMED ROR	3,572,461	91,785,625	188,714	1,171,491	22,280	1,607,732	18,744,569	5,550,372
19	REVENUE DEFICIENCY SALES REV	20,557	1,453,780	4,932	18,836	657	5,670	247,961	81,392
20	PERCENT INCREASE REQUIRED	0.58%	1.61%	2.68%	1.63%	3.04%	0.35%	1.34%	1.49%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0020	$0.0066	$0.0066	$0.0077	$0.0079	$0.0098	$0.0108	$0.0094
23	REVENUE DEFICIENCY $/KWH	$0.0000	$0.0001	$0.0002	$0.0001	$0.0002	$0.0000	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS							
2								
3	PRESENT RATES							
4	----------							
5	RATE BASE	(5,302,693)	67,019,555	36,499,963	3,677,212	21,555,091	174,929	1,570,375
6	NET OPER INC (PRESENT RATES)	(329,729)	3,428,380	1,456,026	202,656	1,455,827	12,766	76,047
7	RATE OF RETURN (PRES RATES)	6.22%	5.12%	3.99%	5.51%	6.75%	7.30%	4.84%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.78	1.08	1.32	1.43	0.95
9	SALES REVENUE (PRE RATES)	846,927	10,771,707	5,265,939	609,035	3,986,084	33,825	243,869
10	REVENUE PRES RATES $/KWH	$0.0005	$0.0008	$0.0023	$0.0021	$0.0018	$0.0018	$0.0013
11	REVENUE REQUIRED - $/MO/CUST	$9.00	$42.18	$26.00	$18.72	$334.52	$11.85	$263.36
12	SALES REV REQUIRED $/KW	$0.00	$0.48	$0.00	$0.00	$0.62	$0.00	$0.42
13								
14	CLAIMED RATE OF RETURN							
15	----------							
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	(452,320)	5,301,247	2,887,147	290,867	1,705,008	13,837	124,217
18	SALES REVENUE REQ CLAIMED ROR	652,338	13,679,865	7,488,162	746,008	4,373,008	35,487	318,666
19	REVENUE DEFICIENCY SALES REV	(194,589)	2,908,159	2,222,223	136,973	386,925	1,662	74,797
20	PERCENT INCREASE REQUIRED	-22.98%	27.00%	42.20%	22.49%	9.71%	4.91%	30.67%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
22	SALES REV REQUIRED $/KWH	$0.0004	$0.0010	$0.0032	$0.0026	$0.0020	$0.0019	$0.0018
23	REVENUE DEFICIENCY $/KWH	($0.0001)	$0.0002	$0.0010	$0.0005	$0.0002	$0.0001	$0.0004

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE	(5,302,693)	67,019,555	2,810,861	(0)	(0)	424,415	306,709	(0)	(0)
6	NET OPER INC (PRESENT RATES)	(329,729)	3,428,380	195,897	0	0	16,045	13,116	0	0
7	RATE OF RETURN (PRES RATES)	6.22%	5.12%	6.97%	0.00%	0.00%	3.78%	4.28%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	1.00	1.00	1.36	0.00	0.00	0.74	0.84	0.00	0.00
9	SALES REVENUE (PRE RATES)	846,927	10,771,707	529,145	0	0	58,893	44,917	0	0
10	REVENUE PRES RATES $/KWH	$0.0005	$0.0008	$0.0032	$0.0000	$0.0000	$0.0017	$0.0018	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$9.00	$42.18	$732.89	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.00	$0.48	$0.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	22.30%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	(452,320)	5,301,247	222,339	(0)	(0)	33,571	24,261	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR	652,338	13,679,865	570,204	(0)	(0)	86,108	62,222	(0)	(0)
19	REVENUE DEFICIENCY SALES REV	(194,589)	2,908,159	41,059	(0)	(0)	27,215	17,305	(0)	(0)
20	PERCENT INCREASE REQUIRED	-22.98%	27.00%	7.76%	-101.04%	0.00%	46.21%	38.53%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
22	SALES REV REQUIRED $/KWH	$0.0004	$0.0010	$0.0034	($0.0000)	($0.0000)	$0.0025	$0.0025	($0.0000)	($0.0000)
23	REVENUE DEFICIENCY $/KWH	($0.0001)	$0.0002	$0.0002	($0.0000)	($0.0000)	$0.0008	$0.0007	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	(5,302,693)	67,019,555	(0)	1,570,375	(0)	2,810,861	29,052,706	7,447,257
6	NET OPER INC (PRESENT RATES)	(329,729)	3,428,380	0	76,047	0	195,897	1,137,667	318,359
7	RATE OF RETURN (PRES RATES)	6.22%	5.12%	0.00%	4.84%	0.00%	6.97%	3.92%	4.27%
8	RELATIVE RATE OF RETURN	1.00	1.00	0.00	0.95	0.00	1.36	0.77	0.84
9	SALES REVENUE (PRE RATES)	846,927	10,771,707	0	243,869	0	529,145	4,156,908	1,109,031
10	REVENUE PRES RATES $/KWH	$0.0005	$0.0008	$0.0000	$0.0016	$0.0000	$0.0032	$0.0024	$0.0019
11	REVENUE REQUIRED - $/MO/CUST	$9.00	$42.18	$0.00	$266.82	$0.00	$736.97	$24.79	$31.83
12	SALES REV REQUIRED $/KW	$0.00	$0.48	$0.00	$0.50	$0.00	$0.77	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	8.53%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
17	RETURN REQ FOR CLAIMED ROR	(452,320)	5,301,247	(0)	124,217	(0)	222,339	2,298,069	589,078
18	SALES REVENUE REQ CLAIMED ROR	652,338	13,679,865	(0)	318,666	(0)	570,204	5,958,762	1,529,399
19	REVENUE DEFICIENCY SALES REV	(194,589)	2,908,159	(0)	74,797	(0)	41,059	1,801,854	420,368
20	PERCENT INCREASE REQUIRED	-22.98%	27.00%	-101.22%	30.67%	-101.27%	7.76%	43.35%	37.90%
21	ANNUAL BOOKED KWH SALES	1,761,363,149	14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
22	SALES REV REQUIRED $/KWH	$0.0004	$0.0010	($0.0000)	$0.0021	($0.0000)	$0.0035	$0.0034	$0.0026
23	REVENUE DEFICIENCY $/KWH	($0.0001)	$0.0002	($0.0000)	$0.0005	($0.0000)	$0.0003	$0.0010	$0.0007

Southwestern Public Service Company

Unit Cost Analysis

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

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	AVAILABLE COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE									
6	NET OPER INC (PRESENT RATES)									
7	RATE OF RETURN (PRES RATES)									
8	RELATIVE RATE OF RETURN									
9	SALES REVENUE (PRE RATES)									
10	REVENUE PRES RATES $/KWH									
11	REVENUE REQUIRED - $/MO/CUST									
12	SALES REV REQUIRED $/KW									
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN									
17	RETURN REQ FOR CLAIMED ROR									
18	SALES REVENUE REQ CLAIMED ROR									
19	REVENUE DEFICIENCY SALES REV									
20	PERCENT INCREASE REQUIRED									
21	ANNUAL BOOKED KWH SALES									
22	SALES REV REQUIRED $/KWH									
23	REVENUE DEFICIENCY $/KWH									

Southwestern Public Service Company

Unit Cost Analysis

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

Southwestern Public Service Company

Unit Cost Analysis

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

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	(b)	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 KV	LARGE GENERAL SERV BACKBONE TRANSM 115KV+
	(a)		(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	AVAILABLE COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE									
6	NET OPER INC (PRESENT RATES)									
7	RATE OF RETURN (PRES RATES)									
8	RELATIVE RATE OF RETURN									
9	SALES REVENUE (PRE RATES)									
10	REVENUE PRES RATES $/KWH									
11	REVENUE REQUIRED - $/MO/CUST									
12	SALES REV REQUIRED $/KW									
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN									
17	RETURN REQ FOR CLAIMED ROR									
18	SALES REVENUE REQ CLAIMED ROR									
19	REVENUE DEFICIENCY SALES REV									
20	PERCENT INCREASE REQUIRED									
21	ANNUAL BOOKED KWH SALES									
22	SALES REV REQUIRED $/KWH									
23	REVENUE DEFICIENCY $/KWH									

Southwestern Public Service Company

Unit Cost Analysis

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

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**							
2								
3	**RATE OF RETURN**		5.15%	3.99%	5.51%	6.75%	7.30%	4.65%
4								
5	**REVENUES REQUIRED**							
6	**DEMAND COMPONENTS**	401,602,743	401,602,743	134,685,701	13,743,318	90,247,654	599,958	5,762,272
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT		146,549,373	46,953,644	4,569,867	29,702,819	176,180	1,810,976
9	PURCHASED CAPACITY COMPONENT		61,113,198	20,918,787	1,860,774	11,299,340	65,146	776,064
10	TRANSMISSION INTERCONNECT COMPONENT		154,662	9,027	6,183	64,265	438	1,280
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT		110,563,383	32,873,905	3,475,669	24,423,837	151,890	1,367,404
13	TRANSMISSION RADIAL LINES COMPONENT		820,239	95,840	37,943	427,013	1,414	4,705
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT		17,772,419	6,751,648	774,401	5,041,846	42,699	379,552
16	DISTRIBUTION PRIMARY COMPONENTS		48,494,932	19,100,631	2,109,633	13,399,064	112,402	1,056,065
17	DISTRIBUTION SECONDARY COMPONENTS		5,362,831	2,716,279	299,813	1,903,387	15,964	122,358
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		10,771,707	5,265,939	609,035	3,986,084	33,825	243,869
19	**CUSTOMER COMPONENTS**	45,129,229	45,129,229	26,579,758	4,695,297	3,829,431	451,179	248,225
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		4,515,507	2,870,270	562,006	946,442	62,366	39,407
22	METERING COMPONENT		9,955,841	5,588,007	1,191,021	1,406,503	116,152	124,693
23	STREET AND AREA LIGHTING COMPONENT		5,793,795	0	0	0	0	0
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT		6,843,988	5,405,424	878,460	328,676	79,449	24,708
26	CUST ACCT, SALES, & SERVICE COMPONENT		18,339,569	12,945,489	2,119,303	1,173,832	193,211	59,417
27	CUSTOMER OTHER		(319,471)	(229,431)	(55,492)	(26,022)	0	0
28	**ENERGY COMPONENTS**	90,331,845	90,331,845	23,965,588	2,448,475	17,453,129	184,305	1,336,437
29	PRODUCTION ENERGY COMPONENT		90,331,845	23,965,588	2,448,475	17,453,129	184,305	1,336,437
30	**TOTAL COMPANY**	537,063,817	537,063,817	185,231,047	20,887,091	111,530,214	1,235,442	7,346,933
31								
32								
33								
34								
35	Annual kWh Sales @ Meter		14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
36	Annual kW - Billed		22,297,626	0	0	6,412,810	0	578,449
37	Number of Customers		255,347	202,502	32,540	11,916	2,854	926
38								
39	Use per Month per Customer (kWh/Cust/12)		4,570	958	735	15,240	560	16,264
40	NCP per Customer (NCP/Cust)		7.66	4.18	2.62	41.93	1.42	49.02

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**									
2										
3	**RATE OF RETURN**		5.15%	6.88%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%
4										
5	**REVENUES REQUIRED**									
6	**DEMAND COMPONENTS**	401,602,743	401,602,743	8,556,339	52,571,669	93,978,223	832,533	625,077	17,721,860	76,256,363
7	**PRODUCTION COSTS**									
8	PRODUCTION DEMAND COMPONENT		146,549,373	2,404,858	16,787,999	43,774,429	211,216	157,387	8,247,933	35,526,496
9	PURCHASED CAPACITY COMPONENT		61,113,198	909,015	6,367,057	18,752,762	95,349	68,903	3,483,317	15,269,445
10	TRANSMISSION INTERCONNECT COMPONENT		154,662	5,379	36,907	31,113	3	67	7,378	23,735
11	**TRANSMISSION COSTS**									
12	TRANSMISSION SYSTEM COMPONENT		110,563,383	1,964,230	14,647,572	31,401,474	145,563	111,839	5,972,981	25,428,494
13	TRANSMISSION RADIAL LINES COMPONENT		820,239	22,484	212,120	18,444	101	176	10,251	8,193
14	**DISTRIBUTION COSTS**									
15	DISTRIBUTION SUBSTATIONS COMPONENT		17,772,419	676,329	3,972,846	(0)	75,611	57,487	(0)	(0)
16	DISTRIBUTION PRIMARY COMPONENTS		48,494,932	1,793,419	10,547,168	(0)	215,192	161,357	(0)	(0)
17	DISTRIBUTION SECONDARY COMPONENTS		5,362,831	251,480	0	(0)	30,605	22,943	(0)	(0)
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		10,771,707	529,145	0	0	58,893	44,917	0	0
19	**CUSTOMER COMPONENTS**	45,129,229	45,129,229	283,712	1,853,544	1,394,288	2,620,171	3,173,624	252,637	1,141,651
20	**CUSTOMER DISTRIBUTION COSTS**									
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		4,515,507	35,016	0	(0)	0	0	(0)	(0)
22	METERING COMPONENT		9,955,841	151,402	1,105,920	272,143	0	0	52,450	219,693
23	STREET AND AREA LIGHTING COMPONENT		5,793,795	0	0	0	2,620,171	3,173,624	0	0
24	**CUSTOMER COSTS**									
25	METER READING COMPONENT		6,843,988	19,977	105,666	1,630	0	0	294	1,336
26	CUST ACCT, SALES, & SERVICE COMPONENT		18,339,569	77,316	650,401	1,120,599	0	0	199,909	920,690
27	CUSTOMER OTHER		(319,471)	0	(8,442)	(84)	0	0	(16)	(68)
28	**ENERGY COMPONENTS**	90,331,845	90,331,845	1,623,685	12,377,149	30,156,880	456,449	329,749	5,275,879	24,881,001
29	PRODUCTION ENERGY COMPONENT		90,331,845	1,623,685	12,377,149	30,156,880	456,449	329,749	5,275,879	24,881,001
30	**TOTAL COMPANY**	537,063,817	537,063,817	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450	23,250,376	102,279,015
31										
32										
33										
34										
35	Annual kWh Sales @ Meter		14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
36	Annual kW - Billed		22,297,626	696,033	3,913,916	10,696,419	0	0	1,854,152	8,842,267
37	Number of Customers		255,347	722	3,826	61	0	0	11	50
38										
39	Use per Month per Customer (kWh/Cust/12)		4,570	19,203	48,600	8,915,993	#DIV/0!	#DIV/0!	8,809,260	8,939,358
40	NCP per Customer (NCP/Cust)		7.66	91.92	102.39	0.00	#DIV/0!	#DIV/0!	0.00	0.00

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**		5.15%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**	401,602,743	401,602,743	931,675	4,830,597	100,410	8,455,928	105,818,627	28,867,073
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT		146,549,373	310,282	1,500,694	33,368	2,371,490	36,877,621	10,076,022
9	PURCHASED CAPACITY COMPONENT		61,113,198	140,964	635,100	17,028	891,987	16,507,151	4,411,636
10	TRANSMISSION INTERCONNECT COMPONENT		154,662	(23)	1,303	(59)	5,439	4,745	4,282
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT		110,563,383	216,939	1,150,465	19,821	1,944,409	25,611,932	7,261,973
13	TRANSMISSION RADIAL LINES COMPONENT		820,239	(240)	4,944	(298)	22,782	61,893	33,947
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT		17,772,419	68,427	311,125	7,570	668,758	5,332,219	1,419,429
16	DISTRIBUTION PRIMARY COMPONENTS		48,494,932	195,326	860,739	22,980	1,770,439	15,116,396	3,984,236
17	DISTRIBUTION SECONDARY COMPONENTS		5,362,831	0	122,358	0	251,480	2,149,761	566,518
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		10,771,707	0	243,869	0	529,145	4,156,908	1,109,031
19	**CUSTOMER COMPONENTS**	45,129,229	45,129,229	20,037	228,188	6,620	277,091	21,958,203	4,621,555
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		4,515,507	0	39,407	0	35,016	2,360,470	509,800
22	METERING COMPONENT		9,955,841	18,973	105,720	5,838	145,564	4,613,137	974,870
23	STREET AND AREA LIGHTING COMPONENT		5,793,795	0	0	0	0	0	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT		6,843,988	314	24,394	101	19,875	4,469,556	935,868
26	CUST ACCT, SALES, & SERVICE COMPONENT		18,339,569	750	58,667	681	76,635	10,700,908	2,244,581
27	CUSTOMER OTHER		(319,471)	0	0	0	0	(185,868)	(43,564)
28	**ENERGY COMPONENTS**	90,331,845	90,331,845	183,782	1,152,655	21,623	1,602,061	18,496,609	5,468,980
29	PRODUCTION ENERGY COMPONENT		90,331,845	183,782	1,152,655	21,623	1,602,061	18,496,609	5,468,980
30	**TOTAL COMPANY**	537,063,817	537,063,817	1,135,494	6,211,439	128,654	10,335,081	146,273,439	38,957,608
31									
32									
33									
34									
35	Annual kWh Sales @ Meter		14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
36	Annual kW - Billed		22,297,626	91,084	487,365	9,216	686,817	0	0
37	Number of Customers		255,347	12	914	4	718	167,662	34,840
38									
39	Use per Month per Customer (kWh/Cust/12)		4,570	197,638	13,882	58,806	18,983	863	1,413
40	NCP per Customer (NCP/Cust)		7.66	749.50	39.82	305.05	90.74	4.02	4.95

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**							
2								
3	**RATE OF RETURN**		5.15%	3.99%	5.51%	6.75%	7.30%	4.65%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	$0.0287	0.0287	0.0579	0.0479	0.0414	0.0313	0.0319
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT		0.0105	0.0202	0.0159	0.0136	0.0092	0.0100
9	PURCHASED CAPACITY COMPONENT		0.0044	0.0090	0.0065	0.0052	0.0034	0.0043
10	TRANSMISSION INTERCONNECT COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT		0.0079	0.0141	0.0121	0.0112	0.0079	0.0076
13	TRANSMISSION RADIAL LINES COMPONENT		0.0001	0.0000	0.0001	0.0002	0.0001	0.0000
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT		0.0013	0.0029	0.0027	0.0023	0.0022	0.0021
16	DISTRIBUTION PRIMARY COMPONENTS		0.0035	0.0082	0.0074	0.0061	0.0059	0.0058
17	DISTRIBUTION SECONDARY COMPONENTS		0.0004	0.0012	0.0010	0.0009	0.0008	0.0007
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		0.0008	0.0023	0.0021	0.0018	0.0018	0.0013
19	**CUSTOMER COMPONENTS**	$0.0032	0.0032	0.0114	0.0164	0.0018	0.0235	0.0014
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		0.0003	0.0012	0.0020	0.0004	0.0033	0.0002
22	METERING COMPONENT		0.0007	0.0024	0.0042	0.0006	0.0061	0.0007
23	STREET AND AREA LIGHTING COMPONENT		0.0004	0.0000	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT		0.0005	0.0023	0.0031	0.0002	0.0041	0.0001
26	CUST ACCT, SALES, & SERVICE COMPONENT		0.0013	0.0056	0.0074	0.0005	0.0101	0.0003
27	CUSTOMER OTHER		(0.0000)	(0.0001)	(0.0002)	(0.0000)	0.0000	0.0000
28	**ENERGY COMPONENTS**	$0.0065	0.0065	0.0103	0.0085	0.0080	0.0096	0.0074
29	PRODUCTION ENERGY COMPONENT		0.0065	0.0103	0.0085	0.0080	0.0096	0.0074
30	**TOTAL COMPANY**	$0.0384	0.0384	0.0796	0.0728	0.0512	0.0644	0.0407
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$14.73	$14.73	$10.94	$12.02	$26.78	$13.17	$22.34
36	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.47	$1.18	$1.44	$6.62	$1.82	$3.55
37	METERING COMPONENT		$3.25	$2.30	$3.05	$9.84	$3.39	$11.22
38	STREET AND AREA LIGHTING COMPONENT		$1.89	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT		$2.23	$2.22	$2.25	$2.30	$2.32	$2.22
40	CUST ACCT, SALES, & SERVICE COMPONENT		$5.99	$5.33	$5.43	$8.21	$5.64	$5.35
41	CUSTOMER OTHER		($0.10)	($0.09)	($0.14)	($0.18)	$0.00	$0.00

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**									
2										
3	**RATE OF RETURN**		5.15%	6.88%	6.81%	4.64%	3.78%	4.28%	4.88%	4.58%
4										
5	**$/KWH**									
6	**DEMAND COMPONENTS**	$0.0287	0.0287	0.0514	0.0236	0.0143	0.0246	0.0255	0.0152	0.0141
7	**PRODUCTION COSTS**									
8	PRODUCTION DEMAND COMPONENT		0.0105	0.0145	0.0075	0.0067	0.0062	0.0064	0.0071	0.0066
9	PURCHASED CAPACITY COMPONENT		0.0044	0.0055	0.0029	0.0029	0.0028	0.0028	0.0030	0.0028
10	TRANSMISSION INTERCONNECT COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11	**TRANSMISSION COSTS**									
12	TRANSMISSION SYSTEM COMPONENT		0.0079	0.0118	0.0066	0.0048	0.0043	0.0046	0.0051	0.0047
13	TRANSMISSION RADIAL LINES COMPONENT		0.0001	0.0001	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000
14	**DISTRIBUTION COSTS**									
15	DISTRIBUTION SUBSTATIONS COMPONENT		0.0013	0.0041	0.0018	(0.0000)	0.0022	0.0023	(0.0000)	(0.0000)
16	DISTRIBUTION PRIMARY COMPONENTS		0.0035	0.0108	0.0047	(0.0000)	0.0063	0.0066	(0.0000)	(0.0000)
17	DISTRIBUTION SECONDARY COMPONENTS		0.0004	0.0015	0.0000	(0.0000)	0.0009	0.0009	(0.0000)	(0.0000)
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		0.0008	0.0032	0.0000	0.0000	0.0017	0.0018	0.0000	0.0000
19	**CUSTOMER COMPONENTS**	$0.0032	0.0032	0.0017	0.0008	0.0002	0.0773	0.1296	0.0002	0.0002
20	**CUSTOMER DISTRIBUTION COSTS**									
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		0.0003	0.0002	0.0000	(0.0000)	0.0000	0.0000	(0.0000)	(0.0000)
22	METERING COMPONENT		0.0007	0.0009	0.0005	0.0000	0.0000	0.0000	0.0000	0.0000
23	STREET AND AREA LIGHTING COMPONENT		0.0004	0.0000	0.0000	0.0000	0.0773	0.1296	0.0000	0.0000
24	**CUSTOMER COSTS**									
25	METER READING COMPONENT		0.0005	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST ACCT, SALES, & SERVICE COMPONENT		0.0013	0.0005	0.0003	0.0002	0.0000	0.0000	0.0002	0.0002
27	CUSTOMER OTHER		(0.0000)	0.0000	(0.0000)	(0.0000)	0.0000	0.0000	(0.0000)	(0.0000)
28	**ENERGY COMPONENTS**	$0.0065	0.0065	0.0098	0.0055	0.0046	0.0135	0.0135	0.0045	0.0046
29	PRODUCTION ENERGY COMPONENT		0.0065	0.0098	0.0055	0.0046	0.0135	0.0135	0.0045	0.0046
30	**TOTAL COMPANY**	$0.0384	0.0384	0.0629	0.0299	0.0192	0.1153	0.1685	0.0200	0.0190
31										
32										
33										
34	**$/MONTH/CUSTOMER**									
35	**CUSTOMER COMPONENTS**	$14.73	$14.73	$32.75	$40.37	$1,896.99	#DIV/0!	#DIV/0!	$1,913.92	$1,893.29
36	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.47	$4.04	$0.00	($0.00)	#DIV/0!	#DIV/0!	($0.00)	($0.00)
37	METERING COMPONENT		$3.25	$17.47	$24.09	$370.26	#DIV/0!	#DIV/0!	$397.35	$364.33
38	STREET AND AREA LIGHTING COMPONENT		$1.89	$0.00	$0.00	$0.00	#DIV/0!	#DIV/0!	$0.00	$0.00
39	METER READING COMPONENT		$2.23	$2.31	$2.30	$2.22	#DIV/0!	#DIV/0!	$2.23	$2.22
40	CUST ACCT, SALES, & SERVICE COMPONENT		$5.99	$8.92	$14.17	$1,524.63	#DIV/0!	#DIV/0!	$1,514.47	$1,526.85
41	CUSTOMER OTHER		($0.10)	$0.00	($0.18)	($0.11)	#DIV/0!	#DIV/0!	($0.12)	($0.11)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**								
2									
3	**RATE OF RETURN**		5.15%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%
4									
5	**$/KWH**								
6	**DEMAND COMPONENTS**	$0.0287	0.0287	0.0327	0.0317	0.0356	0.0517	0.0609	0.0489
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT		0.0105	0.0109	0.0099	0.0118	0.0145	0.0212	0.0171
9	PURCHASED CAPACITY COMPONENT		0.0044	0.0050	0.0042	0.0060	0.0055	0.0095	0.0075
10	TRANSMISSION INTERCONNECT COMPONENT		0.0000	(0.0000)	0.0000	(0.0000)	0.0000	0.0000	0.0000
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT		0.0079	0.0076	0.0076	0.0070	0.0119	0.0148	0.0123
13	TRANSMISSION RADIAL LINES COMPONENT		0.0001	(0.0000)	0.0000	(0.0001)	0.0001	0.0000	0.0001
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT		0.0013	0.0024	0.0020	0.0027	0.0041	0.0031	0.0024
16	DISTRIBUTION PRIMARY COMPONENTS		0.0035	0.0069	0.0057	0.0081	0.0108	0.0087	0.0067
17	DISTRIBUTION SECONDARY COMPONENTS		0.0004	0.0000	0.0008	0.0000	0.0015	0.0012	0.0010
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		0.0008	0.0000	0.0016	0.0000	0.0032	0.0024	0.0019
19	**CUSTOMER COMPONENTS**	$0.0032	0.0032	0.0007	0.0015	0.0023	0.0017	0.0126	0.0078
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		0.0003	0.0000	0.0003	0.0000	0.0002	0.0014	0.0009
22	METERING COMPONENT		0.0007	0.0007	0.0007	0.0021	0.0009	0.0027	0.0017
23	STREET AND AREA LIGHTING COMPONENT		0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT		0.0005	0.0000	0.0002	0.0000	0.0001	0.0026	0.0016
26	CUST ACCT, SALES, & SERVICE COMPONENT		0.0013	0.0000	0.0004	0.0002	0.0005	0.0062	0.0038
27	CUSTOMER OTHER		(0.0000)	0.0000	0.0000	0.0000	0.0000	(0.0001)	(0.0001)
28	**ENERGY COMPONENTS**	$0.0065	0.0065	0.0065	0.0076	0.0077	0.0098	0.0107	0.0093
29	PRODUCTION ENERGY COMPONENT		0.0065	0.0065	0.0076	0.0077	0.0098	0.0107	0.0093
30	**TOTAL COMPANY**	$0.0384	0.0384	0.0399	0.0408	0.0456	0.0632	0.0842	0.0660
31									
32									
33									
34	**$/MONTH/CUSTOMER**								
35	**CUSTOMER COMPONENTS**	$14.73	$14.73	$139.15	$20.80	$137.92	$32.16	$10.91	$11.05
36	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.47	$0.00	$3.59	$0.00	$4.06	$1.17	$1.22
37	METERING COMPONENT		$3.25	$131.76	$9.64	$121.63	$16.89	$2.29	$2.33
38	STREET AND AREA LIGHTING COMPONENT		$1.89	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT		$2.23	$2.18	$2.22	$2.11	$2.31	$2.22	$2.24
40	CUST ACCT, SALES, & SERVICE COMPONENT		$5.99	$5.21	$5.35	$14.19	$8.89	$5.32	$5.37
41	CUSTOMER OTHER		($0.10)	$0.00	$0.00	$0.00	$0.00	($0.09)	($0.10)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**							
2								
3	**RATE OF RETURN**		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
4								
5	**REVENUES REQUIRED**							
6	**DEMAND COMPONENTS**	475,842,150	475,842,150	173,594,058	15,977,773	96,800,877	622,374	7,121,118
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT		170,331,999	58,195,219	5,191,713	31,522,190	181,733	2,165,374
9	PURCHASED CAPACITY COMPONENT		61,117,189	20,920,667	1,860,879	11,299,646	65,147	776,124
10	TRANSMISSION INTERCONNECT COMPONENT		479,932	162,776	14,688	89,148	514	6,127
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT		143,944,344	48,631,857	4,347,634	27,036,991	160,081	1,882,742
13	TRANSMISSION RADIAL LINES COMPONENT		1,735,775	650,412	79,718	572,659	1,632	17,939
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT		21,669,333	9,435,295	939,815	5,509,112	44,707	500,666
16	DISTRIBUTION PRIMARY COMPONENTS		56,501,303	24,614,296	2,449,484	14,359,082	116,526	1,304,900
17	DISTRIBUTION SECONDARY COMPONENTS		6,382,411	3,495,375	347,835	2,039,041	16,547	148,581
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,679,865	7,488,162	746,008	4,373,008	35,487	318,666
19	**CUSTOMER COMPONENTS**	50,273,317	50,273,317	29,907,546	5,053,415	4,011,719	460,201	282,565
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,916,787	4,042,503	684,453	1,035,733	65,349	51,092
22	METERING COMPONENT		11,409,466	6,534,193	1,308,143	1,469,920	118,867	141,913
23	STREET AND AREA LIGHTING COMPONENT		6,624,133	0	(0)	(0)	(0)	(0)
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT		7,265,414	5,779,192	915,098	335,141	80,269	26,048
26	CUST ACCT, SALES, & SERVICE COMPONENT		19,720,863	14,087,888	2,231,285	1,202,254	195,717	63,512
27	CUSTOMER OTHER		(663,347)	(536,230)	(85,565)	(31,329)	0	0
28	**ENERGY COMPONENTS**	91,785,625	91,785,625	24,294,941	2,475,221	17,552,929	184,743	1,360,205
29	PRODUCTION ENERGY COMPONENT		91,785,625	24,294,941	2,475,221	17,552,929	184,743	1,360,205
30	**TOTAL COMPANY**	617,901,092	617,901,092	227,796,545	23,506,409	118,365,525	1,267,318	8,763,888
31								
32								
33								
34								
35	Annual kWh Sales @ Meter		14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584	180,722,250
36	Annual kW - Billed		22,297,626	0	0	6,412,810	0	578,449
37	Number of Customers		255,347	202,502	32,540	11,916	2,854	926

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**									
2										
3	**RATE OF RETURN**		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
4										
5	**REVENUES REQUIRED**									
6	**DEMAND COMPONENTS**	475,842,150	475,842,150	9,106,578	56,177,430	114,541,475	1,103,247	797,218	21,255,805	93,285,670
7	**PRODUCTION COSTS**									
8	PRODUCTION DEMAND COMPONENT		170,331,999	2,535,895	17,762,040	52,319,481	266,081	192,274	9,718,247	42,601,233
9	PURCHASED CAPACITY COMPONENT		61,117,189	909,037	6,367,221	18,754,201	95,358	68,909	3,483,565	15,270,636
10	TRANSMISSION INTERCONNECT COMPONENT		479,932	7,172	50,229	147,982	753	544	27,487	120,495
11	**TRANSMISSION COSTS**									
12	TRANSMISSION SYSTEM COMPONENT		143,944,344	2,149,945	16,128,696	43,223,444	222,311	160,642	7,999,673	35,223,771
13	TRANSMISSION RADIAL LINES COMPONENT		1,735,775	29,249	285,568	96,368	1,295	936	26,833	69,535
14	**DISTRIBUTION COSTS**									
15	DISTRIBUTION SUBSTATIONS COMPONENT		21,669,333	731,805	4,321,069	0	108,477	78,386	0	0
16	DISTRIBUTION PRIMARY COMPONENTS		56,501,303	1,907,397	11,262,607	0	282,716	204,294	0	0
17	DISTRIBUTION SECONDARY COMPONENTS		6,382,411	265,875	(0)	0	40,147	29,010	0	0
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,679,865	570,204	(0)	(0)	86,108	62,222	(0)	(0)
19	**CUSTOMER COMPONENTS**	50,273,317	50,273,317	295,241	1,915,759	1,722,739	3,123,950	3,500,183	307,273	1,415,466
20	**CUSTOMER DISTRIBUTION COSTS**									
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,916,787	37,659	(0)	0	(0)	(0)	0	0
22	METERING COMPONENT		11,409,466	158,371	1,153,190	524,868	(0)	(0)	94,644	430,224
23	STREET AND AREA LIGHTING COMPONENT		6,624,133	(0)	(0)	(0)	3,123,950	3,500,183	(0)	(0)
24	**CUSTOMER COSTS**									
25	METER READING COMPONENT		7,265,414	20,305	107,639	1,724	(0)	(0)	310	1,414
26	CUST ACCT, SALES, & SERVICE COMPONENT		19,720,863	78,906	664,992	1,196,308	(0)	(0)	212,348	983,960
27	CUSTOMER OTHER		(663,347)	0	(10,062)	(161)	(0)	(0)	(29)	(132)
28	**ENERGY COMPONENTS**	91,785,625	91,785,625	1,630,012	12,481,522	31,012,719	460,808	332,524	5,417,521	25,595,198
29	PRODUCTION ENERGY COMPONENT		91,785,625	1,630,012	12,481,522	31,012,719	460,808	332,524	5,417,521	25,595,198
30	**TOTAL COMPANY**	617,901,092	617,901,092	11,031,831	70,574,711	147,276,933	4,688,005	4,629,926	26,980,598	120,296,334
31										
32										
33										
34										
35	Annual kWh Sales @ Meter		14,002,159,941	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312	5,390,432,864
36	Annual kW - Billed		22,297,626	696,033	3,913,916	10,696,419	0	0	1,854,152	8,842,267
37	Number of Customers		255,347	722	3,826	61	0	0	11	50

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**	475,842,150	475,842,150	1,231,126	5,889,993	153,519	8,953,060	137,130,361	36,463,697
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT		170,331,999	393,349	1,772,025	47,522	2,488,373	45,921,997	12,273,222
9	PURCHASED CAPACITY COMPONENT		61,117,189	140,978	635,145	17,030	892,007	16,508,663	4,412,004
10	TRANSMISSION INTERCONNECT COMPONENT		479,932	1,113	5,013	135	7,037	128,443	34,332
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT		143,944,344	335,607	1,547,135	39,536	2,110,409	38,252,246	10,379,611
13	TRANSMISSION RADIAL LINES COMPONENT		1,735,775	2,286	15,653	749	28,500	483,494	166,918
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT		21,669,333	99,214	401,452	13,462	718,343	7,508,212	1,927,083
16	DISTRIBUTION PRIMARY COMPONENTS		56,501,303	258,579	1,046,321	35,084	1,872,312	19,587,064	5,027,232
17	DISTRIBUTION SECONDARY COMPONENTS		6,382,411	(0)	148,581	(0)	265,875	2,781,478	713,896
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,679,865	(0)	318,666	(0)	570,204	5,958,762	1,529,399
19	**CUSTOMER COMPONENTS**	50,273,317	50,273,317	23,690	258,874	8,396	286,845	24,756,728	5,150,817
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,916,787	(0)	51,092	(0)	37,659	3,346,267	696,236
22	METERING COMPONENT		11,409,466	22,529	119,384	7,510	150,861	5,408,838	1,125,354
23	STREET AND AREA LIGHTING COMPONENT		6,624,133	(0)	(0)	(0)	(0)	0	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT		7,265,414	338	25,710	113	20,192	4,783,878	995,313
26	CUST ACCT, SALES, & SERVICE COMPONENT		19,720,863	823	62,689	773	78,133	11,661,616	2,426,272
27	CUSTOMER OTHER		(663,347)	0	0	0	0	(443,872)	(92,358)
28	**ENERGY COMPONENTS**	91,785,625	91,785,625	188,714	1,171,491	22,280	1,607,732	18,744,569	5,550,372
29	PRODUCTION ENERGY COMPONENT		91,785,625	188,714	1,171,491	22,280	1,607,732	18,744,569	5,550,372
30	**TOTAL COMPANY**	617,901,092	617,901,092	1,443,530	7,320,358	184,195	10,847,636	180,631,658	47,164,887
31									
32									
33									
34									
35	Annual kWh Sales @ Meter		14,002,159,941	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
36	Annual kW - Billed		22,297,626	91,084	487,365	9,216	686,817	0	0
37	Number of Customers		255,347	12	914	4	718	167,662	34,840

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS**							
2								
3	**RATE OF RETURN**		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	$0.0340	$0.0340	$0.0746	$0.0557	$0.0444	$0.0325	$0.0394
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT		$0.0122	$0.0250	$0.0181	$0.0145	$0.0095	$0.0120
9	PURCHASED CAPACITY COMPONENT		$0.0044	$0.0090	$0.0065	$0.0052	$0.0034	$0.0043
10	TRANSMISSION INTERCONNECT COMPONENT		$0.0000	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT		$0.0103	$0.0209	$0.0152	$0.0124	$0.0083	$0.0104
13	TRANSMISSION RADIAL LINES COMPONENT		$0.0001	$0.0003	$0.0003	$0.0003	$0.0001	$0.0001
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT		$0.0015	$0.0041	$0.0033	$0.0025	$0.0023	$0.0028
16	DISTRIBUTION PRIMARY COMPONENTS		$0.0040	$0.0106	$0.0085	$0.0066	$0.0061	$0.0072
17	DISTRIBUTION SECONDARY COMPONENTS		$0.0005	$0.0015	$0.0012	$0.0009	$0.0009	$0.0008
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		$0.0010	$0.0104	$0.0086	$0.0081	$0.0096	$0.0075
19	**CUSTOMER COMPONENTS**	$0.0036	$0.0036	$0.0129	$0.0176	$0.0018	$0.0240	$0.0016
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.0004	$0.0017	$0.0024	$0.0005	$0.0034	$0.0003
22	METERING COMPONENT		$0.0008	$0.0028	$0.0046	$0.0007	$0.0062	$0.0008
23	STREET AND AREA LIGHTING COMPONENT		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT		$0.0005	$0.0025	$0.0032	$0.0002	$0.0042	$0.0001
26	CUST ACCT, SALES, & SERVICE COMPONENT		$0.0014	$0.0061	$0.0078	$0.0006	$0.0102	$0.0004
27	CUSTOMER OTHER		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
28	**ENERGY COMPONENTS**	$0.0066	$0.0066	$0.0104	$0.0086	$0.0081	$0.0096	$0.0075
29	PRODUCTION ENERGY COMPONENT		$0.0066	$0.0104	$0.0086	$0.0081	$0.0096	$0.0075
30	**TOTAL COMPANY**	$0.0441	$0.0441	$0.0979	$0.0820	$0.0543	$0.0661	$0.0485
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$16.41	$16.41	$12.31	$12.94	$28.06	$13.44	$25.43
36	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.93	$1.66	$1.75	$7.24	$1.91	$4.60
37	METERING COMPONENT		$3.72	$2.69	$3.35	$10.28	$3.47	$12.77
38	STREET AND AREA LIGHTING COMPONENT		$2.16	$0.00	($0.00)	($0.00)	($0.00)	($0.00)
39	METER READING COMPONENT		$2.37	$2.38	$2.34	$2.34	$2.34	$2.34
40	CUST ACCT, SALES, & SERVICE COMPONENT		$6.44	$5.80	$5.71	$8.41	$5.71	$5.72
41	CUSTOMER OTHER		($0.22)	($0.22)	($0.22)	($0.22)	$0.00	$0.00

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS**									
2										
3	**RATE OF RETURN**		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
4										
5	**$/KWH**									
6	**DEMAND COMPONENTS**	$0.0340	$0.0340	$0.0547	$0.0252	$0.0175	$0.0325	$0.0325	$0.0183	$0.0173
7	**PRODUCTION COSTS**									
8	PRODUCTION DEMAND COMPONENT		$0.0122	$0.0152	$0.0080	$0.0080	$0.0078	$0.0078	$0.0084	$0.0079
9	PURCHASED CAPACITY COMPONENT		$0.0044	$0.0055	$0.0029	$0.0029	$0.0028	$0.0028	$0.0030	$0.0028
10	TRANSMISSION INTERCONNECT COMPONENT		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	**TRANSMISSION COSTS**									
12	TRANSMISSION SYSTEM COMPONENT		$0.0103	$0.0129	$0.0072	$0.0066	$0.0066	$0.0066	$0.0069	$0.0065
13	TRANSMISSION RADIAL LINES COMPONENT		$0.0001	$0.0002	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
14	**DISTRIBUTION COSTS**									
15	DISTRIBUTION SUBSTATIONS COMPONENT		$0.0015	$0.0044	$0.0019	$0.0000	$0.0032	$0.0032	$0.0000	$0.0000
16	DISTRIBUTION PRIMARY COMPONENTS		$0.0040	$0.0115	$0.0050	$0.0000	$0.0083	$0.0083	$0.0000	$0.0000
17	DISTRIBUTION SECONDARY COMPONENTS		$0.0005	$0.0016	$0.0000	$0.0000	$0.0012	$0.0012	$0.0000	$0.0000
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		$0.0010	$0.0098	$0.0056	$0.0047	$0.0136	$0.0136	$0.0047	$0.0047
19	**CUSTOMER COMPONENTS**	$0.0036	$0.0036	$0.0018	$0.0009	$0.0003	$0.0922	$0.1429	$0.0003	$0.0003
20	**CUSTOMER DISTRIBUTION COSTS**									
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.0004	$0.0002	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
22	METERING COMPONENT		$0.0008	$0.0010	$0.0005	$0.0001	$0.0000	$0.0000	$0.0001	$0.0001
23	STREET AND AREA LIGHTING COMPONENT		$0.0005	$0.0000	$0.0000	$0.0000	$0.0922	$0.1429	$0.0000	$0.0000
24	**CUSTOMER COSTS**									
25	METER READING COMPONENT		$0.0005	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
26	CUST ACCT, SALES, & SERVICE COMPONENT		$0.0014	$0.0005	$0.0003	$0.0002	$0.0000	$0.0000	$0.0002	$0.0002
27	CUSTOMER OTHER		$0.0000	$0.0000	$0.0000	$0.0000	$0.0922	$0.1429	$0.0000	$0.0000
28	**ENERGY COMPONENTS**	$0.0066	$0.0066	$0.0098	$0.0056	$0.0047	$0.0136	$0.0136	$0.0047	$0.0047
29	PRODUCTION ENERGY COMPONENT		$0.0066	$0.0098	$0.0056	$0.0047	$0.0136	$0.0136	$0.0047	$0.0047
30	**TOTAL COMPANY**	$0.0441	$0.0441	$0.0663	$0.0316	$0.0225	$0.1383	$0.1890	$0.0232	$0.0223
31										
32										
33										
34	**$/MONTH/CUSTOMER**									
35	**CUSTOMER COMPONENTS**	$16.41	$16.41	$34.08	$41.73	$2,343.86			$2,327.82	$2,347.37
36	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.93	$4.35	($0.00)	$0.00			$0.00	$0.00
37	METERING COMPONENT		$3.72	$18.28	$25.12	$714.11			$717.00	$713.47
38	STREET AND AREA LIGHTING COMPONENT		$2.16	($0.00)	($0.00)	($0.00)			($0.00)	($0.00)
39	METER READING COMPONENT		$2.37	$2.34	$2.34	$2.35			$2.35	$2.35
40	CUST ACCT, SALES, & SERVICE COMPONENT		$6.44	$9.11	$14.48	$1,627.63			$1,608.70	$1,631.77
41	CUSTOMER OTHER		($0.22)	$0.00	($0.22)	($0.22)			($0.22)	($0.22)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS**								
2									
3	**RATE OF RETURN**		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
4									
5	**$/KWH**								
6	**DEMAND COMPONENTS**	$0.0340	$0.0340	$0.0433	$0.0387	$0.0544	$0.0547	$0.0790	$0.0617
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT		$0.0122	$0.0138	$0.0116	$0.0168	$0.0152	$0.0264	$0.0208
9	PURCHASED CAPACITY COMPONENT		$0.0044	$0.0050	$0.0042	$0.0060	$0.0055	$0.0095	$0.0075
10	TRANSMISSION INTERCONNECT COMPONENT		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0001	$0.0001
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT		$0.0103	$0.0118	$0.0102	$0.0140	$0.0129	$0.0220	$0.0176
13	TRANSMISSION RADIAL LINES COMPONENT		$0.0001	$0.0001	$0.0001	$0.0003	$0.0002	$0.0003	$0.0003
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT		$0.0015	$0.0035	$0.0026	$0.0048	$0.0044	$0.0043	$0.0033
16	DISTRIBUTION PRIMARY COMPONENTS		$0.0040	$0.0091	$0.0069	$0.0124	$0.0114	$0.0113	$0.0085
17	DISTRIBUTION SECONDARY COMPONENTS		$0.0005	$0.0000	$0.0010	$0.0000	$0.0016	$0.0016	$0.0012
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		$0.0010	$0.0066	$0.0077	$0.0079	$0.0098	$0.0108	$0.0094
19	**CUSTOMER COMPONENTS**	$0.0036	$0.0036	$0.0008	$0.0017	$0.0030	$0.0018	$0.0143	$0.0087
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.0004	$0.0000	$0.0003	$0.0000	$0.0002	$0.0019	$0.0012
22	METERING COMPONENT		$0.0008	$0.0008	$0.0008	$0.0027	$0.0009	$0.0031	$0.0019
23	STREET AND AREA LIGHTING COMPONENT		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT		$0.0005	$0.0000	$0.0002	$0.0000	$0.0001	$0.0028	$0.0017
26	CUST ACCT, SALES, & SERVICE COMPONENT		$0.0014	$0.0000	$0.0004	$0.0003	$0.0005	$0.0067	$0.0041
27	CUSTOMER OTHER		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
28	**ENERGY COMPONENTS**	$0.0066	$0.0066	$0.0066	$0.0077	$0.0079	$0.0098	$0.0108	$0.0094
29	PRODUCTION ENERGY COMPONENT		$0.0066	$0.0066	$0.0077	$0.0079	$0.0098	$0.0108	$0.0094
30	**TOTAL COMPANY**	$0.0441	$0.0441	$0.0507	$0.0481	$0.0653	$0.0663	$0.1040	$0.0799
31									
32									
33									
34	**$/MONTH/CUSTOMER**								
35	**CUSTOMER COMPONENTS**	$16.41	$16.41	$164.51	$23.60	$174.91	$33.29	$12.30	$12.32
36	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.93	($0.00)	$4.66	($0.00)	$4.37	$1.66	$1.67
37	METERING COMPONENT		$3.72	$156.45	$10.88	$156.46	$17.51	$2.69	$2.69
38	STREET AND AREA LIGHTING COMPONENT		$2.16	($0.00)	($0.00)	($0.00)	($0.00)	$0.00	$0.00
39	METER READING COMPONENT		$2.37	$2.34	$2.34	$2.34	$2.34	$2.38	$2.38
40	CUST ACCT, SALES, & SERVICE COMPONENT		$6.44	$5.72	$5.72	$16.11	$9.07	$5.80	$5.80
41	CUSTOMER OTHER		($0.22)	$0.00	$0.00	$0.00	$0.00	($0.22)	($0.22)

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**ALLOCATION FACTOR Inputs TABLE**						
2	**DEMAND**						
3							
4	DEMAND - PRODUCTION RELATED						
5	Demand Production (AED 4-CP)	DPROD	100.00%	33.89%	3.06%	18.59%	0.11%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	33.89%	3.06%	18.59%	0.11%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	33.89%	3.06%	18.59%	0.11%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	33.89%	3.06%	18.59%	0.11%
9							
10							
11	DEMAND - TRANSMISSION RELATED						
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	33.55%	3.03%	18.86%	0.11%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	36,982,494	13,212,358	1,611,818	11,771,960	32,838
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	33.55%	3.03%	18.86%	0.11%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	7,810,453	2,407,591	285,895	2,211,915	5,716
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	29,172,040	10,804,766	1,325,923	9,560,045	27,122
17							
18							
19							
20	DEMAND - DISTRIBUTION RELATED						
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,955,274	845,945	85,227	499,593	4,054
22							
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,955,274	845,945	85,227	499,593	4,054
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,955,274	845,945	85,227	499,593	4,054
25							
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,553,309	845,945	85,227	499,593	4,054
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,553,309	845,945	85,227	499,593	4,054
28							
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,553,309	845,945	85,227	499,593	4,054
30							
31	Distribution Load Dispatching (NCP)	DDISTLD	1,955,274	845,945	85,227	499,593	4,054
32							
33	AED 4-CP Distribution	AED4CPDIST	100.00%	48.02%	4.34%	26.98%	0.16%
34							
35							
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**ALLOCATION FACTOR Inputs TABLE**									
2	**DEMAND**									
3										
4	DEMAND - PRODUCTION RELATED									
5	Demand Production (AED 4-CP)	DPROD	100.00%	1.28%	1.50%	10.47%	30.84%	0.16%	0.11%	5.73%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	1.28%	1.50%	10.47%	30.84%	0.16%	0.11%	5.73%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	1.28%	1.50%	10.47%	30.84%	0.16%	0.11%	5.73%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	1.28%	1.50%	10.47%	30.84%	0.16%	0.11%	5.73%
9										
10										
11	DEMAND - TRANSMISSION RELATED									
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	1.31%	1.50%	11.25%	30.12%	0.16%	0.11%	5.58%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	36,982,494	400,405	561,099	6,763,821	2,580,651	27,601	19,944	455,821
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	1.31%	1.50%	11.25%	30.12%	0.16%	0.11%	5.58%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	7,810,453	95,647	79,669	1,844,000	869,979	5,829	4,212	24,547
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	29,172,040	304,758	481,430	4,919,821	1,710,672	21,772	15,732	431,275
17										
18										
19										
20	DEMAND - DISTRIBUTION RELATED									
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,955,274	45,390	66,369	391,750	0	9,836	7,108	0
22										
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,955,274	45,390	66,369	391,750	0	9,836	7,108	0
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,955,274	45,390	66,369	391,750	0	9,836	7,108	0
25										
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,553,309	36,396	65,149	0	0	9,836	7,108	0
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,553,309	36,396	65,149	0	0	9,836	7,108	0
28										
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,553,309	36,396	65,149	0	0	9,836	7,108	0
30										
31	Distribution Load Dispatching (NCP)	DDISTLD	1,955,274	45,390	66,369	391,750	0	9,836	7,108	0
32										
33	AED 4-CP Distribution	AED4CPDIST	100.00%	1.88%	2.15%	16.09%	0.00%	0.22%	0.16%	0.00%
34										
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	**ALLOCATION FACTOR Inputs TABLE**									
2	**DEMAND**									
3										
4	DEMAND - PRODUCTION RELATED									
5	Demand Production (AED 4-CP)	DPROD	100.00%	25.11%	0.23%	1.04%	0.03%	1.47%	26.75%	7.14%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	25.11%	0.23%	1.04%	0.03%	1.47%	26.75%	7.14%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	25.11%	0.23%	1.04%	0.03%	1.47%	26.75%	7.14%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	25.11%	0.23%	1.04%	0.03%	1.47%	26.75%	7.14%
9										
10										
11	DEMAND - TRANSMISSION RELATED									
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	24.55%	0.23%	1.08%	0.03%	1.47%	26.40%	7.15%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	36,982,494	2,124,829	67,889	332,516	17,797	543,302	9,794,272	3,418,086
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	24.55%	0.23%	1.08%	0.03%	1.47%	26.40%	7.15%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	7,810,453	845,433	26,176	69,470	4,891	74,777	1,764,956	642,636
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	29,172,040	1,279,397	41,713	263,045	12,905	468,525	8,029,316	2,775,450
17										
18										
19										
20	DEMAND - DISTRIBUTION RELATED									
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,955,274	0	8,994	36,396	1,220	65,149	673,342	172,603
22										
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,955,274	0	8,994	36,396	1,220	65,149	673,342	172,603
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,955,274	0	8,994	36,396	1,220	65,149	673,342	172,603
25										
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,553,309	0	0	36,396	0	65,149	673,342	172,603
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,553,309	0	0	36,396	0	65,149	673,342	172,603
28										
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,553,309	0	0	36,396	0	65,149	673,342	172,603
30										
31	Distribution Load Dispatching (NCP)	DDISTLD	1,955,274	0	8,994	36,396	1,220	65,149	673,342	172,603
32										
33	AED 4-CP Distribution	AED4CPDIST	100.00%	0.00%	0.33%	1.54%	0.04%	2.11%	37.78%	10.24%
34										
35										
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
47	**ALLOCATION FACTOR TABLE CONTINUED**						
48							
49	**ENERGY - PRODUCTION RELATED**						
50	Energy @ Generation with losses (kWh)	ENEFUEL	15,087,625,889	2,621,793,760	323,189,193	2,448,316,124	21,604,104
51	Energy @ Generation with losses(kWh)	ENERGY1	15,087,625,889	2,621,793,760	323,189,193	2,448,316,124	21,604,104
52	Energy @ Meter (kWh Sales)	ENERGY2	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584
53	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,335,242,161	2,621,793,760	323,189,193	2,448,316,124	21,604,104
54	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	352,194,332	195,289,999	15,727,590	97,949,914	1,390,861
55	Energy @ Meter, less REC opt-out	ENERGYREC	9,418,769,566	2,326,834,865	286,829,534	2,179,248,652	19,173,584
56							
57	Secondary Line - 1.126764%						
58	Sec Line Tranf - 1.123468%						
59	Primary - 1.104580%						
60	Subtransmission - 1.035491%						
61	Transmission - 1.029285%						
62							
63	**CUSTOMER**						
64							
65	369-Service Investment (Replacement Costs)	CSERVICE	60,982,460	41,515,627	7,108,934	10,757,445	678,768
66	370-Meters (New Meter Cost)	CMETERS	48,360,654	28,581,982	5,799,806	6,516,612	526,989
67							
68	902-Meter Reading (Customer Count)	CMETRDG	255,347	202,502	32,540	11,916	2,854
69	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,072,322	2,430,024	390,480	142,992	34,248
70	905-Miscellaneous Customer Accounts	CUSTCAM	3,072,322	2,430,024	390,480	142,992	34,248
71	908-Customer Assistance	CUSTASST	3,072,322	2,430,024	390,480	142,992	34,248
72	909-Advertisement	CUSTADVT	3,072,322	2,430,024	390,480	142,992	34,248
73	910-Miscellaneous Customer Service	CUSTCSM	3,072,322	2,430,024	390,480	142,992	34,248
74							
75							
76	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0
77	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0
78							
79	Customer Deposits (Number of Customers)	CUSTDEP	250,845	202,502	32,540	11,916	0
80							
81							
82	Number of Bills (Annual)	CUSTBILLS	3,064,167	2,430,024	390,480	142,992	34,248
83	Number of Bills (Weighted)	CUSTWBILLS	3,072,322	2,430,024	390,480	142,992	34,248
84	Number of Customers	CUST	255,347	202,502	32,540	11,916	2,854
85	Transmission Meters (Transmission Customers)	TRANSMET	61	0	0	0	0
86							
87	Major Acct Representatives Acct 908	MAJACCT	11,130,206,472	0	0	2,179,248,652	0
88	Number of Customers (Distribution Only)	CUSTDIST	255,286	202,502	32,540	11,916	2,854
89							
90						19.58%	
91							
92							

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
47	**ALLOCATION FACTOR TABLE CONTINUED**									
48										
49	**ENERGY - PRODUCTION RELATED**									
50	Energy @ Generation with losses (kWh)	ENEFUEL	15,087,625,889	202,999,973	186,866,447	2,464,677,164	6,752,383,729	38,193,876	27,601,520	1,204,092,039
51	Energy @ Generation with losses(kWh)	ENERGY1	15,087,625,889	202,999,973	186,866,447	2,464,677,164	6,752,383,729	38,193,876	27,601,520	1,204,092,039
52	Energy @ Meter (kWh Sales)	ENERGY2	14,002,159,941	180,722,250	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312
53	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,335,242,161	202,999,973	186,866,447	2,464,677,164	0	38,193,876	27,601,520	0
54	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	352,194,332	6,440,761	12,594,997	6,888,545	7,605,335	4,826,618	3,479,712	0
55	Energy @ Meter, less REC opt-out	ENERGYREC	9,418,769,566	180,722,250	166,377,468	2,231,325,177	1,969,864,801	33,896,962	24,496,274	227,361,261
56										
57	Secondary Line - 1.126764%									
58	Sec Line Tranf - 1.123468%									
59	Primary - 1.104580%									
60	Subtransmission - 1.035491%									
61	Transmission - 1.029285%									
62										
63	**CUSTOMER**									
64										
65	369-Service Investment (Replacement Costs)	CSERVICE	60,982,460	530,516	391,170	0	-	0	0	0
66	370-Meters (New Meter Cost)	CMETERS	48,360,654	629,028	702,158	5,111,006	493,073	0	0	88,915
67										
68	902-Meter Reading (Customer Count)	CMETRDG	255,347	926	722	3,826	61	0	0	11
69	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,072,322	11,112	8,664	47,516	7,286	0	0	1,308
70	905-Miscellaneous Customer Accounts	CUSTCAM	3,072,322	11,112	8,664	47,516	7,286	0	0	1,308
71	908-Customer Assistance	CUSTASST	3,072,322	11,112	8,664	47,516	7,286	0	0	1,308
72	909-Advertisement	CUSTADVT	3,072,322	11,112	8,664	47,516	7,286	0	0	1,308
73	910-Miscellaneous Customer Service	CUSTCSM	3,072,322	11,112	8,664	47,516	7,286	0	0	1,308
74										
75										
76	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0	1	0
77	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	1	0	0
78										
79	Customer Deposits (Number of Customers)	CUSTDEP	250,845	0	0	3,826	61	0	0	11
80										
81										
82	Number of Bills (Annual)	CUSTBILLS	3,064,167	11,112	8,664	45,912	735	0	0	132
83	Number of Bills (Weighted)	CUSTWBILLS	3,072,322	11,112	8,664	47,516	7,286	0	0	1,308
84	Number of Customers	CUST	255,347	926	722	3,826	61	0	0	11
85	Transmission Meters (Transmission Customers)	TRANSMET	61	0	0	0	61	0	0	11
86										
87	Major Acct Representatives Acct 908	MAJACCT	11,130,206,472	0	166,377,468	2,231,325,177	6,553,255,176	0	0	1,162,822,312
88	Number of Customers (Distribution Only)	CUSTDIST	255,286	926	722	3,826	0	0	0	0
89										
90						20.05%	58.88%			
91										
92										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
47	**ALLOCATION FACTOR TABLE CONTINUED**									
48										
49	**ENERGY - PRODUCTION RELATED**									
50	Energy @ Generation with losses (kWh)	ENEFUEL	15,087,625,889	5,548,291,690	31,436,138	171,563,836	3,117,868	183,748,579	1,956,364,539	665,429,221
51	Energy @ Generation with losses(kWh)	ENERGY1	15,087,625,889	5,548,291,690	31,436,138	171,563,836	3,117,868	183,748,579	1,956,364,539	665,429,221
52	Energy @ Meter (kWh Sales)	ENERGY2	14,002,159,941	5,390,432,864	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
53	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,335,242,161	0	31,436,138	171,563,836	3,117,868	183,748,579	1,956,364,539	665,429,221
54	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	352,194,332	7,605,335	608,564	5,832,197	123,178	12,471,819	156,501,571	38,788,427
55	Energy @ Meter, less REC opt-out	ENERGYREC	9,418,769,566	1,742,503,540	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
56										
57	Secondary Line - 1.126764%									
58	Sec Line Tranf - 1.123468%									
59	Primary - 1.104580%									
60	Subtransmission - 1.035491%									
61	Transmission - 1.029285%									
62										
63	**CUSTOMER**									
64										
65	369-Service Investment (Replacement Costs)	CSERVICE	60,982,460	0	0	530,516	0	391,170	34,372,959	7,142,667
66	370-Meters (New Meter Cost)	CMETERS	48,360,654	404,158	99,857	529,171	33,286	668,872	23,664,518	4,917,464
67										
68	902-Meter Reading (Customer Count)	CMETRDG	255,347	50	12	914	4	718	167,662	34,840
69	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,072,322	5,977	144	10,968	48	8,616	2,011,944	418,080
70	905-Miscellaneous Customer Accounts	CUSTCAM	3,072,322	5,977	144	10,968	48	8,616	2,011,944	418,080
71	908-Customer Assistance	CUSTASST	3,072,322	5,977	144	10,968	48	8,616	2,011,944	418,080
72	909-Advertisement	CUSTADVT	3,072,322	5,977	144	10,968	48	8,616	2,011,944	418,080
73	910-Miscellaneous Customer Service	CUSTCSM	3,072,322	5,977	144	10,968	48	8,616	2,011,944	418,080
74										
75										
76	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0	0	0
77	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0	0	0
78										
79	Customer Deposits (Number of Customers)	CUSTDEP	250,845	50	0	0	0	0	167,662	34,840
80										
81										
82	Number of Bills (Annual)	CUSTBILLS	3,064,167	603	144	10,968	48	8,616	2,011,944	418,080
83	Number of Bills (Weighted)	CUSTWBILLS	3,072,322	5,977	144	10,968	48	8,616	2,011,944	418,080
84	Number of Customers	CUST	255,347	50	12	914	4	718	167,662	34,840
85	Transmission Meters (Transmission Customers)	TRANSMET	61	50	0	0	0	0	0	0
86										
87	Major Acct Representatives Acct 908	MAJACCT	11,130,206,472	5,390,432,864	0	0	2,822,673	163,554,795	0	0
88	Number of Customers (Distribution Only)	CUSTDIST	255,286	0	12	914	4	718	167,662	34,840
89										
90										
91										
92										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
93	**ALLOCATION FACTOR TABLE CONTINUED**						
94	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
95							
96	**Plant**						
97	Intangible Plant In Service	INTPLT	124,109,632	52,093,005	6,595,851	20,021,444	452,030
98	Production Plant In Service	PRODPLT	1,213,588,449	411,254,618	37,161,133	225,618,686	1,300,788
99	Transmission Plant in Service	TRANPLT	1,214,691,463	406,630,796	37,179,565	232,948,080	1,340,654
100	Distribution Plant in Service	DISTPLT	809,951,693	379,942,309	43,384,574	203,155,221	2,584,852
101	General Plant in Service	GENLPLT	240,031,828	94,616,214	11,536,061	40,605,783	750,450
102	Intangible and General Plant in Service	INTGENLPLT	364,141,460	146,709,219	18,131,912	60,627,227	1,202,480
103	Total Transmission and Distribution Plant	TDPLT	2,024,643,157	786,573,105	80,564,139	436,103,302	3,925,506
104	Prod, Trans, and Distr Plant in Service	PTDPLT	3,238,231,605	1,197,827,723	117,725,272	661,721,988	5,226,294
105	Total Electric Plant In Service	TOTPLT	3,602,373,066	1,344,536,942	135,857,184	722,349,215	6,428,775
106	Net Electric Plant In Service	NETPLT	2,408,481,228	896,948,142	89,775,483	488,079,244	4,158,588
107	Rate Base	RATEBASE	1,887,514,003	699,384,862	70,318,916	380,786,765	3,354,421
108							
109	**Transmission Plant in Service**						
110	Account 352	PLT_352	30,738,885	10,313,372	932,014	5,796,103	34,320
111	Account 353	PLT_353	465,256,343	154,349,520	13,948,439	86,668,204	512,691
112	Transmission Overhead Accounts 354-356	OHTRAN	656,521,624	221,036,294	20,371,319	128,345,337	724,977
113	Transmission Underground Accounts 357&358	UGTRAN	603,478	202,476	18,298	113,791	674
114							
115	**Distribution Plant in Service**						
116	Acct 360-Land and Land Rights	PLT_360	3,643,309	1,576,270	158,806	930,903	7,555
117	Acct 361-Structures & Improvements	PLT_361	7,545,573	3,264,576	328,898	1,927,973	15,646
118	Acct 362-Station Equipment	PLT_362	155,738,141	67,379,770	6,788,355	39,792,716	322,938
119	Acct 364-Towers and Fixtures	PLT_364	171,795,170	76,306,013	7,687,653	45,064,319	365,720
120	Acct 365-Overhead Conductors & Devices	PLT_365	166,256,741	73,846,017	7,439,814	43,611,511	353,929
121	Acct 366-Underground Conduit	PLT_366	18,186,410	8,072,334	813,269	4,767,307	38,689
122	Acct 367 - Underground Conductor	PLT_367	30,836,645	13,687,347	1,378,968	8,083,386	65,601
123	Acct 368-Line Transformers	PLT_368	137,359,814	73,979,865	7,453,299	43,690,557	354,571
124	Acct 369-Services	PLT_369	56,142,443	38,220,641	6,544,717	9,903,655	624,896
125	Acct 370-Meters	PLT_370	39,947,185	23,609,476	4,790,794	5,382,895	435,307
126	Acct 371-Inst. on Customer Premises	PLT_371	8,130,469	0	0	0	0
127	Acct 373-Street Lighting / Signal Systems	PLT_373	14,369,794	0	0	0	0
128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	338,051,911	150,152,030	15,127,468	88,675,830	719,649
129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	49,023,055	21,759,680	2,192,237	12,850,693	104,290
130	Accounts 371&373	PLT_3713	22,500,262	0	0	0	0
131							
132	Accts 360-362-Distibution Substation	PLT_SUB	166,927,023	72,220,616	7,276,059	42,651,592	346,139
133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	347,377,314	150,292,045	15,141,574	88,758,519	720,320
134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	39,697,652	21,619,666	2,178,131	12,768,004	103,619
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
93	**ALLOCATION FACTOR TABLE CONTINUED**									
94	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
95										
96	**Plant**									
97	Intangible Plant In Service	INTPLT	124,109,632	1,515,296	1,836,609	12,918,469	25,370,851	1,229,188	2,076,888	4,647,405
98	Production Plant In Service	PRODPLT	1,213,588,449	15,495,179	18,152,024	127,095,735	374,229,419	1,904,525	1,376,340	69,515,166
99	Transmission Plant in Service	TRANPLT	1,214,691,463	15,779,789	18,139,921	138,554,726	360,940,919	1,844,240	1,332,772	66,759,992
100	Distribution Plant in Service	DISTPLT	809,951,693	17,094,333	25,764,519	108,746,300	407,291	18,068,724	10,803,570	73,446
101	General Plant in Service	GENLPLT	240,031,828	3,071,641	3,748,730	26,448,659	52,422,587	2,540,003	4,291,699	9,602,727
102	Intangible and General Plant in Service	INTGENLPLT	364,141,460	4,586,937	5,585,340	39,367,128	77,793,439	3,769,191	6,368,587	14,250,133
103	Total Transmission and Distribution Plant	TDPLT	2,024,643,157	32,874,123	43,904,440	247,301,026	361,348,210	19,912,964	12,136,342	66,833,438
104	Prod, Trans, and Distr Plant in Service	PTDPLT	3,238,231,605	48,369,302	62,056,465	374,396,762	735,577,629	21,817,489	13,512,682	136,348,604
105	Total Electric Plant In Service	TOTPLT	3,602,373,066	52,956,239	67,641,804	413,763,890	813,371,068	25,586,680	19,881,269	150,598,736
106	Net Electric Plant In Service	NETPLT	2,408,481,228	35,831,307	45,895,209	282,186,239	540,005,530	15,456,085	10,145,402	100,066,978
107	Rate Base	RATEBASE	1,887,514,003	27,971,012	35,688,418	221,123,482	427,852,214	12,146,121	8,887,794	79,229,269
108										
109	**Transmission Plant in Service**									
110	Account 352	PLT_352	30,738,885	403,496	460,937	3,456,705	9,259,849	47,652	34,437	1,713,856
111	Account 353	PLT_353	465,256,343	6,030,498	6,895,212	51,584,520	144,038,617	713,220	515,422	26,637,185
112	Transmission Overhead Accounts 354-356	OHTRAN	656,521,624	8,537,172	9,850,898	76,299,085	189,651,873	989,552	715,116	35,080,976
113	Transmission Underground Accounts 357&358	UGTRAN	603,478	7,922	9,049	67,863	181,793	936	676	33,647
114										
115	**Distribution Plant in Service**									
116	Acct 360-Land and Land Rights	PLT_360	3,643,309	84,577	123,667	729,958	0	18,328	13,245	0
117	Acct 361-Structures & Improvements	PLT_361	7,545,573	175,165	256,124	1,511,799	0	37,960	27,432	0
118	Acct 362-Station Equipment	PLT_362	155,738,141	3,615,352	5,286,319	31,203,022	0	783,475	566,193	0
119	Acct 364-Towers and Fixtures	PLT_364	171,795,170	3,991,944	5,972,746	30,878,307	0	887,268	641,200	0
120	Acct 365-Overhead Conductors & Devices	PLT_365	166,256,741	3,863,250	5,780,193	29,882,835	0	858,663	620,529	0
121	Acct 366-Underground Conduit	PLT_366	18,186,410	422,581	631,888	3,278,647	0	93,863	67,832	0
122	Acct 367 - Underground Conductor	PLT_367	30,836,645	716,522	1,071,421	5,559,232	0	159,153	115,015	0
123	Acct 368-Line Transformers	PLT_368	137,359,814	3,216,939	5,702,035	1,480,674	0	860,220	621,654	0
124	Acct 369-Services	PLT_369	56,142,443	488,410	360,124	0	0	0	0	0
125	Acct 370-Meters	PLT_370	39,947,185	519,594	580,001	4,221,827	407,291	0	0	73,446
126	Acct 371-Inst. on Customer Premises	PLT_371	8,130,469	0	0	0	0	0	8,130,469	0
127	Acct 373-Street Lighting / Signal Systems	PLT_373	14,369,794	0	0	0	0	14,369,794	0	0
128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	338,051,911	7,855,194	11,752,939	60,761,142	0	1,745,931	1,261,730	0
129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	49,023,055	1,139,103	1,703,310	8,837,879	0	253,016	182,847	0
130	Accounts 371&373	PLT_3713	22,500,262	0	0	0	0	14,369,794	8,130,469	0
131										
132	Accts 360-362-Distibution Substation	PLT_SUB	166,927,023	3,875,094	5,666,110	33,444,778	0	839,764	606,871	0
133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	347,377,314	8,064,122	11,791,249	69,599,021	0	1,747,559	1,262,906	0
134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	39,697,652	930,175	1,664,999	0	0	251,388	181,670	0
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
93	**ALLOCATION FACTOR TABLE CONTINUED**									
94	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
95										
96	**Plant**									
97	Intangible Plant In Service	INTPLT	124,109,632	20,723,446	246,535	1,268,762	32,941	1,803,668	41,897,313	10,195,692
98	Production Plant In Service	PRODPLT	1,213,588,449	304,714,253	2,814,609	12,680,570	340,024	17,812,000	324,607,983	86,646,635
99	Transmission Plant in Service	TRANPLT	1,214,691,463	294,180,927	2,809,701	12,970,088	341,219	17,798,702	319,322,360	87,308,436
100	Distribution Plant in Service	DISTPLT	809,951,693	333,845	2,482,204	14,612,129	353,063	25,411,456	304,398,395	75,543,913
101	General Plant in Service	GENLPLT	240,031,828	42,819,860	508,669	2,562,972	67,813	3,680,917	75,789,395	18,826,819
102	Intangible and General Plant in Service	INTGENLPLT	364,141,460	63,543,306	755,204	3,831,734	100,754	5,484,585	117,686,708	29,022,511
103	Total Transmission and Distribution Plant	TDPLT	2,024,643,157	294,514,773	5,291,906	27,582,217	694,282	43,210,158	623,720,756	162,852,349
104	Prod, Trans, and Distr Plant in Service	PTDPLT	3,238,231,605	599,229,026	8,106,515	40,262,787	1,034,307	61,022,158	948,328,739	249,498,984
105	Total Electric Plant In Service	TOTPLT	3,602,373,066	662,772,332	8,861,718	44,094,521	1,135,061	66,506,743	1,066,015,447	278,521,495
106	Net Electric Plant In Service	NETPLT	2,408,481,228	439,938,551	6,021,207	29,810,100	769,922	45,125,287	710,535,908	186,412,234
107	Rate Base	RATEBASE	1,887,514,003	348,622,945	4,688,982	23,282,029	599,423	35,088,995	553,984,513	145,400,349
108										
109	**Transmission Plant in Service**									
110	Account 352	PLT_352	30,738,885	7,545,993	71,918	331,578	8,471	452,466	8,114,375	2,198,996
111	Account 353	PLT_353	465,256,343	117,401,432	1,075,591	4,954,907	126,810	6,768,402	121,453,794	32,895,726
112	Transmission Overhead Accounts 354-356	OHTRAN	656,521,624	154,570,896	1,518,349	7,018,823	188,142	9,662,756	173,337,316	47,698,978
113	Transmission Underground Accounts 357&358	UGTRAN	603,478	148,146	1,412	6,510	166	8,883	159,305	43,172
114										
115	**Distribution Plant in Service**									
116	Acct 360-Land and Land Rights	PLT_360	3,643,309	0	16,759	67,818	2,274	121,394	1,254,655	321,615
117	Acct 361-Structures & Improvements	PLT_361	7,545,573	0	34,709	140,457	4,709	251,415	2,598,487	666,089
118	Acct 362-Station Equipment	PLT_362	155,738,141	0	716,373	2,898,979	97,190	5,189,129	53,631,904	13,747,866
119	Acct 364-Towers and Fixtures	PLT_364	171,795,170	0	708,918	3,283,026	96,178	5,876,567	60,736,876	15,569,137
120	Acct 365-Overhead Conductors & Devices	PLT_365	166,256,741	0	686,063	3,177,186	93,078	5,687,115	58,778,807	15,067,210
121	Acct 366-Underground Conduit	PLT_366	18,186,410	0	75,273	347,308	10,212	621,676	6,425,291	1,647,043
122	Acct 367 - Underground Conductor	PLT_367	30,836,645	0	127,631	588,891	17,316	1,054,106	10,894,642	2,792,705
123	Acct 368-Line Transformers	PLT_368	137,359,814	0	33,994	3,182,945	4,612	5,697,423	58,885,345	15,094,520
124	Acct 369-Services	PLT_369	56,142,443	0	0	488,410	0	360,124	31,644,868	6,575,773
125	Acct 370-Meters	PLT_370	39,947,185	333,845	82,485	437,109	27,495	552,506	19,547,520	4,061,956
126	Acct 371-Inst. on Customer Premises	PLT_371	8,130,469	0	0	0	0	0	0	0
127	Acct 373-Street Lighting / Signal Systems	PLT_373	14,369,794	0	0	0	0	0	0	0
128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	338,051,911	0	1,394,981	6,460,212	189,256	11,563,682	119,515,683	30,636,347
129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	49,023,055	0	202,904	936,199	27,528	1,675,782	17,319,933	4,439,748
130	Accounts 371&373	PLT_3713	22,500,262	0	0	0	0	0	0	0
131										
132	Accts 360-362-Distibution Substation	PLT_SUB	166,927,023	0	767,840	3,107,254	104,172	5,561,938	57,485,045	14,735,571
133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	347,377,314	0	1,597,885	6,466,236	216,784	11,574,465	119,627,130	30,664,915
134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	39,697,652	0	0	930,175	0	1,664,999	17,208,486	4,411,180
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
139	**ALLOCATION FACTOR TABLE CONTINUED**						
140	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
141							
142	**Production Expense**						
143	O&M Expense Production Operation Accts 502-509	OX_PROD	21,975,735	7,447,024	672,916	4,085,517	23,555
144	O&M Expense Production Maint Accts 511-514	MX_PROD	27,118,794	6,432,995	676,780	4,646,973	35,080
145	Salaries and Wages Production Operation	SALWAGPO	12,914,995	4,323,233	392,496	2,393,396	13,959
146	Salaries and Wages Production Maintenance	SALWAGPM	12,995,625	3,262,794	334,352	2,252,655	16,418
147							
148	**Transmission Expense**						
149	O&M Accounts 561-567	OX_TRAN	8,936,900	2,995,684	271,732	1,693,908	9,939
150	O&M Accounts 569-573	MX_TRAN	2,623,548	873,310	79,281	494,221	2,892
151	Salaries & Wages Accounts 561-567	SALWAGTO	2,286,198	765,926	69,476	433,076	2,541
152	Salaries & Wages Accounts 569-573	SALWAGTM	1,496,014	497,062	45,012	280,094	1,649
153							
154	**Distribution Expense**						
155	Acct 580-Supervision	OX_580	2,469,418	1,062,479	152,477	462,610	11,256
156	Acct 581-Load Dispatch	OX_581	301,230	130,326	13,130	76,967	625
157	Acct 582-Station Equipment	OX_582	203,808	88,177	8,884	52,075	423
158	Acct 583-Overhead Lines	OX_583	683,238	303,473	30,574	179,223	1,454
159	Acct 584-Underground Lines	OX_584	324,456	144,015	14,509	85,051	690
160	Acct 585-Street Lighting	OX_585	558,120	0	0	0	0
161	Acct 586-Metering	OX_586	1,782,147	1,053,280	213,730	240,145	19,420
162	Acct 587-Customer Installations	OX_587	742,527	0	0	0	0
163	Acct 588-Miscellaneous	OX_588	5,688,831	2,668,588	304,719	1,426,895	18,155
164	Acct 589-Rents	OX_589	1,271,065	596,247	68,084	318,813	4,056
165	Acct 590-Supervision	MX_590	53,285	23,310	2,356	13,741	113
166	Acct 592-Station Equipment	MX_592	1,327,838	574,486	57,878	339,277	2,753
167	Acct 593-Overhead Lines	MX_593	8,768,354	3,894,627	392,375	2,300,064	18,666
168	Acct 594-Underground Lines	MX_594	123,725	54,917	5,533	32,433	263
169	Acct 595-Transformers	MX_595	77,117	41,534	4,184	24,529	199
170	Acct 596-Street Lighting	MX_596	152,764	0	0	0	0
171	Acct 597-Metering	MX_597	9,880	5,839	1,185	1,331	108
172	Acct 598-Miscellaneous	MX_598	1,250	587	67	314	4
173	O&M Accounts 581-589	OX_DIST	11,555,420	4,984,106	653,629	2,379,170	44,824
174	O&M Accounts 591-598	MX_DIST	10,478,525	4,579,604	461,989	2,702,443	22,030
175	Salaries & Wages Accounts 581-589	SALWAGDO	7,118,793	3,062,897	439,558	1,333,603	32,448
176	Salaries & Wages Accounts 591-598	SALWAGDM	3,789,338	1,657,719	167,527	977,175	8,014
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
139	**ALLOCATION FACTOR TABLE CONTINUED**									
140	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
141										
142	**Production Expense**									
143	O&M Expense Production Operation Accts 502-509	OX_PROD	21,975,735	280,588	328,698	2,301,457	6,776,569	34,487	24,923	1,258,785
144	O&M Expense Production Maint Accts 511-514	MX_PROD	27,118,794	357,720	362,679	3,819,078	10,686,500	58,624	42,366	1,929,518
145	Salaries and Wages Production Operation	SALWAGPO	12,914,995	165,121	192,343	1,371,491	4,027,504	20,579	14,872	747,056
146	Salaries and Wages Production Maintenance	SALWAGPM	12,995,625	170,675	176,604	1,766,213	4,969,326	27,044	19,544	900,084
147										
148	**Transmission Expense**									
149	O&M Accounts 561-567	OX_TRAN	8,936,900	116,896	133,806	1,009,311	2,681,918	13,760	9,944	496,269
150	O&M Accounts 569-573	MX_TRAN	2,623,548	34,031	38,992	294,075	799,844	4,006	2,895	147,924
151	Salaries & Wages Accounts 561-567	SALWAGTO	2,286,198	29,886	34,210	258,023	687,000	3,518	2,542	127,119
152	Salaries & Wages Accounts 569-573	SALWAGTM	1,496,014	19,397	22,200	166,689	459,967	2,289	1,654	85,064
153										
154	**Distribution Expense**									
155	Acct 580-Supervision	OX_580	2,469,418	40,672	57,781	292,151	7,141	124,914	257,937	1,288
156	Acct 581-Load Dispatch	OX_581	301,230	6,993	10,225	60,353	0	1,515	1,095	0
157	Acct 582-Station Equipment	OX_582	203,808	4,731	6,918	40,834	0	1,025	741	0
158	Acct 583-Overhead Lines	OX_583	683,238	15,876	23,754	122,805	0	3,529	2,550	0
159	Acct 584-Underground Lines	OX_584	324,456	7,539	11,273	58,493	0	1,675	1,210	0
160	Acct 585-Street Lighting	OX_585	558,120	0	0	0	0	558,120	0	0
161	Acct 586-Metering	OX_586	1,782,147	23,180	25,875	188,347	18,170	0	0	3,277
162	Acct 587-Customer Installations	OX_587	742,527	0	0	0	0	0	742,527	0
163	Acct 588-Miscellaneous	OX_588	5,688,831	120,065	180,961	763,798	2,861	126,909	75,881	516
164	Acct 589-Rents	OX_589	1,271,065	26,826	40,432	170,657	639	28,355	16,954	115
165	Acct 590-Supervision	MX_590	53,285	1,219	1,821	9,507	1	1,021	195	0
166	Acct 592-Station Equipment	MX_592	1,327,838	30,825	45,072	266,040	0	6,680	4,827	0
167	Acct 593-Overhead Lines	MX_593	8,768,354	203,747	304,846	1,576,016	0	45,286	32,727	0
168	Acct 594-Underground Lines	MX_594	123,725	2,875	4,299	22,305	0	639	461	0
169	Acct 595-Transformers	MX_595	77,117	1,806	3,201	831	0	483	349	0
170	Acct 596-Street Lighting	MX_596	152,764	0	0	0	0	152,764	0	0
171	Acct 597-Metering	MX_597	9,880	129	143	1,044	101	0	0	18
172	Acct 598-Miscellaneous	MX_598	1,250	26	40	168	1	28	17	0
173	O&M Accounts 581-589	OX_DIST	11,555,420	205,211	299,439	1,405,286	21,670	721,128	840,958	3,908
174	O&M Accounts 591-598	MX_DIST	10,478,525	239,816	358,199	1,869,930	101	205,968	38,445	18
175	Salaries & Wages Accounts 581-589	SALWAGDO	7,118,793	117,249	166,569	842,208	20,585	360,100	743,577	3,712
176	Salaries & Wages Accounts 591-598	SALWAGDM	3,789,338	86,718	129,504	676,085	87	72,622	13,887	16
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
139	**ALLOCATION FACTOR TABLE CONTINUED**									
140	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
141										
142	**Production Expense**									
143	O&M Expense Production Operation Accts 502-509	OX_PROD	21,975,735	5,517,785	50,967	229,621	6,157	322,541	5,878,021	1,569,003
144	O&M Expense Production Maint Accts 511-514	MX_PROD	27,118,794	8,756,982	58,960	298,761	6,370	356,309	4,952,524	1,480,471
145	Salaries and Wages Production Operation	SALWAGPO	12,914,995	3,280,448	29,877	135,244	3,595	188,748	3,409,957	913,276
146	Salaries and Wages Production Maintenance	SALWAGPM	12,995,625	4,069,242	28,511	142,164	3,133	173,471	2,523,575	739,218
147										
148	**Transmission Expense**									
149	O&M Accounts 561-567	OX_TRAN	8,936,900	2,185,649	20,829	96,068	2,478	131,329	2,355,531	640,152
150	O&M Accounts 569-573	MX_TRAN	2,623,548	651,921	6,066	27,965	723	38,268	686,648	186,662
151	Salaries & Wages Accounts 561-567	SALWAGTO	2,286,198	559,881	5,325	24,560	633	33,577	602,258	163,669
152	Salaries & Wages Accounts 569-573	SALWAGTM	1,496,014	374,903	3,459	15,939	410	21,790	390,988	106,075
153										
154	**Distribution Expense**									
155	Acct 580-Supervision	OX_580	2,469,418	5,853	6,454	34,218	1,161	56,619	860,363	202,116
156	Acct 581-Load Dispatch	OX_581	301,230	0	1,386	5,607	188	10,037	103,735	26,591
157	Acct 582-Station Equipment	OX_582	203,808	0	937	3,794	127	6,791	70,186	17,991
158	Acct 583-Overhead Lines	OX_583	683,238	0	2,819	13,057	383	23,371	241,554	61,919
159	Acct 584-Underground Lines	OX_584	324,456	0	1,343	6,196	182	11,091	114,631	29,384
160	Acct 585-Street Lighting	OX_585	558,120	0	0	0	0	0	0	0
161	Acct 586-Metering	OX_586	1,782,147	14,894	3,680	19,501	1,227	24,649	872,065	181,214
162	Acct 587-Customer Installations	OX_587	742,527	0	0	0	0	0	0	0
163	Acct 588-Miscellaneous	OX_588	5,688,831	2,345	17,434	102,631	2,480	178,482	2,137,993	530,595
164	Acct 589-Rents	OX_589	1,271,065	524	3,895	22,931	554	39,878	477,695	118,552
165	Acct 590-Supervision	MX_590	53,285	1	218	1,001	30	1,791	18,557	4,754
166	Acct 592-Station Equipment	MX_592	1,327,838	0	6,108	24,717	829	44,243	457,271	117,216
167	Acct 593-Overhead Lines	MX_593	8,768,354	0	36,183	167,564	4,909	299,938	3,099,985	794,642
168	Acct 594-Underground Lines	MX_594	123,725	0	512	2,363	69	4,229	43,712	11,205
169	Acct 595-Transformers	MX_595	77,117	0	19	1,787	3	3,199	33,059	8,474
170	Acct 596-Street Lighting	MX_596	152,764	0	0	0	0	0	0	0
171	Acct 597-Metering	MX_597	9,880	83	20	108	7	137	4,834	1,005
172	Acct 598-Miscellaneous	MX_598	1,250	1	4	23	1	39	470	117
173	O&M Accounts 581-589	OX_DIST	11,555,420	17,762	31,495	173,716	5,140	294,299	4,017,859	966,247
174	O&M Accounts 591-598	MX_DIST	10,478,525	83	42,927	196,889	5,828	352,371	3,645,392	934,212
175	Salaries & Wages Accounts 581-589	SALWAGDO	7,118,793	16,873	18,606	98,644	3,348	163,221	2,480,239	582,657
176	Salaries & Wages Accounts 591-598	SALWAGDM	3,789,338	71	15,519	71,199	2,109	127,396	1,319,647	338,072
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
185	**ALLOCATION FACTOR TABLE CONTINUED**						
186	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
187							
188	**Customer Accounting Expense**						
189	Account 902	OX_902	3,152,863	2,500,364	401,783	147,131	35,239
190	Account 903	OX_903	6,198,978	4,903,024	787,866	288,513	69,102
191	Account 904	OX_904	3,622,254	3,085,180	23,505	141,014	1,561
192	Accounts 902 & 903	OX_902_3	9,351,841	7,403,388	1,189,649	435,644	104,341
193	O&M Accounts 902-905	OX_CA	12,974,096	10,488,567	1,213,153	576,658	105,902
194	Salaries & Wages Accounts 902-905	SALWAGCA	5,014,401	3,970,281	637,984	233,627	55,956
195							
196	**Customer Service Expense**						
197	Account908	OX_908	4,691,585	2,028,554	288,634	839,470	22,767
198	Account909	OX_909	0	0	0	0	0
199							
200	O&M Accounts 908-910	OX_CS	4,691,585	2,028,554	288,634	839,470	22,767
201	Salaries & Wages Accounts 908-910	SALWAGCS	1,474,908	653,495	104,885	165,747	9,191
202							
203	Total Customer Operations Expense	OMXCUST	17,803,713	12,626,819	1,519,415	1,422,583	129,909
204							
205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	53,935,550	20,599,484	2,460,646	9,327,179	155,287
206	Total Salaries and Wages Expense	SALWAGES	86,050,314	32,865,004	3,925,785	14,880,848	247,750
207							
208	Total O&M less Fuel and Purchased Power	OMXFPP	245,910,992	91,289,442	9,661,218	44,157,303	538,385
209							
210							
211							
212	Electric Plant in Service - Production Demand	DPROD	7,447,860	2,523,893	228,060	1,384,634	7,983
213	Electric Plant in Service - Transmission Interconnect	DPRODTI	30,957	10,491	948	5,755	33
214	Electric Plant in Service - Production Energy	ENERGY1	2,933,084	509,685	62,829	475,961	4,200
215	Impact of Production Tax Deduction	PRODTAXD	10,411,901	3,044,068	291,837	1,866,350	12,216
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
185	**ALLOCATION FACTOR TABLE CONTINUED**									
186	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
187										
188	**Customer Accounting Expense**									
189	Account 902	OX_902	3,152,863	11,434	8,915	47,241	756	0	0	136
190	Account 903	OX_903	6,198,978	22,421	17,481	95,873	14,700	0	0	2,640
191	Account 904	OX_904	3,622,254	10,038	12,424	104,219	236,536	3,872	3,907	42,942
192	Accounts 902 & 903	OX_902_3	9,351,841	33,854	26,396	143,114	15,456	0	0	2,776
193	O&M Accounts 902-905	OX_CA	12,974,096	43,892	38,820	247,333	251,992	3,872	3,907	45,717
194	Salaries & Wages Accounts 902-905	SALWAGCA	5,014,401	18,155	14,156	76,592	7,650	0	0	1,374
195										
196	**Customer Service Expense**									
197	Account908	OX_908	4,691,585	55,987	63,484	736,925	640,531	8,843	6,390	115,558
198	Account909	OX_909	0	0	0	0	0	0	0	0
199										
200	O&M Accounts 908-910	OX_CS	4,691,585	55,987	63,484	736,925	640,531	8,843	6,390	115,558
201	Salaries & Wages Accounts 908-910	SALWAGCS	1,474,908	3,047	12,054	142,736	383,738	8	6	68,109
202										
203	Total Customer Operations Expense	OMXCUST	17,803,713	100,281	102,618	986,368	892,710	12,714	10,297	161,309
204										
205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	53,935,550	705,399	863,540	6,100,816	12,140,942	588,278	993,979	2,223,969
206	Total Salaries and Wages Expense	SALWAGES	86,050,314	1,125,413	1,377,716	9,733,416	19,370,005	938,555	1,585,823	3,548,184
207										
208	Total O&M less Fuel and Purchased Power	OMXFPP	245,910,992	3,271,266	3,903,055	28,422,845	60,442,417	1,918,216	2,306,845	11,074,439
209										
210										
211										
212	Electric Plant in Service - Production Demand	DPROD	7,447,860	95,095	111,400	779,994	2,296,667	11,688	8,447	426,618
213	Electric Plant in Service - Transmission Interconnect	DPRODTI	30,957	395	463	3,242	9,546	49	35	1,773
214	Electric Plant in Service - Production Energy	ENERGY1	2,933,084	39,464	36,327	479,141	1,312,685	7,425	5,366	234,079
215	Impact of Production Tax Deduction	PRODTAXD	10,411,901	134,954	148,190	1,262,377	3,618,898	19,162	13,848	662,471
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
185	**ALLOCATION FACTOR TABLE CONTINUED**									
186	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
187										
188	**Customer Accounting Expense**									
189	Account 902	OX_902	3,152,863	620	148	11,285	49	8,865	2,070,182	430,182
190	Account 903	OX_903	6,198,978	12,060	291	22,130	97	17,384	4,059,470	843,554
191	Account 904	OX_904	3,622,254	193,594	1,552	8,485	169	12,255	2,399,469	685,711
192	Accounts 902 & 903	OX_902_3	9,351,841	12,680	439	33,415	146	26,250	6,129,652	1,273,736
193	O&M Accounts 902-905	OX_CA	12,974,096	206,274	1,991	41,901	316	38,505	8,529,121	1,959,447
194	Salaries & Wages Accounts 902-905	SALWAGCA	5,014,401	6,276	235	17,920	78	14,077	3,287,203	683,078
195										
196	**Customer Service Expense**									
197	Account908	OX_908	4,691,585	524,973	8,111	47,876	1,035	62,449	1,626,754	401,800
198	Account909	OX_909	0	0	0	0	0	0	0	0
199										
200	O&M Accounts 908-910	OX_CS	4,691,585	524,973	8,111	47,876	1,035	62,449	1,626,754	401,800
201	Salaries & Wages Accounts 908-910	SALWAGCS	1,474,908	315,629	51	2,996	178	11,876	540,994	112,501
202										
203	Total Customer Operations Expense	OMXCUST	17,803,713	731,401	10,107	90,174	1,352	101,265	10,246,699	2,380,120
204										
205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	53,935,550	9,916,972	117,732	587,666	15,680	847,860	16,465,187	4,134,297
206	Total Salaries and Wages Expense	SALWAGES	86,050,314	15,821,821	187,834	937,579	25,016	1,352,700	26,269,029	6,595,975
207										
208	Total O&M less Fuel and Purchased Power	OMXFPP	245,910,992	49,367,978	555,760	2,715,506	69,572	3,833,483	72,442,755	18,846,687
209										
210										
211										
212	Electric Plant in Service - Production Demand	DPROD	7,447,860	1,870,048	17,273	77,821	2,087	109,313	1,992,137	531,755
213	Electric Plant in Service - Transmission Interconnect	DPRODTI	30,957	7,773	72	323	9	454	8,280	2,210
214	Electric Plant in Service - Production Energy	ENERGY1	2,933,084	1,078,606	6,111	33,353	606	35,721	380,324	129,362
215	Impact of Production Tax Deduction	PRODTAXD	10,411,901	2,956,427	23,456	111,497	2,702	145,489	2,380,741	663,327
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
231	**REVENUES AND BILLING DETERMINANTS**						
232							
233	Sales of Electricity Revenue - Present	SALESREV	537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
234			0	0			
235	Small General Service Sales Revenue	SREVSGSTX	20,887,091	0	20,887,091	0	0
236	Secondary General Service Sales Revenue	SREVSGTX	111,530,214	0	0	111,530,214	0
237	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,235,442	0	0	0	1,235,442
238	Primary General Service	SREVPGTX	66,802,362	0	0	0	0
239	Large General Service Transmission Sales Revenue	SREVLGSTTX	23,250,376	0	0	0	0
240	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	102,279,015	0	0	0	0
241	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	3,909,152	0	0	0	0
242	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,128,450	0	0	0	0
243	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,135,494	0	0	0	0
244	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,211,439	0	0	0	0
245	Large School Primary Service Sales Revenue	SREVLSPSTX	128,654	0	0	0	0
246	Large School Secondary Service Sales Revenue	SREVLSSSTX	10,335,081	0	0	0	0
247	Residential Service Sales Revenue	SREVRTX	146,273,439	146,273,439	0	0	0
248	Residential Space Heating Service Sales Revenue	SREVRSHTX	38,957,608	38,957,608	0	0	0
249							
250							
251	Claimed Rate Sales Revenue	CLAIMREV	617,901,092	227,796,545	23,506,409	118,365,525	1,267,318
252							
253							
254	**PRESENT REVENUES FROM SALES INPUT**						
255			217,059,708	8,781,287	12,945,395	100,989,104	908,267
256	Total Sales of Electricity Revenues		537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
257	Sales of Electricity Revenues Excl Cost of Gas (Present)		537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
258			0	0			
259			0	0			
260							
261							
262	**BILLING DETERMINANT INPUTS**						
263	Number of Customer Bills	SCH , LN	3,064,167	2,430,024	390,480	142,992	34,248
264	Annual kWh Sales @ Meter	SCH , LN	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584
265	Annual kW - Billed		22,297,626	0	0	6,412,810	0
266							
267							
268	**RATE OF RETURN**						
269	Rate of Return (Equalized)	SCH , LN	7.91%	7.91%	7.91%	7.91%	7.91%
270							
271							
272	**PROPOSED REVENUES FROM SALES INPUT**						
273	Annual kWh Sales - Proposed	SCH , LN	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584
274	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		617,900,567	227,913,799	23,521,070	118,476,456	1,268,295
275							
276							

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
231	**REVENUES AND BILLING DETERMINANTS**									
232										
233	Sales of Electricity Revenue - Present	SALESREV	537,063,817	7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450	23,250,376
234			0	0	0		0			
235	Small General Service Sales Revenue	SREVSGSTX	20,887,091	0	0	0	0	0	0	0
236	Secondary General Service Sales Revenue	SREVSGTX	111,530,214	0	0	0	0	0	0	0
237	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,235,442	0	0	0	0	0	0	0
238	Primary General Service	SREVPGTX	66,802,362	0	0	66,802,362	0	0	0	0
239	Large General Service Transmission Sales Revenue	SREVLGSTTX	23,250,376	0	0	0	23,250,376	0	0	23,250,376
240	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	102,279,015	0	0	0	102,279,015	0	0	0
241	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	3,909,152	0	0	0	0	3,909,152	0	0
242	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,128,450	0	0	0	0	0	4,128,450	0
243	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,135,494	1,135,494	0	0	0	0	0	0
244	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,211,439	6,211,439	0	0	0	0	0	0
245	Large School Primary Service Sales Revenue	SREVLSPSTX	128,654	0	128,654	0	0	0	0	0
246	Large School Secondary Service Sales Revenue	SREVLSSSTX	10,335,081	0	10,335,081	0	0	0	0	0
247	Residential Service Sales Revenue	SREVRTX	146,273,439	0	0	0	0	0	0	0
248	Residential Space Heating Service Sales Revenue	SREVRSHTX	38,957,608	0	0	0	0	0	0	0
249										
250										
251	Claimed Rate Sales Revenue	CLAIMREV	617,901,092	8,763,888	11,031,831	70,574,711	147,276,933	4,688,005	4,629,926	26,980,598
252										
253										
254	**PRESENT REVENUES FROM SALES INPUT**									
255			217,059,708	6,569,844	8,781,287	61,520,465	8,781,287	2,775,852	5,006,919	17,395,086
256	Total Sales of Electricity Revenues		537,063,817	7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450	23,250,376
257	Sales of Electricity Revenues Excl Cost of Gas (Present)		537,063,817	7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450	23,250,376
258			0	0	0		0			
259			0	0	0		0			
260										
261										
262	**BILLING DETERMINANT INPUTS**									
263	Number of Customer Bills	SCH , LN	3,064,167	11,112	8,664	45,912	735	-	-	132
264	Annual kWh Sales @ Meter	SCH , LN	14,002,159,941	180,722,250	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312
265	Annual kW - Billed		22,297,626	578,449	696,033	3,913,916	10,696,419	0	0	1,854,152
266										
267										
268	**RATE OF RETURN**									
269	Rate of Return (Equalized)	SCH , LN	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
270										
271										
272	**PROPOSED REVENUES FROM SALES INPUT**									
273	Annual kWh Sales - Proposed	SCH , LN	14,002,159,941	180,722,250	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274	1,162,822,312
274	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		617,900,567	8,773,001	11,040,941	70,679,139	146,906,874	4,689,889	4,631,103	26,346,145
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276										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
231	**REVENUES AND BILLING DETERMINANTS**									
232										
233	Sales of Electricity Revenue - Present	SALESREV	537,063,817	102,279,015	1,135,494	6,211,439	128,654	10,335,081	146,273,439	38,957,608
234			0							
235	Small General Service Sales Revenue	SREVSGSTX	20,887,091	0	0	0	0	0	0	0
236	Secondary General Service Sales Revenue	SREVSGTX	111,530,214	0	0	0	0	0	0	0
237	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,235,442	0	0	0	0	0	0	0
238	Primary General Service	SREVPGTX	66,802,362	0	0	0	0	0	0	0
239	Large General Service Transmission Sales Revenue	SREVLGSTTX	23,250,376	0	0	0	0	0	0	0
240	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	102,279,015	102,279,015	0	0	0	0	0	0
241	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	3,909,152	0	0	0	0	0	0	0
242	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,128,450	0	0	0	0	0	0	0
243	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,135,494	0	1,135,494	0	0	0	0	0
244	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,211,439	0	0	6,211,439	0	0	0	0
245	Large School Primary Service Sales Revenue	SREVLSPSTX	128,654	0	0	0	128,654	0	0	0
246	Large School Secondary Service Sales Revenue	SREVLSSSTX	10,335,081	0	0	0	0	10,335,081	0	0
247	Residential Service Sales Revenue	SREVRTX	146,273,439	0	0	0	0	0	146,273,439	0
248	Residential Space Heating Service Sales Revenue	SREVRSHTX	38,957,608	0	0	0	0	0	0	38,957,608
249										
250										
251	Claimed Rate Sales Revenue	CLAIMREV	617,901,092	120,296,334	1,443,530	7,320,358	184,195	10,847,636	180,631,658	47,164,887
252										
253										
254	**PRESENT REVENUES FROM SALES INPUT**									
255			217,059,708	81,385,657	1,073,504	5,496,340	126,195	8,655,092	116,500,072	47,378,032
256	Total Sales of Electricity Revenues		537,063,817	102,279,015	1,135,494	6,211,439	128,654	10,335,081	146,273,439	38,957,608
257	Sales of Electricity Revenues Excl Cost of Gas (Present)		537,063,817	102,279,015	1,135,494	6,211,439	128,654	10,335,081	146,273,439	38,957,608
258			0							
259			0							
260										
261										
262	**BILLING DETERMINANT INPUTS**									
263	Number of Customer Bills	SCH , LN	3,064,167	603	144	10,968	48	8,616	2,011,944	418,080
264	Annual kWh Sales @ Meter	SCH , LN	14,002,159,941	5,390,432,864	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
265	Annual kW - Billed		22,297,626	8,842,267	91,084	487,365	9,216	686,817	0	0
266										
267										
268	**RATE OF RETURN**									
269	Rate of Return (Equalized)	SCH , LN	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
270										
271										
272	**PROPOSED REVENUES FROM SALES INPUT**									
273	Annual kWh Sales - Proposed	SCH , LN	14,002,159,941	5,390,432,864	28,459,811	152,262,440	2,822,673	163,554,795	1,736,268,233	590,566,632
274	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		617,900,567	120,560,729	1,300,482	7,472,519	140,282	10,900,659	173,983,513	53,930,286
275										
276										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
277	**Allocation Factors**						
278	**DEMAND**						
279							
280	DEMAND - PRODUCTION RELATED						
281	Demand Production (AED 4-CP)	DPROD	1.00000	0.33887	0.03062	0.18591	0.00107
282	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.33887	0.03062	0.18591	0.00107
283	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.33887	0.03062	0.18591	0.00107
284	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.33887	0.03062	0.18591	0.00107
285							
286							
287	DEMAND - TRANSMISSION RELATED						
288	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.33552	0.03032	0.18856	0.00112
289	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.35726	0.04358	0.31831	0.00089
290	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.33552	0.03032	0.18856	0.00112
291	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.30825	0.03660	0.28320	0.00073
292	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.37038	0.04545	0.32771	0.00093
293							
294							
295							
296	DEMAND - DISTRIBUTION RELATED						
297	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.43265	0.04359	0.25551	0.00207
298							
299	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.43265	0.04359	0.25551	0.00207
300	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.43265	0.04359	0.25551	0.00207
301							
302	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.54461	0.05487	0.32163	0.00261
303	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.54461	0.05487	0.32163	0.00261
304							
305	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.54461	0.05487	0.32163	0.00261
306							
307	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.43265	0.04359	0.25551	0.00207
308							
309	AED 4-CP Distribution	AED4CPDIST	1.00000	0.48016	0.04339	0.26985	0.00160
310							
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
277	**Allocation Factors**									
278	**DEMAND**									
279										
280	DEMAND - PRODUCTION RELATED									
281	Demand Production (AED 4-CP)	DPROD	1.00000	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	0.05728
282	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	0.05728
283	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	0.05728
284	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	0.05728
285										
286										
287	DEMAND - TRANSMISSION RELATED									
288	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.01313	0.01500	0.11245	0.30124	0.00155	0.00112	0.05576
289	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.01083	0.01517	0.18289	0.06978	0.00075	0.00054	0.01233
290	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.01313	0.01500	0.11245	0.30124	0.00155	0.00112	0.05576
291	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.01225	0.01020	0.23609	0.11139	0.00075	0.00054	0.00314
292	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.01045	0.01650	0.16865	0.05864	0.00075	0.00054	0.01478
293										
294										
295										
296	DEMAND - DISTRIBUTION RELATED									
297	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
298										
299	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
300	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
301										
302	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.02343	0.04194	0.00000	0.00000	0.00633	0.00458	0.00000
303	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.02343	0.04194	0.00000	0.00000	0.00633	0.00458	0.00000
304										
305	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.02343	0.04194	0.00000	0.00000	0.00633	0.00458	0.00000
306										
307	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
308										
309	AED 4-CP Distribution	AED4CPDIST	1.00000	0.01879	0.02146	0.16093	0.00000	0.00222	0.00160	0.00000
310										
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
277	**Allocation Factors**									
278	**DEMAND**									
279										
280	DEMAND - PRODUCTION RELATED									
281	Demand Production (AED 4-CP)	DPROD	1.00000	0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140
282	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140
283	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140
284	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140
285										
286										
287	DEMAND - TRANSMISSION RELATED									
288	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.24549	0.00234	0.01079	0.00028	0.01472	0.26398	0.07154
289	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.05746	0.00184	0.00899	0.00048	0.01469	0.26484	0.09242
290	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.24549	0.00234	0.01079	0.00028	0.01472	0.26398	0.07154
291	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.10824	0.00335	0.00889	0.00063	0.00957	0.22597	0.08228
292	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.04386	0.00143	0.00902	0.00044	0.01606	0.27524	0.09514
293										
294										
295										
296	DEMAND - DISTRIBUTION RELATED									
297	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
298										
299	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
300	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
301										
302	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.02343	0.00000	0.04194	0.43349	0.11112
303	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.02343	0.00000	0.04194	0.43349	0.11112
304										
305	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.02343	0.00000	0.04194	0.43349	0.11112
306										
307	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
308										
309	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00335	0.01544	0.00039	0.02107	0.37778	0.10238
310										
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
323	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
324							
325	**ENERGY - PRODUCTION RELATED**						
326	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.17377	0.02142	0.16227	0.00143
327	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.17377	0.02142	0.16227	0.00143
328	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.16618	0.02048	0.15564	0.00137
329	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.31454	0.03877	0.29373	0.00259
330	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.55450	0.04466	0.27811	0.00395
331	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.24704	0.03045	0.23137	0.00204
332							
333							
334	Sec Line Tranf - 1.123468%						
335							
336	Subtransmission - 1.035491%						
337	Transmission - 1.029285%						
338							
339	**CUSTOMER**						
340							
341	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.68078	0.11657	0.17640	0.01113
342	370-Meters (New Meter Cost)	CMETERS	1.00000	0.59102	0.11993	0.13475	0.01090
343							
344	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.79305	0.12743	0.04667	0.01118
345	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.79094	0.12710	0.04654	0.01115
346	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.79094	0.12710	0.04654	0.01115
347	908-Customer Assistance	CUSTASST	1.00000	0.79094	0.12710	0.04654	0.01115
348	909-Advertisement	CUSTADVT	1.00000	0.79094	0.12710	0.04654	0.01115
349	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.79094	0.12710	0.04654	0.01115
350							
351							
352	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000
353	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000
354							
355	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.80728	0.12972	0.04750	0.00000
356							
357							
358	Number of Bills (Annual)	CUSTBILLS	1.00000	0.79305	0.12743	0.04667	0.01118
359	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.79094	0.12710	0.04654	0.01115
360	Number of Customers	CUST	1.00000	0.79305	0.12743	0.04667	0.01118
361	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000
362							
363	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.19580	0.00000
364	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.79324	0.12746	0.04668	0.01118
365							
366							
367							
368							

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Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
323	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
324										
325	**ENERGY - PRODUCTION RELATED**									
326	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.01345	0.01239	0.16336	0.44754	0.00253	0.00183	0.07981
327	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.01345	0.01239	0.16336	0.44754	0.00253	0.00183	0.07981
328	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.01291	0.01188	0.15936	0.46802	0.00242	0.00175	0.08305
329	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.02435	0.02242	0.29569	0.00000	0.00458	0.00331	0.00000
330	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.01829	0.03576	0.01956	0.02159	0.01370	0.00988	0.00000
331	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.01919	0.01766	0.23690	0.20914	0.00360	0.00260	0.02414
332										
333										
334	Sec Line Tranf - 1.123468%									
335										
336	Subtransmission - 1.035491%									
337	Transmission - 1.029285%									
338										
339	**CUSTOMER**									
340										
341	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00870	0.00641	0.00000	0.00000	0.00000	0.00000	0.00000
342	370-Meters (New Meter Cost)	CMETERS	1.00000	0.01301	0.01452	0.10569	0.01020	0.00000	0.00000	0.00184
343										
344	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00363	0.00283	0.01498	0.00024	0.00000	0.00000	0.00004
345	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000	0.00043
346	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000	0.00043
347	908-Customer Assistance	CUSTASST	1.00000	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000	0.00043
348	909-Advertisement	CUSTADVT	1.00000	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000	0.00043
349	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000	0.00043
350										
351										
352	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
353	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
354										
355	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.01525	0.00024	0.00000	0.00000	0.00004
356										
357										
358	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00363	0.00283	0.01498	0.00024	0.00000	0.00000	0.00004
359	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000	0.00043
360	Number of Customers	CUST	1.00000	0.00363	0.00283	0.01498	0.00024	0.00000	0.00000	0.00004
361	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.18033
362										
363	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.01495	0.20047	0.58878	0.00000	0.00000	0.10447
364	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00363	0.00283	0.01499	0.00000	0.00000	0.00000	0.00000
365										
366										
367										
368										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
323	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
324										
325	**ENERGY - PRODUCTION RELATED**									
326	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.36774	0.00208	0.01137	0.00021	0.01218	0.12967	0.04410
327	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.36774	0.00208	0.01137	0.00021	0.01218	0.12967	0.04410
328	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.38497	0.00203	0.01087	0.00020	0.01168	0.12400	0.04218
329	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00377	0.02058	0.00037	0.02204	0.23471	0.07983
330	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.02159	0.00173	0.01656	0.00035	0.03541	0.44436	0.11013
331	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.18500	0.00302	0.01617	0.00030	0.01736	0.18434	0.06270
332										
333										
334	Sec Line Tranf - 1.123468%									
335										
336	Subtransmission - 1.035491%									
337	Transmission - 1.029285%									
338										
339	**CUSTOMER**									
340										
341	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00870	0.00000	0.00641	0.56365	0.11713
342	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00836	0.00206	0.01094	0.00069	0.01383	0.48933	0.10168
343										
344	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00020	0.00005	0.00358	0.00002	0.00281	0.65660	0.13644
345	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00195	0.00005	0.00357	0.00002	0.00280	0.65486	0.13608
346	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00195	0.00005	0.00357	0.00002	0.00280	0.65486	0.13608
347	908-Customer Assistance	CUSTASST	1.00000	0.00195	0.00005	0.00357	0.00002	0.00280	0.65486	0.13608
348	909-Advertisement	CUSTADVT	1.00000	0.00195	0.00005	0.00357	0.00002	0.00280	0.65486	0.13608
349	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00195	0.00005	0.00357	0.00002	0.00280	0.65486	0.13608
350										
351										
352	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
353	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
354										
355	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00020	0.00000	0.00000	0.00000	0.00000	0.66839	0.13889
356										
357										
358	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00020	0.00005	0.00358	0.00002	0.00281	0.65660	0.13644
359	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00195	0.00005	0.00357	0.00002	0.00280	0.65486	0.13608
360	Number of Customers	CUST	1.00000	0.00020	0.00005	0.00358	0.00002	0.00281	0.65660	0.13644
361	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.81967	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
362										
363	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.48431	0.00000	0.00000	0.00025	0.01469	0.00000	0.00000
364	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00005	0.00358	0.00002	0.00281	0.65676	0.13647
365										
366										
367										
368										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
369	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
370	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
371							
372	**Plant**						
373	Intangible Plant In Service	INTPLT	1.00000	0.41973	0.05315	0.16132	0.00364
374	Production Plant In Service	PRODPLT	1.00000	0.33887	0.03062	0.18591	0.00107
375	Transmission Plant in Service	TRANPLT	1.00000	0.33476	0.03061	0.19178	0.00110
376	Distribution Plant in Service	DISTPLT	1.00000	0.46909	0.05356	0.25082	0.00319
377	General Plant in Service	GENLPLT	1.00000	0.39418	0.04806	0.16917	0.00313
378	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.40289	0.04979	0.16649	0.00330
379	Total Transmission and Distribution Plant	TDPLT	1.00000	0.38850	0.03979	0.21540	0.00194
380	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.36990	0.03635	0.20435	0.00161
381	Total Electric Plant In Service	TOTPLT	1.00000	0.37324	0.03771	0.20052	0.00178
382	Net Electric Plant In Service	NETPLT	1.00000	0.37241	0.03727	0.20265	0.00173
383	Rate Base	RATEBASE	1.00000	0.37053	0.03725	0.20174	0.00178
384			0.00000	0.00000	0.00000	0.00000	0.00000
385	**Transmission Plant in Servic**						
386	Account 352	PLT_352	1.00000	0.33552	0.03032	0.18856	0.00112
387	Account 353	PLT_353	1.00000	0.33175	0.02998	0.18628	0.00110
388	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.33668	0.03103	0.19549	0.00110
389	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.33552	0.03032	0.18856	0.00112
390							
391	**Distribution Plant in Servic**		0.00000	0.00000	0.00000	0.00000	0.00000
392	Acct 360-Land and Land Rights	PLT_360	1.00000	0.43265	0.04359	0.25551	0.00207
393	Acct 361-Structures & Improvements	PLT_361	1.00000	0.43265	0.04359	0.25551	0.00207
394	Acct 362-Station Equipment	PLT_362	1.00000	0.43265	0.04359	0.25551	0.00207
395	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.44417	0.04475	0.26231	0.00213
396	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.44417	0.04475	0.26231	0.00213
397	Acct 366-Underground Conduit	PLT_366	1.00000	0.44387	0.04472	0.26214	0.00213
398	Acct 367 - Underground Conductor	PLT_367	1.00000	0.44387	0.04472	0.26214	0.00213
399	Acct 368-Line Transformers	PLT_368	1.00000	0.53858	0.05426	0.31807	0.00258
400	Acct 369-Services	PLT_369	1.00000	0.68078	0.11657	0.17640	0.01113
401	Acct 370-Meters	PLT_370	1.00000	0.59102	0.11993	0.13475	0.01090
402	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000
403	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000
404	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.44417	0.04475	0.26231	0.00213
405	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.44387	0.04472	0.26214	0.00213
406	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000
407							
408	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.43265	0.04359	0.25551	0.00207
409	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.43265	0.04359	0.25551	0.00207
410	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.54461	0.05487	0.32163	0.00261
411							
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
369	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
370	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
371										
372	**Plant**									
373	Intangible Plant In Service	INTPLT	1.00000	0.01221	0.01480	0.10409	0.20442	0.00990	0.01673	0.03745
374	Production Plant In Service	PRODPLT	1.00000	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	0.05728
375	Transmission Plant in Service	TRANPLT	1.00000	0.01299	0.01493	0.11407	0.29715	0.00152	0.00110	0.05496
376	Distribution Plant in Service	DISTPLT	1.00000	0.02111	0.03181	0.13426	0.00050	0.02231	0.01334	0.00009
377	General Plant in Service	GENLPLT	1.00000	0.01280	0.01562	0.11019	0.21840	0.01058	0.01788	0.04001
378	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.01260	0.01534	0.10811	0.21364	0.01035	0.01749	0.03913
379	Total Transmission and Distribution Plant	TDPLT	1.00000	0.01624	0.02169	0.12215	0.17848	0.00984	0.00599	0.03301
380	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.01494	0.01916	0.11562	0.22715	0.00674	0.00417	0.04211
381	Total Electric Plant In Service	TOTPLT	1.00000	0.01470	0.01878	0.11486	0.22579	0.00710	0.00552	0.04181
382	Net Electric Plant In Service	NETPLT	1.00000	0.01488	0.01906	0.11716	0.22421	0.00642	0.00421	0.04155
383	Rate Base	RATEBASE	1.00000	0.01482	0.01891	0.11715	0.22667	0.00643	0.00471	0.04198
384			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
385	**Transmission Plant in Servic**									
386	Account 352	PLT_352	1.00000	0.01313	0.01500	0.11245	0.30124	0.00155	0.00112	0.05576
387	Account 353	PLT_353	1.00000	0.01296	0.01482	0.11087	0.30959	0.00153	0.00111	0.05725
388	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.01300	0.01500	0.11622	0.28887	0.00151	0.00109	0.05343
389	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.01313	0.01500	0.11245	0.30124	0.00155	0.00112	0.05576
390										
391	**Distribution Plant in Servic**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
392	Acct 360-Land and Land Rights	PLT_360	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
393	Acct 361-Structures & Improvements	PLT_361	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
394	Acct 362-Station Equipment	PLT_362	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
395	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373	0.00000
396	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373	0.00000
397	Acct 366-Underground Conduit	PLT_366	1.00000	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373	0.00000
398	Acct 367 - Underground Conductor	PLT_367	1.00000	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373	0.00000
399	Acct 368-Line Transformers	PLT_368	1.00000	0.02342	0.04151	0.01078	0.00000	0.00626	0.00453	0.00000
400	Acct 369-Services	PLT_369	1.00000	0.00870	0.00641	0.00000	0.00000	0.00000	0.00000	0.00000
401	Acct 370-Meters	PLT_370	1.00000	0.01301	0.01452	0.10569	0.01020	0.00000	0.00000	0.00184
402	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
403	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
404	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373	0.00000
405	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373	0.00000
406	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.63865	0.36135	0.00000
407										
408	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
409	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
410	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.02343	0.04194	0.00000	0.00000	0.00633	0.00458	0.00000
411										
412										
413										
414										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
369	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
370	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
371										
372	**Plant**									
373	Intangible Plant In Service	INTPLT	1.00000	0.16698	0.00199	0.01022	0.00027	0.01453	0.33758	0.08215
374	Production Plant In Service	PRODPLT	1.00000	0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140
375	Transmission Plant in Service	TRANPLT	1.00000	0.24219	0.00231	0.01068	0.00028	0.01465	0.26288	0.07188
376	Distribution Plant in Service	DISTPLT	1.00000	0.00041	0.00306	0.01804	0.00044	0.03137	0.37582	0.09327
377	General Plant in Service	GENLPLT	1.00000	0.17839	0.00212	0.01068	0.00028	0.01534	0.31575	0.07843
378	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.17450	0.00207	0.01052	0.00028	0.01506	0.32319	0.07970
379	Total Transmission and Distribution Plant	TDPLT	1.00000	0.14547	0.00261	0.01362	0.00034	0.02134	0.30806	0.08044
380	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.18505	0.00250	0.01243	0.00032	0.01884	0.29285	0.07705
381	Total Electric Plant In Service	TOTPLT	1.00000	0.18398	0.00246	0.01224	0.00032	0.01846	0.29592	0.07732
382	Net Electric Plant In Service	NETPLT	1.00000	0.18266	0.00250	0.01238	0.00032	0.01874	0.29501	0.07740
383	Rate Base	RATEBASE	1.00000	0.18470	0.00248	0.01233	0.00032	0.01859	0.29350	0.07703
384			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
385	**Transmission Plant in Servic**									
386	Account 352	PLT_352	1.00000	0.24549	0.00234	0.01079	0.00028	0.01472	0.26398	0.07154
387	Account 353	PLT_353	1.00000	0.25234	0.00231	0.01065	0.00027	0.01455	0.26105	0.07070
388	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.23544	0.00231	0.01069	0.00029	0.01472	0.26402	0.07265
389	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.24549	0.00234	0.01079	0.00028	0.01472	0.26398	0.07154
390										
391	**Distribution Plant in Servic**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
392	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
393	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
394	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
395	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00413	0.01911	0.00056	0.03421	0.35354	0.09063
396	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00413	0.01911	0.00056	0.03421	0.35354	0.09063
397	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00414	0.01910	0.00056	0.03418	0.35330	0.09056
398	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00414	0.01910	0.00056	0.03418	0.35330	0.09056
399	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00025	0.02317	0.00003	0.04148	0.42869	0.10989
400	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00870	0.00000	0.00641	0.56365	0.11713
401	Acct 370-Meters	PLT_370	1.00000	0.00836	0.00206	0.01094	0.00069	0.01383	0.48933	0.10168
402	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
403	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00413	0.01911	0.00056	0.03421	0.35354	0.09063
405	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00414	0.01910	0.00056	0.03418	0.35330	0.09056
406	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
407										
408	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
409	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
410	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.02343	0.00000	0.04194	0.43349	0.11112
411										
412										
413										
414										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
415	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
416	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
417							
418	**Production Expense**						
419	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.33887	0.03062	0.18591	0.00107
420	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.23722	0.02496	0.17136	0.00129
421	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.33475	0.03039	0.18532	0.00108
422	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.25107	0.02573	0.17334	0.00126
423							
424	**Transmission Expense**						
425	O&M Accounts 561-567	OX_TRAN	1.00000	0.33520	0.03041	0.18954	0.00111
426	O&M Accounts 569-573	MX_TRAN	1.00000	0.33287	0.03022	0.18838	0.00110
427	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.33502	0.03039	0.18943	0.00111
428	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.33226	0.03009	0.18723	0.00110
429			0.00000	0.00000	0.00000	0.00000	0.00000
430	**Distribution Expense**						
431	Acct 580-Supervision	OX_580	1.00000	0.43026	0.06175	0.18734	0.00456
432	Acct 581-Load Dispatch	OX_581	1.00000	0.43265	0.04359	0.25551	0.00207
433	Acct 582-Station Equipment	OX_582	1.00000	0.43265	0.04359	0.25551	0.00207
434	Acct 583-Overhead Lines	OX_583	1.00000	0.44417	0.04475	0.26231	0.00213
435	Acct 584-Underground Lines	OX_584	1.00000	0.44387	0.04472	0.26214	0.00213
436	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000
437	Acct 586-Metering	OX_586	1.00000	0.59102	0.11993	0.13475	0.01090
438	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000
439	Acct 588-Miscellaneous	OX_588	1.00000	0.46909	0.05356	0.25082	0.00319
440	Acct 589-Rents	OX_589	1.00000	0.46909	0.05356	0.25082	0.00319
441	Acct 590-Supervision	MX_590	1.00000	0.43747	0.04421	0.25787	0.00211
442	Acct 592-Station Equipment	MX_592	1.00000	0.43265	0.04359	0.25551	0.00207
443	Acct 593-Overhead Lines	MX_593	1.00000	0.44417	0.04475	0.26231	0.00213
444	Acct 594-Underground Lines	MX_594	1.00000	0.44387	0.04472	0.26214	0.00213
445	Acct 595-Transformers	MX_595	1.00000	0.53858	0.05426	0.31807	0.00258
446	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000
447	Acct 597-Metering	MX_597	1.00000	0.59102	0.11993	0.13475	0.01090
448	Acct 598-Miscellaneous	MX_598	1.00000	0.46909	0.05356	0.25082	0.00319
449	O&M Accounts 581-589	OX_DIST	1.00000	0.43132	0.05656	0.20589	0.00388
450	O&M Accounts 591-598	MX_DIST	1.00000	0.43705	0.04409	0.25790	0.00210
451	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.43026	0.06175	0.18734	0.00456
452	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.43747	0.04421	0.25787	0.00211
453			0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
415	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
416	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
417										
418	**Production Expense**									
419	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	0.05728
420	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.01319	0.01337	0.14083	0.39406	0.00216	0.00156	0.07115
421	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.01279	0.01489	0.10619	0.31185	0.00159	0.00115	0.05784
422	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.01313	0.01359	0.13591	0.38238	0.00208	0.00150	0.06926
423										
424	**Transmission Expense**									
425	O&M Accounts 561-567	OX_TRAN	1.00000	0.01308	0.01497	0.11294	0.30009	0.00154	0.00111	0.05553
426	O&M Accounts 569-573	MX_TRAN	1.00000	0.01297	0.01486	0.11209	0.30487	0.00153	0.00110	0.05638
427	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.01307	0.01496	0.11286	0.30050	0.00154	0.00111	0.05560
428	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.01297	0.01484	0.11142	0.30746	0.00153	0.00111	0.05686
429			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
430	**Distribution Expense**									
431	Acct 580-Supervision	OX_580	1.00000	0.01647	0.02340	0.11831	0.00289	0.05058	0.10445	0.00052
432	Acct 581-Load Dispatch	OX_581	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
433	Acct 582-Station Equipment	OX_582	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
434	Acct 583-Overhead Lines	OX_583	1.00000	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373	0.00000
435	Acct 584-Underground Lines	OX_584	1.00000	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373	0.00000
436	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
437	Acct 586-Metering	OX_586	1.00000	0.01301	0.01452	0.10569	0.01020	0.00000	0.00000	0.00184
438	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
439	Acct 588-Miscellaneous	OX_588	1.00000	0.02111	0.03181	0.13426	0.00050	0.02231	0.01334	0.00009
440	Acct 589-Rents	OX_589	1.00000	0.02111	0.03181	0.13426	0.00050	0.02231	0.01334	0.00009
441	Acct 590-Supervision	MX_590	1.00000	0.02288	0.03418	0.17842	0.00002	0.01916	0.00366	0.00000
442	Acct 592-Station Equipment	MX_592	1.00000	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	0.00000
443	Acct 593-Overhead Lines	MX_593	1.00000	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373	0.00000
444	Acct 594-Underground Lines	MX_594	1.00000	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373	0.00000
445	Acct 595-Transformers	MX_595	1.00000	0.02342	0.04151	0.01078	0.00000	0.00626	0.00453	0.00000
446	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
447	Acct 597-Metering	MX_597	1.00000	0.01301	0.01452	0.10569	0.01020	0.00000	0.00000	0.00184
448	Acct 598-Miscellaneous	MX_598	1.00000	0.02111	0.03181	0.13426	0.00050	0.02231	0.01334	0.00009
449	O&M Accounts 581-589	OX_DIST	1.00000	0.01776	0.02591	0.12161	0.00188	0.06241	0.07278	0.00034
450	O&M Accounts 591-598	MX_DIST	1.00000	0.02289	0.03418	0.17845	0.00001	0.01966	0.00367	0.00000
451	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.01647	0.02340	0.11831	0.00289	0.05058	0.10445	0.00052
452	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.02288	0.03418	0.17842	0.00002	0.01916	0.00366	0.00000
453			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
415	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
416	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
417										
418	**Production Expens**									
419	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140
420	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.32291	0.00217	0.01102	0.00023	0.01314	0.18262	0.05459
421	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.25400	0.00231	0.01047	0.00028	0.01461	0.26403	0.07071
422	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.31312	0.00219	0.01094	0.00024	0.01335	0.19419	0.05688
423										
424	**Transmission Expens**									
425	O&M Accounts 561-567	OX_TRAN	1.00000	0.24456	0.00233	0.01075	0.00028	0.01470	0.26357	0.07163
426	O&M Accounts 569-573	MX_TRAN	1.00000	0.24849	0.00231	0.01066	0.00028	0.01459	0.26173	0.07115
427	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.24490	0.00233	0.01074	0.00028	0.01469	0.26343	0.07159
428	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.25060	0.00231	0.01065	0.00027	0.01457	0.26135	0.07090
429			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
430	**Distribution Expens**									
431	Acct 580-Supervision	OX_580	1.00000	0.00237	0.00261	0.01386	0.00047	0.02293	0.34841	0.08185
432	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
433	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
434	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00413	0.01911	0.00056	0.03421	0.35354	0.09063
435	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00414	0.01910	0.00056	0.03418	0.35330	0.09056
436	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
437	Acct 586-Metering	OX_586	1.00000	0.00836	0.00206	0.01094	0.00069	0.01383	0.48933	0.10168
438	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
439	Acct 588-Miscellaneous	OX_588	1.00000	0.00041	0.00306	0.01804	0.00044	0.03137	0.37582	0.09327
440	Acct 589-Rents	OX_589	1.00000	0.00041	0.00306	0.01804	0.00044	0.03137	0.37582	0.09327
441	Acct 590-Supervision	MX_590	1.00000	0.00002	0.00410	0.01879	0.00056	0.03362	0.34825	0.08922
442	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828
443	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00413	0.01911	0.00056	0.03421	0.35354	0.09063
444	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00414	0.01910	0.00056	0.03418	0.35330	0.09056
445	Acct 595-Transformers	MX_595	1.00000	0.00000	0.00025	0.02317	0.00003	0.04148	0.42869	0.10989
446	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447	Acct 597-Metering	MX_597	1.00000	0.00836	0.00206	0.01094	0.00069	0.01383	0.48933	0.10168
448	Acct 598-Miscellaneous	MX_598	1.00000	0.00041	0.00306	0.01804	0.00044	0.03137	0.37582	0.09327
449	O&M Accounts 581-589	OX_DIST	1.00000	0.00154	0.00273	0.01503	0.00044	0.02547	0.34770	0.08362
450	O&M Accounts 591-598	MX_DIST	1.00000	0.00001	0.00410	0.01879	0.00056	0.03363	0.34789	0.08915
451	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00237	0.00261	0.01386	0.00047	0.02293	0.34841	0.08185
452	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00002	0.00410	0.01879	0.00056	0.03362	0.34825	0.08922
453			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
461	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
462	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
463							
464	**Customer Accounting Expens**						
465	Account 902	OX_902	1.00000	0.79305	0.12743	0.04667	0.01118
466	Account 903	OX_903	1.00000	0.79094	0.12710	0.04654	0.01115
467	Account 904	OX_904	1.00000	0.85173	0.00649	0.03893	0.00043
468	Accounts 902 & 903	OX_902_3	1.00000	0.79165	0.12721	0.04658	0.01116
469	O&M Accounts 902-905	OX_CA	1.00000	0.80842	0.09351	0.04445	0.00816
470	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.79178	0.12723	0.04659	0.01116
471			0.00000	0.00000	0.00000	0.00000	0.00000
472	**Customer Service Expens**						
473	Account908	OX_908	1.00000	0.43238	0.06152	0.17893	0.00485
474	Account909	OX_909	0.00000	0.00000	0.00000	0.00000	0.00000
475			0.00000	0.00000	0.00000	0.00000	0.00000
476	O&M Accounts 908-910	OX_CS	1.00000	0.43238	0.06152	0.17893	0.00485
477	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.44308	0.07111	0.11238	0.00623
478							
479	Total Customer Operations Expense	OMXCUST	1.00000	0.70922	0.08534	0.07990	0.00730
480							
481	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.38193	0.04562	0.17293	0.00288
482	Total Salaries and Wages Expense	SALWAGES	1.00000	0.38193	0.04562	0.17293	0.00288
483			0.00000	0.00000	0.00000	0.00000	0.00000
484	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.37123	0.03929	0.17957	0.00219
485			0.00000	0.00000	0.00000	0.00000	0.00000
486			0.00000	0.00000	0.00000	0.00000	0.00000
487			0.00000	0.00000	0.00000	0.00000	0.00000
488	Electric Plant in Service - Production Demand	DPROD					
489	Electric Plant in Service - Transmission Interconnect	DPRODTI					
490	Electric Plant in Service - Production Energy	ENERGY1					
491	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.29236	0.02803	0.17925	0.00117
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
461	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
462	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
463										
464	**Customer Accounting Expens**									
465	Account 902	OX_902	1.00000	0.00363	0.00283	0.01498	0.00024	0.00000	0.00000	0.00004
466	Account 903	OX_903	1.00000	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000	0.00043
467	Account 904	OX_904	1.00000	0.00277	0.00343	0.02877	0.06530	0.00107	0.00108	0.01185
468	Accounts 902 & 903	OX_902_3	1.00000	0.00362	0.00282	0.01530	0.00165	0.00000	0.00000	0.00030
469	O&M Accounts 902-905	OX_CA	1.00000	0.00338	0.00299	0.01906	0.01942	0.00030	0.00030	0.00352
470	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00362	0.00282	0.01527	0.00153	0.00000	0.00000	0.00027
471			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
472	**Customer Service Expense**									
473	Account908	OX_908	1.00000	0.01193	0.01353	0.15707	0.13653	0.00188	0.00136	0.02463
474	Account909	OX_909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
475			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
476	O&M Accounts 908-910	OX_CS	1.00000	0.01193	0.01353	0.15707	0.13653	0.00188	0.00136	0.02463
477	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00207	0.00817	0.09678	0.26018	0.00001	0.00000	0.04618
478										
479	Total Customer Operations Expense	OMXCUST	1.00000	0.00563	0.00576	0.05540	0.05014	0.00071	0.00058	0.00906
480										
481	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.01308	0.01601	0.11311	0.22510	0.01091	0.01843	0.04123
482	Total Salaries and Wages Expense	SALWAGES	1.00000	0.01308	0.01601	0.11311	0.22510	0.01091	0.01843	0.04123
483			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
484	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.01330	0.01587	0.11558	0.24579	0.00780	0.00938	0.04503
485			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
486			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
487			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
488	Electric Plant in Service - Production Demand	DPROD								
489	Electric Plant in Service - Transmission Interconnect	DPRODTI								
490	Electric Plant in Service - Production Energy	ENERGY1								
491	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.01296	0.01423	0.12124	0.34757	0.00184	0.00133	0.06363
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
461	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
462	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
463										
464	**Customer Accounting Expens**									
465	Account 902	OX_902	1.00000	0.00020	0.00005	0.00358	0.00002	0.00281	0.65660	0.13644
466	Account 903	OX_903	1.00000	0.00195	0.00005	0.00357	0.00002	0.00280	0.65486	0.13608
467	Account 904	OX_904	1.00000	0.05345	0.00043	0.00234	0.00005	0.00338	0.66242	0.18931
468	Accounts 902 & 903	OX_902_3	1.00000	0.00136	0.00005	0.00357	0.00002	0.00281	0.65545	0.13620
469	O&M Accounts 902-905	OX_CA	1.00000	0.01590	0.00015	0.00323	0.00002	0.00297	0.65740	0.15103
470	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00125	0.00005	0.00357	0.00002	0.00281	0.65555	0.13622
471			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
472	**Customer Service Expens**									
473	Account908	OX_908	1.00000	0.11190	0.00173	0.01020	0.00022	0.01331	0.34674	0.08564
474	Account909	OX_909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
475			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
476	O&M Accounts 908-910	OX_CS	1.00000	0.11190	0.00173	0.01020	0.00022	0.01331	0.34674	0.08564
477	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.21400	0.00003	0.00203	0.00012	0.00805	0.36680	0.07628
478										
479	Total Customer Operations Expense	OMXCUST	1.00000	0.04108	0.00057	0.00506	0.00008	0.00569	0.57554	0.13369
480										
481	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.18387	0.00218	0.01090	0.00029	0.01572	0.30528	0.07665
482	Total Salaries and Wages Expense	SALWAGES	1.00000	0.18387	0.00218	0.01090	0.00029	0.01572	0.30528	0.07665
483			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
484	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.20076	0.00226	0.01104	0.00028	0.01559	0.29459	0.07664
485			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
486			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
487			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
488	Electric Plant in Service - Production Demand	DPROD								
489	Electric Plant in Service - Transmission Interconnect	DPRODTI								
490	Electric Plant in Service - Production Energy	ENERGY1								
491	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.28395	0.00225	0.01071	0.00026	0.01397	0.22866	0.06371
492										
493										
494										
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
507	**REVENUES AND BILLING DETERMINANTS**						
508							
509	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.34490	0.03889	0.20767	0.00230
510			0.00000	0.00000	0.00000	0.00000	0.00000
511	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	1.00000	0.00000	0.00000
512	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	1.00000	0.00000
513	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	1.00000
514	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000
515	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000
516	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000
517	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000
518	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000
519	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000
520	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000
521	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	0.00000
522	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000
523	Residential Service Sales Revenue	SREVRTX	1.00000	1.00000	0.00000	0.00000	0.00000
524	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	1.00000	0.00000	0.00000	0.00000
525							
526							
527	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.36866	0.03804	0.19156	0.00205
528			0.00000	0.00000	0.00000	0.00000	0.00000
529							
530	**PRESENT REVENUES FROM SALES INPUT**						
531							
532	Total Sales of Electricity Revenues		1.00000	0.34490	0.03889	0.20767	0.00230
533	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.34490	0.03889	0.20767	0.00230
534							

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
507	**REVENUES AND BILLING DETERMINANTS**									
508										
509	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.01368	0.01948	0.12438	0.23373	0.00728	0.00769	0.04329
510			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
511	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
512	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
513	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
514	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
515	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	1.00000
516	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
517	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
518	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
519	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
520	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
521	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
522	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
523	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
524	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
525										
526										
527	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.01418	0.01785	0.11422	0.23835	0.00759	0.00749	0.04366
528			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
529										
530	**PRESENT REVENUES FROM SALES INPUT**									
531										
532	Total Sales of Electricity Revenues		1.00000	0.01368	0.01948	0.12438	0.23373	0.00728	0.00769	0.04329
533	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.01368	0.01948	0.12438	0.23373	0.00728	0.00769	0.04329
534										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
507	**REVENUES AND BILLING DETERMINANTS**									
508										
509	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.19044	0.00211	0.01157	0.00024	0.01924	0.27236	0.07254
510			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
511	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
512	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
513	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
514	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
515	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
516	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
517	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
518	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
519	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
520	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
521	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
522	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
523	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
524	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
525										
526										
527	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.19469	0.00234	0.01185	0.00030	0.01756	0.29233	0.07633
528			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
529										
530	**PRESENT REVENUES FROM SALES INPUT**									
531										
532	Total Sales of Electricity Revenues		1.00000	0.19044	0.00211	0.01157	0.00024	0.01924	0.27236	0.07254
533	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.19044	0.00211	0.01157	0.00024	0.01924	0.27236	0.07254
534										

Note: Please refer to Attachment RML-RD-3 to the Direct Testimony of Richard M. Luth for a narrative description of the allocation factors utilizing code designations.

This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Classification Factors

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

Southwestern Public Service Company

Classification Factors

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

Southwestern Public Service Company

Classification Factors

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

Southwestern Public Service Company

Classification Factors

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

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)
47	**ALLOCATION PROPORTIONS TABLE CONTINUED**					
48						
49	**ENERGY - PRODUCTION RELATED**					
50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	1.00000	0.00000
51	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.00000	1.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	1.00000	0.00000
53	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	1.00000	0.00000
54	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	1.00000	0.00000
55	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	1.00000	0.00000
56						
57						
58	Sec Line Tranf - 1.123468%					
59						
60	Subtransmission - 1.035491%					
61	Transmission - 1.029285%					
62						
63	**CUSTOMER**					
64						
65	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	1.00000
66	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	1.00000
67						
68	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	1.00000
69	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	1.00000
70	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	1.00000
71	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	1.00000
72	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	1.00000
73	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	1.00000
74						
75						
76	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	1.00000
77	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	1.00000
78						
79	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	1.00000
80						
81						
82	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	1.00000
83	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	1.00000
84	Number of Customers	CUST	1.00000	0.00000	0.00000	1.00000
85	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	1.00000
86						
87	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	1.00000
88	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	1.00000
89						
90						
91						
92						

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
47	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
51	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
53	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
54	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
55	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
56									
57									
58	Sec Line Tranf - 1.123468%								
59									
60	Subtransmission - 1.035491%								
61	Transmission - 1.029285%								
62									
63	**CUSTOMER**								
64									
65	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
66	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
67									
68	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
69	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
73	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
74									
75									
76	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
78									
79	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80									
81									
82	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
84	Number of Customers	CUST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
85	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
86									
87	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
88	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
89									
90									
91									
92									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTSERV (15)	METERING (16)
47	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
51	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
53	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
54	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
56									
57									
58	Sec Line Tranf - 1.123468%								
59									
60	Subtransmission - 1.035491%								
61	Transmission - 1.029285%								
62									
63	**CUSTOMER**								
64									
65	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
66	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
67									
68	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
69	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
73	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
74									
75									
76	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
78									
79	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80									
81									
82	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
84	Number of Customers	CUST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
85	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
86									
87	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
88	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
89									
90									
91									
92									

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Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	CUSTOMER COSTS			
				LIGHTING (17)	METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
47	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
48							
49	**ENERGY - PRODUCTION RELATED**						
50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	0.00000	0.00000	0.00000
51	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.00000	0.00000	0.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	0.00000	0.00000	0.00000
53	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00000	0.00000	0.00000
54	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	0.00000	0.00000	0.00000
55	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	0.00000	0.00000	0.00000
56							
57							
58	Sec Line Tranf - 1.123468%						
59							
60	Subtransmission - 1.035491%						
61	Transmission - 1.029285%						
62							
63	**CUSTOMER**						
64							
65	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00000
66	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	0.00000	0.00000
67							
68	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	1.00000	0.00000	0.00000
69	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	1.00000	0.00000
70	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	1.00000	0.00000
71	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	1.00000	0.00000
72	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	1.00000	0.00000
73	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	1.00000	0.00000
74							
75							
76	371-Installation on Customer Premises	CUSTPREM	1.00000	1.00000	0.00000	0.00000	0.00000
77	373-Street Lighting & Signal Systems	CLIGHT	1.00000	1.00000	0.00000	0.00000	0.00000
78							
79	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	1.00000
80							
81							
82	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	1.00000	0.00000
83	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	1.00000	0.00000
84	Number of Customers	CUST	1.00000	0.00000	0.00000	1.00000	0.00000
85	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000
86							
87	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	1.00000	0.00000
88	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	1.00000	0.00000
89							
90							
91							
92							

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Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)
93	**ALLOCATION PROPORTIONS TABLE CONTINUED**					
94	**INTERNALLY DEVELOPED ALLOCATION FACTORS**					
95						
96	**Plant**					
97	Intangible Plant In Service	INTPLT	1.00000	0.59242	0.13396	0.27362
98	Production Plant In Service	PRODPLT	1.00000	1.00000	0.00000	0.00000
99	Transmission Plant in Service	TRANPLT	1.00000	0.99556	0.00000	0.00444
100	Distribution Plant in Service	DISTPLT	1.00000	0.85358	0.00000	0.14642
101	General Plant in Service	GENLPLT	1.00000	0.63297	0.14313	0.22390
102	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.61915	0.14000	0.24085
103	Total Transmission and Distribution Plant	TDPLT	1.00000	0.93877	0.00000	0.06123
104	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.96171	0.00000	0.03829
105	Total Electric Plant In Service	TOTPLT	1.00000	0.92709	0.01415	0.05876
106	Net Electric Plant In Service	NETPLT	1.00000	0.93806	0.01224	0.04971
107	Rate Base	RATEBASE	1.00000	0.92792	0.01891	0.05317
108			0.00000	0.00000	0.00000	0.00000
109	**Transmission Plant in Service**					
110	Account 352	PLT_352	1.00000	1.00000	0.00000	0.00000
111	Account 353	PLT_353	1.00000	0.98842	0.00000	0.01158
112	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	1.00000	0.00000	0.00000
113	Transmission Underground Accounts 357&358	UGTRAN	1.00000	1.00000	0.00000	0.00000
114						
115	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000
116	Acct 360-Land and Land Rights	PLT_360	1.00000	1.00000	0.00000	0.00000
117	Acct 361-Structures & Improvements	PLT_361	1.00000	1.00000	0.00000	0.00000
118	Acct 362-Station Equipment	PLT_362	1.00000	1.00000	0.00000	0.00000
119	Acct 364-Towers and Fixtures	PLT_364	1.00000	1.00000	0.00000	0.00000
120	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	1.00000	0.00000	0.00000
121	Acct 366-Underground Conduit	PLT_366	1.00000	1.00000	0.00000	0.00000
122	Acct 367 - Underground Conductor	PLT_367	1.00000	1.00000	0.00000	0.00000
123	Acct 368-Line Transformers	PLT_368	1.00000	1.00000	0.00000	0.00000
124	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	1.00000
125	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	1.00000
126	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	1.00000
127	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	1.00000
128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	1.00000	0.00000	0.00000
129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	1.00000	0.00000	0.00000
130	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	1.00000
131						
132	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	1.00000	0.00000	0.00000
133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	1.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	1.00000	0.00000	0.00000
135						
136						
137						
138						

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Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
93	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
94	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
95									
96	**Plant**								
97	Intangible Plant In Service	INTPLT	1.00000	0.34016	0.00000	0.00141	0.13396	0.10489	0.00096
98	Production Plant In Service	PRODPLT	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
99	Transmission Plant in Service	TRANPLT	1.00000	0.00000	0.00000	0.01419	0.00000	0.94985	0.03152
100	Distribution Plant in Service	DISTPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
101	General Plant in Service	GENLPLT	1.00000	0.36344	0.00000	0.00151	0.14313	0.11207	0.00103
102	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.35551	0.00000	0.00148	0.14000	0.10962	0.00101
103	Total Transmission and Distribution Plant	TDPLT	1.00000	0.00000	0.00000	0.00852	0.00000	0.56986	0.01891
104	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.37477	0.00000	0.00532	0.00000	0.35630	0.01182
105	Total Electric Plant In Service	TOTPLT	1.00000	0.37282	0.00000	0.00494	0.01415	0.33136	0.01073
106	Net Electric Plant In Service	NETPLT	1.00000	0.29469	0.00000	0.00436	0.01224	0.40844	0.01318
107	Rate Base	RATEBASE	1.00000	0.28884	0.00005	0.00395	0.01891	0.40904	0.01322
108			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
109	**Transmission Plant in Service**								
110	Account 352	PLT_352	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
111	Account 353	PLT_353	1.00000	0.00000	0.00000	0.03603	0.00000	0.95239	0.00000
112	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00000	0.00000	0.00011	0.00000	0.94645	0.05344
113	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
114									
115	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
116	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
120	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
121	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
123	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
131									
132	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
135									
136									
137									
138									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS					
				DISTSUB	DISTPRI	DISTSEC	DISTLT	DISTSERV	METERING
			(1)	(11)	(12)	(13)	(14)	(15)	(16)
93	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
94	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
95									
96	**Plant**								
97	Intangible Plant In Service	INTPLT	1.00000	0.02941	0.09459	0.01076	0.01024	0.00400	0.04335
98	Production Plant In Service	PRODPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
99	Transmission Plant in Service	TRANPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00444
100	Distribution Plant in Service	DISTPLT	1.00000	0.20610	0.43801	0.04901	0.16047	0.06932	0.04932
101	General Plant in Service	GENLPLT	1.00000	0.03142	0.10106	0.01149	0.01095	0.00427	0.04632
102	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.03073	0.09885	0.01124	0.01071	0.00418	0.04531
103	Total Transmission and Distribution Plant	TDPLT	1.00000	0.08245	0.17522	0.01961	0.06419	0.02773	0.02239
104	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.05155	0.10956	0.01226	0.04014	0.01734	0.01400
105	Total Electric Plant In Service	TOTPLT	1.00000	0.04944	0.10847	0.01216	0.03716	0.01601	0.01716
106	Net Electric Plant In Service	NETPLT	1.00000	0.05619	0.11302	0.01269	0.03548	0.01417	0.01473
107	Rate Base	RATEBASE	1.00000	0.05398	0.11090	0.01245	0.03551	0.01494	0.01638
108			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
109	**Transmission Plant in Service**								
110	Account 352	PLT_352	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
111	Account 353	PLT_353	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01158
112	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
113	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
114									
115	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
116	Acct 360-Land and Land Rights	PLT_360	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	Acct 361-Structures & Improvements	PLT_361	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Acct 362-Station Equipment	PLT_362	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.89710	0.10290	0.00000	0.00000	0.00000
120	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.89710	0.10290	0.00000	0.00000	0.00000
121	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.89980	0.10020	0.00000	0.00000	0.00000
122	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.89980	0.10020	0.00000	0.00000	0.00000
123	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.05380	0.00000	0.94620	0.00000	0.00000
124	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
125	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
126	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.89710	0.10290	0.00000	0.00000	0.00000
129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.89980	0.10020	0.00000	0.00000	0.00000
130	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
131									
132	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
135									
136									
137									
138									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	CUSTOMER COSTS			
				LIGHTING (17)	METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
93	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
94	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
95							
96	**Plant**						
97	Intangible Plant In Service	INTPLT	1.00000	0.02355	0.03405	0.16867	0.00000
98	Production Plant In Service	PRODPLT	1.00000	0.00000	0.00000	0.00000	0.00000
99	Transmission Plant in Service	TRANPLT	1.00000	0.00000	0.00000	0.00000	0.00000
100	Distribution Plant in Service	DISTPLT	1.00000	0.02778	0.00000	0.00000	0.00000
101	General Plant in Service	GENLPLT	1.00000	0.02516	0.03638	0.11177	0.00000
102	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.02461	0.03559	0.13116	0.00000
103	Total Transmission and Distribution Plant	TDPLT	1.00000	0.01111	0.00000	0.00000	0.00000
104	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.00695	0.00000	0.00000	0.00000
105	Total Electric Plant In Service	TOTPLT	1.00000	0.00873	0.00360	0.01326	0.00000
106	Net Electric Plant In Service	NETPLT	1.00000	0.00667	0.00311	0.01103	0.00000
107	Rate Base	RATEBASE	1.00000	0.00723	0.00409	0.01383	(0.00330)
108			0.00000	0.00000	0.00000	0.00000	0.00000
109	**Transmission Plant in Service**						
110	Account 352	PLT_352	1.00000	0.00000	0.00000	0.00000	0.00000
111	Account 353	PLT_353	1.00000	0.00000	0.00000	0.00000	0.00000
112	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00000	0.00000	0.00000	0.00000
113	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	0.00000	0.00000	0.00000
114							
115	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000
116	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	0.00000
117	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	0.00000
118	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	0.00000
119	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000
120	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000
121	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000
122	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000
123	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	1.00000	0.00000	0.00000	0.00000
127	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	1.00000	0.00000	0.00000	0.00000
128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000
129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000
130	Accounts 371&373	PLT_3713	1.00000	1.00000	0.00000	0.00000	0.00000
131							
132	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	0.00000
133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000
135							
136							
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)
139	**ALLOCATION PROPORTIONS TABLE CONTINUED**					
140	**INTERNALLY DEVELOPED ALLOCATION FACTORS**					
141						
142	**Production Expense**					
143	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	1.00000	0.00000	0.00000
144	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.38427	0.61573	0.00000
145	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.97499	0.02501	0.00000
146	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.46818	0.53182	0.00000
147						
148	**Transmission Expense**					
149	O&M Accounts 561-567	OX_TRAN	1.00000	0.99837	0.00000	0.00163
150	O&M Accounts 569-573	MX_TRAN	1.00000	0.99106	0.00000	0.00894
151	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.99781	0.00000	0.00219
152	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.98961	0.00000	0.01039
153			0.00000	0.00000	0.00000	0.00000
154	**Distribution Expense**					
155	Acct 580-Supervision	OX_580	1.00000	0.53972	0.00000	0.46028
156	Acct 581-Load Dispatch	OX_581	1.00000	1.00000	0.00000	0.00000
157	Acct 582-Station Equipment	OX_582	1.00000	1.00000	0.00000	0.00000
158	Acct 583-Overhead Lines	OX_583	1.00000	1.00000	0.00000	0.00000
159	Acct 584-Underground Lines	OX_584	1.00000	1.00000	0.00000	0.00000
160	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	1.00000
161	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	1.00000
162	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	1.00000
163	Acct 588-Miscellaneous	OX_588	1.00000	0.85358	0.00000	0.14642
164	Acct 589-Rents	OX_589	1.00000	0.85358	0.00000	0.14642
165	Acct 590-Supervision	MX_590	1.00000	0.98365	0.00000	0.01635
166	Acct 592-Station Equipment	MX_592	1.00000	1.00000	0.00000	0.00000
167	Acct 593-Overhead Lines	MX_593	1.00000	1.00000	0.00000	0.00000
168	Acct 594-Underground Lines	MX_594	1.00000	1.00000	0.00000	0.00000
169	Acct 595-Transformers	MX_595	1.00000	1.00000	0.00000	0.00000
170	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	1.00000
171	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	1.00000
172	Acct 598-Miscellaneous	MX_598	1.00000	0.85358	0.00000	0.14642
173	O&M Accounts 581-589	OX_DIST	1.00000	0.64503	0.00000	0.35497
174	O&M Accounts 591-598	MX_DIST	1.00000	0.98446	0.00000	0.01554
175	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.53972	0.00000	0.46028
176	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.98365	0.00000	0.01635
177			0.00000	0.00000	0.00000	0.00000
178						
179						
180						
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
139	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
140	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
141									
142	**Production Expense**								
143	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
144	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.38427	0.00000	0.00000	0.61573	0.00000	0.00000
145	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.97499	0.00000	0.00000	0.02501	0.00000	0.00000
146	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.46818	0.00000	0.00000	0.53182	0.00000	0.00000
147									
148	**Transmission Expense**								
149	O&M Accounts 561-567	OX_TRAN	1.00000	0.00000	0.00000	0.00519	0.00000	0.98313	0.01004
150	O&M Accounts 569-573	MX_TRAN	1.00000	0.00000	0.00000	0.02785	0.00000	0.95104	0.01217
151	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00000	0.00000	0.00693	0.00000	0.98083	0.01004
152	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00000	0.00000	0.03234	0.00000	0.95178	0.00549
153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
154	**Distribution Expense**								
155	Acct 580-Supervision	OX_580	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
156	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
157	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
159	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
160	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
161	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
162	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163	Acct 588-Miscellaneous	OX_588	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
164	Acct 589-Rents	OX_589	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
165	Acct 590-Supervision	MX_590	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
166	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
167	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
168	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 595-Transformers	MX_595	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172	Acct 598-Miscellaneous	MX_598	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173	O&M Accounts 581-589	OX_DIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
174	O&M Accounts 591-598	MX_DIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
175	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
176	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
178									
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Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS					
				DISTSUB	DISTPRI	DISTSEC	DISTLT	DISTSERV	METERING
			(1)	(11)	(12)	(13)	(14)	(15)	(16)
139	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
140	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
141									
142	**Production Expense**								
143	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
144	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
146	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
147									
148	**Transmission Expense**								
149	O&M Accounts 561-567	OX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00163
150	O&M Accounts 569-573	MX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00894
151	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00219
152	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01039
153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
154	**Distribution Expense**								
155	Acct 580-Supervision	OX_580	1.00000	0.11011	0.33078	0.03741	0.06142	0.02653	0.28361
156	Acct 581-Load Dispatch	OX_581	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
157	Acct 582-Station Equipment	OX_582	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.89710	0.10290	0.00000	0.00000	0.00000
159	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.89980	0.10020	0.00000	0.00000	0.00000
160	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
161	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
162	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163	Acct 588-Miscellaneous	OX_588	1.00000	0.20610	0.43801	0.04901	0.16047	0.06932	0.04932
164	Acct 589-Rents	OX_589	1.00000	0.20610	0.43801	0.04901	0.16047	0.06932	0.04932
165	Acct 590-Supervision	MX_590	1.00000	0.19801	0.69131	0.07912	0.01522	(0.00000)	0.00225
166	Acct 592-Station Equipment	MX_592	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
167	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.89710	0.10290	0.00000	0.00000	0.00000
168	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.89980	0.10020	0.00000	0.00000	0.00000
169	Acct 595-Transformers	MX_595	1.00000	0.00000	0.05380	0.00000	0.94620	0.00000	0.00000
170	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
172	Acct 598-Miscellaneous	MX_598	1.00000	0.20610	0.43801	0.04901	0.16047	0.06932	0.04932
173	O&M Accounts 581-589	OX_DIST	1.00000	0.16784	0.34212	0.03842	0.09665	0.04175	0.18393
174	O&M Accounts 591-598	MX_DIST	1.00000	0.12842	0.76176	0.08729	0.00698	0.00001	0.00095
175	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.11011	0.33078	0.03741	0.06142	0.02653	0.28361
176	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.19801	0.69131	0.07912	0.01522	(0.00000)	0.00225
177			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
178									
179									
180									
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	CUSTOMER COSTS LIGHTING (17)	METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
139	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
140	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
141							
142	**Production Expense**						
143	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000
144	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000
145	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.00000	0.00000	0.00000	0.00000
146	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.00000	0.00000	0.00000	0.00000
147							
148	**Transmission Expense**						
149	O&M Accounts 561-567	OX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000
150	O&M Accounts 569-573	MX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000
151	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00000	0.00000	0.00000	0.00000
152	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00000	0.00000	0.00000	0.00000
153			0.00000	0.00000	0.00000	0.00000	0.00000
154	**Distribution Expense**						
155	Acct 580-Supervision	OX_580	1.00000	0.15014	0.00000	0.00000	0.00000
156	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	0.00000
157	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	0.00000
158	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000
159	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000
160	Acct 585-Street Lighting	OX_585	1.00000	1.00000	0.00000	0.00000	0.00000
161	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	0.00000	0.00000
162	Acct 587-Customer Installations	OX_587	1.00000	1.00000	0.00000	0.00000	0.00000
163	Acct 588-Miscellaneous	OX_588	1.00000	0.02778	0.00000	0.00000	0.00000
164	Acct 589-Rents	OX_589	1.00000	0.02778	0.00000	0.00000	0.00000
165	Acct 590-Supervision	MX_590	1.00000	0.01409	0.00000	0.00000	0.00000
166	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	0.00000
167	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000
168	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 595-Transformers	MX_595	1.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 596-Street Lighting	MX_596	1.00000	1.00000	0.00000	0.00000	0.00000
171	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	0.00000	0.00000
172	Acct 598-Miscellaneous	MX_598	1.00000	0.02778	0.00000	0.00000	0.00000
173	O&M Accounts 581-589	OX_DIST	1.00000	0.12929	0.00000	0.00000	0.00000
174	O&M Accounts 591-598	MX_DIST	1.00000	0.01458	0.00000	0.00000	0.00000
175	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.15014	0.00000	0.00000	0.00000
176	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.01409	0.00000	0.00000	0.00000
177			0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)
185	**ALLOCATION PROPORTIONS TABLE CONTINUED**					
186	**INTERNALLY DEVELOPED ALLOCATION FACTORS**					
187						
188	**Customer Accounting Expense**					
189	Account 902	OX_902	1.00000	0.00000	0.00000	1.00000
190	Account 903	OX_903	1.00000	0.00000	0.00000	1.00000
191	Account 904	OX_904	1.00000	0.73237	0.13953	0.12811
192	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	1.00000
193	O&M Accounts 902-905	OX_CA	1.00000	0.20447	0.03895	0.75658
194	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	1.00000
195			0.00000	0.00000	0.00000	0.00000
196	**Customer Service Expense**					
197	Account908	OX_908	1.00000	0.15737	0.35742	0.48520
198	Account909	OX_909	0.00000	0.00000	0.00000	0.00000
199			0.00000	0.00000	0.00000	0.00000
200	O&M Accounts 908-910	OX_CS	1.00000	0.15737	0.35742	0.48520
201	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00356	0.00000	0.99644
202						
203	Total Customer Operations Expense	OMXCUST	1.00000	0.19047	0.12258	0.68695
204						
205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.65242	0.14753	0.20006
206	Total Salaries and Wages Expense	SALWAGES	1.00000	0.65242	0.14753	0.20006
207			0.00000	0.00000	0.00000	0.00000
208	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.75992	0.12429	0.11579
209			0.00000	0.00000	0.00000	0.00000
210			0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000
212	Electric Plant in Service - Production Demand	DPROD				
213	Electric Plant in Service - Transmission Interconnect	DPRODTI				
214	Electric Plant in Service - Production Energy	ENERGY1				
215	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.71830	0.28170	0.00000
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
185	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
186	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
187									
188	**Customer Accounting Expense**								
189	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
191	Account 904	OX_904	1.00000	0.25939	0.11387	0.00010	0.13953	0.18480	0.00072
192	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
193	O&M Accounts 902-905	OX_CA	1.00000	0.07242	0.03179	0.00003	0.03895	0.05160	0.00020
194	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
195			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
196	**Customer Service Expense**								
197	Account908	OX_908	1.00000	0.15737	0.00000	0.00000	0.35742	0.00000	0.00000
198	Account909	OX_909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
199			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200	O&M Accounts 908-910	OX_CS	1.00000	0.15737	0.00000	0.00000	0.35742	0.00000	0.00000
201	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00356	0.00000	0.00000	0.00000	0.00000	0.00000
202									
203	Total Customer Operations Expense	OMXCUST	1.00000	0.09424	0.02317	0.00002	0.12258	0.03760	0.00015
204									
205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.37461	0.00000	0.00156	0.14753	0.11551	0.00106
206	Total Salaries and Wages Expense	SALWAGES	1.00000	0.37461	0.00000	0.00156	0.14753	0.11551	0.00106
207			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
208	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.24349	0.00385	0.00097	0.12429	0.39244	0.00101
209			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212	Electric Plant in Service - Production Demand	DPROD							
213	Electric Plant in Service - Transmission Interconnect	DPRODTI							
214	Electric Plant in Service - Production Energy	ENERGY1							
215	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.71532	0.00000	0.00297	0.28170	0.00000	0.00000
216									
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS					
				DISTSUB	DISTPRI	DISTSEC	DISTLT	DISTSERV	METERING
			(1)	(11)	(12)	(13)	(14)	(15)	(16)
185	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
186	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
187									
188	**Customer Accounting Expense**								
189	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
191	Account 904	OX_904	1.00000	0.03517	0.09882	0.01339	0.02610	0.01372	0.02724
192	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
193	O&M Accounts 902-905	OX_CA	1.00000	0.00982	0.02759	0.00374	0.00729	0.00383	0.00761
194	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
195			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
196	**Customer Service Expense**								
197	Account908	OX_908	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
198	Account909	OX_909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
199			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200	O&M Accounts 908-910	OX_CS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
201	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
202									
203	Total Customer Operations Expense	OMXCUST	1.00000	0.00716	0.02011	0.00273	0.00531	0.00279	0.00554
204									
205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.03239	0.10416	0.01185	0.01128	0.00441	0.04774
206	Total Salaries and Wages Expense	SALWAGES	1.00000	0.03239	0.10416	0.01185	0.01128	0.00441	0.04774
207			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
208	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.02279	0.07761	0.00886	0.00891	0.00366	0.02244
209			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212	Electric Plant in Service - Production Demand	DPROD							
213	Electric Plant in Service - Transmission Interconnect	DPRODTI							
214	Electric Plant in Service - Production Energy	ENERGY1							
215	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	CUSTOMER COSTS LIGHTING (17)	METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
185	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
186	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
187							
188	**Customer Accounting Expense**						
189	Account 902	OX_902	1.00000	0.00000	1.00000	0.00000	0.00000
190	Account 903	OX_903	1.00000	0.00000	0.00000	1.00000	0.00000
191	Account 904	OX_904	1.00000	0.00155	0.02527	0.06141	(0.00108)
192	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.33714	0.66286	0.00000
193	O&M Accounts 902-905	OX_CA	1.00000	0.00043	0.25007	0.49494	(0.00030)
194	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.39678	0.60322	0.00000
195			0.00000	0.00000	0.00000	0.00000	0.00000
196	**Customer Service Expense**						
197	Account908	OX_908	1.00000	0.00000	0.00000	0.48520	0.00000
198	Account909	OX_909	0.00000	0.00000	0.00000	0.00000	0.00000
199			0.00000	0.00000	0.00000	0.00000	0.00000
200	O&M Accounts 908-910	OX_CS	1.00000	0.00000	0.00000	0.48520	0.00000
201	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00000	0.00000	0.99644	0.00000
202							
203	Total Customer Operations Expense	OMXCUST	1.00000	0.00031	0.18441	0.49260	0.00129
204							
205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.02593	0.03750	0.08448	0.00000
206	Total Salaries and Wages Expense	SALWAGES	1.00000	0.02593	0.03750	0.08448	0.00000
207			0.00000	0.00000	0.00000	0.00000	0.00000
208	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.01384	0.02132	0.05446	0.00007
209			0.00000	0.00000	0.00000	0.00000	0.00000
210			0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000
212	Electric Plant in Service - Production Demand	DPROD					
213	Electric Plant in Service - Transmission Interconnect	DPRODTI					
214	Electric Plant in Service - Production Energy	ENERGY1					
215	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER
			(1)	(2)	(3)	(4)
231	**REVENUES AND BILLING DETERMINANTS**					
232						
233	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.74777	0.16820	0.08403
234			0.00000	0.00000	0.00000	0.00000
235	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.65798	0.11722	0.22479
236	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.80918	0.15649	0.03434
237	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.48562	0.14918	0.36520
238	Primary General Service	SREVPGTX	1.00000	0.78697	0.18528	0.02775
239	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.76222	0.22692	0.01087
240	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.74557	0.24327	0.01116
241	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.21297	0.11676	0.67027
242	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.15141	0.07987	0.76872
243	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.82050	0.16185	0.01765
244	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.77769	0.18557	0.03674
245	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.78047	0.16807	0.05146
246	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.81818	0.15501	0.02681
247	Residential Service Sales Revenue	SREVRTX	1.00000	0.72343	0.12645	0.15012
248	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.74099	0.14038	0.11863
249						
250						
251	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.77009	0.14854	0.08136
252			0.00000	0.00000	0.00000	0.00000
253						
254	**PRESENT REVENUES FROM SALES INPUT**					
255						
256	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000
257	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
231	**REVENUES AND BILLING DETERMINANTS**								
232									
233	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.27287	0.11379	0.00029	0.16820	0.20587	0.00153
234			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
235	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.21879	0.08909	0.00030	0.11722	0.16640	0.00182
236	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.26632	0.10131	0.00058	0.15649	0.21899	0.00383
237	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.14260	0.05273	0.00035	0.14918	0.12294	0.00114
238	Primary General Service	SREVPGTX	1.00000	0.25131	0.09531	0.00055	0.18528	0.21927	0.00318
239	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.35474	0.14982	0.00032	0.22692	0.25690	0.00044
240	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.34735	0.14929	0.00023	0.24327	0.24862	0.00008
241	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.05403	0.02439	0.00000	0.11676	0.03724	0.00003
242	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.03812	0.01669	0.00002	0.07987	0.02709	0.00004
243	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.27326	0.12414	(0.00002)	0.16185	0.19105	(0.00021)
244	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.24160	0.10225	0.00021	0.18557	0.18522	0.00080
245	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.25936	0.13235	(0.00046)	0.16807	0.15406	(0.00232)
246	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.22946	0.08631	0.00053	0.15501	0.18814	0.00220
247	Residential Service Sales Revenue	SREVRTX	1.00000	0.25211	0.11285	0.00003	0.12645	0.17510	0.00042
248	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.25864	0.11324	0.00011	0.14038	0.18641	0.00087
249									
250									
251	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.27566	0.09891	0.00078	0.14854	0.23296	0.00281
252			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
253									
254	**PRESENT REVENUES FROM SALES INPUT**								
255									
256	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
257	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
258									
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS					
				DISTSUB	DISTPRI	DISTSEC	DISTLT	DISTSERV	METERING
			(1)	(11)	(12)	(13)	(14)	(15)	(16)
231	**REVENUES AND BILLING DETERMINANTS**								
232									
233	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.03309	0.09030	0.00999	0.02006	0.00841	0.01854
234			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
235	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.03708	0.10100	0.01435	0.02916	0.02691	0.05702
236	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.04521	0.12014	0.01707	0.03574	0.00849	0.01261
237	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.03456	0.09098	0.01292	0.02738	0.05048	0.09402
238	Primary General Service	SREVPGTX	1.00000	0.05947	0.15789	0.00000	0.00000	0.00000	0.01656
239	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	(0.00000)	(0.00000)	(0.00000)	0.00000	(0.00000)	0.00226
240	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	(0.00000)	(0.00000)	(0.00000)	0.00000	(0.00000)	0.00215
241	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.01934	0.05505	0.00783	0.01507	0.00000	0.00000
242	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.01392	0.03908	0.00556	0.01088	0.00000	0.00000
243	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.06026	0.17202	0.00000	0.00000	0.00000	0.01671
244	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.05009	0.13857	0.01970	0.03926	0.00634	0.01702
245	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.05884	0.17862	0.00000	0.00000	0.00000	0.04538
246	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.06471	0.17130	0.02433	0.05120	0.00339	0.01408
247	Residential Service Sales Revenue	SREVRTX	1.00000	0.03645	0.10334	0.01470	0.02842	0.01614	0.03154
248	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.03644	0.10227	0.01454	0.02847	0.01309	0.02502
249									
250									
251	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.03507	0.09144	0.01033	0.02214	0.00958	0.01846
252			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
253									
254	**PRESENT REVENUES FROM SALES INPUT**								
255									
256	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
257	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CUSTOMER COSTS			
				LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(17)	(18)	(19)	(20)
231	**REVENUES AND BILLING DETERMINANTS**						
232							
233	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.01079	0.01274	0.03415	(0.00059)
234			0.00000	0.00000	0.00000	0.00000	0.00000
235	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.04206	0.10146	(0.00266)
236	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00295	0.01052	(0.00023)
237	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.06431	0.15639	0.00000
238	Primary General Service	SREVPGTX	1.00000	0.00000	0.00158	0.00974	(0.00013)
239	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00001	0.00860	(0.00000)
240	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00001	0.00900	(0.00000)
241	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.67027	0.00000	0.00000	0.00000
242	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.76872	0.00000	0.00000	0.00000
243	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00028	0.00066	0.00000
244	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00393	0.00944	0.00000
245	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00079	0.00529	0.00000
246	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00192	0.00742	0.00000
247	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.03056	0.07316	(0.00127)
248	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.00000	0.02402	0.05762	(0.00112)
249							
250							
251	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.01072	0.01176	0.03192	(0.00107)
252			0.00000	0.00000	0.00000	0.00000	0.00000
253							
254	**PRESENT REVENUES FROM SALES INPUT**						
255							
256	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000
257	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000
258							
259							
260							
261							
262							
263							
264							
265							
266							
267							
268							
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273							
274							
275							
276							

Note: Please refer to the Direct Testimony of Richard M. Luth, as well as Attachment RML-RD-5 pages 301-315, for the narrative explanation of the factor selection.

Southwestern Public Service Company

Demand and Energy Loss Factors

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

Note: Rate Codes align with Schedule Q-7.

Southwestern Public Service Company

Demand and Energy Loss Factors

Line No.	Voltage Level/Customer Class	Rate Code	Loss Factor
	Energy Loss Factors		
1	Backbone Transmission		1.029285
2	Backbone, 115kV+	LGSTBTX	
3	QF at Backbone, 115kV+	Standby 115kV+	
4	Sub-Transmission		1.035491
5	Sub-transmission, 69kV-115kV	LGSTTX	
6	QF at Sub-transmission, 69kV-115kV	Standby 69-115kV	
7	Primary Distribution		1.104580
8	Primary General	PGTX	
9	Primary General Time of Use (Option)	PGTXTOU	
10	Primary General Low Load Factor (Option)	PGTXLLF	
11	Primary QF	Standby Primary	
12	Large Schools - Primary	LSSTXPRI	
13	Large Municipal - Primary	LMSTXPRI	
14	CRMWA	SAS-4	
15	ORION (Formerly Degussa)	SAS-8	
16	Secondary Distribution - Transformers		1.123468
17	Secondary General	SGTX	
18	Secondary General Time of Use (Option)	SGTXTOU	
19	Secondary General Low Load Factor (Option)	SGTXLLF	
20	Secondary QF	Standby Secondary	
21	Large School - Secondary	LSSTX	
22	Secondary Distribution - Lines		1.126764
23	Residential General	RTX	
24	Residential Heating	RSHTX	
25	Small General	SGSTX	
26	Small Municipal & School	SMSTX	
27	Large Municipal - Secondary	LMSTX	
28	Street and Area Lighting		

Note: Rate Codes align with Schedule Q-7.

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
2								
3	**COST OF SALES S&W EXPENSE**							
4	50100-Steam Genr Fuel	ENERGY1	-	-	-	-	-	-
5	TOTAL COST OF SALES		-	-	-	-	-	-
6								
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**							
8	50000-Stm Prod Op & Supr	OX_PROD	1,072,247	363,358	32,833	199,342	1,149	13,691
9	50170-Stm Gen Fuel	ENEFUEL	323,031	56,133	6,920	52,419	463	4,346
10	50180-Fuel Procurement-Labor	ENEFUEL	-	-	-	-	-	-
11	50200-Steam Expenses Major	DPROD	3,581,174	1,213,570	109,659	665,777	3,838	45,725
12	50500-Stm Gen Elec Exp Major	DPROD	3,653,855	1,238,199	111,884	679,289	3,916	46,653
13	50600-Misc Steam Pwr Exp	DPROD	4,166,002	1,411,753	127,567	774,503	4,465	53,192
14	50700-Stm Pow Gen Rents	DPROD	118,687	40,220	3,634	22,065	127	1,515
15	TOTAL STEAM PRODUCTION OPERATIONS		12,914,995	4,323,233	392,496	2,393,396	13,959	165,121
16								
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**							
18	51000-Stm Maint Super&Eng	MX_PROD	842,718	199,906	21,031	144,405	1,090	11,116
19	51100-Stm Maint of Structures	DPROD	1,164,659	394,674	35,663	216,522	1,248	14,870
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,885,607	675,206	83,233	630,530	5,564	52,280
21	51300-Stm Maint of Elec Plant	ENERGY1	2,506,898	435,627	53,700	406,802	3,590	33,730
22	51400-Stm Maint of Misc Stm Plt	DPROD	4,595,742	1,557,382	140,726	854,396	4,926	58,679
23	TOTAL STEAM PRODUCTION MAINTENANCE		12,995,625	3,262,794	334,352	2,252,655	16,418	170,675
24								
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**							
26	54600-Oth Oper Super&Eng	OX_PROD	13,026	4,414	399	2,422	14	166
27	54800-Oth Oper Gen Exp	DPROD	211,636	71,718	6,480	39,345	227	2,702
28	54900-Oth Oper Misc Gen Exp	DPROD	36,871	12,495	1,129	6,855	40	471
29	55000-Oth Oper Rents	DPROD	7,387	2,503	226	1,373	8	94
30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		268,920	91,130	8,235	49,995	288	3,434
31								
32	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**							
33	55100-Oth Mtce Supervision&Eng	MX_PROD	360	85	9	62	0	5
34	55200-Oth Maint of Structures	DPROD	41,207	13,964	1,262	7,661	44	526
35	55300-Oth Mtc of Gen & Ele Plant	DPROD	312,797	105,999	9,578	58,152	335	3,994
36	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	13,528	4,584	414	2,515	14	173
37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		367,892	124,633	11,263	68,390	394	4,697
38								
39	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**							
40	55600-Load Dispatch	DPRODLD	564,097	191,158	17,273	104,871	605	7,202
41	55700-Purchased Power Other	MX_PROD	839,316	199,099	20,946	143,822	1,086	11,071
42	TOTAL SYSTEM CONTROL AND DISPATCH		1,403,413	390,257	38,219	248,693	1,690	18,274
43								
44	**TOTAL PRODUCTION S&W EXPENSE**		27,950,845	8,192,047	784,565	5,013,129	32,750	362,201
45								
46								

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
2										
3	**COST OF SALES S&W EXPENSE**									
4	50100-Steam Genr Fuel	ENERGY1	-	-	-	-	-	-	-	-
5	TOTAL COST OF SALES		-	-	-	-	-	-	-	-
6										
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**									
8	50000-Stm Prod Op & Supr	OX_PROD	1,072,247	16,038	112,293	330,645	1,683	1,216	61,419	269,226
9	50170-Stm Gen Fuel	ENEFUEL	323,031	4,001	52,770	144,571	818	591	25,780	118,791
10	50180-Fuel Procurement-Labor	ENEFUEL	-	-	-	-	-	-	-	-
11	50200-Steam Expenses Major	DPROD	3,581,174	53,565	375,046	1,104,312	5,620	4,061	205,132	899,180
12	50500-Stm Gen Elec Exp Major	DPROD	3,653,855	54,652	382,658	1,126,725	5,734	4,144	209,295	917,429
13	50600-Misc Steam Pwr Exp	DPROD	4,166,002	62,312	436,294	1,284,653	6,538	4,725	238,631	1,046,022
14	50700-Stm Pow Gen Rents	DPROD	118,687	1,775	12,430	36,599	186	135	6,798	29,801
15	TOTAL STEAM PRODUCTION OPERATIONS		12,914,995	192,343	1,371,491	4,027,504	20,579	14,872	747,056	3,280,448
16										
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**									
18	51000-Stm Maint Super&Eng	MX_PROD	842,718	11,270	118,678	332,083	1,822	1,317	59,960	272,124
19	51100-Stm Maint of Structures	DPROD	1,164,659	17,420	121,971	359,141	1,828	1,321	66,712	292,429
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,885,607	48,125	634,743	1,738,982	9,836	7,108	310,097	1,428,885
21	51300-Stm Maint of Elec Plant	ENERGY1	2,506,898	31,049	409,521	1,121,949	6,346	4,586	200,067	921,882
22	51400-Stm Maint of Misc Stm Plt	DPROD	4,595,742	68,740	481,299	1,417,171	7,212	5,212	263,247	1,153,923
23	TOTAL STEAM PRODUCTION MAINTENANCE		12,995,625	176,604	1,766,213	4,969,326	27,044	19,544	900,084	4,069,242
24										
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**									
26	54600-Oth Oper Super&Eng	OX_PROD	13,026	195	1,364	4,017	20	15	746	3,271
27	54800-Oth Oper Gen Exp	DPROD	211,636	3,166	22,164	65,261	332	240	12,123	53,139
28	54900-Oth Oper Misc Gen Exp	DPROD	36,871	551	3,861	11,370	58	42	2,112	9,258
29	55000-Oth Oper Rents	DPROD	7,387	110	774	2,278	12	8	423	1,855
30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		268,920	4,022	28,163	82,926	422	305	15,404	67,522
31										
32	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**									
33	55100-Oth Mtce Supervision&Eng	MX_PROD	360	5	51	142	1	1	26	116
34	55200-Oth Maint of Structures	DPROD	41,207	616	4,315	12,707	65	47	2,360	10,346
35	55300-Oth Mtc of Gen & Ele Plant	DPROD	312,797	4,679	32,758	96,456	491	355	17,917	78,539
36	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	13,528	202	1,417	4,171	21	15	775	3,397
37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		367,892	5,502	38,541	113,476	578	417	21,078	92,398
38										
39	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**									
40	55600-Load Dispatch	DPRODLD	564,097	8,437	59,076	173,948	885	640	32,312	141,636
41	55700-Purchased Power Other	MX_PROD	839,316	11,225	118,199	330,743	1,814	1,311	59,718	271,025
42	TOTAL SYSTEM CONTROL AND DISPATCH		1,403,413	19,662	177,275	504,691	2,700	1,951	92,030	412,662
43										
44	**TOTAL PRODUCTION S&W EXPENSE**		27,950,845	398,134	3,381,683	9,697,924	51,322	37,089	1,775,652	7,922,272
45										
46										

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
2									
3	**COST OF SALES S&W EXPENSE**								
4	50100-Steam Genr Fuel	ENERGY1	-	-	-	-	-	-	-
5	TOTAL COST OF SALES		-	-	-	-	-	-	-
6									
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**								
8	50000-Stm Prod Op & Supr	OX_PROD	1,072,247	2,487	11,204	300	15,738	286,802	76,555
9	50170-Stm Gen Fuel	ENEFUEL	323,031	673	3,673	67	3,934	41,886	14,247
10	50180-Fuel Procurement-Labor	ENEFUEL	-	-	-	-	-	-	-
11	50200-Steam Expenses Major	DPROD	3,581,174	8,306	37,419	1,003	52,561	957,884	255,685
12	50500-Stm Gen Elec Exp Major	DPROD	3,653,855	8,474	38,178	1,024	53,628	977,325	260,874
13	50600-Misc Steam Pwr Exp	DPROD	4,166,002	9,662	43,530	1,167	61,145	1,114,313	297,440
14	50700-Stm Pow Gen Rents	DPROD	118,687	275	1,240	33	1,742	31,746	8,474
15	TOTAL STEAM PRODUCTION OPERATIONS		12,914,995	29,877	135,244	3,595	188,748	3,409,957	913,276
16									
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**								
18	51000-Stm Maint Super&Eng	MX_PROD	842,718	1,832	9,284	198	11,072	153,900	46,006
19	51100-Stm Maint of Structures	DPROD	1,164,659	2,701	12,169	326	17,094	311,520	83,153
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,885,607	8,096	44,184	803	47,322	503,834	171,372
21	51300-Stm Maint of Elec Plant	ENERGY1	2,506,898	5,223	28,506	518	30,531	325,062	110,565
22	51400-Stm Maint of Misc Stm Plt	DPROD	4,595,742	10,659	48,020	1,288	67,452	1,229,259	328,122
23	TOTAL STEAM PRODUCTION MAINTENANCE		12,995,625	28,511	142,164	3,133	173,471	2,523,575	739,218
24									
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**								
26	54600-Oth Oper Super&Eng	OX_PROD	13,026	30	136	4	191	3,484	930
27	54800-Oth Oper Gen Exp	DPROD	211,636	491	2,211	59	3,106	56,608	15,110
28	54900-Oth Oper Misc Gen Exp	DPROD	36,871	86	385	10	541	9,862	2,632
29	55000-Oth Oper Rents	DPROD	7,387	17	77	2	108	1,976	527
30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		268,920	624	2,810	75	3,947	71,930	19,200
31									
32	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**								
33	55100-Oth Mtce Supervision&Eng	MX_PROD	360	1	4	0	5	66	20
34	55200-Oth Maint of Structures	DPROD	41,207	96	431	12	605	11,022	2,942
35	55300-Oth Mtc of Gen & Ele Plant	DPROD	312,797	725	3,268	88	4,591	83,666	22,333
36	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	13,528	31	141	4	199	3,618	966
37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		367,892	853	3,844	103	5,399	98,372	26,260
38									
39	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**								
40	55600-Load Dispatch	DPRODLD	564,097	1,308	5,894	158	8,279	150,883	40,275
41	55700-Purchased Power Other	MX_PROD	839,316	1,825	9,247	197	11,028	153,279	45,820
42	TOTAL SYSTEM CONTROL AND DISPATCH		1,403,413	3,133	15,141	355	19,307	304,162	86,095
43									
44	**TOTAL PRODUCTION S&W EXPENSE**		27,950,845	62,998	299,203	7,261	390,872	6,407,997	1,784,050
45									
46									

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
47	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
48	**TRANSMISSION SALARIES & WAGES EXPENSE**							
49	Operation							
50	56000-Trans Oper Super & Eng	SALWAGTO	2,552,533	855,154	77,569	483,528	2,837	33,367
51	56111-Load Disp-Reliability	DTRANLD	16,660	5,590	505	3,141	19	219
52	56120-Load Disp-Monitor/Operate	DTRANLD	1,340,717	449,831	40,651	252,805	1,497	17,599
53	56150-Rel/Plan/Standards Dev	DTRAN	8,227	2,760	249	1,551	9	108
54	56160-Trans Service Studies	DTRAN	40,371	13,545	1,224	7,612	45	530
55	56170-Gen Interconn Studies	DTRAN	292	98	9	55	0	4
56	56200-Trans Oper Station Exp	PLT_353	182,443	60,526	5,470	33,986	201	2,365
57	56300-Trans Oper OH Lines	OHTRAN	44,180	14,874	1,371	8,637	49	575
58	56600-Trans Oper Misc Exp	TRANPLT	617,807	206,817	18,910	118,480	682	8,026
59	56700-Trans Rents	TRANPLT	35,501	11,884	1,087	6,808	39	461
60	Total Transmission Operations		4,838,731	1,621,081	147,045	916,603	5,378	63,253
61								
62	Maintenance							
63	56800-Trans Mtce Super & Eng	SALWAGTM	63,546	21,114	1,912	11,897	70	824
64	57000-Tran Mnt of Station Equip	PLT_353	1,342,313	445,315	40,243	250,047	1,479	17,399
65	57100-Trans Mt of Overhead Lines	OHTRAN	153,701	51,748	4,769	30,047	170	1,999
66	Total Transmission Maintenance		1,559,560	518,176	46,924	291,992	1,719	20,221
67								
68	TOTAL TRANSMISSION EXPENSE		6,398,291	2,139,256	193,969	1,208,595	7,097	83,474
69								
70	**REGIONAL MARKET EXPENSE**							
71	57510-Operations Supervision	ENERGY1	87,733	15,246	1,879	14,237	126	1,180
72	57520-DA & RT Mkt Admin	ENERGY1	95,409	16,579	2,044	15,482	137	1,284
73	57550-Ancillary Serv Mkt Admin	ENERGY1	12,896	2,241	276	2,093	18	174
74	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	1,639	202	1,530	14	127
75	TOTAL REGIONAL MARKET EXPENSE		205,468	35,704	4,401	33,342	294	2,765
76								
77	**DISTRIBUTION SALARIES & WAGES EXPENSE**							
78	Distribution Operations:							
79	58000-Dist Oper Sup & Eng	SALWAGDO	1,835,710	789,824	113,348	343,894	8,367	30,235
80	58100-Dist Load Dispatching	DDISTLD	151,249	65,438	6,593	38,646	314	3,511
81	58200-Dist Op Station Exp	PLT_362	70,973	30,706	3,094	18,134	147	1,648
82	58300-Dist Oper Overhead Lines	OHDIST	1,143,267	507,803	51,160	299,895	2,434	26,566
83	58400-Dist Op UG Elec lines	UGDIST	150,663	66,874	6,737	39,494	321	3,501
84	58500-Dist Oper Streetlight	PLT_373	291,510	-	-	-	-	-
85	58600-Dist Oper Meter Exp	CMETERS	1,884,566	1,113,811	226,013	253,946	20,536	24,513
86	58700-Dist Oper Cust Install	PLT_371	701,593	-	-	-	-	-
87	58800-Dist Oper Misc Exp	DISTPLT	2,676,881	1,255,705	143,385	671,426	8,543	56,497
88	58900-Dist Rents	DISTPLT	48,091	22,559	2,576	12,062	153	1,015
89	Total Distribution Operation		8,954,503	3,852,720	552,906	1,677,497	40,815	147,484
90								
91								
92								
93								
94								

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
47	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
48	**TRANSMISSION SALARIES & WAGES EXPENSE**									
49	Operation									
50	56000-Trans Oper Super & Eng	SALWAGTO	2,552,533	38,196	288,082	767,033	3,928	2,839	141,928	625,105
51	56111-Load Disp-Reliability	DTRANLD	16,660	250	1,874	5,019	26	19	929	4,090
52	56120-Load Disp-Monitor/Operate	DTRANLD	1,340,717	20,104	150,769	403,881	2,078	1,502	74,752	329,128
53	56150-Rel/Plan/Standards Dev	DTRAN	8,227	123	925	2,478	13	9	459	2,020
54	56160-Trans Service Studies	DTRAN	40,371	605	4,540	12,161	63	45	2,251	9,910
55	56170-Gen Interconn Studies	DTRAN	292	4	33	88	0	0	16	72
56	56200-Trans Oper Station Exp	PLT_353	182,443	2,704	20,228	56,482	280	202	10,445	46,037
57	56300-Trans Oper OH Lines	OHTRAN	44,180	663	5,134	12,762	67	48	2,361	10,402
58	56600-Trans Oper Misc Exp	TRANPLT	617,807	9,226	70,471	183,579	938	678	33,955	149,624
59	56700-Trans Rents	TRANPLT	35,501	530	4,049	10,549	54	39	1,951	8,598
60	Total Transmission Operations		4,838,731	72,406	546,104	1,454,033	7,446	5,381	269,047	1,184,986
61										
62	Maintenance									
63	56800-Trans Mtce Super & Eng	SALWAGTM	63,546	943	7,080	19,538	97	70	3,613	15,925
64	57000-Tran Mnt of Station Equip	PLT_353	1,342,313	19,893	148,827	415,567	2,058	1,487	76,851	338,715
65	57100-Trans Mt of Overhead Lines	OHTRAN	153,701	2,306	17,863	44,400	232	167	8,213	36,187
66	Total Transmission Maintenance		1,559,560	23,143	173,770	479,504	2,387	1,725	88,677	390,827
67										
68	TOTAL TRANSMISSION EXPENSE		6,398,291	95,549	719,874	1,933,538	9,833	7,106	357,724	1,575,813
69										
70	**REGIONAL MARKET EXPENSE**									
71	57510-Operations Supervision	ENERGY1	87,733	1,087	14,332	39,265	222	161	7,002	32,263
72	57520-DA & RT Mkt Admin	ENERGY1	95,409	1,182	15,586	42,700	242	175	7,614	35,085
73	57550-Ancillary Serv Mkt Admin	ENERGY1	12,896	160	2,107	5,772	33	24	1,029	4,743
74	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	117	1,540	4,220	24	17	753	3,468
75	TOTAL REGIONAL MARKET EXPENSE		205,468	2,545	33,565	91,956	520	376	16,398	75,559
76										
77	**DISTRIBUTION SALARIES & WAGES EXPENSE**									
78	Distribution Operations:									
79	58000-Dist Oper Sup & Eng	SALWAGDO	1,835,710	42,953	217,179	5,308	92,858	191,745	957	4,351
80	58100-Dist Load Dispatching	DDISTLD	151,249	5,134	30,304	-	761	550	-	-
81	58200-Dist Op Station Exp	PLT_362	70,973	2,409	14,220	-	357	258	-	-
82	58300-Dist Oper Overhead Lines	OHDIST	1,143,267	39,748	205,490	-	5,905	4,267	-	-
83	58400-Dist Op UG Elec lines	UGDIST	150,663	5,235	27,162	-	778	562	-	-
84	58500-Dist Oper Streetlight	PLT_373	291,510	-	-	-	291,510	-	-	-
85	58600-Dist Oper Meter Exp	CMETERS	1,884,566	27,362	199,171	19,215	-	-	3,465	15,750
86	58700-Dist Oper Cust Install	PLT_371	701,593	-	-	-	-	701,593	-	-
87	58800-Dist Oper Misc Exp	DISTPLT	2,676,881	85,151	359,405	1,346	59,717	35,706	243	1,103
88	58900-Dist Rents	DISTPLT	48,091	1,530	6,457	24	1,073	641	4	20
89	Total Distribution Operation		8,954,503	209,522	1,059,386	25,893	452,958	935,322	4,669	21,224
90										
91										
92										
93										
94										

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
47	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
48	**TRANSMISSION SALARIES & WAGES EXPENSE**								
49	Operation								
50	56000-Trans Oper Super & Eng	SALWAGTO	2,552,533	5,946	27,422	707	37,489	672,419	182,736
51	56111-Load Disp-Reliability	DTRANLD	16,660	39	180	5	245	4,398	1,192
52	56120-Load Disp-Monitor/Operate	DTRANLD	1,340,717	3,137	14,462	369	19,735	353,919	95,912
53	56150-Rel/Plan/Standards Dev	DTRAN	8,227	19	89	2	121	2,172	589
54	56160-Trans Service Studies	DTRAN	40,371	94	435	11	594	10,657	2,888
55	56170-Gen Interconn Studies	DTRAN	292	1	3	0	4	77	21
56	56200-Trans Oper Station Exp	PLT_353	182,443	422	1,943	50	2,654	47,626	12,900
57	56300-Trans Oper OH Lines	OHTRAN	44,180	102	472	13	650	11,665	3,210
58	56600-Trans Oper Misc Exp	TRANPLT	617,807	1,429	6,597	174	9,053	162,411	44,406
59	56700-Trans Rents	TRANPLT	35,501	82	379	10	520	9,333	2,552
60	Total Transmission Operations		4,838,731	11,271	51,982	1,341	71,066	1,274,676	346,404
61									
62	Maintenance								
63	56800-Trans Mtce Super & Eng	SALWAGTM	63,546	147	677	17	926	16,608	4,506
64	57000-Tran Mnt of Station Equip	PLT_353	1,342,313	3,103	14,295	366	19,528	350,407	94,908
65	57100-Trans Mt of Overhead Lines	OHTRAN	153,701	355	1,643	44	2,262	40,581	11,167
66	Total Transmission Maintenance		1,559,560	3,606	16,616	427	22,715	407,595	110,580
67									
68	TOTAL TRANSMISSION EXPENSE		6,398,291	14,877	68,598	1,768	93,781	1,682,272	456,985
69									
70	**REGIONAL MARKET EXPENSE**								
71	57510-Operations Supervision	ENERGY1	87,733	183	998	18	1,068	11,376	3,869
72	57520-DA & RT Mkt Admin	ENERGY1	95,409	199	1,085	20	1,162	12,371	4,208
73	57550-Ancillary Serv Mkt Admin	ENERGY1	12,896	27	147	3	157	1,672	569
74	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	20	107	2	115	1,223	416
75	TOTAL REGIONAL MARKET EXPENSE		205,468	428	2,336	42	2,502	26,642	9,062
76									
77	**DISTRIBUTION SALARIES & WAGES EXPENSE**								
78	Distribution Operations:								
79	58000-Dist Oper Sup & Eng	SALWAGDO	1,835,710	4,798	25,437	863	42,089	639,575	150,249
80	58100-Dist Load Dispatching	DDISTLD	151,249	696	2,815	94	5,040	52,086	13,352
81	58200-Dist Op Station Exp	PLT_362	70,973	326	1,321	44	2,365	24,441	6,265
82	58300-Dist Oper Overhead Lines	OHDIST	1,143,267	4,718	21,848	640	39,108	404,193	103,610
83	58400-Dist Op UG Elec lines	UGDIST	150,663	624	2,877	85	5,150	53,230	13,645
84	58500-Dist Oper Streetlight	PLT_373	291,510	-	-	-	-	-	-
85	58600-Dist Oper Meter Exp	CMETERS	1,884,566	3,891	20,621	1,297	26,065	922,182	191,629
86	58700-Dist Oper Cust Install	PLT_371	701,593	-	-	-	-	-	-
87	58800-Dist Oper Misc Exp	DISTPLT	2,676,881	8,204	48,293	1,167	83,985	1,006,033	249,672
88	58900-Dist Rents	DISTPLT	48,091	147	868	21	1,509	18,074	4,485
89	Total Distribution Operation		8,954,503	23,404	124,081	4,212	205,310	3,119,814	732,906
90									
91									
92									
93									
94									

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
95	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
96								
97	Distribution Maintenance							
98	59000-Dist Mtc Super & Eng	SALWAGDM	52,924	23,153	2,340	13,648	112	1,211
99	59200-Dist Mt of Station Equip	PLT_362	750,333	324,630	32,706	191,718	1,556	17,418
100	59300-Dist Mtc of Overhead Lines	OHDIST	2,820,220	1,252,653	126,202	739,784	6,004	65,532
101	59400-Dist Mt of Undergrnd Line	UGDIST	95,917	42,574	4,289	25,143	204	2,229
102	59500-Dist Mt of Line Transform	PLT_368	60,948	32,826	3,307	19,386	157	1,427
103	59600-Dist Mtc of Streetlights	PLT_373	53,406	-	-	-	-	-
104	59700-Dist Mtc of Meters	CMETERS	8,545	5,050	1,025	1,151	93	111
105	59800-Dist Mtce of Dist Plant	DISTPLT	(32)	(15)	(2)	(8)	(0)	(1)
106	Total Distribution Maintenance		3,842,261	1,680,871	169,867	990,822	8,126	87,929
107								
108	TOTAL DISTRIBUTION		12,796,765	5,533,591	722,773	2,668,320	48,941	235,413
109								
110	**Customer Accounting Expense**							
111	90100-Cust Acct Supervise	SALWAGCA	16,187	12,817	2,060	754	181	59
112	90200-Cust Acct Meter Read	CMETRDG	1,989,611	1,577,852	253,545	92,847	22,238	7,215
113	90300-Cust Acct Recrds &Coll	CUSTREC	3,024,790	2,392,429	384,439	140,780	33,718	10,940
114	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	-	-	-	-	-	-
115	TOTAL CUSTOMER ACCOUNTING EXPENSE		5,030,588	3,983,098	640,043	234,381	56,137	18,214
116								
117	**CUSTOMER SERVICE EXPENSES**							
118	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	-	-	126,422	-	-
119	90800-Customer Asst Expense	CUSTASST	823,978	651,718	104,724	38,350	9,185	2,980
120	90804EE-Customer Assistance SaversSwitch	PRODPLT	5,246	1,778	161	975	6	67
121	TOTAL CUSTOMER SERVICE EXPENSE		1,474,908	653,495	104,885	165,747	9,191	3,047
122								
123	**SALES EXPENSES**							
124	91200-Economic Development	OX_902_3	78,685	62,291	10,010	3,665	878	285
125	TOTAL SALES EXPENSES		78,685	62,291	10,010	3,665	878	285
126								
127	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**							
128	92000-A&G Salaries	SALWAGXAG	13,449,589	5,136,772	613,597	2,325,864	38,723	175,901
129	92100-A&G Office & Supplies	SALWAGXAG	202,053	77,170	9,218	34,941	582	2,643
130	92500-A&G Injuries & Damages	SALWAGXAG	473,684	180,913	21,610	81,915	1,364	6,195
131	926000-Employee pensions and benefits	SALWAGXAG	19,027,046	7,266,957	868,051	3,290,384	54,781	248,846
132	92601-A&G Pen & Ben	SALWAGXAG	-	-	-	-	-	-
133	92602-A&G Pen & Ben	SALWAGXAG	-	-	-	-	-	-
134	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(445,624)	(53,231)	(201,773)	(3,359)	(15,260)
135	93020-A&G Misc General Exp	SALWAGXAG	-	-	-	-	-	-
136	93100-A&G Rents	SALWAGXAG	129,167	49,332	5,893	22,337	372	1,689
137	TOTAL ADMINISTRATIVE & GENERAL		32,114,765	12,265,520	1,465,139	5,553,669	92,462	420,014
138								
139								
140								
141	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		86,050,314	32,865,004	3,925,785	14,880,848	247,750	1,125,413

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
95	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
96										
97	Distribution Maintenance									
98	59000-Dist Mtc Super & Eng	SALWAGDM	52,924	1,809	9,443	1	1,014	194	0	1
99	59200-Dist Mt of Station Equip	PLT_362	750,333	25,469	150,334	-	3,775	2,728	-	-
100	59300-Dist Mtc of Overhead Lines	OHDIST	2,820,220	98,050	506,904	-	14,566	10,526	-	-
101	59400-Dist Mt of Undergrnd Line	UGDIST	95,917	3,333	17,292	-	495	358	-	-
102	59500-Dist Mt of Line Transform	PLT_368	60,948	2,530	657	-	382	276	-	-
103	59600-Dist Mtc of Streetlights	PLT_373	53,406	-	-	-	53,406	-	-	-
104	59700-Dist Mtc of Meters	CMETERS	8,545	124	903	87	-	-	16	71
105	59800-Dist Mtce of Dist Plant	DISTPLT	(32)	(1)	(4)	(0)	(1)	(0)	(0)	(0)
106	Total Distribution Maintenance		3,842,261	131,313	685,528	88	73,636	14,081	16	72
107										
108	TOTAL DISTRIBUTION		12,796,765	340,835	1,744,914	25,981	526,594	949,403	4,685	21,296
109										
110	**Customer Accounting Expense**									
111	90100-Cust Acct Supervise	SALWAGCA	16,187	46	247	25	-	-	4	20
112	90200-Cust Acct Meter Read	CMETRDG	1,989,611	5,626	29,811	477	-	-	86	392
113	90300-Cust Acct Recrds &Coll	CUSTREC	3,024,790	8,530	46,781	7,173	-	-	1,288	5,885
114	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	-	-	-	-	-	-	-	-
115	TOTAL CUSTOMER ACCOUNTING EXPENSE		5,030,588	14,201	76,840	7,675	-	-	1,378	6,296
116										
117	**CUSTOMER SERVICE EXPENSES**									
118	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	9,652	129,443	380,166	-	-	67,457	312,709
119	90800-Customer Asst Expense	CUSTASST	823,978	2,324	12,744	1,954	-	-	351	1,603
120	90804EE-Customer Assistance SaversSwitch	PRODPLT	5,246	78	549	1,618	8	6	301	1,317
121	TOTAL CUSTOMER SERVICE EXPENSE		1,474,908	12,054	142,736	383,738	8	6	68,109	315,629
122										
123	**SALES EXPENSES**									
124	91200-Economic Development	OX_902_3	78,685	222	1,204	130	-	-	23	107
125	TOTAL SALES EXPENSES		78,685	222	1,204	130	-	-	23	107
126										
127	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**									
128	92000-A&G Salaries	SALWAGXAG	13,449,589	215,336	1,521,324	3,027,515	146,695	247,863	554,578	2,472,937
129	92100-A&G Office & Supplies	SALWAGXAG	202,053	3,235	22,855	45,482	2,204	3,724	8,331	37,151
130	92500-A&G Injuries & Damages	SALWAGXAG	473,684	7,584	53,580	106,627	5,167	8,730	19,532	87,095
131	926000-Employee pensions and benefits	SALWAGXAG	19,027,046	304,634	2,152,208	4,283,006	207,529	350,650	784,558	3,498,448
132	92601-A&G Pen & Ben	SALWAGXAG	-	-	-	-	-	-	-	-
133	92602-A&G Pen & Ben	SALWAGXAG	-	-	-	-	-	-	-	-
134	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(18,681)	(131,978)	(262,642)	(12,726)	(21,503)	(48,111)	(214,532)
135	93020-A&G Misc General Exp	SALWAGXAG	-	-	-	-	-	-	-	-
136	93100-A&G Rents	SALWAGXAG	129,167	2,068	14,610	29,076	1,409	2,380	5,326	23,749
137	TOTAL ADMINISTRATIVE & GENERAL		32,114,765	514,176	3,632,600	7,229,063	350,277	591,844	1,324,215	5,904,848
138										
139										
140										
141	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		86,050,314	1,377,716	9,733,416	19,370,005	938,555	1,585,823	3,548,184	15,821,821

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
95	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
96									
97	Distribution Maintenance								
98	59000-Dist Mtc Super & Eng	SALWAGDM	52,924	217	994	29	1,779	18,431	4,722
99	59200-Dist Mt of Station Equip	PLT_362	750,333	3,451	13,967	468	25,001	258,394	66,236
100	59300-Dist Mtc of Overhead Lines	OHDIST	2,820,220	11,638	53,895	1,579	96,471	997,067	255,586
101	59400-Dist Mt of Undergrnd Line	UGDIST	95,917	397	1,832	54	3,279	33,888	8,687
102	59500-Dist Mt of Line Transform	PLT_368	60,948	15	1,412	2	2,528	26,128	6,698
103	59600-Dist Mtc of Streetlights	PLT_373	53,406	-	-	-	-	-	-
104	59700-Dist Mtc of Meters	CMETERS	8,545	18	94	6	118	4,181	869
105	59800-Dist Mtce of Dist Plant	DISTPLT	(32)	(0)	(1)	(0)	(1)	(12)	(3)
106	Total Distribution Maintenance		3,842,261	15,736	72,193	2,138	129,175	1,338,077	342,794
107									
108	TOTAL DISTRIBUTION		12,796,765	39,139	196,274	6,350	334,485	4,457,892	1,075,700
109									
110	**Customer Accounting Expense**								
111	90100-Cust Acct Supervise	SALWAGCA	16,187	1	58	0	45	10,612	2,205
112	90200-Cust Acct Meter Read	CMETRDG	1,989,611	94	7,122	31	5,595	1,306,386	271,466
113	90300-Cust Acct Recrds &Coll	CUSTREC	3,024,790	142	10,798	47	8,483	1,980,817	411,612
114	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	-	-	-	-	-	-	-
115	TOTAL CUSTOMER ACCOUNTING EXPENSE		5,030,588	236	17,978	79	14,123	3,297,815	685,283
116									
117	**CUSTOMER SERVICE EXPENSES**								
118	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	-	-	164	9,488	-	-
119	90800-Customer Asst Expense	CUSTASST	823,978	39	2,942	13	2,311	539,591	112,126
120	90804EE-Customer Assistance SaversSwitch	PRODPLT	5,246	12	55	1	77	1,403	375
121	TOTAL CUSTOMER SERVICE EXPENSE		1,474,908	51	2,996	178	11,876	540,994	112,501
122									
123	**SALES EXPENSES**								
124	91200-Economic Development	OX_902_3	78,685	4	281	1	221	51,574	10,717
125	TOTAL SALES EXPENSES		78,685	4	281	1	221	51,574	10,717
126									
127	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**								
128	92000-A&G Salaries	SALWAGXAG	13,449,589	29,358	146,543	3,910	211,426	4,105,826	1,030,945
129	92100-A&G Office & Supplies	SALWAGXAG	202,053	441	2,202	59	3,176	61,682	15,488
130	92500-A&G Injuries & Damages	SALWAGXAG	473,684	1,034	5,161	138	7,446	144,604	36,309
131	926000-Employee pensions and benefits	SALWAGXAG	19,027,046	41,533	207,313	5,531	299,103	5,808,486	1,458,471
132	92601-A&G Pen & Ben	SALWAGXAG	-	-	-	-	-	-	-
133	92602-A&G Pen & Ben	SALWAGXAG	-	-	-	-	-	-	-
134	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(2,547)	(12,713)	(339)	(18,342)	(356,188)	(89,436)
135	93020-A&G Misc General Exp	SALWAGXAG	-	-	-	-	-	-	-
136	93100-A&G Rents	SALWAGXAG	129,167	282	1,407	38	2,030	39,431	9,901
137	TOTAL ADMINISTRATIVE & GENERAL		32,114,765	70,101	349,913	9,336	504,840	9,803,842	2,461,678
138									
139									
140									
141	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		86,050,314	187,834	937,579	25,016	1,352,700	26,269,029	6,595,975

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Distribution Plant Study

Percentage Split Between Primary and Secondary Cost Components
12 Months Ended June 30, 2017

Line No.		
	Plant Account 365 – Overhead Conductors and Devices	
1	Primary :	89.71%
2	Secondary :	10.29%
	Plant Account 367 – Underground Conductors and Devices	
3	Primary :	89.98%
4	Secondary :	10.02%

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Distribution Plant Study

Percentage Split Between Customer and Demand Cost Components.
12 Months Ended June 30, 2017

Line No.	FERC Acct	Description	% Customer	% Demand	Total	% Primary	% Secondary	Total
1	360	Land and Land Rights	0.00%	100.00%	100.00%	70.10%	29.90%	100.00%
2	361	Structures and Improvements	0.00%	100.00%	100.00%	70.10%	29.90%	100.00%
3	362	Substation Equipment	0.00%	100.00%	100.00%	100.00%	0.00%	100.00%
4	364	Dist. Poles and Fixtures	0.00%	100.00%	100.00%	56.90%	43.10%	100.00%
5	365	OH Conductor & Devices	0.00%	100.00%	100.00%	89.71%	10.29%	100.00%
6	366	Underground Conduit	0.00%	100.00%	100.00%	89.98%	10.02%	100.00%
7	367	Underground Conductor	0.00%	100.00%	100.00%	89.98%	10.02%	100.00%
8	368	Line Transformers	0.00%	100.00%	100.00%	5.38%	94.62%	100.00%
9	369	Services	100.00%	0.00%	100.00%	0.00%	100.00%	100.00%
10	370	Customer Meters	100.00%	0.00%	100.00%	50.32%	49.68%	100.00%
11	371	Guard Lights	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%
12	373	Street Lights & Signals	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%

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

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Transformers - TX ONLY)
12 Months Ended June 30, 2017

Line No.	Account Number	Description	Quantity	Original Cost
1	368	Transformer Line Network 3PH	$ -	$ -
2	368	Transformer Line Overhead 1PH	81,884	47,648,284
3	368	Transformer Line Overhead 3PH	50	237,734
4	368	Transformer Line Underground 1PH	4,999	6,557,636
5	368	Transformer Line Underground 3PH	718	4,818,545
6	368	Transformer Line (type unknown)	31,459	66,170,411
7		**Totals**	**$ 119,110**	**$ 125,432,611**

Note: KVA Ratings are not available.

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
12 Months Ended June 30, 2017

Line No.	Rate Class	Meter Description Type	Phase	Size	Voltage	Meters by Type	Unit Cost $/Meter	Total Cost $	Allocation Factor
1	Residential	kWh	1Ph	SC	SEC	167,323	$ 131.94	$ 22,076,536	
2		kWh	3Ph	SC	SEC	6,291	252.43	1,587,982	
3	**Subtotal**					**173,613**		**23,664,518**	**48.93%**
	Residential Space Heating	kWh	1Ph	SC	SEC	34,769	$ 131.94	$ 4,587,483	
		kWh	3Ph	SC	SEC	1,307	252.43	329,981	
	Subtotal					**36,077**		**$ 4,917,464**	**10.17%**
	Small General	kWh	1Ph	SC	SEC	24,480	$ 131.94	$ 3,229,891	
		kWh	3Ph	SC	SEC	10,004	252.43	2,525,310	
		kWh	1Ph	IDR	SEC	126	320.90	40,433	
		kWh	3Ph	IDR	SEC	13	320.90	4,172	
	Subtotal					**34,623**		**$ 5,799,806**	**11.99%**
	Secondary General	DI	1Ph	SC	SEC	1,792	$ 260.70	$ 467,174	
		DI	3Ph	SC	SEC	6,268	260.78	1,634,569	
		DI	3Ph	TR	SEC	3,979	1,039.67	4,136,847	
		IDR	3Ph	TR	SEC	236	1,178.06	278,022	
	Subtotal					**12,275**		**$ 6,516,613**	**13.48%**
	Primary General	DI	3Ph	SC	SEC	3,178	$ 260.78	$ 828,759	
		IDR	3Ph	SC	SEC	54	320.90	17,329	
		DI	3Ph	TR	SEC	91	1,039.67	94,610	
		DI	3Ph	TR	PRI	318	8,321.42	2,646,212	
		IDR	3Ph	TR	PRI	181	8,420.42	1,524,096	
	Subtotal					**3,822**		**$ 5,111,005**	**10.57%**
	LGS-T	IDR	3Ph	TR	PRI	58	$ 8,501.25	$ 493,073	
		IDR	3Ph	TR	69kV	4	115,513.00	462,052	
		IDR	3Ph	TR	115kV	12	137,068.00	1,644,816	
		IDR	3Ph	TR	230kV	4	215,504.00	862,016	
	Subtotal					**78**		**$ 3,461,957**	
	LGS-T 69kV					18%	$ 88,914.80	$ 624,287	**0.18%**
	LGS-T 115kV					82%	$ 404,158.20	$ 2,837,670	**0.84%**
	Total C&I					**50,798**		**20,889,380**	

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
12 Months Ended June 30, 2017

Line No.	Rate Class	Meter Description: Type	Phase	Size	Voltage	Meters by Type	Unit Cost $/Meter	Total Cost $	Allocation Factor
	Small Municipal & School	kWh	1Ph	SC	SEC	1,947	$ 131.94	$ 256,887	
		kWh	3Ph	SC	SEC	845	252.43	213,303	
		IDR	1Ph	SC	SEC	99	320.90	31,769	
		IDR	1Ph	SC	SEC	78	320.90	25,030	
	Subtotal					**2,969**		**$ 526,990**	**1.09%**
	Large Municipal - Secondary	DI	1Ph	SC	SEC	82	$ 260.70	$ 21,377	
		DI	3Ph	SC	SEC	522	260.78	136,127	
		DI	3Ph	TR	SEC	205	1,039.67	213,132	
		DI	3Ph	TR	PRI	9	8,321.42	74,893	
		IDR	3Ph	TR	SEC	71	1,178.06	83,642	
	Subtotal					**889**		**$ 529,172**	**1.09%**
	Large Municipal - Primary	DI	3Ph	TR	PRI	12	$ 8,321.42	$ 99,857	
	Subtotal					**12**		**$ 99,857**	**0.21%**
	Large School - Secondary	DI	1Ph	SC	SEC	109	$ 260.70	$ 28,416	
		DI	3Ph	SC	SEC	88	260.78	22,949	
		DI	3Ph	TR	SEC	487	1,039.67	506,319	
		DI	3Ph	TR	PRI	6	8,321.42	49,929	
		IDR	3Ph	TR	SEC	52	1,178.06	61,259	
	Subtotal					**742**		**$ 668,872**	**1.38%**
	Large School - Primary	DI	3Ph	TR	PRI	4	$ 8,321.42	$ 33,286	
	Subtotal					**4**		**$ 33,286**	**0.07%**
	Standby - Transmission	IDR	3Ph	TR	69kV	2	$ 115,513.00	$ 231,026	
		IDR	3Ph	TR	115kV	12	$ 137,068.00	$ 1,644,816	
		IDR	3Ph	TR	230kV	8	$ 215,504.00	$ 1,724,032	
		IDR	3Ph	TR	345kV	4	$ 242,430.00	$ 969,720	
	Subtotal					**26**		**$ 4,569,594**	
	PUCT Total					**90,624**		**$ 55,899,132**	**100.0000%**
						Total Not Including Transmission		**$ 48,360,654**	

Note: This schedule contains estimates for the period of April 1, 2017 through June 30, 2017, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Support for Production Allocation Methodology

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

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

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

The AED 4-CP method was approved in Docket No. 43695, SPS's last fully-litigated base rate case. SPS also used this method in previous filings in Texas, Docket Nos. 45524, 42004, 40824, 38147, 35763 and 32766, and in New Mexico retail base rate filings during the same 2006 through 2015 timeframe. Consistent use of allocation factors across jurisdictions allows SPS the opportunity to recover its system-based costs without an over-allocation or under-allocation to each jurisdiction. Consistent with the Order on Rehearing in Docket No. 43695, SPS is basing the system load factor on the single annual system coincident peak.

Southwestern Public Service Company

Summary of Changes in Allocation Factors

Line No.	FERC Account	Allocation Factor - 45524	Allocation Methodology - 45524	Allocation Factor - 2017 TX Rate Case	Allocation Methodology - 2017 Texas Rate Case
1	353000E-Transmission Station - Retail Meters	DTRAN	AED 4-CP Transmission	TRANSMET	Direct-charged to Large General Service - Transmission. Other customer classes take service at distribution voltage, and therefore are metered at distribution voltage.
2	908-Customer Assistance - Major Acct Rep	MAJACCT	Weighted C&I customer counts	MAJACCT	KWh of customer classes with large accounts that are assigned major account representatives