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		761,917,413	273,646,854	28,661,915	141,022,276	1,824,372	11,616,768
7	Other Operating Revenue		107,608,632	37,621,654	3,659,273	20,817,878	189,452	1,642,712
8	**TOTAL OPERATING REVENUE**		869,526,046	311,268,508	32,321,188	161,840,154	2,013,824	13,259,480
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	321,466,573	115,151,011	12,116,149	57,446,014	766,591	4,725,487
12	Depreciation Expense	P-U2, Line No. 384	198,356,702	70,722,777	7,554,050	36,908,069	467,948	3,030,505
13	Amortization Expense	P-U2, Line No. 385	(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)	(42,063)
14	Taxes Other Than Income Taxes	P-U2, Line No. 420	62,510,558	26,501,405	2,453,727	12,963,878	166,314	979,777
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	38,499,782	13,373,923	1,358,861	7,413,614	80,815	613,781
16	**TOTAL OPERATING EXPENSES**		618,140,302	224,775,706	23,382,023	114,218,395	1,475,667	9,307,488
17								
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		251,385,744	86,492,803	8,939,165	47,621,759	538,157	3,951,992
19								
20								
32	**RATE BASE**	P-U3, Row 346	3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098	52,132,576
33								
34								
35	**RATE OF RETURN**		7.56%	7.57%	7.57%	7.58%	7.58%	7.58%
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 ($)**		143,060,614	34,868,920	5,086,678	20,149,362	531,943	3,045,681
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		761,917,413	273,646,854	28,661,915	141,022,276	1,824,372	11,616,768
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		23.12%	14.60%	21.58%	16.67%	41.16%	35.53%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV (n)	LARGE GENERAL SERV BACKBONE TRANSM 115kV+ (o)	LARGE MUNICIPAL PRIMARY SERVICE (p)
1	**RETURN AT PROPOSED RATES**									
2										
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**									
4										
5	**OPERATING REVENUE**									
6	Sales of Electricity		13,228,494	81,966,941	200,853,894	5,743,086	3,352,813	35,269,390	165,584,504	1,849,362
7	Other Operating Revenue		1,800,599	10,514,584	30,994,962	198,715	168,803	5,489,521	25,505,441	279,462
8	**TOTAL OPERATING REVENUE**		15,029,093	92,481,525	231,848,856	5,941,801	3,521,616	40,758,911	191,089,945	2,128,824
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	5,088,309	33,606,633	89,158,389	1,858,622	1,549,365	15,321,242	73,837,147	772,340
12	Depreciation Expense	P-U2, Line No. 384	3,441,326	21,261,401	52,657,026	1,426,847	886,754	9,043,383	43,613,643	487,500
13	Amortization Expense	P-U2, Line No. 385	(49,279)	(289,559)	(691,018)	(17,096)	(10,943)	(119,240)	(571,778)	(6,741)
14	Taxes Other Than Income Taxes	P-U2, Line No. 420	1,338,386	5,207,533	12,020,485	567,226	311,827	2,033,100	9,987,385	146,214
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	710,759	4,369,794	10,166,502	329,133	82,600	1,958,889	8,207,613	97,979
16	**TOTAL OPERATING EXPENSES**		10,529,501	64,155,802	163,311,386	4,164,732	2,819,603	28,237,375	135,074,011	1,497,292
17										
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		4,499,592	28,325,723	68,537,470	1,777,069	702,013	12,521,536	56,015,935	631,532
19										
20										
32	**RATE BASE**	P-U3, Row 346	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698	158,022,603	753,942,891	8,331,251
33										
34										
35	**RATE OF RETURN**		7.57%	7.59%	7.52%	7.59%	7.51%	7.92%	7.43%	7.58%
36										
37	**INDEX RATE OF RETURN**		1.00	1.00	0.99	1.00	0.99	1.05	0.98	1.00
38										
39										
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		4,278,021	15,298,438	59,779,418	917,522	(895,369)	9,639,163	50,140,255	568,746
41										
42	**TOTAL PROPOSED RETAIL REVENUES**		13,228,494	81,966,941	200,853,894	5,743,086	3,352,813	35,269,390	165,584,504	1,849,362
43										
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		47.80%	22.95%	42.37%	19.01%	-21.08%	37.61%	43.43%	44.41%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL SECONDARY SERVICE (q)	LARGE SCHOOL PRIMARY SERVICE (r)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (t)
1	**RETURN AT PROPOSED RATES**					
2						
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**					
4						
5	**OPERATING REVENUE**					
6	Sales of Electricity		9,767,406	189,050	13,039,444	273,646,854
7	Other Operating Revenue		1,363,250	31,438	1,769,161	37,621,654
8	**TOTAL OPERATING REVENUE**		11,130,656	220,488	14,808,605	311,268,508
9						
10	**OPERATING EXPENSES**					
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	3,953,148	88,543	4,999,767	115,151,011
12	Depreciation Expense	P-U2, Line No. 384	2,543,005	60,892	3,380,434	70,722,777
13	Amortization Expense	P-U2, Line No. 385	(35,322)	(857)	(48,422)	(973,410)
14	Taxes Other Than Income Taxes	P-U2, Line No. 420	833,563	19,880	1,318,506	26,501,405
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	515,803	3,531	707,228	13,373,923
16	**TOTAL OPERATING EXPENSES**		7,810,196	171,989	10,357,512	224,775,706
17						
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		3,320,460	48,499	4,451,093	86,492,803
19						
20						
32	**RATE BASE**	P-U3, Row 346	43,801,325	1,052,444	58,355,313	1,142,158,597
33						
34						
35	**RATE OF RETURN**		7.58%	4.61%	7.63%	7.57%
36						
37	**INDEX RATE OF RETURN**		1.00	0.61	1.01	1.00
38						
39						
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		2,476,935	72,211	4,205,810	34,868,920
41						
42	**TOTAL PROPOSED RETAIL REVENUES**		9,767,406	189,050	13,039,444	273,646,854
43						
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		33.97%	61.80%	47.61%	14.60%

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

NO.	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		618,856,799	238,777,934	23,575,237	120,872,914	1,292,429	8,571,087	8,950,473
	7	Other Operating Revenue		107,608,632	37,621,654	3,659,273	20,817,878	189,452	1,642,712	1,800,599
	8	**TOTAL OPERATING REVENUE**		726,465,431	276,399,588	27,234,510	141,690,792	1,481,881	10,213,799	10,751,072
	9									
	10	**OPERATING EXPENSES**								
	11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	321,466,573	115,151,011	12,116,149	57,446,014	766,591	4,725,487	5,088,309
	12	Depreciation Expense	P-U2, Line No. 384	198,356,702	70,722,777	7,554,050	36,908,069	467,948	3,030,505	3,441,326
	13	Amortization Expense	P-U2, Line No. 385	(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)	(42,063)	(49,279)
	14	Taxes Other Than Income Taxes	P-U2, Line No. 420	62,510,558	26,501,405	2,453,727	12,963,878	166,314	979,777	1,338,386
	15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 956	6,111,028	5,479,641	207,243	2,851,822	(39,616)	(75,757)	(257,780)
	16	**TOTAL OPERATING EXPENSES**		585,751,548	216,881,423	22,230,405	109,656,603	1,355,236	8,617,949	9,560,962
	17									
	18	**OPERATING INCOME (RETURN)**		140,713,884	59,518,165	5,004,105	32,034,189	126,646	1,595,850	1,190,110
	19									
	20									
	21	**DEVELOPMENT OF RATE BASE**								
	22	Electric Plant in Service	P-U3, Row 147	5,359,201,238	1,936,907,662	200,501,404	1,021,132,822	11,942,234	83,697,692	98,057,091
	23	Less: Depreciation & Amortization Reserve	P-U3, Row 282	1,474,848,524	574,024,074	60,488,776	280,622,773	3,663,538	22,601,354	27,282,504
	24	Plus: Plant Held for Future Use	P-U3, Row 297	0	0	0	0	0	0	0
	25	Plus: Construction Work In Progress	P-U3, Row 300	0	0	0	0	0	0	0
	26	Plus: Fuel Inventory	P-U3, Row 310	3,957,553	797,430	89,528	645,343	6,361	59,183	45,235
	27	Plus: NOx Inventory	P-U3, Row 312	0	0	0	0	0	0	0
	28	Plus: Utility Materials and Supplies	P-U3, Row 318	12,290,961	4,370,275	447,023	2,345,669	26,578	195,404	231,210
	29	Plus: Cash Working Capital	P-U3, Row 320	(18,250,192)	(6,457,473)	(636,917)	(3,552,505)	(39,151)	(287,844)	(340,632)
	30	Plus: Prepayments	P-U3, Row 321	2,935,750	1,023,938	105,795	555,107	6,260	45,493	51,463
	31	Less: Deductions to Rate Base		560,078,491	220,459,161	21,989,658	112,156,234	1,175,645	8,975,998	11,354,106
	32									
	33	**TOTAL NET RATE BASE**		3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098	52,132,576	59,407,757
	34									
	35									
	36	**RATE OF RETURN (PRESENT)**		4.23%	5.21%	4.24%	5.10%	1.78%	3.06%	2.00%
	37									
	38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.23	1.00	1.20	0.42	0.72	0.47

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

NO.	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		618,856,799	66,668,503	141,074,476	4,825,564	4,248,182	25,630,227	115,444,249	1,280,616
	7	Other Operating Revenue		107,608,632	10,514,584	30,994,962	198,715	168,803	5,489,521	25,505,441	279,462
	8	**TOTAL OPERATING REVENUE**		726,465,431	77,183,087	172,069,438	5,024,279	4,416,985	31,119,748	140,949,690	1,560,078
	9										
	10	**OPERATING EXPENSES**									
	11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	321,466,573	33,606,633	89,158,389	1,858,622	1,549,365	15,321,242	73,837,147	772,340
	12	Depreciation Expense	P-U2, Line No. 384	198,356,702	21,261,401	52,657,026	1,426,847	886,754	9,043,383	43,613,643	487,500
	13	Amortization Expense	P-U2, Line No. 385	(2,693,314)	(289,559)	(691,018)	(17,096)	(10,943)	(119,240)	(571,778)	(6,741)
	14	Taxes Other Than Income Taxes	P-U2, Line No. 420	62,510,558	5,207,533	12,020,485	567,226	311,827	2,033,100	9,987,385	146,214
	15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 956	6,111,028	906,245	(3,367,487)	121,407	285,310	(223,406)	(3,144,082)	(30,785)
	16	**TOTAL OPERATING EXPENSES**		585,751,548	60,692,253	149,777,396	3,957,006	3,022,313	26,055,080	123,722,316	1,368,528
	17										
	18	**OPERATING INCOME (RETURN)**		140,713,884	16,490,834	22,292,042	1,067,273	1,394,672	5,064,668	17,227,374	191,550
	19										
	20										
	21	**DEVELOPMENT OF RATE BASE**									
	22	Electric Plant in Service	P-U3, Row 147	5,359,201,238	576,170,371	1,374,999,081	34,017,932	21,774,949	237,265,272	1,137,733,808	13,412,871
	23	Less: Depreciation & Amortization Reserve	P-U3, Row 282	1,474,848,524	145,658,851	342,592,748	6,706,143	11,207,763	58,221,419	284,371,329	3,631,037
	24	Plus: Plant Held for Future Use	P-U3, Row 297	0	0	0	0	0	0	0	0
	25	Plus: Construction Work In Progress	P-U3, Row 300	0	0	0	0	0	0	0	0
	26	Plus: Fuel Inventory	P-U3, Row 310	3,957,553	550,446	1,749,104	7,428	7,495	299,973	1,449,130	9,191
	27	Plus: NOx Inventory	P-U3, Row 312	0	0	0	0	0	0	0	0
	28	Plus: Utility Materials and Supplies	P-U3, Row 318	12,290,961	1,362,587	3,179,559	84,080	48,576	543,535	2,636,024	30,968
	29	Plus: Cash Working Capital	P-U3, Row 320	(18,250,192)	(1,943,508)	(4,815,942)	(125,341)	(50,878)	(829,527)	(3,986,415)	(45,026)
	30	Plus: Prepayments	P-U3, Row 321	2,935,750	317,948	803,304	15,805	10,638	138,373	664,930	7,342
	31	Less: Deductions to Rate Base		560,078,491	57,480,503	121,356,863	3,893,005	1,237,319	21,173,605	100,183,257	1,453,056
	32										
	33	**TOTAL NET RATE BASE**		3,325,208,295	373,318,491	911,965,494	23,400,756	9,345,698	158,022,603	753,942,891	8,331,251
	34										
	35										
	36	**RATE OF RETURN (PRESENT)**		4.23%	4.42%	2.44%	4.56%	14.92%	3.21%	2.28%	2.30%
	37										
	38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.04	0.58	1.08	3.53	0.76	0.54	0.54

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
		(a)	(b)	(c)	(q)	(r)	(s)	(t)
	1	**SUMMARY AT PRESENT RATES**						
	2							
	3	**DEVELOPMENT OF RETURN**						
	4							
	5	**OPERATING REVENUE**						
	6	Base Sales of Electricity		618,856,799	7,290,471	116,839	8,833,634	238,777,934
	7	Other Operating Revenue		107,608,632	1,363,250	31,438	1,769,161	37,621,654
	8	**TOTAL OPERATING REVENUE**		726,465,431	8,653,721	148,277	10,602,795	276,399,588
	9							
	10	**OPERATING EXPENSES**						
	11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	321,466,573	3,953,148	88,543	4,999,767	115,151,011
	12	Depreciation Expense	P-U2, Line No. 384	198,356,702	2,543,005	60,892	3,380,434	70,722,777
	13	Amortization Expense	P-U2, Line No. 385	(2,693,314)	(35,322)	(857)	(48,422)	(973,410)
	14	Taxes Other Than Income Taxes	P-U2, Line No. 420	62,510,558	833,563	19,880	1,318,506	26,501,405
	15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 956	6,111,028	(44,972)	(12,817)	(244,963)	5,479,641
	16	**TOTAL OPERATING EXPENSES**		585,751,548	7,249,421	155,640	9,405,322	216,881,423
	17							
	18	**OPERATING INCOME (RETURN)**		140,713,884	1,404,300	(7,363)	1,197,473	59,518,165
	19							
	20							
	21	**DEVELOPMENT OF RATE BASE**						
	22	Electric Plant in Service	P-U3, Row 147	5,359,201,238	70,284,822	1,706,266	96,350,825	1,936,907,662
	23	Less: Depreciation & Amortization Reserve	P-U3, Row 282	1,474,848,524	18,970,317	452,479	26,830,025	574,024,074
	24	Plus: Plant Held for Future Use	P-U3, Row 297	0	0	0	0	0
	25	Plus: Construction Work In Progress	P-U3, Row 300	0	0	0	0	0
	26	Plus: Fuel Inventory	P-U3, Row 310	3,957,553	49,993	784	44,452	797,430
	27	Plus: NOx Inventory	P-U3, Row 312	0	0	0	0	0
	28	Plus: Utility Materials and Supplies	P-U3, Row 318	12,290,961	164,436	3,822	227,389	4,370,275
	29	Plus: Cash Working Capital	P-U3, Row 320	(18,250,192)	(242,818)	(5,702)	(334,930)	(6,457,473)
	30	Plus: Prepayments	P-U3, Row 321	2,935,750	38,151	908	50,555	1,023,938
	31	Less: Deductions to Rate Base		560,078,491	7,522,942	201,154	11,152,953	220,459,161
	32							
	33	**TOTAL NET RATE BASE**		3,325,208,295	43,801,325	1,052,444	58,355,313	1,142,158,597
	34							
	35							
	36	**RATE OF RETURN (PRESENT)**		4.23%	3.21%	-0.70%	2.05%	5.21%
	37							
	38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.76	-0.17	0.48	1.23

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

NO.	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		618,856,799	238,777,934	23,575,237	120,872,914	1,292,429	8,571,087	8,950,473
	7	Other Operating Revenue		107,608,632	37,621,654	3,659,273	20,817,878	189,452	1,642,712	1,800,599
	8	**TOTAL OPERATING REVENUE**		726,465,431	276,399,588	27,234,510	141,690,792	1,481,881	10,213,799	10,751,072
	9									
	10	**OPERATING EXPENSES**								
	11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	321,466,573	115,151,011	12,116,149	57,446,014	766,591	4,725,487	5,088,309
	12	Depreciation Expense	P-U2, Line No. 384	198,356,702	70,722,777	7,554,050	36,908,069	467,948	3,030,505	3,441,326
	13	Amortization Expense	P-U2, Line No. 385	(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)	(42,063)	(49,279)
	14	Taxes Other Than Income Taxes	P-U2, Line No. 420	62,510,558	26,501,405	2,453,727	12,963,878	166,314	979,777	1,338,386
	15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 956	6,111,028	5,479,641	207,243	2,851,822	(39,616)	(75,757)	(257,780)
	16	**TOTAL OPERATING EXPENSES**		585,751,548	216,881,423	22,230,405	109,656,603	1,355,236	8,617,949	9,560,962
	17									
	18	**OPERATING INCOME (RETURN)**		140,713,884	59,518,165	5,004,105	32,034,189	126,646	1,595,850	1,190,110
	19									
	20									
	21	**DEVELOPMENT OF RATE BASE**								
	22	Electric Plant in Service	P-U3, Row 147	5,359,201,238	1,936,907,662	200,501,404	1,021,132,822	11,942,234	83,697,692	98,057,091
	23	Less: Depreciation & Amortization Reserve	P-U3, Row 282	1,474,848,524	574,024,074	60,488,776	280,622,773	3,663,538	22,601,354	27,282,504
	24	Plus: Plant Held for Future Use	P-U3, Row 297	0	0	0	0	0	0	0
	25	Plus: Construction Work In Progress	P-U3, Row 300	0	0	0	0	0	0	0
	26	Plus: Fuel Inventory	P-U3, Row 310	3,957,553	797,430	89,528	645,343	6,361	59,183	45,235
	27	Plus: NOx Inventory	P-U3, Row 312	0	0	0	0	0	0	0
	28	Plus: Utility Materials and Supplies	P-U3, Row 318	12,290,961	4,370,275	447,023	2,345,669	26,578	195,404	231,210
	29	Plus: Cash Working Capital	P-U3, Row 320	(18,250,192)	(6,457,473)	(636,917)	(3,552,505)	(39,151)	(287,844)	(340,632)
	30	Plus: Prepayments	P-U3, Row 321	2,935,750	1,023,938	105,795	555,107	6,260	45,493	51,463
	31	Less: Deductions to Rate Base		560,078,491	220,459,161	21,989,658	112,156,234	1,175,645	8,975,998	11,354,106
	32									
	33	**TOTAL NET RATE BASE**		3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098	52,132,576	59,407,757
	34									
	35									
	36	**RATE OF RETURN (PRESENT)**		4.23%	5.21%	4.24%	5.10%	1.78%	3.06%	2.00%
	37									
	38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.23	1.00	1.20	0.42	0.72	0.47

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

NO.	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		618,856,799	66,668,503	141,074,476	4,825,564	4,248,182	25,630,227	115,444,249	1,280,616
	7	Other Operating Revenue		107,608,632	10,514,584	30,994,962	198,715	168,803	5,489,521	25,505,441	279,462
	8	**TOTAL OPERATING REVENUE**		726,465,431	77,183,087	172,069,438	5,024,279	4,416,985	31,119,748	140,949,690	1,560,078
	9										
	10	**OPERATING EXPENSES**									
	11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	321,466,573	33,606,633	89,158,389	1,858,622	1,549,365	15,321,242	73,837,147	772,340
	12	Depreciation Expense	P-U2, Line No. 384	198,356,702	21,261,401	52,657,026	1,426,847	886,754	9,043,383	43,613,643	487,500
	13	Amortization Expense	P-U2, Line No. 385	(2,693,314)	(289,559)	(691,018)	(17,096)	(10,943)	(119,240)	(571,778)	(6,741)
	14	Taxes Other Than Income Taxes	P-U2, Line No. 420	62,510,558	5,207,533	12,020,485	567,226	311,827	2,033,100	9,987,385	146,214
	15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 956	6,111,028	906,245	(3,367,487)	121,407	285,310	(223,406)	(3,144,082)	(30,785)
	16	**TOTAL OPERATING EXPENSES**		585,751,548	60,692,253	149,777,396	3,957,006	3,022,313	26,055,080	123,722,316	1,368,528
	17										
	18	**OPERATING INCOME (RETURN)**		140,713,884	16,490,834	22,292,042	1,067,273	1,394,672	5,064,668	17,227,374	191,550
	19										
	20										
	21	**DEVELOPMENT OF RATE BASE**									
	22	Electric Plant in Service	P-U3, Row 147	5,359,201,238	576,170,371	1,374,999,081	34,017,932	21,774,949	237,265,272	1,137,733,808	13,412,871
	23	Less: Depreciation & Amortization Reserve	P-U3, Row 282	1,474,848,524	145,658,851	342,592,748	6,706,143	11,207,763	58,221,419	284,371,329	3,631,037
	24	Plus: Plant Held for Future Use	P-U3, Row 297	0	0	0	0	0	0	0	0
	25	Plus: Construction Work In Progress	P-U3, Row 300	0	0	0	0	0	0	0	0
	26	Plus: Fuel Inventory	P-U3, Row 310	3,957,553	550,446	1,749,104	7,428	7,495	299,973	1,449,130	9,191
	27	Plus: NOx Inventory	P-U3, Row 312	0	0	0	0	0	0	0	0
	28	Plus: Utility Materials and Supplies	P-U3, Row 318	12,290,961	1,362,587	3,179,559	84,080	48,576	543,535	2,636,024	30,968
	29	Plus: Cash Working Capital	P-U3, Row 320	(18,250,192)	(1,943,508)	(4,815,942)	(125,341)	(50,878)	(829,527)	(3,986,415)	(45,026)
	30	Plus: Prepayments	P-U3, Row 321	2,935,750	317,948	803,304	15,805	10,638	138,373	664,930	7,342
	31	Less: Deductions to Rate Base		560,078,491	57,480,503	121,356,863	3,893,005	1,237,319	21,173,605	100,183,257	1,453,056
	32										
	33	**TOTAL NET RATE BASE**		3,325,208,295	373,318,491	911,965,494	23,400,756	9,345,698	158,022,603	753,942,891	8,331,251
	34										
	35										
	36	**RATE OF RETURN (PRESENT)**		4.23%	4.42%	2.44%	4.56%	14.92%	3.21%	2.28%	2.30%
	37										
	38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.04	0.58	1.08	3.53	0.76	0.54	0.54

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
		(a)	(b)	(c)	(q)	(r)	(s)	(t)
	1	**SUMMARY AT PRESENT RATES**						
	2							
	3	**DEVELOPMENT OF RETURN**						
	4							
	5	**OPERATING REVENUE**						
	6	Base Sales of Electricity		618,856,799	7,290,471	116,839	8,833,634	238,777,934
	7	Other Operating Revenue		107,608,632	1,363,250	31,438	1,769,161	37,621,654
	8	**TOTAL OPERATING REVENUE**		726,465,431	8,653,721	148,277	10,602,795	276,399,588
	9							
	10	**OPERATING EXPENSES**						
	11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	321,466,573	3,953,148	88,543	4,999,767	115,151,011
	12	Depreciation Expense	P-U2, Line No. 384	198,356,702	2,543,005	60,892	3,380,434	70,722,777
	13	Amortization Expense	P-U2, Line No. 385	(2,693,314)	(35,322)	(857)	(48,422)	(973,410)
	14	Taxes Other Than Income Taxes	P-U2, Line No. 420	62,510,558	833,563	19,880	1,318,506	26,501,405
	15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 956	6,111,028	(44,972)	(12,817)	(244,963)	5,479,641
	16	**TOTAL OPERATING EXPENSES**		585,751,548	7,249,421	155,640	9,405,322	216,881,423
	17							
	18	**OPERATING INCOME (RETURN)**		140,713,884	1,404,300	(7,363)	1,197,473	59,518,165
	19							
	20							
	21	**DEVELOPMENT OF RATE BASE**						
	22	Electric Plant in Service	P-U3, Row 147	5,359,201,238	70,284,822	1,706,266	96,350,825	1,936,907,662
	23	Less: Depreciation & Amortization Reserve	P-U3, Row 282	1,474,848,524	18,970,317	452,479	26,830,025	574,024,074
	24	Plus: Plant Held for Future Use	P-U3, Row 297	0	0	0	0	0
	25	Plus: Construction Work In Progress	P-U3, Row 300	0	0	0	0	0
	26	Plus: Fuel Inventory	P-U3, Row 310	3,957,553	49,993	784	44,452	797,430
	27	Plus: NOx Inventory	P-U3, Row 312	0	0	0	0	0
	28	Plus: Utility Materials and Supplies	P-U3, Row 318	12,290,961	164,436	3,822	227,389	4,370,275
	29	Plus: Cash Working Capital	P-U3, Row 320	(18,250,192)	(242,818)	(5,702)	(334,930)	(6,457,473)
	30	Plus: Prepayments	P-U3, Row 321	2,935,750	38,151	908	50,555	1,023,938
	31	Less: Deductions to Rate Base		560,078,491	7,522,942	201,154	11,152,953	220,459,161
	32							
	33	**TOTAL NET RATE BASE**		3,325,208,295	43,801,325	1,052,444	58,355,313	1,142,158,597
	34							
	35							
	36	**RATE OF RETURN (PRESENT)**		4.23%	3.21%	-0.70%	2.05%	5.21%
	37							
	38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.76	-0.17	0.48	1.23

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		761,917,413	273,646,854	28,661,915	141,022,276	1,824,372	11,616,768
7	Other Operating Revenue		107,608,632	37,621,654	3,659,273	20,817,878	189,452	1,642,712
8	**TOTAL OPERATING REVENUE**		869,526,046	311,268,508	32,321,188	161,840,154	2,013,824	13,259,480
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	321,466,573	115,151,011	12,116,149	57,446,014	766,591	4,725,487
12	Depreciation Expense	P-U2, Line No. 384	198,356,702	70,722,777	7,554,050	36,908,069	467,948	3,030,505
13	Amortization Expense	P-U2, Line No. 385	(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)	(42,063)
14	Taxes Other Than Income Taxes	P-U2, Line No. 420	62,510,558	26,501,405	2,453,727	12,963,878	166,314	979,777
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	38,499,782	13,373,923	1,358,861	7,413,614	80,815	613,781
16	**TOTAL OPERATING EXPENSES**		618,140,302	224,775,706	23,382,023	114,218,395	1,475,667	9,307,488
17								
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		251,385,744	86,492,803	8,939,165	47,621,759	538,157	3,951,992
19								
20								
32	**RATE BASE**	P-U3, Row 346	3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098	52,132,576
33								
34								
35	**RATE OF RETURN**		7.56%	7.57%	7.57%	7.58%	7.58%	7.58%
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 ($)**		143,060,614	34,868,920	5,086,678	20,149,362	531,943	3,045,681
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		761,917,413	273,646,854	28,661,915	141,022,276	1,824,372	11,616,768
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		23.12%	14.60%	21.58%	16.67%	41.16%	35.53%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV (n)	LARGE GENERAL SERV BACKBONE TRANSM 115kV+ (o)	LARGE MUNICIPAL PRIMARY SERVICE (p)
1	**RETURN AT PROPOSED RATES**									
2										
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**									
4										
5	**OPERATING REVENUE**									
6	Sales of Electricity		13,228,494	81,966,941	200,853,894	5,743,086	3,352,813	35,269,390	165,584,504	1,849,362
7	Other Operating Revenue		1,800,599	10,514,584	30,994,962	198,715	168,803	5,489,521	25,505,441	279,462
8	**TOTAL OPERATING REVENUE**		15,029,093	92,481,525	231,848,856	5,941,801	3,521,616	40,758,911	191,089,945	2,128,824
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	5,088,309	33,606,633	89,158,389	1,858,622	1,549,365	15,321,242	73,837,147	772,340
12	Depreciation Expense	P-U2, Line No. 384	3,441,326	21,261,401	52,657,026	1,426,847	886,754	9,043,383	43,613,643	487,500
13	Amortization Expense	P-U2, Line No. 385	(49,279)	(289,559)	(691,018)	(17,096)	(10,943)	(119,240)	(571,778)	(6,741)
14	Taxes Other Than Income Taxes	P-U2, Line No. 420	1,338,386	5,207,533	12,020,485	567,226	311,827	2,033,100	9,987,385	146,214
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	710,759	4,369,794	10,166,502	329,133	82,600	1,958,889	8,207,613	97,979
16	**TOTAL OPERATING EXPENSES**		10,529,501	64,155,802	163,311,386	4,164,732	2,819,603	28,237,375	135,074,011	1,497,292
17										
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		4,499,592	28,325,723	68,537,470	1,777,069	702,013	12,521,536	56,015,935	631,532
19										
20										
32	**RATE BASE**	P-U3, Row 346	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698	158,022,603	753,942,891	8,331,251
33										
34										
35	**RATE OF RETURN**		7.57%	7.59%	7.52%	7.59%	7.51%	7.92%	7.43%	7.58%
36										
37	**INDEX RATE OF RETURN**		1.00	1.00	0.99	1.00	0.99	1.05	0.98	1.00
38										
39										
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		4,278,021	15,298,438	59,779,418	917,522	(895,369)	9,639,163	50,140,255	568,746
41										
42	**TOTAL PROPOSED RETAIL REVENUES**		13,228,494	81,966,941	200,853,894	5,743,086	3,352,813	35,269,390	165,584,504	1,849,362
43										
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		47.80%	22.95%	42.37%	19.01%	-21.08%	37.61%	43.43%	44.41%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL SECONDARY SERVICE (q)	LARGE SCHOOL PRIMARY SERVICE (r)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (t)
1	**RETURN AT PROPOSED RATES**					
2						
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**					
4						
5	**OPERATING REVENUE**					
6	Sales of Electricity		9,767,406	189,050	13,039,444	273,646,854
7	Other Operating Revenue		1,363,250	31,438	1,769,161	37,621,654
8	**TOTAL OPERATING REVENUE**		11,130,656	220,488	14,808,605	311,268,508
9						
10	**OPERATING EXPENSES**					
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 240	3,953,148	88,543	4,999,767	115,151,011
12	Depreciation Expense	P-U2, Line No. 384	2,543,005	60,892	3,380,434	70,722,777
13	Amortization Expense	P-U2, Line No. 385	(35,322)	(857)	(48,422)	(973,410)
14	Taxes Other Than Income Taxes	P-U2, Line No. 420	833,563	19,880	1,318,506	26,501,405
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	515,803	3,531	707,228	13,373,923
16	**TOTAL OPERATING EXPENSES**		7,810,196	171,989	10,357,512	224,775,706
17						
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		3,320,460	48,499	4,451,093	86,492,803
19						
20						
32	**RATE BASE**	P-U3, Row 346	43,801,325	1,052,444	58,355,313	1,142,158,597
33						
34						
35	**RATE OF RETURN**		7.58%	4.61%	7.63%	7.57%
36						
37	**INDEX RATE OF RETURN**		1.00	0.61	1.01	1.00
38						
39						
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		2,476,935	72,211	4,205,810	34,868,920
41						
42	**TOTAL PROPOSED RETAIL REVENUES**		9,767,406	189,050	13,039,444	273,646,854
43						
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		33.97%	61.80%	47.61%	14.60%

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**OPERATION & MAINTENANCE EXPENSE**										
2											
3	**COST OF SALES**										
4											
5	50100-Steam Genr Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0
6											
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0
8											
9	Other Power Supply										
10	55509-Pur Pwr Variable O&M	ENERGY1	8,132,378	1,638,639	183,972	1,326,115	13,071	121,616	92,954	1,131,113	3,594,234
11	55501-Purchased Power-Demand	DPURCH	36,266,758	12,175,847	1,185,713	6,987,533	61,441	556,107	590,838	3,663,337	10,955,011
12	Total Other Power Supply		44,399,136	13,814,487	1,369,685	8,313,647	74,513	677,723	683,792	4,794,449	14,549,245
13											
14	**TOTAL COST OF SALES**		44,399,136	13,814,487	1,369,685	8,313,647	74,513	677,723	683,792	4,794,449	14,549,245
15											
16											
17	PRODUCTION EXPENSE										
18											
19	Steam Production Operation										
20	50000-Stm Prod Op & Supr	SALWAGPO	2,073,668	680,974	66,655	396,178	3,503	31,754	33,232	213,780	642,248
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,415,298	3,912,099	439,216	3,165,976	31,207	290,346	221,919	2,700,426	8,580,899
22	50170-Stm Gen Fuel	ENEFUEL	282,531	56,929	6,391	46,071	454	4,225	3,229	39,297	124,869
23	50200-Steam Expenses Major	DPROD	6,387,727	2,144,553	208,842	1,230,726	10,822	97,948	104,065	645,230	1,929,525
24	50500-Stm Gen Elec Exp Major	DPROD	5,271,950	1,769,953	172,362	1,015,749	8,931	80,839	85,888	532,524	1,592,485
25	50600-Misc Steam Pwr Exp	DPROD	7,285,813	2,446,068	238,204	1,403,761	12,343	111,719	118,696	735,946	2,200,808
26	50700-Stm Pow Gen Rents	DPROD	1,714,842	575,724	56,065	330,399	2,905	26,295	27,937	173,218	517,998
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0	0
29	Total Steam Production Operation		42,431,829	11,586,301	1,187,736	7,588,861	70,166	643,127	594,967	5,040,421	15,588,833
30											
31	Steam Production Maintenance										
32	51000-Stm Maint Super&Eng	SALWAGPM	306,379	79,320	8,251	53,838	504	4,631	4,139	37,625	117,081
33	51100-Stm Maint of Structures	DPROD	2,214,087	743,336	72,388	426,589	3,751	33,950	36,071	223,647	668,804
34	51200-Stm Maint of Boiler Plt	ENERGY1	8,071,365	1,626,345	182,592	1,316,165	12,973	120,703	92,257	1,122,626	3,567,268
35	51300-Stm Maint of Elec Plant	ENERGY1	4,079,653	822,033	92,291	665,253	6,557	61,009	46,631	567,429	1,803,068
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,615,084	1,885,153	183,581	1,081,861	9,513	86,101	91,478	567,184	1,696,135
37	Total Steam Production Maintenance		20,286,568	5,156,188	539,101	3,543,707	33,298	306,395	270,575	2,518,512	7,852,355
38											
39	Total Steam Production O&M		62,718,396	16,742,489	1,726,837	11,132,567	103,464	949,522	865,543	7,558,933	23,441,188
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50											
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
52											
53	PRODUCTION EXPENSE CONTINUED										
54											
55	Other Production Operation										
56	54600-Oth Oper Super&Eng	SALWAGPO	243,354	79,915	7,822	46,493	411	3,726	3,900	25,088	75,371
57	54600W-Oth Oper Super&Eng	ENERGY1	58,311	11,749	1,319	9,509	94	872	667	8,110	25,772
58	54800-Oth Oper Gen Exp	DPROD	171,658	57,631	5,612	33,073	291	2,632	2,797	17,339	51,852
59	54900-Oth Oper Misc Gen Exp	DPROD	450,406	151,215	14,726	86,780	763	6,906	7,338	45,496	136,053
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,018,387	1,011,184	113,527	818,329	8,066	75,047	57,361	697,995	2,217,956

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1	**OPERATION & MAINTENANCE EXPENSE**									
2										
3	**COST OF SALES**									
4										
5	50100-Steam Genr Fuel	ENEFUEL	0	0	0	0	0	0	0	0
6										
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0	0
8										
9	Other Power Supply									
10	55509-Pur Pwr Variable O&M	ENERGY1	8,132,378	15,264	15,401	616,415	2,977,818	18,886	102,730	1,611
11	55501-Purchased Power-Demand	DPURCH	36,266,758	45,262	45,669	1,827,885	9,127,126	94,543	461,564	10,382
12	Total Other Power Supply		44,399,136	60,525	61,070	2,444,301	12,104,944	113,429	564,294	11,992
13										
14	**TOTAL COST OF SALES**		44,399,136	60,525	61,070	2,444,301	12,104,944	113,429	564,294	11,992
15										
16										
17	PRODUCTION EXPENSE									
18										
19	Steam Production Operation									
20	50000-Stm Prod Op & Supr	SALWAGPO	2,073,668	2,659	2,683	107,394	534,854	5,374	26,381	584
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,415,298	36,440	36,768	1,471,635	7,109,265	45,088	245,258	3,845
22	50170-Stm Gen Fuel	ENEFUEL	282,531	530	535	21,415	103,454	656	3,569	56
23	50200-Steam Expenses Major	DPROD	6,387,727	7,972	8,044	321,949	1,607,577	16,652	81,296	1,829
24	50500-Stm Gen Elec Exp Major	DPROD	5,271,950	6,580	6,639	265,712	1,326,773	13,743	67,096	1,509
25	50600-Misc Steam Pwr Exp	DPROD	7,285,813	9,093	9,175	367,213	1,833,595	18,993	92,726	2,086
26	50700-Stm Pow Gen Rents	DPROD	1,714,842	2,140	2,159	86,430	431,568	4,470	21,825	491
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0
29	Total Steam Production Operation		42,431,829	65,415	66,003	2,641,748	12,947,085	104,976	538,151	10,399
30										
31	Steam Production Maintenance									
32	51000-Stm Maint Super&Eng	SALWAGPM	306,379	493	497	19,896	97,185	749	3,883	72
33	51100-Stm Maint of Structures	DPROD	2,214,087	2,763	2,788	111,592	557,211	5,772	28,179	634
34	51200-Stm Maint of Boiler Plt	ENERGY1	8,071,365	15,149	15,285	611,791	2,955,477	18,744	101,959	1,599
35	51300-Stm Maint of Elec Plant	ENERGY1	4,079,653	7,657	7,726	309,228	1,493,839	9,474	51,535	808
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,615,084	7,008	7,071	283,007	1,413,128	14,638	71,463	1,607
37	Total Steam Production Maintenance		20,286,568	33,070	33,367	1,335,514	6,516,841	49,377	257,018	4,720
38										
39	Total Steam Production O&M		62,718,396	98,484	99,370	3,977,262	19,463,926	154,353	795,169	15,119
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51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
52										
53	PRODUCTION EXPENSE CONTINUED									
54										
55	Other Production Operation									
56	54600-Oth Oper Super&Eng	SALWAGPO	243,354	312	315	12,603	62,767	631	3,096	68
57	54600W-Oth Oper Super&Eng	ENERGY1	58,311	109	110	4,420	21,352	135	737	12
58	54800-Oth Oper Gen Exp	DPROD	171,658	214	216	8,652	43,201	447	2,185	49
59	54900-Oth Oper Misc Gen Exp	DPROD	450,406	562	567	22,701	113,352	1,174	5,732	129
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,018,387	9,419	9,504	380,382	1,837,574	11,654	63,393	994

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
1	**OPERATION & MAINTENANCE EXPENSE**				
2					
3	**COST OF SALES**				
4					
5	50100-Steam Genr Fuel	ENEFUEL	0	0	0
6					
7	54700-Other Operating Fuel	ENEFUEL	0	0	0
8					
9	Other Power Supply				
10	55509-Pur Pwr Variable O&M	ENERGY1	8,132,378	91,343	1,638,639
11	55501-Purchased Power-Demand	DPURCH	36,266,758	580,457	12,175,847
12	Total Other Power Supply		44,399,136	671,800	13,814,487
13					
14	**TOTAL COST OF SALES**		44,399,136	671,800	13,814,487
15					
16					
17	PRODUCTION EXPENSE				
18					
19	Steam Production Operation				
20	50000-Stm Prod Op & Supr	SALWAGPO	2,073,668	32,648	680,974
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,415,298	218,074	3,912,099
22	50170-Stm Gen Fuel	ENEFUEL	282,531	3,173	56,929
23	50200-Steam Expenses Major	DPROD	6,387,727	102,237	2,144,553
24	50500-Stm Gen Elec Exp Major	DPROD	5,271,950	84,379	1,769,953
25	50600-Misc Steam Pwr Exp	DPROD	7,285,813	116,611	2,446,068
26	50700-Stm Pow Gen Rents	DPROD	1,714,842	27,446	575,724
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0
29	Total Steam Production Operation		42,431,829	584,568	11,586,301
30					
31	Steam Production Maintenance				
32	51000-Stm Maint Super&Eng	SALWAGPM	306,379	4,067	79,320
33	51100-Stm Maint of Structures	DPROD	2,214,087	35,437	743,336
34	51200-Stm Maint of Boiler Plt	ENERGY1	8,071,365	90,658	1,626,345
35	51300-Stm Maint of Elec Plant	ENERGY1	4,079,653	45,823	822,033
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,615,084	89,871	1,885,153
37	Total Steam Production Maintenance		20,286,568	265,855	5,156,188
38					
39	Total Steam Production O&M		62,718,396	850,424	16,742,489
40					
41					
42					
43					
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45					
46					
47					
48					
49					
50					
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**				
52					
53	PRODUCTION EXPENSE CONTINUED				
54					
55	Other Production Operation				
56	54600-Oth Oper Super&Eng	SALWAGPO	243,354	3,831	79,915
57	54600W-Oth Oper Super&Eng	ENERGY1	58,311	655	11,749
58	54800-Oth Oper Gen Exp	DPROD	171,658	2,747	57,631
59	54900-Oth Oper Misc Gen Exp	DPROD	450,406	7,209	151,215
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,018,387	56,367	1,011,184

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
61	55000-Oth Oper Rents	DPROD	206,328	69,271	6,746	39,753	350	3,164	3,361	20,841	62,325
62	55000W-Oth Oper Rents	ENERGY1	3,136,753	632,042	70,960	511,498	5,042	46,909	35,853	436,283	1,386,338
63	Total Other Production Operation		9,285,198	2,013,007	220,712	1,545,435	15,016	139,257	111,276	1,251,154	3,955,666
64											
65	Other Production Maintenance										
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	251,116	65,013	6,762	44,127	413	3,796	3,392	30,838	95,962
67	55200-Oth Maint of Structures	DPROD	132,094	44,348	4,319	25,451	224	2,026	2,152	13,343	39,901
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	636,998	213,859	20,826	122,731	1,079	9,768	10,378	64,344	192,416
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,596,349	523,153	58,735	423,376	4,173	38,827	29,677	361,120	1,147,498
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,163,049	435,845	48,933	352,720	3,477	32,347	24,724	300,853	955,994
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	25,945	8,711	848	4,999	44	398	423	2,621	7,837
72	Total Other Production Maintenance		5,805,551	1,290,929	140,423	973,404	9,410	87,161	70,745	773,119	2,439,609
73											
74	Total Other Production O&M		15,090,749	3,303,936	361,135	2,518,839	24,426	226,418	182,022	2,024,272	6,395,275
75											
76	System Control and Dispatch										
77	55600-Load Dispatch	DPRODLD	598,131	200,811	19,555	115,242	1,013	9,172	9,744	60,418	180,676
78	55700-Purchased Power Other	DPROD	459,951	154,419	15,038	88,619	779	7,053	7,493	46,460	138,936
79	55790REC - REC Costs	ENERGYREC	4,110,497	1,217,017	136,636	987,831	9,708	90,609	69,263	857,162	719,497
80	Total System Control and Dispatch		5,168,579	1,572,247	171,229	1,191,692	11,501	106,834	86,501	964,040	1,039,110
81											
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,977,724	21,618,672	2,259,202	14,843,098	139,390	1,282,774	1,134,065	10,547,245	30,875,572
83											
84											
85	TRANSMISSION EXPENSE										
86											
87	Transmission Operations:										
88	56000-Trans Oper Super & Eng	SALWAGTO	3,557,495	1,222,901	118,389	692,676	6,012	54,226	58,416	350,446	1,045,684
89	56110-Load Disp-Reliability	DTRANLD	(413)	(142)	(14)	(80)	(1)	(6)	(7)	(40)	(122)
90	56111-Load Disp-Reliability	DTRANLD	391	135	13	76	1	6	6	38	115
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,465,146	504,846	48,702	283,622	2,469	22,332	24,135	142,446	432,989
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,465,517	849,545	81,955	477,274	4,155	37,579	40,613	239,705	728,625
93	56150-Rel/Plan/Standards Dev	DTRAN	6,737	2,321	224	1,304	11	103	111	655	1,991
94	56160-Trans Service Studies	DTRAN	6,630	2,285	220	1,283	11	101	109	645	1,959
95	56170-Gen Interconn Studies	DTRAN	56,805	19,573	1,888	10,996	96	866	936	5,523	16,787
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,870,513	644,524	62,177	362,093	3,152	28,510	30,812	181,857	552,785
97											
98											
99											
100											
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
102											
103	TRANSMISSION EXPENSE CONTINUED										
104											
105	Transmission Operations Continued:										
106	56200-Trans Oper Station Exp	PLT_353	681,734	234,742	22,651	131,953	1,149	10,393	11,227	66,350	201,591
107	56300-Trans Oper OH Lines	OHTRAN	985,139	339,325	33,290	197,987	1,689	15,024	16,086	101,663	277,704
108	56600-Trans Oper Misc Exp	TRANPLT	1,544,271	527,903	51,531	304,792	2,626	23,539	25,165	156,776	448,150
109	56700-Trans Rents	TRANPLT	725,906	248,148	24,223	143,272	1,235	11,065	11,829	73,695	210,659
110	Total Transmission Operations		13,365,871	4,596,107	445,249	2,607,249	22,604	203,736	219,439	1,319,758	3,918,918
111											
112	Wheeling:										
113	565Z2DAUC - Z2 Direct Assigned Up	DPROD	159,775	53,641	5,224	30,784	271	2,450	2,603	16,139	48,263
114	56500-Transm of Elec By Others	DTRAN	119,686	41,240	3,978	23,169	202	1,824	1,972	11,636	35,370
115	56500S2-Wheeling Schedule 2	DTRAN	81,449	28,065	2,707	15,767	137	1,241	1,342	7,919	24,070
116	56500S9-Wheeling Schedule 9	DTRAN	5,836,462	2,011,075	194,007	1,129,820	9,835	88,959	96,141	567,439	1,724,827
117	56500S11-Wheeling Schedule 11	DTRAN	69,607,800	23,984,819	2,313,802	13,474,655	117,298	1,060,958	1,146,616	6,767,484	20,570,923
118	56500S12-Wheeling Schedule 12	DTRAN	1,306,923	450,328	43,443	252,994	2,202	19,920	21,528	127,063	386,230
119	56500MISC-Wheeling Miscellaneous	DTRAN	14,002	4,825	465	2,711	24	213	231	1,361	4,138
120	Total Wheeling		77,126,098	26,573,993	2,563,627	14,929,899	129,968	1,175,566	1,270,432	7,499,042	22,793,821

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
61	55000-Oth Oper Rents	DPROD	206,328	258	260	10,399	51,926	538	2,626	59
62	55000W-Oth Oper Rents	ENERGY1	3,136,753	5,887	5,940	237,759	1,148,579	7,284	39,624	621
63	Total Other Production Operation		9,285,198	16,762	16,912	676,916	3,278,751	21,864	117,393	1,932
64										
65	Other Production Maintenance									
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	251,116	404	407	16,307	79,655	614	3,182	59
67	55200-Oth Maint of Structures	DPROD	132,094	165	166	6,658	33,244	344	1,681	38
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	636,998	795	802	32,105	160,311	1,661	8,107	182
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,596,349	4,873	4,917	196,797	950,700	6,029	32,798	514
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,163,049	4,060	4,096	163,954	792,040	5,023	27,324	428
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	25,945	32	33	1,308	6,530	68	330	7
72	Total Other Production Maintenance		5,805,551	10,329	10,422	417,129	2,022,480	13,739	73,422	1,229
73										
74	Total Other Production O&M		15,090,749	27,091	27,334	1,094,045	5,301,230	35,603	190,815	3,162
75										
76	System Control and Dispatch									
77	55600-Load Dispatch	DPRODLD	598,131	746	753	30,146	150,530	1,559	7,612	171
78	55700-Purchased Power Other	DPROD	459,951	574	579	23,182	115,754	1,199	5,854	132
79	55790REC - REC Costs	ENERGYREC	4,110,497	11,336	11,438	103,523	615,975	14,312	76,298	1,221
80	Total System Control and Dispatch		5,168,579	12,657	12,771	156,851	882,259	17,070	89,764	1,523
81										
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,977,724	138,232	139,475	5,228,158	25,647,414	207,026	1,075,748	19,804
83										
84										
85	TRANSMISSION EXPENSE									
86										
87	Transmission Operations:									
88	56000-Trans Oper Super & Eng	SALWAGTO	3,557,495	4,358	4,387	185,558	860,126	9,256	44,971	1,092
89	56110-Load Disp-Reliability	DTRANLD	(413)	(1)	(1)	(22)	(101)	(1)	(5)	(0)
90	56111-Load Disp-Reliability	DTRANLD	391	0	0	20	95	1	5	0
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,465,146	1,794	1,810	76,763	356,225	3,828	18,503	425
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,465,517	3,019	3,046	129,176	599,449	6,442	31,137	716
93	56150-Rel/Plan/Standards Dev	DTRAN	6,737	8	8	353	1,638	18	85	2
94	56160-Trans Service Studies	DTRAN	6,630	8	8	347	1,612	17	84	2
95	56170-Gen Interconn Studies	DTRAN	56,805	70	70	2,976	13,811	148	717	16
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,870,513	2,291	2,311	98,002	454,784	4,887	23,623	543
97										
98										
99										
100										
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
102										
103	TRANSMISSION EXPENSE CONTINUED									
104										
105	Transmission Operations Continued:									
106	56200-Trans Oper Station Exp	PLT_353	681,734	835	843	35,681	165,910	1,781	8,611	198
107	56300-Trans Oper OH Lines	OHTRAN	985,139	1,189	1,184	49,754	227,950	2,520	12,504	383
108	56600-Trans Oper Misc Exp	TRANPLT	1,544,271	1,893	1,896	79,812	368,338	3,977	19,562	535
109	56700-Trans Rents	TRANPLT	725,906	890	891	37,517	173,142	1,869	9,195	252
110	Total Transmission Operations		13,365,871	16,355	16,457	695,938	3,222,980	34,744	168,992	4,165
111										
112	Wheeling:									
113	565Z2DAUC - Z2 Direct Assigned Up	DPROD	159,775	199	201	8,053	40,210	417	2,033	46
114	56500-Transm of Elec By Others	DTRAN	119,686	147	148	6,271	29,100	313	1,512	35
115	56500S2-Wheeling Schedule 2	DTRAN	81,449	100	101	4,267	19,803	213	1,029	24
116	56500S9-Wheeling Schedule 9	DTRAN	5,836,462	7,147	7,211	305,790	1,419,037	15,250	73,709	1,694
117	56500S11-Wheeling Schedule 11	DTRAN	69,607,800	85,239	86,006	3,646,960	16,923,963	181,878	879,080	20,206
118	56500S12-Wheeling Schedule 12	DTRAN	1,306,923	1,600	1,615	68,474	317,756	3,415	16,505	379
119	56500MISC-Wheeling Miscellaneous	DTRAN	14,002	17	17	734	3,404	37	177	4
120	Total Wheeling		77,126,098	94,450	95,300	4,040,548	18,753,274	201,521	974,045	22,388

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
61	55000-Oth Oper Rents	DPROD	206,328	3,302	69,271
62	55000W-Oth Oper Rents	ENERGY1	3,136,753	35,232	632,042
63	Total Other Production Operation		9,285,198	109,344	2,013,007
64					
65	Other Production Maintenance				
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	251,116	3,333	65,013
67	55200-Oth Maint of Structures	DPROD	132,094	2,114	44,348
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	636,998	10,195	213,859
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,596,349	29,162	523,153
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,163,049	24,296	435,845
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	25,945	415	8,711
72	Total Other Production Maintenance		5,805,551	69,516	1,290,929
73					
74	Total Other Production O&M		15,090,749	178,860	3,303,936
75					
76	System Control and Dispatch				
77	55600-Load Dispatch	DPRODLD	598,131	9,573	200,811
78	55700-Purchased Power Other	DPROD	459,951	7,362	154,419
79	55790REC - REC Costs	ENERGYREC	4,110,497	68,042	1,217,017
80	Total System Control and Dispatch		5,168,579	84,977	1,572,247
81					
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,977,724	1,114,260	21,618,672
83					
84					
85	TRANSMISSION EXPENSE				
86					
87	Transmission Operations:				
88	56000-Trans Oper Super & Eng	SALWAGTO	3,557,495	57,324	1,222,901
89	56110-Load Disp-Reliability	DTRANLD	(413)	(7)	(142)
90	56111-Load Disp-Reliability	DTRANLD	391	6	135
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,465,146	23,709	504,846
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,465,517	39,898	849,545
93	56150-Rel/Plan/Standards Dev	DTRAN	6,737	109	2,321
94	56160-Trans Service Studies	DTRAN	6,630	107	2,285
95	56170-Gen Interconn Studies	DTRAN	56,805	919	19,573
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,870,513	30,269	644,524
97					
98					
99					
100					
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**				
102					
103	TRANSMISSION EXPENSE CONTINUED				
104					
105	Transmission Operations Continued:				
106	56200-Trans Oper Station Exp	PLT_353	681,734	11,029	234,742
107	56300-Trans Oper OH Lines	OHTRAN	985,139	15,703	339,325
108	56600-Trans Oper Misc Exp	TRANPLT	1,544,271	24,630	527,903
109	56700-Trans Rents	TRANPLT	725,906	11,578	248,148
110	Total Transmission Operations		13,365,871	215,274	4,596,107
111					
112	Wheeling:				
113	565Z2DAUC - Z2 Direct Assigned Up	DPROD	159,775	2,557	53,641
114	56500-Transm of Elec By Others	DTRAN	119,686	1,937	41,240
115	56500S2-Wheeling Schedule 2	DTRAN	81,449	1,318	28,065
116	56500S9-Wheeling Schedule 9	DTRAN	5,836,462	94,447	2,011,075
117	56500S11-Wheeling Schedule 11	DTRAN	69,607,800	1,126,410	23,984,819
118	56500S12-Wheeling Schedule 12	DTRAN	1,306,923	21,149	450,328
119	56500MISC-Wheeling Miscellaneous	DTRAN	14,002	227	4,825
120	Total Wheeling		77,126,098	1,248,044	26,573,993

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
121											
122											
123	Transmission Maintenance										
124	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0	0
125	57000-Tran Mnt of Station Equip	PLT_353	715,988	246,537	23,789	138,583	1,207	10,915	11,791	69,684	211,720
126	57100-Trans Mt of Overhead Lines	OHTRAN	462,064	159,155	15,614	92,863	792	7,047	7,545	47,683	130,253
127	57200-Trans Mt of Underground Line	UGTRAN	0	0	0	0	0	0	0	0	0
128	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0	0
129	Total Transmission Maintenance		1,178,052	405,692	39,403	231,446	1,999	17,961	19,335	117,367	341,973
130											
131	TOTAL TRANSMISSION EXPENSE		91,670,021	31,575,791	3,048,280	17,768,594	154,571	1,397,264	1,509,206	8,936,168	27,054,712
132											
133											
134	REGIONAL MARKET EXPENSE										
135	57510-Operations Supervision	ENERGY1	92,411	18,620	2,091	15,069	149	1,382	1,056	12,853	40,843
136	57520-DA & RT Mkt Admin	ENERGY1	170,842	34,424	3,865	27,859	275	2,555	1,953	23,762	75,506
137	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	1,646	185	1,332	13	122	93	1,136	3,611
138	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	2,879	323	2,330	23	214	163	1,987	6,315
139	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,160,561	1,433,608	138,299	805,400	7,011	63,415	68,535	404,503	1,229,554
140	575700W-Market facilitation monitori	DTRAN	0	0	0	0	0	0	0	0	0
141	57580-Regional Market Rents	ENERGY1	20,777	4,186	470	3,388	33	311	237	2,890	9,183
142	TOTAL REGIONAL MARKET EXPENSE		4,467,049	1,495,364	145,233	855,378	7,504	67,998	72,038	447,131	1,365,012
143											
144											
145											
146											
147											
148											
149											
150	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
151											
152	DISTRIBUTION EXPENSES										
153											
154	Operation										
155	58000-Dist Oper Sup & Eng	SALWAGDO	3,166,268	1,548,860	227,936	569,112	18,927	48,576	77,816	313,933	9,360
156	58100-Dist Load Dispatching	DDISTLD	214,862	104,211	9,686	54,134	521	4,648	7,880	32,164	0
157	58200-Dist Op Station Exp	PLT_362	623,595	302,453	28,111	157,113	1,512	13,491	22,871	93,351	0
158	58300-Dist Oper Overhead Lines	OHDIST	168,631	86,206	8,012	40,429	431	3,495	6,031	22,689	0
159	58400-Dist Op UG Elec lines	UGDIST	542,706	275,923	25,645	130,817	1,380	11,300	19,462	73,896	0
160	58500-Dist Oper Streetlight	PLT_373	358,907	0	0	0	0	0	0	0	0
161	58600-Dist Oper Meter Exp	CMETERS	1,111,030	636,812	150,640	163,725	15,235	13,725	16,683	103,545	10,665
162	58700-Dist Oper Cust Install	PLT_371	371,569	0	0	0	0	0	0	0	0
163	58800-Dist Oper Misc Exp	DISTPLT	5,632,418	3,045,274	319,618	1,187,810	20,607	101,580	175,220	584,870	2,190
164	58900-Dist Rents	DISTPLT	1,615,035	873,199	91,647	340,591	5,909	29,127	50,242	167,705	628
165	Total Distribution Operation		13,805,020	6,872,938	861,295	2,643,731	64,522	225,942	376,205	1,392,153	22,842
166											
167	Maintenance										
168	59000-Dist Mtc Super & Eng	SALWAGDM	16,440	8,297	788	3,891	44	336	578	2,194	2
169	59100-Dist Mt of Structures	PLT_361	(293)	(142)	(13)	(74)	(1)	(6)	(11)	(44)	0
170	59200-Dist Mt of Station Equip	PLT_362	445,085	215,872	20,064	112,138	1,079	9,629	16,324	66,628	0
171	59300-Dist Mtc of Overhead Lines	OHDIST	6,171,500	3,154,946	293,233	1,479,596	15,775	127,907	220,713	830,366	0
172	59400-Dist Mt of Undergrnd Line	UGDIST	49,994	25,418	2,362	12,051	127	1,041	1,793	6,807	0
173	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0	0
174	59600-Dist Mtc of Streetlights	PLT_373	161,958	0	0	0	0	0	0	0	0
175	59700-Dist Mtc of Meters	CMETERS	35,399	20,290	4,800	5,216	485	437	532	3,299	340
176	59800-Dist Mtce of Dist Plant	DISTPLT	14,518	7,850	824	3,062	53	262	452	1,508	6
177	Total Distribution Maintenance		6,894,601	3,432,530	322,058	1,615,880	17,562	139,605	240,380	910,758	347
178											
179	TOTAL DISTRIBUTION EXPENSES		20,699,622	10,305,468	1,183,353	4,259,610	82,085	365,547	616,586	2,302,911	23,190
180											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
121										
122										
123	Transmission Maintenance									
124	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0
125	57000-Tran Mnt of Station Equip	PLT_353	715,988	877	885	37,474	174,246	1,871	9,044	208
126	57100-Trans Mt of Overhead Lines	OHTRAN	462,064	558	555	23,336	106,916	1,182	5,865	180
127	57200-Trans Mt of Underground Line	UGTRAN	0	0	0	0	0	0	0	0
128	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0
129	Total Transmission Maintenance		1,178,052	1,435	1,441	60,810	281,162	3,053	14,909	388
130										
131	TOTAL TRANSMISSION EXPENSE		91,670,021	112,239	113,197	4,797,296	22,257,416	239,318	1,157,946	26,940
132										
133										
134	REGIONAL MARKET EXPENSE									
135	57510-Operations Supervision	ENERGY1	92,411	173	175	7,005	33,838	215	1,167	18
136	57520-DA & RT Mkt Admin	ENERGY1	170,842	321	324	12,949	62,557	397	2,158	34
137	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	15	15	619	2,991	19	103	2
138	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	27	27	1,083	5,232	33	180	3
139	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,160,561	5,095	5,141	217,984	1,011,570	10,871	52,544	1,208
140	575700W-Market facilitation monitori	DTRAN	0	0	0	0	0	0	0	0
141	57580-Regional Market Rents	ENERGY1	20,777	39	39	1,575	7,608	48	262	4
142	TOTAL REGIONAL MARKET EXPENSE		4,467,049	5,670	5,721	241,215	1,123,796	11,583	56,416	1,268
143										
144										
145										
146										
147										
148										
149										
150	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
151										
152	DISTRIBUTION EXPENSES									
153										
154	Operation									
155	58000-Dist Oper Sup & Eng	SALWAGDO	3,166,268	177,302	174,446	1,661	7,699	7,523	41,053	1,528
156	58100-Dist Load Dispatching	DDISTLD	214,862	839	778	0	0	793	3,856	131
157	58200-Dist Op Station Exp	PLT_362	623,595	2,435	2,259	0	0	2,300	11,190	379
158	58300-Dist Oper Overhead Lines	OHDIST	168,631	694	644	0	0	559	2,936	92
159	58400-Dist Op UG Elec lines	UGDIST	542,706	2,221	2,061	0	0	1,821	9,479	300
160	58500-Dist Oper Streetlight	PLT_373	358,907	358,907	0	0	0	0	0	0
161	58600-Dist Oper Meter Exp	CMETERS	1,111,030	0	0	1,892	8,773	2,309	11,416	708
162	58700-Dist Oper Cust Install	PLT_371	371,569	0	371,569	0	0	0	0	0
163	58800-Dist Oper Misc Exp	DISTPLT	5,632,418	130,455	64,796	388	1,801	14,361	87,219	2,436
164	58900-Dist Rents	DISTPLT	1,615,035	37,406	18,579	111	516	4,118	25,009	698
165	Total Distribution Operation		13,805,020	710,259	635,132	4,053	18,790	33,784	192,158	6,273
166										
167	Maintenance									
168	59000-Dist Mtc Super & Eng	SALWAGDM	16,440	250	62	0	2	54	282	9
169	59100-Dist Mt of Structures	PLT_361	(293)	(1)	(1)	0	0	(1)	(5)	(0)
170	59200-Dist Mt of Station Equip	PLT_362	445,085	1,738	1,612	0	0	1,642	7,987	271
171	59300-Dist Mtc of Overhead Lines	OHDIST	6,171,500	25,399	23,566	0	0	20,460	107,447	3,374
172	59400-Dist Mt of Undergrnd Line	UGDIST	49,994	205	190	0	0	168	873	28
173	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0
174	59600-Dist Mtc of Streetlights	PLT_373	161,958	161,958	0	0	0	0	0	0
175	59700-Dist Mtc of Meters	CMETERS	35,399	0	0	60	280	74	364	23
176	59800-Dist Mtce of Dist Plant	DISTPLT	14,518	336	167	1	5	37	225	6
177	Total Distribution Maintenance		6,894,601	189,885	25,596	62	286	22,433	117,172	3,710
178										
179	TOTAL DISTRIBUTION EXPENSES		20,699,622	900,144	660,728	4,114	19,075	56,217	309,331	9,983
180										

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
121					
122					
123	Transmission Maintenance				
124	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0
125	57000-Tran Mnt of Station Equip	PLT_353	715,988	11,583	246,537
126	57100-Trans Mt of Overhead Lines	OHTRAN	462,064	7,365	159,155
127	57200-Trans Mt of Underground Line	UGTRAN	0	0	0
128	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0
129	Total Transmission Maintenance		1,178,052	18,948	405,692
130					
131	TOTAL TRANSMISSION EXPENSE		91,670,021	1,482,266	31,575,791
132					
133					
134	REGIONAL MARKET EXPENSE				
135	57510-Operations Supervision	ENERGY1	92,411	1,038	18,620
136	57520-DA & RT Mkt Admin	ENERGY1	170,842	1,919	34,424
137	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	92	1,646
138	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	160	2,879
139	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,160,561	67,327	1,433,608
140	575700W-Market facilitation monitori	DTRAN	0	0	0
141	57580-Regional Market Rents	ENERGY1	20,777	233	4,186
142	TOTAL REGIONAL MARKET EXPENSE		4,467,049	70,770	1,495,364
143					
144					
145					
146					
147					
148					
149					
150	**OPERATION & MAINTENANCE EXPENSE CONTINUED**				
151					
152	DISTRIBUTION EXPENSES				
153					
154	Operation				
155	58000-Dist Oper Sup & Eng	SALWAGDO	3,166,268	76,288	1,548,860
156	58100-Dist Load Dispatching	DDISTLD	214,862	7,750	104,211
157	58200-Dist Op Station Exp	PLT_362	623,595	22,492	302,453
158	58300-Dist Oper Overhead Lines	OHDIST	168,631	5,939	86,206
159	58400-Dist Op UG Elec lines	UGDIST	542,706	19,161	275,923
160	58500-Dist Oper Streetlight	PLT_373	358,907	0	0
161	58600-Dist Oper Meter Exp	CMETERS	1,111,030	15,975	636,812
162	58700-Dist Oper Cust Install	PLT_371	371,569	0	0
163	58800-Dist Oper Misc Exp	DISTPLT	5,632,418	172,784	3,045,274
164	58900-Dist Rents	DISTPLT	1,615,035	49,544	873,199
165	Total Distribution Operation		13,805,020	369,932	6,872,938
166					
167	Maintenance				
168	59000-Dist Mtc Super & Eng	SALWAGDM	16,440	569	8,297
169	59100-Dist Mt of Structures	PLT_361	(293)	(11)	(142)
170	59200-Dist Mt of Station Equip	PLT_362	445,085	16,053	215,872
171	59300-Dist Mtc of Overhead Lines	OHDIST	6,171,500	217,339	3,154,946
172	59400-Dist Mt of Undergmd Line	UGDIST	49,994	1,765	25,418
173	59500-Dist Mt of Line Transform	PLT_368	0	0	0
174	59600-Dist Mtc of Streetlights	PLT_373	161,958	0	0
175	59700-Dist Mtc of Meters	CMETERS	35,399	509	20,290
176	59800-Dist Mtce of Dist Plant	DISTPLT	14,518	445	7,850
177	Total Distribution Maintenance		6,894,601	236,670	3,432,530
178					
179	TOTAL DISTRIBUTION EXPENSES		20,699,622	606,603	10,305,468
180					

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
181	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FU		199,814,416	64,995,296	6,636,067	37,726,680	383,550	3,113,583	3,331,895	22,233,454	59,318,486
182											
183											
184	CUSTOMER ACCOUNTS EXPENSES										
185	90100-Cust Acct Supervise	SALWAGCA	19,597	15,622	2,431	901	214	67	55	270	36
186	90200-Cust Acct Meter Read	CMETRDG	3,426,867	2,737,168	425,920	157,928	37,490	11,789	9,640	46,088	844
187	90300-Cust Acct Recrds &Coll	CUSTREC	4,893,330	3,892,995	605,774	224,617	53,321	16,767	13,710	69,232	16,914
188	90400-Cust Acct Uncollect	EXP_904	4,443,766	4,161,526	12,821	73,351	962	5,330	6,628	53,799	125,086
189	904001-Uncollectable Accounts - Non	EXP_904	(44,674)	(41,836)	(129)	(737)	(10)	(54)	(67)	(541)	(1,257)
190	90500-Cust Acct Misc	CUSTCAM	124,119	98,745	15,365	5,697	1,352	425	348	1,756	429
191	DEPINT - Customer Deposit Interest I	CUSTDEP	28,708	23,331	3,630	1,346	0	0	0	393	7
192	TOTAL CUSTOMER ACCTS EXPENSE		12,891,713	10,887,552	1,065,813	463,104	93,330	34,325	30,314	170,998	142,059
193											
194											
195											
196											
197											
198											
199											
200	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
201											
202	CUSTOMER SERVICE EXPENSES										
203	90800EE-Customer Assistance Hist E	ENETRKR	0	0	0	0	0	0	0	0	0
204	90804EE-Customer Assistance Savers	PRODPLT	618,109	174,244	17,710	111,734	1,025	9,382	8,862	71,850	221,438
205	908-Customer Assistance - Major Acc	MAJACCT	490,783	0	0	9,540	0	0	0	81,514	399,730
206	90800-Customer Asst Expense	CUSTASST	1,127,033	896,636	139,522	51,734	12,281	3,862	3,158	15,946	3,896
207	909000-Informational and instruction	CUSTADVT	2,791	2,220	345	128	30	10	8	39	10
208	910000-Misc Cust Serv Expense	CUSTCSM	74,929	59,612	9,276	3,439	816	257	210	1,060	259
209	TOTAL CUSTOMER SERVICE EXPENSE		2,313,646	1,132,712	166,853	176,575	14,153	13,510	12,238	170,409	625,332
210											
211	SALES EXPENSES										
212	91200-Economic Development	OX_902_3	200,782	159,998	24,897	9,232	2,191	689	563	2,783	429
213	916000-Misc Sales Expense	CUST	7,588	6,061	943	350	83	26	21	102	2
214	SALES EXPENSES TOTAL		208,370	166,059	25,840	9,581	2,274	715	585	2,885	430
215											
216	TOTAL CUSTOMER OPERATIONS EXPENSE		15,413,730	12,186,323	1,258,506	649,260	109,758	48,550	43,136	344,292	767,821
217											
218	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,228,145	77,181,619	7,894,573	38,375,940	493,307	3,162,133	3,375,031	22,577,746	60,086,307
219											
220	ADMINISTRATIVE & GENERAL EXPENSE										
221	92000-A&G Salaries	SALWAGXAG	19,832,533	7,847,610	943,951	3,409,116	66,680	280,744	327,379	1,978,115	4,561,225
222	92100-A&G Office & Supplies	SALWAGXAG	12,120,471	4,795,995	576,887	2,083,450	40,751	171,574	200,075	1,208,907	2,787,551
223	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,702,091)	(4,630,445)	(556,974)	(2,011,533)	(39,344)	(165,652)	(193,169)	(1,167,177)	(2,691,329)
224	92300-A&G Outside Services	SALWAGXAG	3,758,297	1,487,135	178,880	646,033	12,636	53,202	62,039	374,856	864,360
225	92400-A&G Property Insurance	TOTPLT	2,050,908	741,233	76,730	390,776	4,570	32,030	37,525	220,494	526,197
226	92500-A&G Injuries & Damages	SALWAGXAG	4,542,428	1,797,411	216,202	780,821	15,272	64,301	74,983	453,066	1,044,699
227	926000-Employee pensions and benefi	SALWAGXAG	15,752,150	6,233,028	749,741	2,707,718	52,961	222,983	260,024	1,571,134	3,622,790
228	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0	0	0
229	92800-A&G Regulatory Comm Exp	CLAIMREV	(291)	(104)	(11)	(54)	(1)	(4)	(5)	(31)	(77)
230	92800R-Regulatory Commision Exper	CLAIMREV	7,905,486	2,837,346	297,172	1,461,624	18,914	120,389	137,144	849,091	2,089,476
231	92804R-Regulatory Commision Exper	CLAIMREV	99,620	35,754	3,745	18,418	238	1,517	1,728	10,700	26,330
232	92805R-Regulatory Commission Expe	ENERGY1	0	0	0	0	0	0	0	0	0
233	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(612,613)	(242,407)	(29,158)	(105,305)	(2,060)	(8,672)	(10,113)	(61,103)	(140,893)
234	93020-A&G Misc General Exp	SALWAGXAG	200,882	79,488	9,561	34,531	675	2,844	3,316	20,036	46,200
235	93100-A&G Rents	GENLPLT	6,645,090	2,679,554	325,820	1,126,610	23,285	92,733	107,988	652,054	1,499,708
236	93500-A&G Maint of Gen PLT	GENLPLT	13,912	5,610	682	2,359	49	194	226	1,365	3,140
237	Recoverable Contributions and Donati	SALWAGES	1,232,509	487,698	58,663	211,862	4,144	17,447	20,345	122,931	283,460
238	TOTAL A&G EXPENSE		61,839,291	24,154,906	2,851,891	10,756,427	198,771	885,631	1,029,486	6,234,438	14,522,837
239											
240	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OI**		321,466,573	115,151,011	12,116,149	57,446,014	766,591	4,725,487	5,088,309	33,606,633	89,158,389

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
181	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FU		199,814,416	1,156,285	919,122	10,270,784	49,047,702	514,143	2,599,440	57,996
182										
183										
184	CUSTOMER ACCOUNTS EXPENSES									
185	90100-Cust Acct Supervise	SALWAGCA	19,597	0	0	7	30	1	66	0
186	90200-Cust Acct Meter Read	CMETRDG	3,426,867	0	0	158	686	171	11,618	53
187	90300-Cust Acct Recrds &Coll	CUSTREC	4,893,330	0	0	3,171	13,743	244	16,523	75
188	90400-Cust Acct Uncollect	EXP_904	4,443,766	2,085	2,177	22,048	103,038	826	4,504	88
189	904001-Uncollectable Accounts - Non	EXP_904	(44,674)	(21)	(22)	(222)	(1,036)	(8)	(45)	(1)
190	90500-Cust Acct Misc	CUSTCAM	124,119	0	0	80	349	6	419	2
191	DEPINT - Customer Deposit Interest I	CUSTDEP	28,708	0	0	1	6	0	0	0
192	TOTAL CUSTOMER ACCTS EXPENSE		12,891,713	2,064	2,155	25,244	116,814	1,240	33,085	217
193										
194										
195										
196										
197										
198										
199										
200	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
201										
202	CUSTOMER SERVICE EXPENSES									
203	90800EE-Customer Assistance Hist E	ENETRKR	0	0	0	0	0	0	0	0
204	90804EE-Customer Assistance Savers	PRODPLT	618,109	928	936	37,517	183,921	1,541	7,841	155
205	908-Customer Assistance - Major Acc	MAJACCT	490,783	0	0	68,948	330,781	0	0	0
206	90800-Customer Asst Expense	CUSTASST	1,127,033	0	0	730	3,165	56	3,806	17
207	909000-Informational and instruction	CUSTADVT	2,791	0	0	2	8	0	9	0
208	910000-Misc Cust Serv Expense	CUSTCSM	74,929	0	0	49	210	4	253	1
209	TOTAL CUSTOMER SERVICE EXPENSE		2,313,646	928	936	107,247	518,086	1,601	11,909	174
210										
211	SALES EXPENSES									
212	91200-Economic Development	OX_902_3	200,782	0	0	80	348	10	679	3
213	916000-Misc Sales Expense	CUST	7,588	0	0	0	2	0	26	0
214	SALES EXPENSES TOTAL		208,370	0	0	81	350	10	705	3
215										
216	TOTAL CUSTOMER OPERATIONS EXPENSE		15,413,730	2,992	3,091	132,572	635,250	2,851	45,699	393
217										
218	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,228,145	1,159,277	922,213	10,403,355	49,682,952	516,995	2,645,139	58,389
219										
220	ADMINISTRATIVE & GENERAL EXPENSE									
221	92000-A&G Salaries	SALWAGXAG	19,832,533	217,131	200,580	775,522	3,785,703	45,060	235,684	5,796
222	92100-A&G Office & Supplies	SALWAGXAG	12,120,471	132,697	122,583	473,953	2,313,598	27,538	144,036	3,542
223	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,702,091)	(128,117)	(118,351)	(457,593)	(2,233,736)	(26,587)	(139,064)	(3,420)
224	92300-A&G Outside Services	SALWAGXAG	3,758,297	41,147	38,010	146,963	717,397	8,539	44,663	1,098
225	92400-A&G Property Insurance	TOTPLT	2,050,908	13,018	8,333	90,799	435,398	5,133	26,897	653
226	92500-A&G Injuries & Damages	SALWAGXAG	4,542,428	49,731	45,941	177,625	867,075	10,321	53,981	1,328
227	926000-Employee pensions and benefi	SALWAGXAG	15,752,150	172,458	159,312	615,965	3,006,826	35,789	187,194	4,604
228	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0	0
229	92800-A&G Regulatory Comm Exp	CLAIMREV	(291)	(2)	(1)	(13)	(64)	(1)	(4)	(0)
230	92800R-Regulatory Commision Exper	CLAIMREV	7,905,486	59,482	34,849	358,235	1,731,241	19,166	101,223	2,378
231	92804R-Regulatory Commision Exper	CLAIMREV	99,620	750	439	4,514	21,816	242	1,276	30
232	92805R-Regulatory Commission Expe	ENERGY1	0	0	0	0	0	0	0	0
233	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(612,613)	(6,707)	(6,196)	(23,955)	(116,938)	(1,392)	(7,280)	(179)
234	93020-A&G Misc General Exp	SALWAGXAG	200,882	2,199	2,032	7,855	38,345	456	2,387	59
235	93100-A&G Rents	GENLPLT	6,645,090	71,390	65,948	254,988	1,244,720	14,821	77,912	1,908
236	93500-A&G Maint of Gen PLT	GENLPLT	13,912	149	138	534	2,606	31	163	4
237	Recoverable Contributions and Donati	SALWAGES	1,232,509	13,494	12,465	48,195	235,264	2,800	14,647	360
238	TOTAL A&G EXPENSE		61,839,291	638,820	566,083	2,473,586	12,049,251	141,916	743,714	18,161
239										
240	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST O**		321,466,573	1,858,622	1,549,365	15,321,242	73,837,147	772,340	3,953,148	88,543

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
181	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FU		199,814,416	3,273,899	64,995,296
182					
183					
184	CUSTOMER ACCOUNTS EXPENSES				
185	90100-Cust Acct Supervise	SALWAGCA	19,597	55	15,622
186	90200-Cust Acct Meter Read	CMETRDG	3,426,867	9,587	2,737,168
187	90300-Cust Acct Recrds &Coll	CUSTREC	4,893,330	13,635	3,892,995
188	90400-Cust Acct Uncollect	EXP_904	4,443,766	6,540	4,161,526
189	904001-Uncollectable Accounts - Non	EXP_904	(44,674)	(66)	(41,836)
190	90500-Cust Acct Misc	CUSTCAM	124,119	346	98,745
191	DEPINT - Customer Deposit Interest E	CUSTDEP	28,708	0	23,331
192	TOTAL CUSTOMER ACCTS EXPENSE		12,891,713	30,097	10,887,552
193					
194					
195					
196					
197					
198					
199					
200	**OPERATION & MAINTENANCE EXPENSE CONTINUED**				
201					
202	CUSTOMER SERVICE EXPENSES				
203	90800EE-Customer Assistance Hist E	ENETRKR	0	0	0
204	90804EE-Customer Assistance Savers	PRODPLT	618,109	8,707	174,244
205	908-Customer Assistance - Major Acc	MAJACCT	490,783	0	0
206	90800-Customer Asst Expense	CUSTASST	1,127,033	3,140	896,636
207	909000-Informational and instruction	CUSTADVT	2,791	8	2,220
208	910000-Misc Cust Serv Expense	CUSTCSM	74,929	209	59,612
209	TOTAL CUSTOMER SERVICE EXPENSE		2,313,646	12,064	1,132,712
210					
211	SALES EXPENSES				
212	91200-Economic Development	OX_902_3	200,782	560	159,998
213	916000-Misc Sales Expense	CUST	7,588	21	6,061
214	SALES EXPENSES TOTAL		208,370	582	166,059
215					
216	TOTAL CUSTOMER OPERATIONS EXPENSE		15,413,730	42,743	12,186,323
217					
218	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,228,145	3,316,642	77,181,619
219					
220	ADMINISTRATIVE & GENERAL EXPENSE				
221	92000-A&G Salaries	SALWAGXAG	19,832,533	321,583	7,847,610
222	92100-A&G Office & Supplies	SALWAGXAG	12,120,471	196,532	4,795,995
223	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,702,091)	(189,748)	(4,630,445)
224	92300-A&G Outside Services	SALWAGXAG	3,758,297	60,940	1,487,135
225	92400-A&G Property Insurance	TOTPLT	2,050,908	36,872	741,233
226	92500-A&G Injuries & Damages	SALWAGXAG	4,542,428	73,655	1,797,411
227	926000-Employee pensions and benefi	SALWAGXAG	15,752,150	255,420	6,233,028
228	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0
229	92800-A&G Regulatory Comm Exp	CLAIMREV	(291)	(5)	(104)
230	92800R-Regulatory Commision Exper	CLAIMREV	7,905,486	134,766	2,837,346
231	92804R-Regulatory Commision Exper	CLAIMREV	99,620	1,698	35,754
232	92805R-Regulatory Commission Expe	ENERGY1	0	0	0
233	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(612,613)	(9,933)	(242,407)
234	93020-A&G Misc General Exp	SALWAGXAG	200,882	3,257	79,488
235	93100-A&G Rents	GENLPLT	6,645,090	106,081	2,679,554
236	93500-A&G Maint of Gen PLT	GENLPLT	13,912	222	5,610
237	Recoverable Contributions and Donati	SALWAGES	1,232,509	19,985	487,698
238	TOTAL A&G EXPENSE		61,839,291	1,011,325	24,154,906
239					
240	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST O**		321,466,573	4,999,767	115,151,011

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
241											
242	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST O**		277,067,436	101,336,524	10,746,464	49,132,367	692,079	4,047,764	4,404,517	28,812,184	74,609,145
243											
244											
245											
246											
247											
248											
249											
250	**DEPRECIATION AND AMORTIZATION EXPENSE**										
251	INTANGIBLE										
252	303003-Intg Misc Computr Softwar	SALWAGXAG	619,551	245,152	29,488	106,498	2,083	8,770	10,227	61,795	142,489
253	303004-Intg Misc Computr Softwar	SALWAGXAG	8,876,702	3,512,456	422,496	1,525,862	29,845	125,656	146,529	885,370	2,041,526
254	303004R-Intg Misc Computr Softwar-	CUST	137,463	109,797	17,085	6,335	1,504	473	387	1,849	34
255	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,645,247	1,046,708	125,903	454,705	8,894	37,445	43,666	263,839	608,373
256	303007-Intg Misc Computr Softwar	SALWAGXAG	30,598	12,107	1,456	5,260	103	433	505	3,052	7,037
257	303010-Intg Misc Computr Softwar	SALWAGXAG	413,918	163,785	19,701	71,150	1,392	5,859	6,833	41,285	95,196
258	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(340)	(134)	(16)	(58)	(1)	(5)	(6)	(34)	(78)
259	303014-Intg CRS Computr Softwar	CUST	107,260	85,673	13,331	4,943	1,173	369	302	1,443	26
260	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(16,563)	(6,554)	(788)	(2,847)	(56)	(234)	(273)	(1,652)	(3,809)
261	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(42,054)	(16,640)	(2,002)	(7,229)	(141)	(595)	(694)	(4,194)	(9,672)
262	TOTAL INTANGIBLE		12,771,782	5,152,349	626,655	2,164,619	44,795	178,172	207,475	1,252,752	2,881,121
263											
264											
265	PRODUCTION										
266	Steam Production										
267	310002-Steam Prod Land Rights	DPROD	25,613	8,599	837	4,935	43	393	417	2,587	7,737
268	310003-Steam Prod Water Rights	DPROD	326,928	109,760	10,689	62,989	554	5,013	5,326	33,023	98,754
269	310004-Steam Prod Land Rights-NM	DPROD	955	321	31	184	2	15	16	96	288
270	311000E-Steam Prod Str & Improv	DPROD	5,447,581	1,828,918	178,104	1,049,588	9,229	83,532	88,749	550,265	1,645,538
271	311001-Steam Prod Str&Imp-TolkSC	DTRAN	307,589	105,986	10,224	59,543	518	4,688	5,067	29,905	90,901
272	312000E-Steam Prod Boiler Plant E	DPROD	26,141,036	8,776,336	854,661	5,036,605	44,287	400,842	425,875	2,640,529	7,896,359
273	312001-Steam Prod Blr Plt-TolkSC	DTRAN	183,057	63,076	6,085	35,436	308	2,790	3,015	17,797	54,098
274	314000-Steam Prod Turbogen Unit	DPROD	12,162,755	4,083,405	397,652	2,343,403	20,605	186,501	198,149	1,228,570	3,673,974
275	314001-Steam Prod Turbogen-TolkSC	DTRAN	509,252	175,473	16,928	98,581	858	7,762	8,389	49,511	150,497
276	315000E-Steam Prod Acc Elec Eq	DPROD	1,930,952	648,279	63,131	372,037	3,271	29,609	31,458	195,047	583,278
277	315001-Steam Prod Acc El Eq-TolkS	DTRAN	293,407	101,099	9,753	56,798	494	4,472	4,833	28,526	86,709
278	316000E-Steam Prod Misc Pwr Plt E	DPROD	575,827	193,323	18,826	110,945	976	8,830	9,381	58,165	173,939
279	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	50,592	17,433	1,682	9,794	85	771	833	4,919	14,951
280	Total Steam Production		47,955,544	16,112,007	1,568,603	9,240,838	81,232	735,218	781,509	4,838,940	14,477,023
281											
282	Other Production Equipment:										
283	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
284	341000E-Other Prod Str & Impr	DPROD	238,634	80,117	7,802	45,978	404	3,659	3,888	24,105	72,084
285	341045-Other Prod Str & Imp-Wind	ENERGY1	1,082,011	218,021	24,477	176,439	1,739	16,181	12,368	150,494	478,212
286	342000E-Other Prod Fuel Hldr	DPROD	96,580	32,425	3,158	18,608	164	1,481	1,573	9,756	29,174
287	343000-Other Prod Prime Mover	DPROD	966,567	324,506	31,601	186,229	1,638	14,821	15,747	97,634	291,968
288	344000E-Other Prod Generator	DPROD	3,655,985	1,227,425	119,530	704,400	6,194	56,060	59,561	369,294	1,104,354
289	344045-Other Prod Generator-Wind	ENERGY1	33,814,649	6,813,507	764,961	5,514,021	54,351	505,681	386,506	4,703,197	14,944,922
290	345000E-Other Prod Access Elect Equ	DPROD	532,847	178,893	17,421	102,664	903	8,171	8,681	53,823	160,956
291	345045-Other Prod Acc El Eq-Wind	ENERGY1	465,786	93,854	10,537	75,954	749	6,966	5,324	64,785	205,861
292	346045-Other Prod Misc P Eq-Wind	ENERGY1	381	77	9	62	1	6	4	53	168
293	346000E-Other Prod Misc Pwr P	DPROD	85,576	28,730	2,798	16,488	145	1,312	1,394	8,644	25,850
294	Total Other Production Equipment		40,939,015	8,997,553	982,293	6,840,843	66,286	614,338	495,046	5,481,785	17,313,549
295											
296	TOTAL PRODUCTION		88,894,559	25,109,561	2,550,896	16,081,681	147,518	1,349,555	1,276,555	10,320,725	31,790,572
297											
298											
299											
300											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
241										
242	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST O**		277,067,436	1,798,097	1,488,295	12,876,941	61,732,204	658,911	3,388,853	76,550
243										
244										
245										
246										
247										
248										
249										
250	**DEPRECIATION AND AMORTIZATION EXPENSE**									
251	INTANGIBLE									
252	303003-Intg Misc Computr Softwar	SALWAGXAG	619,551	6,783	6,266	24,227	118,262	1,408	7,363	181
253	303004-Intg Misc Computr Softwar	SALWAGXAG	8,876,702	97,184	89,776	347,110	1,694,416	20,168	105,488	2,594
254	303004R-Intg Misc Computr Softwar-	CUST	137,463	0	0	6	28	7	466	2
255	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,645,247	28,961	26,753	103,438	504,934	6,010	31,435	773
256	303007-Intg Misc Computr Softwar	SALWAGXAG	30,598	335	309	1,196	5,841	70	364	9
257	303010-Intg Misc Computr Softwar	SALWAGXAG	413,918	4,532	4,186	16,186	79,010	940	4,919	121
258	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(340)	(4)	(3)	(13)	(65)	(1)	(4)	(0)
259	303014-Intg CRS Computr Softwar	CUST	107,260	0	0	5	21	5	364	2
260	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(16,563)	(181)	(168)	(648)	(3,162)	(38)	(197)	(5)
261	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(42,054)	(460)	(425)	(1,644)	(8,027)	(96)	(500)	(12)
262	TOTAL INTANGIBLE		12,771,782	137,149	126,695	489,863	2,391,258	28,474	149,698	3,665
263										
264										
265	PRODUCTION									
266	Steam Production									
267	310002-Steam Prod Land Rights	DPROD	25,613	32	32	1,291	6,446	67	326	7
268	310003-Steam Prod Water Rights	DPROD	326,928	408	412	16,478	82,277	852	4,161	94
269	310004-Steam Prod Land Rights-NM	DPROD	955	1	1	48	240	2	12	0
270	311000E-Steam Prod Str & Improv	DPROD	5,447,581	6,799	6,860	274,564	1,370,973	14,201	69,331	1,559
271	311001-Steam Prod Str&Imp-TolkSC	DTRAN	307,589	377	380	16,116	74,785	804	3,885	89
272	312000E-Steam Prod Boiler Plant E	DPROD	26,141,036	32,625	32,918	1,317,538	6,578,821	68,146	332,695	7,483
273	312001-Steam Prod Blr Plt-TolkSC	DTRAN	183,057	224	226	9,591	44,507	478	2,312	53
274	314000-Steam Prod Turbogen Unit	DPROD	12,162,755	15,179	15,316	613,016	3,060,957	31,707	154,795	3,482
275	314001-Steam Prod Turbogen-TolkSC	DTRAN	509,252	624	629	26,681	123,816	1,331	6,431	148
276	315000E-Steam Prod Acc Elec Eq	DPROD	1,930,952	2,410	2,432	97,322	485,956	5,034	24,575	553
277	315001-Steam Prod Acc El Eq-TolkS	DTRAN	293,407	359	363	15,372	71,337	767	3,705	85
278	316000E-Steam Prod Misc Pwr Plt E	DPROD	575,827	719	725	29,022	144,916	1,501	7,329	165
279	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	50,592	62	63	2,651	12,301	132	639	15
280	Total Steam Production		47,955,544	59,818	60,356	2,419,690	12,057,333	125,022	610,195	13,733
281										
282	Other Production Equipment:									
283	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
284	341000E-Other Prod Str & Impr	DPROD	238,634	298	301	12,027	60,056	622	3,037	68
285	341045-Other Prod Str & Imp-Wind	ENERGY1	1,082,011	2,031	2,049	82,014	396,198	2,513	13,668	214
286	342000E-Other Prod Fuel Hldr	DPROD	96,580	121	122	4,868	24,306	252	1,229	28
287	343000-Other Prod Prime Mover	DPROD	966,567	1,206	1,217	48,716	243,252	2,520	12,301	277
288	344000E-Other Prod Generator	DPROD	3,655,985	4,563	4,604	184,266	920,089	9,531	46,529	1,047
289	344045-Other Prod Generator-Wind	ENERGY1	33,814,649	63,466	64,037	2,563,072	12,381,849	78,527	427,154	6,697
290	345000E-Other Prod Access Elect Eq	DPROD	532,847	665	671	26,856	134,100	1,389	6,782	153
291	345045-Other Prod Acc El Eq-Wind	ENERGY1	465,786	874	882	35,305	170,556	1,082	5,884	92
292	346045-Other Prod Misc P Eq-Wind	ENERGY1	381	1	1	29	139	1	5	0
293	346000E-Other Prod Misc Pwr P	DPROD	85,576	107	108	4,313	21,537	223	1,089	24
294	Total Other Production Equipment		40,939,015	73,331	73,991	2,961,467	14,352,082	96,659	517,679	8,600
295										
296	TOTAL PRODUCTION		88,894,559	133,149	134,347	5,381,157	26,409,415	221,681	1,127,874	22,333
297										
298										
299										
300										

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
241					
242	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST O**		277,067,436	4,327,967	101,336,524
243					
244					
245					
246					
247					
248					
249					
250	**DEPRECIATION AND AMORTIZATION EXPENSE**				
251	INTANGIBLE				
252	303003-Intg Misc Computr Softwar	SALWAGXAG	619,551	10,046	245,152
253	303004-Intg Misc Computr Softwar	SALWAGXAG	8,876,702	143,935	3,512,456
254	303004R-Intg Misc Computr Softwar-	CUST	137,463	385	109,797
255	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,645,247	42,892	1,046,708
256	303007-Intg Misc Computr Softwar	SALWAGXAG	30,598	496	12,107
257	303010-Intg Misc Computr Softwar	SALWAGXAG	413,918	6,712	163,785
258	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(340)	(6)	(134)
259	303014-Intg CRS Computr Softwar	CUST	107,260	300	85,673
260	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(16,563)	(269)	(6,554)
261	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(42,054)	(682)	(16,640)
262	TOTAL INTANGIBLE		12,771,782	203,810	5,152,349
263					
264					
265	PRODUCTION				
266	Steam Production				
267	310002-Steam Prod Land Rights	DPROD	25,613	410	8,599
268	310003-Steam Prod Water Rights	DPROD	326,928	5,233	109,760
269	310004-Steam Prod Land Rights-NM	DPROD	955	15	321
270	311000E-Steam Prod Str & Improv	DPROD	5,447,581	87,190	1,828,918
271	311001-Steam Prod Str&Imp-TolkSC	DTRAN	307,589	4,977	105,986
272	312000E-Steam Prod Boiler Plant E	DPROD	26,141,036	418,392	8,776,336
273	312001-Steam Prod Blr Plt-TolkSC	DTRAN	183,057	2,962	63,076
274	314000-Steam Prod Turbogen Unit	DPROD	12,162,755	194,667	4,083,405
275	314001-Steam Prod Turbogen-TolkSC	DTRAN	509,252	8,241	175,473
276	315000E-Steam Prod Acc Elec Eq	DPROD	1,930,952	30,905	648,279
277	315001-Steam Prod Acc El Eq-TolkS	DTRAN	293,407	4,748	101,099
278	316000E-Steam Prod Misc Pwr Plt E	DPROD	575,827	9,216	193,323
279	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	50,592	819	17,433
280	Total Steam Production		47,955,544	767,776	16,112,007
281					
282	Other Production Equipment:				
283	340002-Other Prod Land Rights	DPROD	0	0	0
284	341000E-Other Prod Str & Impr	DPROD	238,634	3,819	80,117
285	341045-Other Prod Str & Imp-Wind	ENERGY1	1,082,011	12,153	218,021
286	342000E-Other Prod Fuel Hldr	DPROD	96,580	1,546	32,425
287	343000-Other Prod Prime Mover	DPROD	966,567	15,470	324,506
288	344000E-Other Prod Generator	DPROD	3,655,985	58,515	1,227,425
289	344045-Other Prod Generator-Wind	ENERGY1	33,814,649	379,809	6,813,507
290	345000E-Other Prod Access Elect Equ	DPROD	532,847	8,528	178,893
291	345045-Other Prod Acc El Eq-Wind	ENERGY1	465,786	5,232	93,854
292	346045-Other Prod Misc P Eq-Wind	ENERGY1	381	4	77
293	346000E-Other Prod Misc Pwr P	DPROD	85,576	1,370	28,730
294	Total Other Production Equipment		40,939,015	486,446	8,997,553
295					
296	TOTAL PRODUCTION		88,894,559	1,254,222	25,109,561
297					
298					
299					
300					

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
301											
302											
303											
304											
305	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**										
306											
307	TRANSMISSION										
308	350002E-Transmission Land Right	DTRAN	883,908	304,569	29,382	171,107	1,489	13,472	14,560	85,936	261,218
309	350002ERT-Transmission Land Right	DTRANRADGRS	65,521	25,315	2,925	20,464	140	1,012	1,040	11,325	3,214
310	352000-Transmission Str & Improv	DTRAN	1,147,649	395,446	38,148	222,162	1,934	17,492	18,905	111,578	339,160
311	352010-Tran Str & Impr-Prod	DPRODTI	7,931	2,663	259	1,528	13	122	129	801	2,396
312	352045-Tran Str & Impr-Wind	ENERGY1	21,452	4,322	485	3,498	34	321	245	2,984	9,481
313	353000E-Transmission Station	DTRAN	13,578,746	4,678,840	451,365	2,628,569	22,882	206,966	223,676	1,320,167	4,012,874
314	353010-Tran Station Equip Pro	DPRODTI	378,178	126,966	12,364	72,864	641	5,799	6,161	38,200	114,235
315	353045-Tran Station Equip-Wind	ENERGY1	710,730	143,209	16,078	115,896	1,142	10,629	8,124	98,854	314,118
316	354000E-Tran Towers & Fixture	DTRAN	54,234	18,687	1,803	10,499	91	827	893	5,273	16,027
317	354000ERT-Tran Towers & Fixture R	DTRANRADGRS	4,020	1,553	179	1,256	9	62	64	695	197
318	355000E	DTRAN	21,651,600	7,460,510	719,711	4,191,310	36,486	330,012	356,656	2,105,035	6,398,613
319	355000ERT-Tran Poles & Fixtures Ra	DTRANRADGRS	1,604,961	620,104	71,644	501,271	3,428	24,798	25,486	277,415	78,726
320	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,113	1,716	167	985	9	78	83	516	1,544
321	355045-Tran Poles & Fixtures-Wind	ENERGY1	431,110	86,867	9,753	70,299	693	6,447	4,928	59,962	190,536
322	356000E-Tran OH Conductor & D	DTRAN	6,624,276	2,282,532	220,195	1,282,325	11,163	100,967	109,118	644,032	1,957,646
323	356000ERT-Tran OH Conductor & D	DTRANRADGRS	491,035	189,720	21,919	153,363	1,049	7,587	7,797	84,875	24,086
324	356010-Tran OH Cond & Device-Pro	DPRODTI	6,123	2,056	200	1,180	10	94	100	618	1,850
325	356045-Tran OH Cond & Device-Win	ENERGY1	202,118	40,726	4,572	32,959	325	3,023	2,310	28,112	89,329
326	357000E-Tran Underground Cond	DTRAN	2,074	715	69	402	3	32	34	202	613
327	358000-Tran UG Conductor & Devic	DTRAN	6,310	2,174	210	1,221	11	96	104	613	1,865
328	359000-Transmission Road & Trai	DTRAN	3,626	1,249	121	702	6	55	60	353	1,072
329	TOTAL TRANSMISSION		47,880,713	16,389,940	1,601,550	9,483,858	81,558	729,892	780,475	4,877,547	13,818,801
330											
331	DISTRIBUTION										
332	360005-Dist Land Rights-TX	DDISPSUB	41,904	20,324	1,889	10,558	102	907	1,537	6,273	0
333	361000E-Str & Improv	DDISPSUB	354,317	171,849	15,972	89,269	859	7,665	12,995	53,040	0
334	362000E-Other Eq	DDISPSUB	4,334,996	2,102,534	195,418	1,092,191	10,513	93,781	158,989	648,939	0
335	364000-Dist Poles, Towers & Fixt	PLT_364	8,449,955	4,319,720	401,492	2,025,847	21,598	175,129	302,198	1,136,928	0
336	365000-Dist OH Conductor & Devic	PLT_365	5,754,311	2,941,674	273,411	1,379,576	14,708	119,260	205,793	774,233	0
337	366000E-Dist Underground Cond	PLT_366	323,445	164,446	15,284	77,965	822	6,735	11,599	44,041	0
338	367000E-Dist UG Conductor & D	PLT_367	896,560	455,830	42,367	216,112	2,279	18,668	32,151	122,078	0
339	368000E-Dist Line Transformer	PLT_368	3,831,219	2,797,442	260,005	527,843	13,987	50,327	107,800	30,397	0
340	369010-Distribution Services O	CSERVICE	976,674	681,545	111,795	156,771	11,320	8,301	6,942	0	0
341	369020-Distribution Services U	CSERVICE	882,304	615,692	100,993	141,623	10,226	7,499	6,271	0	0
342	370000E-Distribution Meter	CMETERS	1,800,147	1,031,796	244,074	265,275	24,684	22,237	27,031	167,769	17,280
343	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0	0	0	0	0	0	0
344	373000-Dist Street Light & Sg Sy	CLIGHT	796,079	0	0	0	0	0	0	0	0
345	TOTAL DISTRIBUTION		28,729,707	15,302,853	1,662,701	5,983,029	111,098	510,509	873,307	2,983,698	17,280
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354											
355	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**										
356											
357	GENERAL										
358	389002-General Land Rights	SALWAGXAG	446	177	21	77	1	6	7	44	103
359	390000-Genl Structures & Improv	SALWAGXAG	926,418	366,578	44,094	159,247	3,115	13,114	15,293	92,402	213,064
360	390007-Genl Str & Imp Lease Bld	SALWAGXAG	92,078	36,435	4,383	15,828	310	1,303	1,520	9,184	21,177

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
301										
302										
303										
304										
305	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
306										
307	TRANSMISSION									
308	350002E-Transmission Land Right	DTRAN	883,908	1,082	1,092	46,311	214,907	2,310	11,163	257
309	350002ERT-Transmission Land Right	DTRANRADGRS	65,521	50	35	1,134	2,080	124	889	117
310	352000-Transmission Str & Improv	DTRAN	1,147,649	1,405	1,418	60,129	279,032	2,999	14,494	333
311	352010-Tran Str & Impr-Prod	DPRODTI	7,931	10	10	400	1,996	21	101	2
312	352045-Tran Str & Impr-Wind	ENERGY1	21,452	40	41	1,626	7,855	50	271	4
313	353000E-Transmission Station	DTRAN	13,578,746	16,628	16,778	711,431	3,301,443	35,480	171,487	3,942
314	353010-Tran Station Equip Pro	DPRODTI	378,178	472	476	19,061	95,175	986	4,813	108
315	353045-Tran Station Equip-Wind	ENERGY1	710,730	1,334	1,346	53,872	260,247	1,651	8,978	141
316	354000E-Tran Towers & Fixture	DTRAN	54,234	66	67	2,841	13,186	142	685	16
317	354000ERT-Tran Towers & Fixture R	DTRANRADGRS	4,020	3	2	70	128	8	55	7
318	355000E	DTRAN	21,651,600	26,514	26,752	1,134,392	5,264,221	56,573	273,439	6,285
319	355000ERT-Tran Poles & Fixtures Ra	DTRANRADGRS	1,604,961	1,220	868	27,787	50,939	3,025	21,773	2,859
320	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,113	6	6	258	1,287	13	65	1
321	355045-Tran Poles & Fixtures-Wind	ENERGY1	431,110	809	816	32,677	157,859	1,001	5,446	85
322	356000E-Tran OH Conductor & D	DTRAN	6,624,276	8,112	8,185	347,066	1,610,581	17,309	83,658	1,923
323	356000ERT-Tran OH Conductor & D	DTRANRADGRS	491,035	373	266	8,501	15,585	926	6,661	875
324	356010-Tran OH Cond & Device-Pro	DPRODTI	6,123	8	8	309	1,541	16	78	2
325	356045-Tran OH Cond & Device-Win	ENERGY1	202,118	379	383	15,320	74,009	469	2,553	40
326	357000E-Tran Underground Cond	DTRAN	2,074	3	3	109	504	5	26	1
327	358000-Tran UG Conductor & Devic	DTRAN	6,310	8	8	331	1,534	16	80	2
328	359000-Transmission Road & Trai	DTRAN	3,626	4	4	190	882	9	46	1
329	TOTAL TRANSMISSION		47,880,713	58,528	58,564	2,463,812	11,354,989	123,132	606,760	17,000
330										
331	DISTRIBUTION									
332	360005-Dist Land Rights-TX	DDISPSUB	41,904	164	152	0	0	155	752	25
333	361000E-Str & Improv	DDISPSUB	354,317	1,383	1,284	0	0	1,307	6,358	216
334	362000E-Other Eq	DDISPSUB	4,334,996	16,927	15,705	0	0	15,990	77,791	2,637
335	364000-Dist Poles, Towers & Fixt	PLT_364	8,449,955	34,776	32,267	0	0	28,014	147,115	4,620
336	365000-Dist OH Conductor & Devic	PLT_365	5,754,311	23,682	21,973	0	0	19,077	100,183	3,146
337	366000E-Dist Underground Cond	PLT_366	323,445	1,324	1,228	0	0	1,085	5,650	179
338	367000E-Dist UG Conductor & D	PLT_367	896,560	3,670	3,405	0	0	3,008	15,660	496
339	368000E-Dist Line Transformer	PLT_368	3,831,219	22,521	20,896	0	0	749	49,578	124
340	369010-Distribution Services O	CSERVICE	976,674	0	0	0	0	0	8,301	0
341	369020-Distribution Services U	CSERVICE	882,304	0	0	0	0	0	7,499	0
342	370000E-Distribution Meter	CMETERS	1,800,147	0	0	3,066	14,215	3,741	18,496	1,148
343	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	287,797	0	0	0	0	0
344	373000-Dist Street Light & Sg Sy	CLIGHT	796,079	796,079	0	0	0	0	0	0
345	TOTAL DISTRIBUTION		28,729,707	900,526	384,706	3,066	14,215	73,126	437,383	12,590
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347										
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350										
351										
352										
353										
354										
355	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
356										
357	GENERAL									
358	389002-General Land Rights	SALWAGXAG	446	5	5	17	85	1	5	0
359	390000-Genl Structures & Improv	SALWAGXAG	926,418	10,143	9,370	36,226	176,838	2,105	11,009	271
360	390007-Genl Str & Imp Lease Bld	SALWAGXAG	92,078	1,008	931	3,601	17,576	209	1,094	27

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
301					
302					
303					
304					
305	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**				
306					
307	TRANSMISSION				
308	350002E-Transmission Land Right	DTRAN	883,908	14,304	304,569
309	350002ERT-Transmission Land Right	DTRANRADGRS	65,521	924	25,315
310	352000-Transmission Str & Improv	DTRAN	1,147,649	18,572	395,446
311	352010-Tran Str & Impr-Prod	DPRODTI	7,931	127	2,663
312	352045-Tran Str & Impr-Wind	ENERGY1	21,452	241	4,322
313	353000E-Transmission Station	DTRAN	13,578,746	219,734	4,678,840
314	353010-Tran Station Equip Pro	DPRODTI	378,178	6,053	126,966
315	353045-Tran Station Equip-Wind	ENERGY1	710,730	7,983	143,209
316	354000E-Tran Towers & Fixture	DTRAN	54,234	878	18,687
317	354000ERT-Tran Towers & Fixture R	DTRANRADGRS	4,020	57	1,553
318	355000E	DTRAN	21,651,600	350,371	7,460,510
319	355000ERT-Tran Poles & Fixtures Ra	DTRANRADGRS	1,604,961	22,627	620,104
320	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,113	82	1,716
321	355045-Tran Poles & Fixtures-Wind	ENERGY1	431,110	4,842	86,867
322	356000E-Tran OH Conductor & D	DTRAN	6,624,276	107,196	2,282,532
323	356000ERT-Tran OH Conductor & D	DTRANRADGRS	491,035	6,923	189,720
324	356010-Tran OH Cond & Device-Proc	DPRODTI	6,123	98	2,056
325	356045-Tran OH Cond & Device-Win	ENERGY1	202,118	2,270	40,726
326	357000E-Tran Underground Cond	DTRAN	2,074	34	715
327	358000-Tran UG Conductor & Devic	DTRAN	6,310	102	2,174
328	359000-Transmission Road & Trai	DTRAN	3,626	59	1,249
329	TOTAL TRANSMISSION		47,880,713	763,475	16,389,940
330					
331	DISTRIBUTION				
332	360005-Dist Land Rights-TX	DDISPSUB	41,904	1,511	20,324
333	361000E-Str & Improv	DDISPSUB	354,317	12,779	171,849
334	362000E-Other Eq	DDISPSUB	4,334,996	156,353	2,102,534
335	364000-Dist Poles, Towers & Fixt	PLT_364	8,449,955	297,579	4,319,720
336	365000-Dist OH Conductor & Devic	PLT_365	5,754,311	202,647	2,941,674
337	366000E-Dist Underground Cond	PLT_366	323,445	11,420	164,446
338	367000E-Dist UG Conductor & D	PLT_367	896,560	31,655	455,830
339	368000E-Dist Line Transformer	PLT_368	3,831,219	107,676	2,797,442
340	369010-Distribution Services O	CSERVICE	976,674	6,942	681,545
341	369020-Distribution Services U	CSERVICE	882,304	6,271	615,692
342	370000E-Distribution Meter	CMETERS	1,800,147	25,884	1,031,796
343	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0
344	373000-Dist Street Light & Sg Sy	CLIGHT	796,079	0	0
345	TOTAL DISTRIBUTION		28,729,707	860,717	15,302,853
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355	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**				
356					
357	GENERAL				
358	389002-General Land Rights	SALWAGXAG	446	7	177
359	390000-Genl Structures & Improv	SALWAGXAG	926,418	15,022	366,578
360	390007-Genl Str & Imp Lease Bld	SALWAGXAG	92,078	1,493	36,435

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
361	390050-Genl Str & Imp-Call Center	CUST	135,973	108,607	16,900	6,266	1,488	468	382	1,829	33
362	391000-General Office Furn & E	SALWAGXAG	630,837	249,618	30,025	108,438	2,121	8,930	10,413	62,920	145,084
363	391004-General Info Sys Computer	SALWAGXAG	10,946,554	4,331,483	521,013	1,881,660	36,804	154,957	180,697	1,091,819	2,517,565
364	392010-General Transp Eq Grp	CUST	95,814	76,531	11,909	4,416	1,048	330	270	1,289	24
365	392020-General Transp Eq Grp 2	CUST	696,688	556,471	86,590	32,107	7,622	2,397	1,960	9,370	172
366	392030-General Transp Eq Trailer	CUST	156,463	124,973	19,447	7,211	1,712	538	440	2,104	39
367	392040-General Transp Eq Grp 4	CUST	955,945	763,549	118,813	44,055	10,458	3,289	2,689	12,856	235
368	393000-General Stores Equipmen	SALWAGXAG	10,067	3,983	479	1,730	34	143	166	1,004	2,315
369	394000-General Tools & Shop Equi	SALWAGXAG	1,011,636	400,298	48,150	173,895	3,401	14,320	16,699	100,902	232,663
370	395000-General Laboratory Equi	SALWAGXAG	224,231	88,727	10,673	38,544	754	3,174	3,701	22,365	51,570
371	396000-General Power Operated E	SALWAGXAG	172,297	68,177	8,201	29,617	579	2,439	2,844	17,185	39,626
372	397000-General Communication E	SALWAGXAG	1,584,844	627,113	75,432	272,427	5,329	22,435	26,161	158,074	364,493
373	397010-General Comm Eq Two Wa	SALWAGXAG	1,733,157	685,799	82,491	297,921	5,827	24,534	28,610	172,867	398,604
374	397020-General Comm Eq AE	SALWAGXAG	4,215	1,668	201	725	14	60	70	420	969
375	397030-General Comm Eq EM	SALWAGXAG	624,206	246,994	29,710	107,298	2,099	8,836	10,304	62,259	143,559
376	398000-General Miscellaneous E	SALWAGXAG	78,070	30,892	3,716	13,420	262	1,105	1,289	7,787	17,955
377	TOTAL GENERAL		20,079,940	8,768,074	1,112,247	3,194,881	82,978	262,377	303,515	1,826,680	4,149,252
378											
379	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0	0	0
380											
381	40730-Amortization of Regulatory De	TOTPLT	384,358	138,914	14,380	73,235	856	6,003	7,033	41,323	98,614
382	40740-Amortization of Regulatory Cr	TOTPLT	(3,077,672)	(1,112,324)	(115,144)	(586,414)	(6,858)	(48,066)	(56,312)	(330,882)	(789,632)
383											
384	**TOTAL DEPRECIATION EXPENSE**		198,356,702	70,722,777	7,554,050	36,908,069	467,948	3,030,505	3,441,326	21,261,401	52,657,026
385	**TOTAL AMORTIZATION EXPENSE**		(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)	(42,063)	(49,279)	(289,559)	(691,018)
386											
387	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		195,663,389	69,749,367	7,453,286	36,394,889	461,946	2,988,442	3,392,047	20,971,842	51,966,008
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405	**OTHER OPERATING EXPENSES**										
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407	**TAXES OTHER THAN INCOME TAXES**										
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409	408100-Tax Other Than Income Tax - N	ETPLT	40,046,137	14,050,790	1,443,475	7,634,365	85,350	629,879	729,658	4,438,403	10,643,700
410	408101-Tax Other Than Income Tax - S	ALWAGES	5,018,461	1,985,780	238,861	862,647	16,873	71,040	82,841	500,545	1,154,175
411	408102FF-Taxes Other Than Income -	INCITYREV	10,268,227	6,132,335	454,935	2,616,539	37,725	163,812	307,541	169,515	160,192
412	408102GRT-Taxes Other Than Incom	INCITYREV	7,419,842	4,431,238	328,737	1,890,716	27,260	118,371	222,230	122,492	115,755
413	408102OTH-Taxes Other Than Incom	NETPLT	65,493	22,979	2,361	12,486	140	1,030	1,193	7,259	17,407
414	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0	0
415	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0	0
416	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0	0
417											
418	Payroll Tax Adjustment	SALWAGES	(307,602)	(121,717)	(14,641)	(52,875)	(1,034)	(4,354)	(5,078)	(30,680)	(70,744)
419											
420	**TOTAL TAXES OTHER THAN INCOME**		62,510,558	26,501,405	2,453,727	12,963,878	166,314	979,777	1,338,386	5,207,533	12,020,485

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
361	390050-Genl Str & Imp-Call Center	CUST	135,973	0	0	6	27	7	461	2
362	391000-General Office Furn & E	SALWAGXAG	630,837	6,907	6,380	24,668	120,416	1,433	7,497	184
363	391004-General Info Sys Computer	SALWAGXAG	10,946,554	119,845	110,710	428,049	2,089,517	24,871	130,086	3,199
364	392010-General Transp Eq Grp	CUST	95,814	0	0	4	19	5	325	1
365	392020-General Transp Eq Grp 2	CUST	696,688	0	0	32	139	35	2,362	11
366	392030-General Transp Eq Trailer	CUST	156,463	0	0	7	31	8	530	2
367	392040-General Transp Eq Grp 4	CUST	955,945	0	0	44	191	48	3,241	15
368	393000-General Stores Equipmen	SALWAGXAG	10,067	110	102	394	1,922	23	120	3
369	394000-General Tools & Shop Equi	SALWAGXAG	1,011,636	11,076	10,231	39,559	193,105	2,298	12,022	296
370	395000-General Laboratory Equi	SALWAGXAG	224,231	2,455	2,268	8,768	42,802	509	2,665	66
371	396000-General Power Operated E	SALWAGXAG	172,297	1,886	1,743	6,737	32,889	391	2,048	50
372	397000-General Communication E	SALWAGXAG	1,584,844	17,351	16,029	61,973	302,521	3,601	18,834	463
373	397010-General Comm Eq Two Wa	SALWAGXAG	1,733,157	18,975	17,529	67,773	330,831	3,938	20,596	507
374	397020-General Comm Eq AE	SALWAGXAG	4,215	46	43	165	805	10	50	1
375	397030-General Comm Eq EM	SALWAGXAG	624,206	6,834	6,313	24,409	119,151	1,418	7,418	182
376	398000-General Miscellaneous E	SALWAGXAG	78,070	855	790	3,053	14,902	177	928	23
377	TOTAL GENERAL		20,079,940	197,495	182,442	705,485	3,443,767	41,087	221,290	5,304
378										
379	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0	0
380										
381	40730-Amortization of Regulatory De	TOTPLT	384,358	2,440	1,562	17,017	81,597	962	5,041	122
382	40740-Amortization of Regulatory Cre	TOTPLT	(3,077,672)	(19,536)	(12,505)	(136,256)	(653,376)	(7,703)	(40,363)	(980)
383										
384	**TOTAL DEPRECIATION EXPENSE**		198,356,702	1,426,847	886,754	9,043,383	43,613,643	487,500	2,543,005	60,892
385	**TOTAL AMORTIZATION EXPENSE**		(2,693,314)	(17,096)	(10,943)	(119,240)	(571,778)	(6,741)	(35,322)	(857)
386										
387	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		195,663,389	1,409,751	875,810	8,924,143	43,041,865	480,759	2,507,683	60,034
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405	**OTHER OPERATING EXPENSES**									
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407	**TAXES OTHER THAN INCOME TAXES**									
408										
409	408100-Tax Other Than Income Tax -	NETPLT	40,046,137	281,574	108,944	1,845,871	8,797,829	100,847	529,032	12,926
410	408101-Tax Other Than Income Tax -	SALWAGES	5,018,461	54,944	50,756	196,238	957,936	11,402	59,638	1,467
411	408102FF-Taxes Other Than Income -	INCITYREV	10,268,227	135,618	90,015	0	160,192	20,027	143,784	3,225
412	408102GRT-Taxes Other Than Incom	INCITYREV	7,419,842	97,998	65,045	0	115,755	14,472	103,899	2,331
413	408102OTH-Taxes Other Than Incom	NETPLT	65,493	460	178	3,019	14,388	165	865	21
414	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0
415	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0
416	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0
417										
418	Payroll Tax Adjustment	SALWAGES	(307,602)	(3,368)	(3,111)	(12,028)	(58,716)	(699)	(3,655)	(90)
419										
420	**TOTAL TAXES OTHER THAN INCOME**		62,510,558	567,226	311,827	2,033,100	9,987,385	146,214	833,563	19,880

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
361	390050-Genl Str & Imp-Call Center	CUST	135,973	380	108,607
362	391000-General Office Furn & E	SALWAGXAG	630,837	10,229	249,618
363	391004-General Info Sys Computer	SALWAGXAG	10,946,554	177,497	4,331,483
364	392010-General Transp Eq Grp	CUST	95,814	268	76,531
365	392020-General Transp Eq Grp 2	CUST	696,688	1,949	556,471
366	392030-General Transp Eq Trailer	CUST	156,463	438	124,973
367	392040-General Transp Eq Grp 4	CUST	955,945	2,674	763,549
368	393000-General Stores Equipmen	SALWAGXAG	10,067	163	3,983
369	394000-General Tools & Shop Equi	SALWAGXAG	1,011,636	16,404	400,298
370	395000-General Laboratory Equi	SALWAGXAG	224,231	3,636	88,727
371	396000-General Power Operated E	SALWAGXAG	172,297	2,794	68,177
372	397000-General Communication E	SALWAGXAG	1,584,844	25,698	627,113
373	397010-General Comm Eq Two Wa	SALWAGXAG	1,733,157	28,103	685,799
374	397020-General Comm Eq AE	SALWAGXAG	4,215	68	1,668
375	397030-General Comm Eq EM	SALWAGXAG	624,206	10,121	246,994
376	398000-General Miscellaneous E	SALWAGXAG	78,070	1,266	30,892
377	TOTAL GENERAL		20,079,940	298,211	8,768,074
378					
379	40730 - Regulatory Debits	TOTPLT	0	0	0
380					
381	40730-Amortization of Regulatory Del	TOTPLT	384,358	6,910	138,914
382	40740-Amortization of Regulatory Cre	TOTPLT	(3,077,672)	(55,332)	(1,112,324)
383					
384	**TOTAL DEPRECIATION EXPENSE**		198,356,702	3,380,434	70,722,777
385	**TOTAL AMORTIZATION EXPENSE**		(2,693,314)	(48,422)	(973,410)
386					
387	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		195,663,389	3,332,013	69,749,367
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405	**OTHER OPERATING EXPENSES**				
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407	**TAXES OTHER THAN INCOME TAXES**				
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409	408100-Tax Other Than Income Tax -	NETPLT	40,046,137	716,732	14,050,790
410	408101-Tax Other Than Income Tax -	SALWAGES	5,018,461	81,374	1,985,780
411	408102FF-Taxes Other Than Income -	INCITYREV	10,268,227	304,316	6,132,335
412	408102GRT-Taxes Other Than Incom	INCITYREV	7,419,842	219,899	4,431,238
413	408102OTH-Taxes Other Than Incom	NETPLT	65,493	1,172	22,979
414	40832-Sales and Use Tax	NETPLT	0	0	0
415	40833-Other Taxes	TOTPLT	0	0	0
416	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0
417					
418	Payroll Tax Adjustment	SALWAGES	(307,602)	(4,988)	(121,717)
419					
420	**TOTAL TAXES OTHER THAN INCOME**		62,510,558	1,318,506	26,501,405

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
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455	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**										
456	OPERATING REVENUES										
457	SALES OF ELECTRICITY REVEN	SCH REV, LN 5	618,856,799	238,777,934	23,575,237	120,872,914	1,292,429	8,571,087	8,950,473	66,668,503	141,074,476
458	OTHER OPERATING REVENUE	SCH REV, LN 27	107,608,632	37,621,654	3,659,273	20,817,878	189,452	1,642,712	1,800,599	10,514,584	30,994,962
459	TOTAL OPERATING REVENUES	SCH REV, LN 29	726,465,431	276,399,588	27,234,510	141,690,792	1,481,881	10,213,799	10,751,072	77,183,087	172,069,438
460	Less:										
461	O&M EXPENSE INCL COST OF S.	SCH O&M, LN 241	321,466,573	115,151,011	12,116,149	57,446,014	766,591	4,725,487	5,088,309	33,606,633	89,158,389
462	DEPRECIATION EXPENSE	SCH DAX, LN 130	198,356,702	70,722,777	7,554,050	36,908,069	467,948	3,030,505	3,441,326	21,261,401	52,657,026
463	AMORTIZATION EXPENSE	SCH DAX, LN 131	(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)	(42,063)	(49,279)	(289,559)	(691,018)
464	TAXES OTHER THAN INCOME T	SCH OTX, LN 16	62,510,558	26,501,405	2,453,727	12,963,878	166,314	979,777	1,338,386	5,207,533	12,020,485
465	**NET OPERATING INCOME BEFORE TAXES**		146,824,912	64,997,806	5,211,348	34,886,011	87,030	1,520,093	932,330	17,397,079	18,924,555
466	Less:				0						
467	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.9		63,511,478	21,815,229	2,254,342	12,001,436	135,669	995,732	1,134,688	7,130,383	17,418,541
468											
469	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		83,313,434	43,182,577	2,957,005	22,884,575	(48,640)	524,360	(202,358)	10,266,696	1,506,014
470											
471	**SCHEDULE M ITEMS**										
472	**Sched M: Plant Temporary**										
473	303003-Intg Misc Computr Softwar	SALWAGXAG	67,490	26,705	3,212	11,601	227	955	1,114	6,732	15,522
474	303004-Intg Misc Computr Softwar	SALWAGXAG	1,221,973	483,527	58,161	210,051	4,108	17,298	20,171	121,881	281,038
475	303004R-Intg Misc Computr Softwar-	CUST	194,158	155,082	24,132	8,948	2,124	668	546	2,611	48
476	303005-Intg Misc Computr Soft 15y	SALWAGXAG	923,682	365,495	43,964	158,776	3,106	13,075	15,247	92,129	212,435
477	303007-Intg Misc Computr Softwar	SALWAGXAG	58,104	22,991	2,766	9,988	195	823	959	5,795	13,363
478	303010-Intg Misc Computr Softwar	SALWAGXAG	106,945	42,317	5,090	18,383	360	1,514	1,765	10,667	24,596
479	303010R-Intg Misc Computr Softwar-	CUST	3,492	2,789	434	161	38	12	10	47	1
480	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	4,499	1,780	214	773	15	64	74	449	1,035

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
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455	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**									
456	OPERATING REVENUES									
457	SALES OF ELECTRICITY REVEN	SCH REV, LN 5	618,856,799	4,825,564	4,248,182	25,630,227	115,444,249	1,280,616	7,290,471	116,839
458	OTHER OPERATING REVENUE	SCH REV, LN 27	107,608,632	198,715	168,803	5,489,521	25,505,441	279,462	1,363,250	31,438
459	TOTAL OPERATING REVENUES	SCH REV, LN 29	726,465,431	5,024,279	4,416,985	31,119,748	140,949,690	1,560,078	8,653,721	148,277
460	Less:									
461	O&M EXPENSE INCL COST OF S.	SCH O&M, LN 241	321,466,573	1,858,622	1,549,365	15,321,242	73,837,147	772,340	3,953,148	88,543
462	DEPRECIATION EXPENSE	SCH DAX, LN 130	198,356,702	1,426,847	886,754	9,043,383	43,613,643	487,500	2,543,005	60,892
463	AMORTIZATION EXPENSE	SCH DAX, LN 131	(2,693,314)	(17,096)	(10,943)	(119,240)	(571,778)	(6,741)	(35,322)	(857)
464	TAXES OTHER THAN INCOME T	SCH OTX, LN 16	62,510,558	567,226	311,827	2,033,100	9,987,385	146,214	833,563	19,880
465	**NET OPERATING INCOME BEFORE TAXES**		146,824,912	1,188,680	1,679,982	4,841,262	14,083,293	160,765	1,359,328	(20,180)
466	Less:									
467	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.9		63,511,478	446,954	178,503	3,018,232	14,400,309	159,127	836,605	20,102
468										
469	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		83,313,434	741,725	1,501,479	1,823,030	(317,017)	1,638	522,722	(40,282)
470										
471	**SCHEDULE M ITEMS**									
472	**Sched M: Plant Temporary**									
473	303003-Intg Misc Computr Softwar	SALWAGXAG	67,490	739	683	2,639	12,883	153	802	20
474	303004-Intg Misc Computr Softwar	SALWAGXAG	1,221,973	13,378	12,359	47,783	233,255	2,776	14,522	357
475	303004R-Intg Misc Computr Softwar-	CUST	194,158	0	0	9	39	10	658	3
476	303005-Intg Misc Computr Soft 15y	SALWAGXAG	923,682	10,113	9,342	36,119	176,316	2,099	10,977	270
477	303007-Intg Misc Computr Softwar	SALWAGXAG	58,104	636	588	2,272	11,091	132	690	17
478	303010-Intg Misc Computr Softwar	SALWAGXAG	106,945	1,171	1,082	4,182	20,414	243	1,271	31
479	303010R-Intg Misc Computr Softwar-	CUST	3,492	0	0	0	1	0	12	0
480	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	4,499	49	45	176	859	10	53	1

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
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455	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**				
456	OPERATING REVENUES				
457	SALES OF ELECTRICITY REVEN	SCH REV, LN 5	618,856,799	8,833,634	238,777,934
458	OTHER OPERATING REVENUE	SCH REV, LN 27	107,608,632	1,769,161	37,621,654
459	TOTAL OPERATING REVENUES	SCH REV, LN 29	726,465,431	10,602,795	276,399,588
460	Less:				
461	O&M EXPENSE INCL COST OF S.	SCH O&M, LN 241	321,466,573	4,999,767	115,151,011
462	DEPRECIATION EXPENSE	SCH DAX, LN 130	198,356,702	3,380,434	70,722,777
463	AMORTIZATION EXPENSE	SCH DAX, LN 131	(2,693,314)	(48,422)	(973,410)
464	TAXES OTHER THAN INCOME T	SCH OTX, LN 16	62,510,558	1,318,506	26,501,405
465	**NET OPERATING INCOME BEFORE TAXES**		146,824,912	952,510	64,997,806
466	Less:				
467	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.9		63,511,478	1,114,586	21,815,229
468					
469	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		83,313,434	(162,076)	43,182,577
470					
471	**SCHEDULE M ITEMS**				
472	**Sched M: Plant Temporary**				
473	303003-Intg Misc Computr Softwar	SALWAGXAG	67,490	1,094	26,705
474	303004-Intg Misc Computr Softwar	SALWAGXAG	1,221,973	19,814	483,527
475	303004R-Intg Misc Computr Softwar-	CUST	194,158	543	155,082
476	303005-Intg Misc Computr Soft 15y	SALWAGXAG	923,682	14,977	365,495
477	303007-Intg Misc Computr Softwar	SALWAGXAG	58,104	942	22,991
478	303010-Intg Misc Computr Softwar	SALWAGXAG	106,945	1,734	42,317
479	303010R-Intg Misc Computr Softwar-	CUST	3,492	10	2,789
480	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	4,499	73	1,780

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
481	303014-Intg CRS Computr Softwar	CUST	(199,588)	(159,419)	(24,807)	(9,198)	(2,184)	(687)	(561)	(2,684)	(49)
482	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	118,153	46,752	5,624	20,310	397	1,673	1,950	11,785	27,174
483	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	132,312	52,355	6,298	22,744	445	1,873	2,184	13,197	30,430
484	TOTAL INTANGIBLE		2,631,221	1,040,377	125,087	452,538	8,832	37,268	43,461	262,608	605,592
485											
486	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0	0
487	310002-Steam Prod Land Rights	DPROD	(26,870)	(9,021)	(879)	(5,177)	(46)	(412)	(438)	(2,714)	(8,117)
488	310003-Steam Prod Water Rights	DPROD	498,791	167,459	16,308	96,102	845	7,648	8,126	50,383	150,669
489	310004-Steam Prod Land Rights-NM	DPROD	(1,788)	(600)	(58)	(345)	(3)	(27)	(29)	(181)	(540)
490	311000E-Steam Prod Str & Improv	DPROD	2,778,896	932,959	90,854	535,411	4,708	42,611	45,272	280,699	839,414
491	311001-Steam Prod Str&Imp-TolkSC	DTRAN	127,724	44,010	4,246	24,725	215	1,947	2,104	12,418	37,746
492	312000E-Steam Prod Boiler Plant E	DPROD	617,521	207,321	20,189	118,978	1,046	9,469	10,060	62,376	186,533
493	312001-Steam Prod Blr Plt-TolkSC	DTRAN	74,389	25,632	2,473	14,400	125	1,134	1,225	7,232	21,984
494	314000-Steam Prod Turbogen Unit	DPROD	909,888	305,477	29,748	175,308	1,541	13,952	14,823	91,909	274,848
495	314001-Steam Prod Turbogen-TolkSC	DTRAN	211,994	73,047	7,047	41,038	357	3,231	3,492	20,611	62,650
496	315000E-Steam Prod Acc Elec Eq	DPROD	570,704	191,603	18,659	109,958	967	8,751	9,298	57,647	172,391
497	315001-Steam Prod Acc El Eq-TolkS	DTRAN	106,422	36,670	3,538	20,601	179	1,622	1,753	10,347	31,451
498	316000E-Steam Prod Misc Pwr Plt E	DPROD	678,614	227,831	22,187	130,749	1,150	10,406	11,056	68,547	204,987
499	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	24,575	8,468	817	4,757	41	375	405	2,389	7,263
500	Total Steam Production		6,570,859	2,210,855	215,127	1,266,506	11,127	100,706	107,148	661,663	1,981,278
501											
502	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0	0	0
503	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
504	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0	0	0
505	341000E-Other Prod Str & Impr	DPROD	(1,730,631)	(581,025)	(56,582)	(333,441)	(2,932)	(26,537)	(28,194)	(174,813)	(522,768)
506	341045-Other Prod Str & Imp-Wind	ENERGY1	(8,917,663)	(1,796,871)	(201,737)	(1,454,168)	(14,334)	(133,359)	(101,930)	(1,240,336)	(3,941,303)
507	342000E-Other Prod Fuel Hldr	DPROD	8,059	2,706	263	1,553	14	124	131	814	2,434
508	343000-Other Prod Prime Mover	DPROD	(144,512)	(48,517)	(4,725)	(27,843)	(245)	(2,216)	(2,354)	(14,597)	(43,652)
509	344000E-Other Prod Generator	DPROD	(1,561,641)	(524,290)	(51,057)	(300,882)	(2,646)	(23,946)	(25,441)	(157,743)	(471,721)
510	344045-Other Prod Generator-Wind	ENERGY1	(114,301,527)	(23,031,269)	(2,585,748)	(18,638,697)	(183,719)	(1,709,322)	(1,306,481)	(15,897,921)	(50,517,377)
511	345000E-Other Prod Access Elect Eq	DPROD	(222,491)	(74,697)	(7,274)	(42,867)	(377)	(3,412)	(3,625)	(22,474)	(67,207)
512	345045-Other Prod Acc El Eq-Wind	ENERGY1	(4,394,218)	(885,416)	(99,407)	(716,548)	(7,063)	(65,713)	(50,226)	(611,181)	(1,942,094)
513	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,452)	(494)	(55)	(400)	(4)	(37)	(28)	(341)	(1,084)
514	346000E-Other Prod Misc Pwr P	DPROD	(13,045)	(4,380)	(426)	(2,513)	(22)	(200)	(213)	(1,318)	(3,940)
515	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0	0
516	Total Other Production Equipment		(131,280,122)	(26,944,254)	(3,006,747)	(21,515,808)	(211,328)	(1,964,618)	(1,518,362)	(18,119,909)	(57,508,712)
517											
518	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
519	**SCHEDULE M ITEMS CONTINUED**										
520	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
521	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0	0
522	350002E-Transmission Land Right	DTRAN	(2,890,984)	(996,149)	(96,098)	(559,636)	(4,872)	(44,064)	(47,622)	(281,070)	(854,361)
523	350002ERT-Transmission Land Right	DTRANRADNET	(214,299)	(84,307)	(9,729)	(66,379)	(489)	(3,351)	(3,648)	(36,845)	(9,272)
524	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0	0
525	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0	0
526	352000-Transmission Str & Improv	DTRAN	(1,464,477)	(504,616)	(48,680)	(283,493)	(2,468)	(22,321)	(24,124)	(142,381)	(432,791)
527	352010-Tran Str & Impr-Prod	DPRODTI	5,986	2,010	196	1,153	10	92	98	605	1,808
528	352045-Tran Str & Impr-Wind	ENERGY1	(84,443)	(17,015)	(1,910)	(13,770)	(136)	(1,263)	(965)	(11,745)	(37,321)
529	353000E-Transmission Station	DTRAN	(14,197,943)	(4,892,197)	(471,948)	(2,748,433)	(23,925)	(216,404)	(233,876)	(1,380,368)	(4,195,863)
530	353010-Tran Station Equip Pro	DPRODTI	233,975	78,552	7,650	45,080	396	3,588	3,812	23,634	70,676
531	353045-Tran Station Equip-Wind	ENERGY1	(2,139,621)	(431,125)	(48,403)	(348,900)	(3,439)	(31,997)	(24,456)	(297,595)	(945,640)
532	354000E-Tran Towers & Fixture	DTRAN	(786,534)	(271,017)	(26,145)	(152,257)	(1,325)	(11,988)	(12,956)	(76,469)	(232,441)
533	354000ERT-Tran Towers & Fixture R	DTRANRADNET	(58,303)	(22,937)	(2,647)	(18,059)	(133)	(912)	(992)	(10,024)	(2,523)
534	355000E	DTRAN	(7,921,776)	(2,729,613)	(263,324)	(1,533,495)	(13,349)	(120,743)	(130,492)	(770,179)	(2,341,092)
535	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(587,215)	(231,015)	(26,659)	(181,889)	(1,340)	(9,182)	(9,996)	(100,962)	(25,407)
536	355010-Tran Poles & Fixtures-Prod	DPRODTI	(146,566)	(49,207)	(4,792)	(28,239)	(248)	(2,247)	(2,388)	(14,805)	(44,273)
537	355045-Tran Poles & Fixtures-Wind	ENERGY1	(858,923)	(173,069)	(19,431)	(140,061)	(1,381)	(12,845)	(9,818)	(119,466)	(379,615)
538	356000E-Tran OH Conductor & D	DTRAN	(2,849,922)	(982,000)	(94,733)	(551,687)	(4,802)	(43,438)	(46,945)	(277,078)	(842,226)
539	356000ERT-Tran OH Conductor & D	DTRANRADNET	(211,255)	(83,110)	(9,591)	(65,436)	(482)	(3,303)	(3,596)	(36,322)	(9,140)
540	356010-Tran OH Cond & Device-Proc	DPRODTI	(205,069)	(68,848)	(6,705)	(39,511)	(347)	(3,144)	(3,341)	(20,714)	(61,945)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
481	303014-Intg CRS Computr Softwar	CUST	(199,588)	0	0	(9)	(40)	(10)	(677)	(3)
482	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	118,153	1,294	1,195	4,620	22,553	268	1,404	35
483	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	132,312	1,449	1,338	5,174	25,256	301	1,572	39
484	TOTAL INTANGIBLE		2,631,221	28,828	26,631	102,966	502,626	5,983	31,285	770
485										
486	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0
487	310002-Steam Prod Land Rights	DPROD	(26,870)	(34)	(34)	(1,354)	(6,762)	(70)	(342)	(8)
488	310003-Steam Prod Water Rights	DPROD	498,791	623	628	25,140	125,529	1,300	6,348	143
489	310004-Steam Prod Land Rights-NM	DPROD	(1,788)	(2)	(2)	(90)	(450)	(5)	(23)	(1)
490	311000E-Steam Prod Str & Improv	DPROD	2,778,896	3,468	3,499	140,059	699,355	7,244	35,367	795
491	311001-Steam Prod Str&Imp-TolkSC	DTRAN	127,724	156	158	6,692	31,054	334	1,613	37
492	312000E-Steam Prod Boiler Plant E	DPROD	617,521	771	778	31,124	155,409	1,610	7,859	177
493	312001-Steam Prod Blr Plt-TolkSC	DTRAN	74,389	91	92	3,897	18,086	194	939	22
494	314000-Steam Prod Turbogen Unit	DPROD	909,888	1,136	1,146	45,859	228,988	2,372	11,580	260
495	314001-Steam Prod Turbogen-TolkSC	DTRAN	211,994	260	262	11,107	51,543	554	2,677	62
496	315000E-Steam Prod Acc Elec Eq	DPROD	570,704	712	719	28,764	143,627	1,488	7,263	163
497	315001-Steam Prod Acc El Eq-TolkS	DTRAN	106,422	130	131	5,576	25,875	278	1,344	31
498	316000E-Steam Prod Misc Pwr Plt E	DPROD	678,614	847	855	34,203	170,784	1,769	8,637	194
499	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	24,575	30	30	1,288	5,975	64	310	7
500	Total Steam Production		6,570,859	8,188	8,261	332,264	1,649,013	17,133	83,574	1,883
501										
502	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0	0
503	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
504	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0	0
505	341000E-Other Prod Str & Impr	DPROD	(1,730,631)	(2,160)	(2,179)	(87,226)	(435,542)	(4,512)	(22,026)	(495)
506	341045-Other Prod Str & Imp-Wind	ENERGY1	(8,917,663)	(16,737)	(16,888)	(675,938)	(3,265,365)	(20,709)	(112,650)	(1,766)
507	342000E-Other Prod Fuel Hldr	DPROD	8,059	10	10	406	2,028	21	103	2
508	343000-Other Prod Prime Mover	DPROD	(144,512)	(180)	(182)	(7,284)	(36,369)	(377)	(1,839)	(41)
509	344000E-Other Prod Generator	DPROD	(1,561,641)	(1,949)	(1,966)	(78,708)	(393,013)	(4,071)	(19,875)	(447)
510	344045-Other Prod Generator-Wind	ENERGY1	(114,301,527)	(214,531)	(216,461)	(8,663,792)	(41,853,584)	(265,440)	(1,443,882)	(22,638)
511	345000E-Other Prod Access Elect Equ	DPROD	(222,491)	(278)	(280)	(11,214)	(55,993)	(580)	(2,832)	(64)
512	345045-Other Prod Acc El Eq-Wind	ENERGY1	(4,394,218)	(8,247)	(8,322)	(333,072)	(1,609,023)	(10,205)	(55,509)	(870)
513	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,452)	(5)	(5)	(186)	(898)	(6)	(31)	(0)
514	346000E-Other Prod Misc Pwr P	DPROD	(13,045)	(16)	(16)	(657)	(3,283)	(34)	(166)	(4)
515	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0
516	Total Other Production Equipment		(131,280,122)	(244,094)	(246,290)	(9,857,671)	(47,651,041)	(305,912)	(1,658,706)	(26,324)
517										
518	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
519	**SCHEDULE M ITEMS CONTINUED**									
520	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
521	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
522	350002E-Transmission Land Right	DTRAN	(2,890,984)	(3,540)	(3,572)	(151,467)	(702,894)	(7,554)	(36,510)	(839)
523	350002ERT-Transmission Land Right	DTRANRADNET	(214,299)	(163)	(116)	(3,898)	(5,375)	(343)	(3,008)	(419)
524	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0
525	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
526	352000-Transmission Str & Improv	DTRAN	(1,464,477)	(1,793)	(1,809)	(76,728)	(356,063)	(3,827)	(18,495)	(425)
527	352010-Tran Str & Impr-Prod	DPRODTI	5,986	7	8	302	1,506	16	76	2
528	352045-Tran Str & Impr-Wind	ENERGY1	(84,443)	(158)	(160)	(6,401)	(30,921)	(196)	(1,067)	(17)
529	353000E-Transmission Station	DTRAN	(14,197,943)	(17,386)	(17,543)	(743,873)	(3,451,991)	(37,098)	(179,306)	(4,121)
530	353010-Tran Station Equip Pro	DPRODTI	233,975	292	295	11,793	58,884	610	2,978	67
531	353045-Tran Station Equip-Wind	ENERGY1	(2,139,621)	(4,016)	(4,052)	(162,178)	(783,461)	(4,969)	(27,028)	(424)
532	354000E-Tran Towers & Fixture	DTRAN	(786,534)	(963)	(972)	(41,209)	(191,233)	(2,055)	(9,933)	(228)
533	354000ERT-Tran Towers & Fixture R	DTRANRADNET	(58,303)	(44)	(32)	(1,060)	(1,462)	(93)	(818)	(114)
534	355000E	DTRAN	(7,921,776)	(9,701)	(9,788)	(415,045)	(1,926,046)	(20,699)	(100,044)	(2,300)
535	355000ERT-Tran Poles & Fixtures Re	DTRANRADNET	(587,215)	(446)	(318)	(10,680)	(14,727)	(940)	(8,243)	(1,148)
536	355010-Tran Poles & Fixtures-Prod	DPRODTI	(146,566)	(183)	(185)	(7,387)	(36,886)	(382)	(1,865)	(42)
537	355045-Tran Poles & Fixtures-Wind	ENERGY1	(858,923)	(1,612)	(1,627)	(65,104)	(314,510)	(1,995)	(10,850)	(170)
538	356000E-Tran OH Conductor & D	DTRAN	(2,849,922)	(3,490)	(3,521)	(149,316)	(692,910)	(7,447)	(35,992)	(827)
539	356000ERT-Tran OH Conductor & D	DTRANRADNET	(211,255)	(161)	(114)	(3,842)	(5,298)	(338)	(2,965)	(413)
540	356010-Tran OH Cond & Device-Pro	DPRODTI	(205,069)	(256)	(258)	(10,336)	(51,609)	(535)	(2,610)	(59)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
481	303014-Intg CRS Computr Softwar	CUST	(199,588)	(558)	(159,419)
482	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	118,153	1,916	46,752
483	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	132,312	2,145	52,355
484	TOTAL INTANGIBLE		2,631,221	42,691	1,040,377
485					
486	310001-Steam Prod Land Own in Fe	DPROD	0	0	0
487	310002-Steam Prod Land Rights	DPROD	(26,870)	(430)	(9,021)
488	310003-Steam Prod Water Rights	DPROD	498,791	7,983	167,459
489	310004-Steam Prod Land Rights-NM	DPROD	(1,788)	(29)	(600)
490	311000E-Steam Prod Str & Improv	DPROD	2,778,896	44,477	932,959
491	311001-Steam Prod Str&Imp-TolkSC	DTRAN	127,724	2,067	44,010
492	312000E-Steam Prod Boiler Plant E	DPROD	617,521	9,884	207,321
493	312001-Steam Prod Blr Plt-TolkSC	DTRAN	74,389	1,204	25,632
494	314000-Steam Prod Turbogen Unit	DPROD	909,888	14,563	305,477
495	314001-Steam Prod Turbogen-TolkSC	DTRAN	211,994	3,431	73,047
496	315000E-Steam Prod Acc Elec Eq	DPROD	570,704	9,134	191,603
497	315001-Steam Prod Acc El Eq-TolkS	DTRAN	106,422	1,722	36,670
498	316000E-Steam Prod Misc Pwr Plt E	DPROD	678,614	10,861	227,831
499	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	24,575	398	8,468
500	Total Steam Production		6,570,859	105,264	2,210,855
501					
502	340001-Other Prod Land Own in Fee	DPROD	0	0	0
503	340002-Other Prod Land Rights	DPROD	0	0	0
504	340145-Other Prod Wind Land Own	ENERGY1	0	0	0
505	341000E-Other Prod Str & Impr	DPROD	(1,730,631)	(27,699)	(581,025)
506	341045-Other Prod Str & Imp-Wind	ENERGY1	(8,917,663)	(100,164)	(1,796,871)
507	342000E-Other Prod Fuel Hldr	DPROD	8,059	129	2,706
508	343000-Other Prod Prime Mover	DPROD	(144,512)	(2,313)	(48,517)
509	344000E-Other Prod Generator	DPROD	(1,561,641)	(24,994)	(524,290)
510	344045-Other Prod Generator-Wind	ENERGY1	(114,301,527)	(1,283,843)	(23,031,269)
511	345000E-Other Prod Access Elect Equ	DPROD	(222,491)	(3,561)	(74,697)
512	345045-Other Prod Acc El Eq-Wind	ENERGY1	(4,394,218)	(49,356)	(885,416)
513	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,452)	(28)	(494)
514	346000E-Other Prod Misc Pwr P	DPROD	(13,045)	(209)	(4,380)
515	347000-Other Prod ARC	DPROD	0	0	0
516	Total Other Production Equipment		(131,280,122)	(1,492,038)	(26,944,254)
517					
518	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
519	**SCHEDULE M ITEMS CONTINUED**				
520	105000-Held for Future Us	DTRAN	0	0	0
521	350001-Tran Land Owned in Fe	DTRAN	0	0	0
522	350002E-Transmission Land Right	DTRAN	(2,890,984)	(46,783)	(996,149)
523	350002ERT-Transmission Land Right	DTRANRADNET	(214,299)	(3,229)	(84,307)
524	350011-Tran Fee Land - Prod	DPRODTI	0	0	0
525	350045-Tran Land Fee-Wind	ENERGY1	0	0	0
526	352000-Transmission Str & Improv	DTRAN	(1,464,477)	(23,699)	(504,616)
527	352010-Tran Str & Impr-Prod	DPRODTI	5,986	96	2,010
528	352045-Tran Str & Impr-Wind	ENERGY1	(84,443)	(948)	(17,015)
529	353000E-Transmission Station	DTRAN	(14,197,943)	(229,754)	(4,892,197)
530	353010-Tran Station Equip Pro	DPRODTI	233,975	3,745	78,552
531	353045-Tran Station Equip-Wind	ENERGY1	(2,139,621)	(24,032)	(431,125)
532	354000E-Tran Towers & Fixture	DTRAN	(786,534)	(12,728)	(271,017)
533	354000ERT-Tran Towers & Fixture R	DTRANRADNET	(58,303)	(878)	(22,937)
534	355000E	DTRAN	(7,921,776)	(128,192)	(2,729,613)
535	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(587,215)	(8,848)	(231,015)
536	355010-Tran Poles & Fixtures-Prod	DPRODTI	(146,566)	(2,346)	(49,207)
537	355045-Tran Poles & Fixtures-Wind	ENERGY1	(858,923)	(9,647)	(173,069)
538	356000E-Tran OH Conductor & D	DTRAN	(2,849,922)	(46,118)	(982,000)
539	356000ERT-Tran OH Conductor & D	DTRANRADNET	(211,255)	(3,183)	(83,110)
540	356010-Tran OH Cond & Device-Proc	DPRODTI	(205,069)	(3,282)	(68,848)

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
541	356045-Tran OH Cond & Device-Wir	ENERGY1	(515,009)	(103,772)	(11,651)	(83,981)	(828)	(7,702)	(5,887)	(71,631)	(227,616)
542	357000E-Tran Underground Cond	DTRAN	(1,609)	(555)	(53)	(312)	(3)	(25)	(27)	(156)	(476)
543	358000-Tran UG Conductor & Devic	DTRAN	(2,866)	(988)	(95)	(555)	(5)	(44)	(47)	(279)	(847)
544	359000-Transmission Road & Trai	DTRAN	(3,030)	(1,044)	(101)	(587)	(5)	(46)	(50)	(295)	(895)
545	TOTAL TRANSMISSION		(34,899,886)	(11,562,021)	(1,134,848)	(6,770,444)	(59,172)	(531,341)	(557,316)	(3,624,146)	(10,571,261)
546	DISTRIBUTION										
547	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0	0
548	360005-Dist Land Rights-TX	DDISPSUB	(53,391)	(25,895)	(2,407)	(13,452)	(129)	(1,155)	(1,958)	(7,992)	0
549	361000E-Str & Improv	DDISPSUB	(580,580)	(281,589)	(26,172)	(146,276)	(1,408)	(12,560)	(21,293)	(86,911)	0
550	362000E-Other Eq	DDISPSUB	(1,965,460)	(953,276)	(88,601)	(495,193)	(4,766)	(42,520)	(72,085)	(294,225)	0
551	364000-Dist Poles, Towers & Fixt	PLT_364	(2,678,241)	(1,369,150)	(127,254)	(642,099)	(6,846)	(55,508)	(95,783)	(360,353)	0
552	365000-Dist OH Conductor & Devic	PLT_365	(926,926)	(473,856)	(44,042)	(222,227)	(2,369)	(19,211)	(33,150)	(124,716)	0
553	366000E-Dist Underground Cond	PLT_366	(23,345)	(11,869)	(1,103)	(5,627)	(59)	(486)	(837)	(3,179)	0
554	367000E-Dist UG Conductor & D	PLT_367	107,791	54,803	5,094	25,983	274	2,244	3,865	14,677	0
555	368000E-Dist Line Transformer	PLT_368	(299,830)	(218,927)	(20,348)	(41,309)	(1,095)	(3,939)	(8,436)	(2,379)	0
556	369000E-Distribution Services	CSERVICE	41,772	29,149	4,781	6,705	484	355	297	0	0
557	369010-Distribution Services O	CSERVICE	(173,462)	(121,046)	(19,855)	(27,843)	(2,010)	(1,474)	(1,233)	0	0
558	369020-Distribution Services U	CSERVICE	(453,987)	(316,803)	(51,966)	(72,872)	(5,262)	(3,858)	(3,227)	0	0
559	370000E-Distribution Meter	CMETERS	(255,137)	(146,238)	(34,593)	(37,598)	(3,498)	(3,152)	(3,831)	(23,778)	(2,449)
560	371000E-Dist Inst on Cust Premis	CUSTPREM	73,874	0	0	0	0	0	0	0	0
561	373000-Dist Street Light & Sg Sy	CLIGHT	(2,378,570)	0	0	0	0	0	0	0	0
562	TOTAL DISTRIBUTION		(9,565,494)	(3,834,696)	(406,467)	(1,671,807)	(26,685)	(141,263)	(237,671)	(888,857)	(2,449)
563	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
564	GENERAL										
565	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0	0
566	389002-General Land Rights	SALWAGXAG	672	266	32	116	2	10	11	67	155
567	390000-Genl Structures & Improv	SALWAGXAG	1,201,353	475,368	57,180	206,507	4,039	17,006	19,831	119,824	276,296
568	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(325,511)	(128,803)	(15,493)	(55,954)	(1,094)	(4,608)	(5,373)	(32,467)	(74,863)
569	390050-Genl Str & Imp-Call Center	CUST	71,008	56,717	8,826	3,272	777	244	200	955	17
570	391000-General Office Furn & E	SALWAGXAG	(528,480)	(209,116)	(25,154)	(90,843)	(1,777)	(7,481)	(8,724)	(52,711)	(121,544)
571	391004-General Info Sys Computer	SALWAGXAG	753,745	298,252	35,875	129,565	2,534	10,670	12,442	75,179	173,352
572	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
573	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
574	392010-General Transp Eq Grp	SALWAGXAG	53,910	21,332	2,566	9,267	181	763	890	5,377	12,399
575	392020-General Transp Eq Grp 2	SALWAGXAG	593,240	234,741	28,236	101,975	1,995	8,398	9,793	59,170	136,437
576	392030-General Transp Eq Trailer	SALWAGXAG	138,049	54,625	6,571	23,730	464	1,954	2,279	13,769	31,749
577	392040-General Transp Eq Grp 4	SALWAGXAG	755,157	298,811	35,943	129,808	2,539	10,690	12,466	75,320	173,676
578	393000-General Stores Equipmen	SALWAGXAG	361	143	17	62	1	5	6	36	83
579	394000-General Tools & Shop Equi	SALWAGXAG	35,064	13,874	1,669	6,027	118	496	579	3,497	8,064
580	395000-General Laboratory Equi	SALWAGXAG	9,165	3,627	436	1,575	31	130	151	914	2,108
581	396000-General Power Operated E	SALWAGXAG	169,265	66,977	8,056	29,096	569	2,396	2,794	16,883	38,929
582	397000-General Communication E	SALWAGXAG	53,842	21,305	2,563	9,255	181	762	889	5,370	12,383
583	397010-General Comm Eq Two Wa	SALWAGXAG	43,751	17,312	2,082	7,521	147	619	722	4,364	10,062
584	397020-General Comm Eq AE	SALWAGXAG	79	31	4	14	0	1	1	8	18
585	397030-General Comm Eq EM	SALWAGXAG	(99,235)	(39,267)	(4,723)	(17,058)	(334)	(1,405)	(1,638)	(9,898)	(22,823)
586	397030R-General Comm Eq EM-Reta	CUST	132,502	105,834	16,468	6,106	1,450	456	373	1,782	33
587	398000-General Miscellaneous E	SALWAGXAG	2,304	912	110	396	8	33	38	230	530
588	TOTAL GENERAL		3,060,240	1,292,942	161,263	500,437	11,831	41,139	47,729	287,670	657,061
589	**Total Sched M: Plant Temporary**		(163,483,182)	(37,796,797)	(4,046,585)	(27,738,578)	(265,394)	(2,458,109)	(2,115,012)	(21,420,971)	(64,838,491)
590											
591	**Sched M: Non-Plant Temporary**										
592	SchM-102 - Fuel Tax Credit - Inc Add	TOTPLT	(173)	(62)	(6)	(33)	(0)	(3)	(3)	(19)	(44)
593	SchM-103 - Environmental Remediati	PRODPLT	1,507,218	424,883	43,184	272,455	2,500	22,877	21,610	175,202	539,963
594	SchM-107 - Pension Expense	SALWAGES	(53,545)	(21,187)	(2,549)	(9,204)	(180)	(758)	(884)	(5,341)	(12,315)
595	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0
596	SchM-109 - Employee Incentive	SALWAGES	151,340	59,885	7,203	26,015	509	2,142	2,498	15,095	34,806
597	SchM-111 - Post Employment Benefit	SALWAGES	(191,261)	(75,681)	(9,103)	(32,877)	(643)	(2,707)	(3,157)	(19,076)	(43,987)
598	SchM-112 - Post Employment Benefit	SALWAGES	(30,165)	(11,936)	(1,436)	(5,185)	(101)	(427)	(498)	(3,009)	(6,938)
599	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0	0
600	SchM-116 - Bad Debt	OX_904	0	0	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	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
541	356045-Tran OH Cond & Device-Wir	ENERGY1	(515,009)	(967)	(975)	(39,037)	(188,580)	(1,196)	(6,506)	(102)
542	357000E-Tran Underground Cond	DTRAN	(1,609)	(2)	(2)	(84)	(391)	(4)	(20)	(0)
543	358000-Tran UG Conductor & Devic	DTRAN	(2,866)	(4)	(4)	(150)	(697)	(7)	(36)	(1)
544	359000-Transmission Road & Trai	DTRAN	(3,030)	(4)	(4)	(159)	(737)	(8)	(38)	(1)
545	TOTAL TRANSMISSION		(34,899,886)	(44,590)	(44,748)	(1,875,860)	(8,695,401)	(89,059)	(442,282)	(11,582)
546	DISTRIBUTION									
547	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
548	360005-Dist Land Rights-TX	DDISPSUB	(53,391)	(208)	(193)	0	0	(197)	(958)	(32)
549	361000E-Str & Improv	DDISPSUB	(580,580)	(2,267)	(2,103)	0	0	(2,141)	(10,418)	(353)
550	362000E-Other Eq	DDISPSUB	(1,965,460)	(7,674)	(7,121)	0	0	(7,250)	(35,270)	(1,196)
551	364000-Dist Poles, Towers & Fixt	PLT_364	(2,678,241)	(11,022)	(10,227)	0	0	(8,879)	(46,629)	(1,464)
552	365000-Dist OH Conductor & Devic	PLT_365	(926,926)	(3,815)	(3,540)	0	0	(3,073)	(16,138)	(507)
553	366000E-Dist Underground Cond	PLT_366	(23,345)	(96)	(89)	0	0	(78)	(408)	(13)
554	367000E-Dist UG Conductor & D	PLT_367	107,791	441	409	0	0	362	1,883	60
555	368000E-Dist Line Transformer	PLT_368	(299,830)	(1,762)	(1,635)	0	0	(59)	(3,880)	(10)
556	369000E-Distribution Services	CSERVICE	41,772	0	0	0	0	0	355	0
557	369010-Distribution Services O	CSERVICE	(173,462)	0	0	0	0	0	(1,474)	0
558	369020-Distribution Services U	CSERVICE	(453,987)	0	0	0	0	0	(3,858)	0
559	370000E-Distribution Meter	CMETERS	(255,137)	0	0	(435)	(2,015)	(530)	(2,621)	(163)
560	371000E-Dist Inst on Cust Premis	CUSTPREM	73,874	0	73,874	0	0	0	0	0
561	373000-Dist Street Light & Sg Sy	CLIGHT	(2,378,570)	(2,378,570)	0	0	0	0	0	0
562	TOTAL DISTRIBUTION		(9,565,494)	(2,404,974)	49,375	(435)	(2,015)	(21,846)	(119,417)	(3,678)
563	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
564	GENERAL									
565	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
566	389002-General Land Rights	SALWAGXAG	672	7	7	26	128	2	8	0
567	390000-Genl Structures & Improv	SALWAGXAG	1,201,353	13,153	12,150	46,977	229,318	2,730	14,277	351
568	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(325,511)	(3,564)	(3,292)	(12,729)	(62,135)	(740)	(3,868)	(95)
569	390050-Genl Str & Imp-Call Center	CUST	71,008	0	0	3	14	4	241	1
570	391000-General Office Furn & E	SALWAGXAG	(528,480)	(5,786)	(5,345)	(20,665)	(100,878)	(1,201)	(6,280)	(154)
571	391004-General Info Sys Computer	SALWAGXAG	753,745	8,252	7,623	29,474	143,877	1,713	8,957	220
572	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
573	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
574	392010-General Transp Eq Grp	SALWAGXAG	53,910	590	545	2,108	10,290	122	641	16
575	392020-General Transp Eq Grp 2	SALWAGXAG	593,240	6,495	6,000	23,198	113,240	1,348	7,050	173
576	392030-General Transp Eq Trailer	SALWAGXAG	138,049	1,511	1,396	5,398	26,351	314	1,641	40
577	392040-General Transp Eq Grp 4	SALWAGXAG	755,157	8,268	7,637	29,529	144,147	1,716	8,974	221
578	393000-General Stores Equipmen	SALWAGXAG	361	4	4	14	69	1	4	0
579	394000-General Tools & Shop Equi	SALWAGXAG	35,064	384	355	1,371	6,693	80	417	10
580	395000-General Laboratory Equi	SALWAGXAG	9,165	100	93	358	1,749	21	109	3
581	396000-General Power Operated E	SALWAGXAG	169,265	1,853	1,712	6,619	32,310	385	2,011	49
582	397000-General Communication E	SALWAGXAG	53,842	589	545	2,105	10,278	122	640	16
583	397010-General Comm Eq Two Wa	SALWAGXAG	43,751	479	442	1,711	8,351	99	520	13
584	397020-General Comm Eq AE	SALWAGXAG	79	1	1	3	15	0	1	0
585	397030-General Comm Eq EM	SALWAGXAG	(99,235)	(1,086)	(1,004)	(3,880)	(18,942)	(225)	(1,179)	(29)
586	397030R-General Comm Eq EM-Reta	CUST	132,502	0	0	6	27	7	449	2
587	398000-General Miscellaneous E	SALWAGXAG	2,304	25	23	90	440	5	27	1
588	TOTAL GENERAL		3,060,240	31,276	28,892	111,718	545,343	6,501	34,639	838
589	**Total Sched M: Plant Temporary**		(163,483,182)	(2,625,366)	(177,879)	(11,187,018)	(53,651,474)	(387,200)	(2,070,909)	(38,093)
590										
591	**Sched M: Non-Plant Temporary**									
592	SchM-102 - Fuel Tax Credit - Inc Add	TOTPLT	(173)	(1)	(1)	(8)	(37)	(0)	(2)	(0)
593	SchM-103 - Environmental Remediati	PRODPLT	1,507,218	2,262	2,282	91,483	448,479	3,757	19,120	378
594	SchM-107 - Pension Expense	SALWAGES	(53,545)	(586)	(542)	(2,094)	(10,221)	(122)	(636)	(16)
595	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
596	SchM-109 - Employee Incentive	SALWAGES	151,340	1,657	1,531	5,918	28,888	344	1,798	44
597	SchM-111 - Post Employment Benefit	SALWAGES	(191,261)	(2,094)	(1,934)	(7,479)	(36,508)	(435)	(2,273)	(56)
598	SchM-112 - Post Employment Benefit	SALWAGES	(30,165)	(330)	(305)	(1,180)	(5,758)	(69)	(358)	(9)
599	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
600	SchM-116 - Bad Debt	OX_904	0	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 SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
541	356045-Tran OH Cond & Device-Win	ENERGY1	(515,009)	(5,785)	(103,772)
542	357000E-Tran Underground Cond	DTRAN	(1,609)	(26)	(555)
543	358000-Tran UG Conductor & Devic	DTRAN	(2,866)	(46)	(988)
544	359000-Transmission Road & Trai	DTRAN	(3,030)	(49)	(1,044)
545	TOTAL TRANSMISSION		(34,899,886)	(545,733)	(11,562,021)
546	DISTRIBUTION				
547	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0
548	360005-Dist Land Rights-TX	DDISPSUB	(53,391)	(1,926)	(25,895)
549	361000E-Str & Improv	DDISPSUB	(580,580)	(20,940)	(281,589)
550	362000E-Other Eq	DDISPSUB	(1,965,460)	(70,889)	(953,276)
551	364000-Dist Poles, Towers & Fixt	PLT_364	(2,678,241)	(94,319)	(1,369,150)
552	365000-Dist OH Conductor & Devic	PLT_365	(926,926)	(32,643)	(473,856)
553	366000E-Dist Underground Cond	PLT_366	(23,345)	(824)	(11,869)
554	367000E-Dist UG Conductor & D	PLT_367	107,791	3,806	54,803
555	368000E-Dist Line Transformer	PLT_368	(299,830)	(8,427)	(218,927)
556	369000E-Distribution Services	CSERVICE	41,772	297	29,149
557	369010-Distribution Services O	CSERVICE	(173,462)	(1,233)	(121,046)
558	369020-Distribution Services U	CSERVICE	(453,987)	(3,227)	(316,803)
559	370000E-Distribution Meter	CMETERS	(255,137)	(3,669)	(146,238)
560	371000E-Dist Inst on Cust Premis	CUSTPREM	73,874	0	0
561	373000-Dist Street Light & Sg Sy	CLIGHT	(2,378,570)	0	0
562	TOTAL DISTRIBUTION		(9,565,494)	(233,993)	(3,834,696)
563	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
564	GENERAL				
565	389001-General Land Owned in Fe	SALWAGXAG	0	0	0
566	389002-General Land Rights	SALWAGXAG	672	11	266
567	390000-Genl Structures & Improv	SALWAGXAG	1,201,353	19,480	475,368
568	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(325,511)	(5,278)	(128,803)
569	390050-Genl Str & Imp-Call Center	CUST	71,008	199	56,717
570	391000-General Office Furn & E	SALWAGXAG	(528,480)	(8,569)	(209,116)
571	391004-General Info Sys Computer	SALWAGXAG	753,745	12,222	298,252
572	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0
573	392000-General Transportation E	SALWAGXAG	0	0	0
574	392010-General Transp Eq Grp	SALWAGXAG	53,910	874	21,332
575	392020-General Transp Eq Grp 2	SALWAGXAG	593,240	9,619	234,741
576	392030-General Transp Eq Trailer	SALWAGXAG	138,049	2,238	54,625
577	392040-General Transp Eq Grp 4	SALWAGXAG	755,157	12,245	298,811
578	393000-General Stores Equipmen	SALWAGXAG	361	6	143
579	394000-General Tools & Shop Equi	SALWAGXAG	35,064	569	13,874
580	395000-General Laboratory Equi	SALWAGXAG	9,165	149	3,627
581	396000-General Power Operated E	SALWAGXAG	169,265	2,745	66,977
582	397000-General Communication E	SALWAGXAG	53,842	873	21,305
583	397010-General Comm Eq Two Wa	SALWAGXAG	43,751	709	17,312
584	397020-General Comm Eq AE	SALWAGXAG	79	1	31
585	397030-General Comm Eq EM	SALWAGXAG	(99,235)	(1,609)	(39,267)
586	397030R-General Comm Eq EM-Reta	CUST	132,502	371	105,834
587	398000-General Miscellaneous E	SALWAGXAG	2,304	37	912
588	TOTAL GENERAL		3,060,240	46,891	1,292,942
589	**Total Sched M: Plant Temporary**		(163,483,182)	(2,076,918)	(37,796,797)
590					
591	**Sched M: Non-Plant Temporary**				
592	SchM-102 - Fuel Tax Credit - Inc Add	TOTPLT	(173)	(3)	(62)
593	SchM-103 - Environmental Remediati	PRODPLT	1,507,218	21,232	424,883
594	SchM-107 - Pension Expense	SALWAGES	(53,545)	(868)	(21,187)
595	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0
596	SchM-109 - Employee Incentive	SALWAGES	151,340	2,454	59,885
597	SchM-111 - Post Employment Benefit	SALWAGES	(191,261)	(3,101)	(75,681)
598	SchM-112 - Post Employment Benefit	SALWAGES	(30,165)	(489)	(11,936)
599	SchM-114 - Severance Accrual	SALWAGES	0	0	0
600	SchM-116 - Bad Debt	OX_904	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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
601	SchM-118 - Inventory Reserve	TOTPLT	17,612	6,365	659	3,356	39	275	322	1,893	4,519
602	SchM-126 - Book Unamortized Cost c	TOTPLT	434,690	157,104	16,263	82,825	969	6,789	7,954	46,734	111,527
603	SchM-127 - Litigation Reserve	RATEBASE	(645,177)	(221,608)	(22,901)	(121,916)	(1,378)	(10,115)	(11,527)	(72,433)	(176,945)
604	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0	0	0	0	0	0	0
605	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0	0	0	0	0	0	0
606	SchM-134 - Non-Qualified Pension Pl	SALWAGES	0	0	0	0	0	0	0	0	0
607	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0
608	SchM-138 - Rate Case Expense	CLAIMREV	17,421,602	6,252,761	654,889	3,221,033	41,681	265,305	302,229	1,871,173	4,604,653
609	SchM-192 - Texas Margin Tax	TOTPLT	(277,995)	(100,472)	(10,400)	(52,969)	(619)	(4,342)	(5,086)	(29,887)	(71,325)
610	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0	0
611	SchM-226 - Performance Recognition	SALWAGES	25,404	10,052	1,209	4,367	85	360	419	2,534	5,843
612	SchM-300 - Reg A/L - Emergency Spe	TOTPLT	(972,869)	(351,611)	(36,398)	(185,369)	(2,168)	(15,194)	(17,801)	(104,594)	(249,607)
613	SchM-301 - Cares Act Payroll Deferra	SALWAGES	2,877,444	1,138,591	136,956	494,617	9,675	40,732	47,498	286,998	661,771
614	**Total Sched M: Non-Plant Temporary**		20,264,127	7,267,082	777,571	3,697,115	50,367	304,934	343,575	2,165,270	5,401,921
615											
616	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
617	**Sched M: Plant Permanent**										
618	303003-Intg Misc Computr Softwar	SALWAGXAG	4,539	1,796	216	780	15	64	75	453	1,044
619	303004-Intg Misc Computr Softwar	SALWAGXAG	(732,346)	(289,785)	(34,857)	(125,887)	(2,462)	(10,367)	(12,089)	(73,045)	(168,430)
620	303004R-Intg Misc Computr Softwar-	CUST	(8,672)	(6,927)	(1,078)	(400)	(95)	(30)	(24)	(117)	(2)
621	303005-Intg Misc Computr Soft 15y	SALWAGXAG	62,115	24,579	2,956	10,677	209	879	1,025	6,195	14,286
622	303007-Intg Misc Computr Softwar	SALWAGXAG	3,907	1,546	186	672	13	55	64	390	899
623	303010-Intg Misc Computr Softwar	SALWAGXAG	14,602	5,778	695	2,510	49	207	241	1,456	3,358
624	303010R-Intg Misc Computr Softwar-	CUST	(8,373)	(6,688)	(1,041)	(386)	(92)	(29)	(24)	(113)	(2)
625	303014-Intg CRS Computr Softwar	CUST	(7,371)	(5,888)	(916)	(340)	(81)	(25)	(21)	(99)	(2)
626	TOTAL INTANGIBLE		(671,599)	(275,589)	(33,838)	(112,373)	(2,443)	(9,245)	(10,752)	(64,879)	(148,850)
627											
628	310002-Steam Prod Land Rights	DPROD	2	1	0	0	0	0	0	0	1
629	310003-Steam Prod Water Rights	DPROD	252	85	8	49	0	4	4	25	76
630	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0	0
631	311000E-Steam Prod Str & Improv	DPROD	320,939	107,749	10,493	61,836	544	4,921	5,229	32,418	96,945
632	311001-Steam Prod Str&Imp-TolkSC	DTRAN	24,053	8,288	800	4,656	41	367	396	2,339	7,108
633	312000E-Steam Prod Boiler Plant E	DPROD	407,801	136,911	13,333	78,571	691	6,253	6,644	41,192	123,183
634	312001-Steam Prod Blr Plt-TolkSC	DTRAN	14,009	4,827	466	2,712	24	214	231	1,362	4,140
635	314000-Steam Prod Turbogen Unit	DPROD	159,258	53,468	5,207	30,684	270	2,442	2,595	16,087	48,107
636	314001-Steam Prod Turbogen-TolkSC	DTRAN	39,923	13,756	1,327	7,728	67	609	658	3,881	11,798
637	315000E-Steam Prod Acc Elec Eq	DPROD	9,289	3,119	304	1,790	16	142	151	938	2,806
638	315001-Steam Prod Acc El Eq-TolkS	DTRAN	20,042	6,906	666	3,880	34	305	330	1,949	5,923
639	316000E-Steam Prod Misc Pwr Plt E	DPROD	6,593	2,214	216	1,270	11	101	107	666	1,992
640	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	4,628	1,595	154	896	8	71	76	450	1,368
641	Total Steam Production		1,006,790	338,917	32,972	194,072	1,705	15,428	16,421	101,308	303,447
642											
643	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
644	341000E-Other Prod Str & Impr	DPROD	343,850	115,441	11,242	66,250	583	5,273	5,602	34,733	103,866
645	341045-Other Prod Str & Imp-Wind	ENERGY1	(1,002,959)	(202,092)	(22,689)	(163,549)	(1,612)	(14,999)	(11,464)	(139,499)	(443,274)
646	342000E-Other Prod Fuel Hldr	DPROD	(1,330)	(446)	(43)	(256)	(2)	(20)	(22)	(134)	(402)
647	343000-Other Prod Prime Mover	DPROD	(7,733)	(2,596)	(253)	(1,490)	(13)	(119)	(126)	(781)	(2,336)
648	344000E-Other Prod Generator	DPROD	(18,786)	(6,307)	(614)	(3,619)	(32)	(288)	(306)	(1,898)	(5,675)
649	344045-Other Prod Generator-Wind	ENERGY1	(10,519,877)	(2,119,710)	(237,982)	(1,715,435)	(16,909)	(157,319)	(120,244)	(1,463,184)	(4,649,427)
650	345000E-Other Prod Access Elect Equ	DPROD	(1,875)	(629)	(61)	(361)	(3)	(29)	(31)	(189)	(566)
651	345045-Other Prod Acc El Eq-Wind	ENERGY1	(727,347)	(146,557)	(16,454)	(118,606)	(1,169)	(10,877)	(8,314)	(101,165)	(321,463)
652	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	2	0	2	0	0	0	2	5
653	346000E-Other Prod Misc Pwr P	DPROD	(516)	(173)	(17)	(99)	(1)	(8)	(8)	(52)	(156)
654	Total Other Production Equipment		(11,936,561)	(2,363,069)	(266,872)	(1,937,163)	(19,159)	(178,386)	(134,912)	(1,672,168)	(5,319,426)
655											
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
601	SchM-118 - Inventory Reserve	TOTPLT	17,612	112	72	780	3,739	44	231	6
602	SchM-126 - Book Unamortized Cost c	TOTPLT	434,690	2,759	1,766	19,245	92,283	1,088	5,701	138
603	SchM-127 - Litigation Reserve	RATEBASE	(645,177)	(4,540)	(1,813)	(30,660)	(146,284)	(1,616)	(8,499)	(204)
604	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0	0	0	0	0	0
605	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0	0	0	0	0	0
606	SchM-134 - Non-Qualified Pension Pl	SALWAGES	0	0	0	0	0	0	0	0
607	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
608	SchM-138 - Rate Case Expense	CLAIMREV	17,421,602	131,083	76,797	789,455	3,815,197	42,237	223,068	5,241
609	SchM-192 - Texas Margin Tax	TOTPLT	(277,995)	(1,765)	(1,130)	(12,308)	(59,017)	(696)	(3,646)	(89)
610	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0
611	SchM-226 - Performance Recognition	SALWAGES	25,404	278	257	993	4,849	58	302	7
612	SchM-300 - Reg A/L - Emergency Spc	TOTPLT	(972,869)	(6,175)	(3,953)	(43,071)	(206,536)	(2,435)	(12,759)	(310)
613	SchM-301 - Cares Act Payroll Deferra	SALWAGES	2,877,444	31,503	29,102	112,518	549,254	6,538	34,195	841
614	**Total Sched M: Non-Plant Temporary**		20,264,127	154,162	102,130	923,593	4,478,329	48,692	256,242	5,973
615										
616	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
617	**Sched M: Plant Permanent**									
618	303003-Intg Misc Computr Softwar	SALWAGXAG	4,539	50	46	177	866	10	54	1
619	303004-Intg Misc Computr Softwar	SALWAGXAG	(732,346)	(8,018)	(7,407)	(28,637)	(139,793)	(1,664)	(8,703)	(214)
620	303004R-Intg Misc Computr Softwar-	CUST	(8,672)	0	0	(0)	(2)	(0)	(29)	(0)
621	303005-Intg Misc Computr Soft 15y	SALWAGXAG	62,115	680	628	2,429	11,857	141	738	18
622	303007-Intg Misc Computr Softwar	SALWAGXAG	3,907	43	40	153	746	9	46	1
623	303010-Intg Misc Computr Softwar	SALWAGXAG	14,602	160	148	571	2,787	33	174	4
624	303010R-Intg Misc Computr Softwar-	CUST	(8,373)	0	0	(0)	(2)	(0)	(28)	(0)
625	303014-Intg CRS Computr Softwar	CUST	(7,371)	0	0	(0)	(1)	(0)	(25)	(0)
626	TOTAL INTANGIBLE		(671,599)	(7,085)	(6,545)	(25,308)	(123,541)	(1,472)	(7,774)	(190)
627										
628	310002-Steam Prod Land Rights	DPROD	2	0	0	0	1	0	0	0
629	310003-Steam Prod Water Rights	DPROD	252	0	0	13	63	1	3	0
630	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0
631	311000E-Steam Prod Str & Improv	DPROD	320,939	401	404	16,176	80,770	837	4,085	92
632	311001-Steam Prod Str&Imp-TolkSC	DTRAN	24,053	29	30	1,260	5,848	63	304	7
633	312000E-Steam Prod Boiler Plant E	DPROD	407,801	509	514	20,554	102,630	1,063	5,190	117
634	312001-Steam Prod Blr Plt-TolkSC	DTRAN	14,009	17	17	734	3,406	37	177	4
635	314000-Steam Prod Turbogen Unit	DPROD	159,258	199	201	8,027	40,080	415	2,027	46
636	314001-Steam Prod Turbogen-TolkSC	DTRAN	39,923	49	49	2,092	9,707	104	504	12
637	315000E-Steam Prod Acc Elec Eq	DPROD	9,289	12	12	468	2,338	24	118	3
638	315001-Steam Prod Acc El Eq-TolkS	DTRAN	20,042	25	25	1,050	4,873	52	253	6
639	316000E-Steam Prod Misc Pwr Plt E	DPROD	6,593	8	8	332	1,659	17	84	2
640	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	4,628	6	6	242	1,125	12	58	1
641	Total Steam Production		1,006,790	1,254	1,265	50,948	252,499	2,625	12,803	289
642										
643	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
644	341000E-Other Prod Str & Impr	DPROD	343,850	429	433	17,330	86,536	896	4,376	98
645	341045-Other Prod Str & Imp-Wind	ENERGY1	(1,002,959)	(1,882)	(1,899)	(76,022)	(367,252)	(2,329)	(12,670)	(199)
646	342000E-Other Prod Fuel Hldr	DPROD	(1,330)	(2)	(2)	(67)	(335)	(3)	(17)	(0)
647	343000-Other Prod Prime Mover	DPROD	(7,733)	(10)	(10)	(390)	(1,946)	(20)	(98)	(2)
648	344000E-Other Prod Generator	DPROD	(18,786)	(23)	(24)	(947)	(4,728)	(49)	(239)	(5)
649	344045-Other Prod Generator-Wind	ENERGY1	(10,519,877)	(19,745)	(19,922)	(797,382)	(3,852,044)	(24,430)	(132,889)	(2,084)
650	345000E-Other Prod Access Elect Equ	DPROD	(1,875)	(2)	(2)	(94)	(472)	(5)	(24)	(1)
651	345045-Other Prod Acc El Eq-Wind	ENERGY1	(727,347)	(1,365)	(1,377)	(55,131)	(266,332)	(1,689)	(9,188)	(144)
652	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	0	0	1	4	0	0	0
653	346000E-Other Prod Misc Pwr P	DPROD	(516)	(1)	(1)	(26)	(130)	(1)	(7)	(0)
654	Total Other Production Equipment		(11,936,561)	(22,601)	(22,804)	(912,728)	(4,406,698)	(27,631)	(150,756)	(2,336)
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
601	SchM-118 - Inventory Reserve	TOTPLT	17,612	317	6,365
602	SchM-126 - Book Unamortized Cost o	TOTPLT	434,690	7,815	157,104
603	SchM-127 - Litigation Reserve	RATEBASE	(645,177)	(11,322)	(221,608)
604	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0
605	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0
606	SchM-134 - Non-Qualified Pension Pl	SALWAGES	0	0	0
607	SchM-136 - Performance Share Plan	SALWAGES	0	0	0
608	SchM-138 - Rate Case Expense	CLAIMREV	17,421,602	296,988	6,252,761
609	SchM-192 - Texas Margin Tax	TOTPLT	(277,995)	(4,998)	(100,472)
610	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0
611	SchM-226 - Performance Recognition	SALWAGES	25,404	412	10,052
612	SchM-300 - Reg A/L - Emergency Spe	TOTPLT	(972,869)	(17,491)	(351,611)
613	SchM-301 - Cares Act Payroll Deferra	SALWAGES	2,877,444	46,657	1,138,591
614	**Total Sched M: Non-Plant Temporary**		20,264,127	337,602	7,267,082
615					
616	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
617	**Sched M: Plant Permanent**				
618	303003-Intg Misc Computr Softwar	SALWAGXAG	4,539	74	1,796
619	303004-Intg Misc Computr Softwar	SALWAGXAG	(732,346)	(11,875)	(289,785)
620	303004R-Intg Misc Computr Softwar-	CUST	(8,672)	(24)	(6,927)
621	303005-Intg Misc Computr Soft 15y	SALWAGXAG	62,115	1,007	24,579
622	303007-Intg Misc Computr Softwar	SALWAGXAG	3,907	63	1,546
623	303010-Intg Misc Computr Softwar	SALWAGXAG	14,602	237	5,778
624	303010R-Intg Misc Computr Softwar-	CUST	(8,373)	(23)	(6,688)
625	303014-Intg CRS Computr Softwar	CUST	(7,371)	(21)	(5,888)
626	TOTAL INTANGIBLE		(671,599)	(10,562)	(275,589)
627					
628	310002-Steam Prod Land Rights	DPROD	2	0	1
629	310003-Steam Prod Water Rights	DPROD	252	4	85
630	310004-Steam Prod Land Rights-NM	DPROD	0	0	0
631	311000E-Steam Prod Str & Improv	DPROD	320,939	5,137	107,749
632	311001-Steam Prod Str&Imp-TolkSC	DTRAN	24,053	389	8,288
633	312000E-Steam Prod Boiler Plant E	DPROD	407,801	6,527	136,911
634	312001-Steam Prod Blr Plt-TolkSC	DTRAN	14,009	227	4,827
635	314000-Steam Prod Turbogen Unit	DPROD	159,258	2,549	53,468
636	314001-Steam Prod Turbogen-TolkSC	DTRAN	39,923	646	13,756
637	315000E-Steam Prod Acc Elec Eq	DPROD	9,289	149	3,119
638	315001-Steam Prod Acc El Eq-TolkS	DTRAN	20,042	324	6,906
639	316000E-Steam Prod Misc Pwr Plt E	DPROD	6,593	106	2,214
640	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	4,628	75	1,595
641	Total Steam Production		1,006,790	16,132	338,917
642					
643	340002-Other Prod Land Rights	DPROD	0	0	0
644	341000E-Other Prod Str & Impr	DPROD	343,850	5,503	115,441
645	341045-Other Prod Str & Imp-Wind	ENERGY1	(1,002,959)	(11,265)	(202,092)
646	342000E-Other Prod Fuel Hldr	DPROD	(1,330)	(21)	(446)
647	343000-Other Prod Prime Mover	DPROD	(7,733)	(124)	(2,596)
648	344000E-Other Prod Generator	DPROD	(18,786)	(301)	(6,307)
649	344045-Other Prod Generator-Wind	ENERGY1	(10,519,877)	(118,160)	(2,119,710)
650	345000E-Other Prod Access Elect Equ	DPROD	(1,875)	(30)	(629)
651	345045-Other Prod Acc El Eq-Wind	ENERGY1	(727,347)	(8,170)	(146,557)
652	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	0	2
653	346000E-Other Prod Misc Pwr P	DPROD	(516)	(8)	(173)
654	Total Other Production Equipment		(11,936,561)	(132,575)	(2,363,069)
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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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
661											
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666	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
667	**Sched M: Plant Permanent Continued**										
668											
669	TRANSMISSION										
670	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0	0
671	350002E-Transmission Land Right	DTRAN	434	149	14	84	1	7	7	42	128
672	350002ERT-Transmission Land Right	DTRANRADNET	32	13	1	10	0	1	1	6	1
673	352000-Transmission Str & Improv	DTRAN	(116,612)	(40,181)	(3,876)	(22,574)	(197)	(1,777)	(1,921)	(11,337)	(34,462)
674	352010-Tran Str & Impr-Prod	DPRODTI	(176)	(59)	(6)	(34)	(0)	(3)	(3)	(18)	(53)
675	352045-Tran Str & Impr-Wind	ENERGY1	(5,641)	(1,137)	(128)	(920)	(9)	(84)	(64)	(785)	(2,493)
676	353000E-Transmission Station	DTRAN	(1,131,021)	(389,717)	(37,596)	(218,943)	(1,906)	(17,239)	(18,631)	(109,961)	(334,246)
677	353010-Tran Station Equip Pro	DPRODTI	(6,885)	(2,312)	(225)	(1,327)	(12)	(106)	(112)	(695)	(2,080)
678	353045-Tran Station Equip-Wind	ENERGY1	(329,265)	(66,345)	(7,449)	(53,692)	(529)	(4,924)	(3,764)	(45,797)	(145,524)
679	354000E-Tran Towers & Fixture	DTRAN	1,910,630	658,347	63,510	369,859	3,220	29,122	31,473	185,757	564,641
680	354000ERT-Tran Towers & Fixture R	DTRANRADNET	141,629	55,718	6,430	43,869	323	2,215	2,411	24,351	6,128
681	355010-Tran Poles & Fixtures-Prod	DPRODTI	(189,115)	(63,491)	(6,183)	(36,437)	(320)	(2,900)	(3,081)	(19,103)	(57,125)
682	355000E	DTRAN	(2,074,115)	(714,680)	(68,945)	(401,507)	(3,495)	(31,614)	(34,166)	(201,652)	(612,955)
683	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(153,747)	(60,485)	(6,980)	(47,623)	(351)	(2,404)	(2,617)	(26,434)	(6,652)
684	355045-Tran Poles & Fixtures-Wind	ENERGY1	(206,449)	(41,599)	(4,670)	(33,665)	(332)	(3,087)	(2,360)	(28,714)	(91,243)
685	356010-Tran OH Cond & Device-Pro	DPRODTI	(264,600)	(88,834)	(8,651)	(50,981)	(448)	(4,057)	(4,311)	(26,728)	(79,927)
686	356000E-Tran OH Conductor & D	DTRAN	(741,382)	(255,459)	(24,644)	(143,516)	(1,249)	(11,300)	(12,212)	(72,079)	(219,098)
687	356000ERT-Tran OH Conductor & D	DTRANRADNET	(54,956)	(21,620)	(2,495)	(17,023)	(125)	(859)	(936)	(9,449)	(2,378)
688	356045-Tran OH Cond & Device-Wir	ENERGY1	(121,958)	(24,574)	(2,759)	(19,887)	(196)	(1,824)	(1,394)	(16,963)	(53,901)
689	357000E-Tran Underground Cond	DTRAN	(419)	(144)	(14)	(81)	(1)	(6)	(7)	(41)	(124)
690	358000-Tran UG Conductor & Devic	DTRAN	(746)	(257)	(25)	(144)	(1)	(11)	(12)	(72)	(220)
691	359000-Transmission Road & Trai	DTRAN	(788)	(272)	(26)	(153)	(1)	(12)	(13)	(77)	(233)
692	TOTAL TRANSMISSION		(3,345,152)	(1,056,939)	(104,715)	(634,683)	(5,630)	(50,865)	(51,712)	(359,749)	(1,071,817)
693											
694	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0	0
695	360005-Dist Land Rights-TX	DDISPSUB	14	7	1	3	0	0	0	2	0
696	361000E-Str & Improv	DDISPSUB	(119,822)	(58,115)	(5,401)	(30,189)	(291)	(2,592)	(4,395)	(17,937)	0
697	362000E-Other Eq	DDISPSUB	(124,501)	(60,385)	(5,612)	(31,368)	(302)	(2,693)	(4,566)	(18,638)	0
698	364000-Dist Poles, Towers & Fixt	PLT_364	3,793	1,939	180	909	10	79	136	510	0
699	365000-Dist OH Conductor & Devic	PLT_365	8,223	4,204	391	1,971	21	170	294	1,106	0
700	366000E-Dist Underground Cond	PLT_366	6,781	3,448	320	1,635	17	141	243	923	0
701	367000E-Dist UG Conductor & D	PLT_367	37,740	19,188	1,783	9,097	96	786	1,353	5,139	0
702	368000E-Dist Line Transformer	PLT_368	25,771	18,817	1,749	3,551	94	339	725	204	0
703	369000E-Distribution Services	CSERVICE	101	71	12	16	1	1	1	0	0
704	369010-Distribution Services O	CSERVICE	1,105	771	126	177	13	9	8	0	0
705	369020-Distribution Services U	CSERVICE	862	601	99	138	10	7	6	0	0
706	370000E-Distribution Meter	CMETERS	2,758	1,581	374	406	38	34	41	257	26
707	371000E-Dist Inst on Cust Premis	CUSTPREM	327	0	0	0	0	0	0	0	0
708	373000-Dist Street Light & Sg Sy	CLIGHT	(14,651)	0	0	0	0	0	0	0	0
709	TOTAL DISTRIBUTION		(171,499)	(67,874)	(5,979)	(43,652)	(293)	(3,719)	(6,153)	(28,432)	26
710											
711											
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715											
716	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
717	**Sched M: Plant Permanent Continued**										
718	GENERAL										
719	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0	0
720	389002-General Land Rights	SALWAGXAG	0	0	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	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
661										
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665										
666	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
667	**Sched M: Plant Permanent Continued**									
668										
669	TRANSMISSION									
670	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
671	350002E-Transmission Land Right	DTRAN	434	1	1	23	105	1	5	0
672	350002ERT-Transmission Land Right	DTRANRADNET	32	0	0	1	1	0	0	0
673	352000-Transmission Str & Improv	DTRAN	(116,612)	(143)	(144)	(6,110)	(28,352)	(305)	(1,473)	(34)
674	352010-Tran Str & Impr-Prod	DPRODTI	(176)	(0)	(0)	(9)	(44)	(0)	(2)	(0)
675	352045-Tran Str & Impr-Wind	ENERGY1	(5,641)	(11)	(11)	(428)	(2,066)	(13)	(71)	(1)
676	353000E-Transmission Station	DTRAN	(1,131,021)	(1,385)	(1,397)	(59,258)	(274,989)	(2,955)	(14,284)	(328)
677	353010-Tran Station Equip Pro	DPRODTI	(6,885)	(9)	(9)	(347)	(1,733)	(18)	(88)	(2)
678	353045-Tran Station Equip-Wind	ENERGY1	(329,265)	(618)	(624)	(24,958)	(120,566)	(765)	(4,159)	(65)
679	354000E-Tran Towers & Fixture	DTRAN	1,910,630	2,340	2,361	100,104	464,537	4,992	24,129	555
680	354000ERT-Tran Towers & Fixture R	DTRANRADNET	141,629	108	77	2,576	3,552	227	1,988	277
681	355010-Tran Poles & Fixtures-Prod	DPRODTI	(189,115)	(236)	(238)	(9,532)	(47,594)	(493)	(2,407)	(54)
682	355000E	DTRAN	(2,074,115)	(2,540)	(2,563)	(108,669)	(504,286)	(5,419)	(26,194)	(602)
683	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(153,747)	(117)	(83)	(2,796)	(3,856)	(246)	(2,158)	(301)
684	355045-Tran Poles & Fixtures-Wind	ENERGY1	(206,449)	(387)	(391)	(15,648)	(75,595)	(479)	(2,608)	(41)
685	356010-Tran OH Cond & Device-Pro	DPRODTI	(264,600)	(330)	(333)	(13,336)	(66,591)	(690)	(3,368)	(76)
686	356000E-Tran OH Conductor & D	DTRAN	(741,382)	(908)	(916)	(38,843)	(180,254)	(1,937)	(9,363)	(215)
687	356000ERT-Tran OH Conductor & D	DTRANRADNET	(54,956)	(42)	(30)	(1,000)	(1,378)	(88)	(771)	(107)
688	356045-Tran OH Cond & Device-Win	ENERGY1	(121,958)	(229)	(231)	(9,244)	(44,657)	(283)	(1,541)	(24)
689	357000E-Tran Underground Cond	DTRAN	(419)	(1)	(1)	(22)	(102)	(1)	(5)	(0)
690	358000-Tran UG Conductor & Devic	DTRAN	(746)	(1)	(1)	(39)	(181)	(2)	(9)	(0)
691	359000-Transmission Road & Trai	DTRAN	(788)	(1)	(1)	(41)	(192)	(2)	(10)	(0)
692	TOTAL TRANSMISSION		(3,345,152)	(4,509)	(4,534)	(187,576)	(884,241)	(8,477)	(42,388)	(1,020)
693										
694	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
695	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	0	0	0	0
696	361000E-Str & Improv	DDISPSUB	(119,822)	(468)	(434)	0	0	(442)	(2,150)	(73)
697	362000E-Other Eq	DDISPSUB	(124,501)	(486)	(451)	0	0	(459)	(2,234)	(76)
698	364000-Dist Poles, Towers & Fixt	PLT_364	3,793	16	14	0	0	13	66	2
699	365000-Dist OH Conductor & Devic	PLT_365	8,223	34	31	0	0	27	143	4
700	366000E-Dist Underground Cond	PLT_366	6,781	28	26	0	0	23	118	4
701	367000E-Dist UG Conductor & D	PLT_367	37,740	154	143	0	0	127	659	21
702	368000E-Dist Line Transformer	PLT_368	25,771	151	141	0	0	5	333	1
703	369000E-Distribution Services	CSERVICE	101	0	0	0	0	0	1	0
704	369010-Distribution Services O	CSERVICE	1,105	0	0	0	0	0	9	0
705	369020-Distribution Services U	CSERVICE	862	0	0	0	0	0	7	0
706	370000E-Distribution Meter	CMETERS	2,758	0	0	5	22	6	28	2
707	371000E-Dist Inst on Cust Premis	CUSTPREM	327	0	327	0	0	0	0	0
708	373000-Dist Street Light & Sg Sy	CLIGHT	(14,651)	(14,651)	0	0	0	0	0	0
709	TOTAL DISTRIBUTION		(171,499)	(15,222)	(202)	5	22	(701)	(3,018)	(115)
710										
711										
712										
713										
714										
715										
716	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
717	**Sched M: Plant Permanent Continued**									
718	GENERAL									
719	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
720	389002-General Land Rights	SALWAGXAG	0	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 SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
661					
662					
663					
664					
665					
666	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
667	**Sched M: Plant Permanent Continued**				
668					
669	TRANSMISSION				
670	350001-Tran Land Owned in Fe	DTRAN	0	0	0
671	350002E-Transmission Land Right	DTRAN	434	7	149
672	350002ERT-Transmission Land Right	DTRANRADNET	32	0	13
673	352000-Transmission Str & Improv	DTRAN	(116,612)	(1,887)	(40,181)
674	352010-Tran Str & Impr-Prod	DPRODTI	(176)	(3)	(59)
675	352045-Tran Str & Impr-Wind	ENERGY1	(5,641)	(63)	(1,137)
676	353000E-Transmission Station	DTRAN	(1,131,021)	(18,302)	(389,717)
677	353010-Tran Station Equip Pro	DPRODTI	(6,885)	(110)	(2,312)
678	353045-Tran Station Equip-Wind	ENERGY1	(329,265)	(3,698)	(66,345)
679	354000E-Tran Towers & Fixture	DTRAN	1,910,630	30,918	658,347
680	354000ERT-Tran Towers & Fixture R	DTRANRADNET	141,629	2,134	55,718
681	355010-Tran Poles & Fixtures-Prod	DPRODTI	(189,115)	(3,027)	(63,491)
682	355000E	DTRAN	(2,074,115)	(33,564)	(714,680)
683	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	(153,747)	(2,317)	(60,485)
684	355045-Tran Poles & Fixtures-Wind	ENERGY1	(206,449)	(2,319)	(41,599)
685	356010-Tran OH Cond & Device-Proc	DPRODTI	(264,600)	(4,235)	(88,834)
686	356000E-Tran OH Conductor & D	DTRAN	(741,382)	(11,997)	(255,459)
687	356000ERT-Tran OH Conductor & D	DTRANRADNET	(54,956)	(828)	(21,620)
688	356045-Tran OH Cond & Device-Win	ENERGY1	(121,958)	(1,370)	(24,574)
689	357000E-Tran Underground Cond	DTRAN	(419)	(7)	(144)
690	358000-Tran UG Conductor & Devic	DTRAN	(746)	(12)	(257)
691	359000-Transmission Road & Trai	DTRAN	(788)	(13)	(272)
692	TOTAL TRANSMISSION		(3,345,152)	(50,692)	(1,056,939)
693					
694	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0
695	360005-Dist Land Rights-TX	DDISPSUB	14	0	7
696	361000E-Str & Improv	DDISPSUB	(119,822)	(4,322)	(58,115)
697	362000E-Other Eq	DDISPSUB	(124,501)	(4,490)	(60,385)
698	364000-Dist Poles, Towers & Fixt	PLT_364	3,793	134	1,939
699	365000-Dist OH Conductor & Devic	PLT_365	8,223	290	4,204
700	366000E-Dist Underground Cond	PLT_366	6,781	239	3,448
701	367000E-Dist UG Conductor & D	PLT_367	37,740	1,333	19,188
702	368000E-Dist Line Transformer	PLT_368	25,771	724	18,817
703	369000E-Distribution Services	CSERVICE	101	1	71
704	369010-Distribution Services O	CSERVICE	1,105	8	771
705	369020-Distribution Services U	CSERVICE	862	6	601
706	370000E-Distribution Meter	CMETERS	2,758	40	1,581
707	371000E-Dist Inst on Cust Premis	CUSTPREM	327	0	0
708	373000-Dist Street Light & Sg Sy	CLIGHT	(14,651)	0	0
709	TOTAL DISTRIBUTION		(171,499)	(6,038)	(67,874)
710					
711					
712					
713					
714					
715					
716	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
717	**Sched M: Plant Permanent Continued**				
718	GENERAL				
719	389001-General Land Owned in Fe	SALWAGXAG	0	0	0
720	389002-General Land Rights	SALWAGXAG	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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
721	390000-Genl Structures & Improv	SALWAGXAG	13,585	5,375	647	2,335	46	192	224	1,355	3,124
722	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,253	892	107	387	8	32	37	225	518
723	390050-Genl Str & Imp-Call Center	CUST	7,509	5,998	933	346	82	26	21	101	2
724	391000-General Office Furn & E	SALWAGXAG	711	281	34	122	2	10	12	71	163
725	391004-General Info Sys Computer	SALWAGXAG	28,239	11,174	1,344	4,854	95	400	466	2,817	6,494
726	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
727	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
728	392010-General Transp Eq Grp	SALWAGXAG	15	6	1	3	0	0	0	1	3
729	392020-General Transp Eq Grp 2	SALWAGXAG	164	65	8	28	1	2	3	16	38
730	392030-General Transp Eq Trailer	SALWAGXAG	38	15	2	7	0	1	1	4	9
731	392040-General Transp Eq Grp 4	SALWAGXAG	209	83	10	36	1	3	3	21	48
732	393000-General Stores Equipmen	SALWAGXAG	21	8	1	4	0	0	0	2	5
733	394000-General Tools & Shop Equi	SALWAGXAG	3,186	1,261	152	548	11	45	53	318	733
734	395000-General Laboratory Equi	SALWAGXAG	533	211	25	92	2	8	9	53	123
735	396000-General Power Operated E	SALWAGXAG	47	19	2	8	0	1	1	5	11
736	397000-General Communication E	SALWAGXAG	3,129	1,238	149	538	11	44	52	312	720
737	397010-General Comm Eq Two Wa	SALWAGXAG	2,543	1,006	121	437	9	36	42	254	585
738	397020-General Comm Eq AE	SALWAGXAG	5	2	0	1	0	0	0	0	1
739	397030-General Comm Eq EM	SALWAGXAG	272,978	108,016	12,993	46,924	918	3,864	4,506	27,227	62,781
740	397030R-General Comm Eq EM-Reta	CUST	(316,097)	(252,479)	(39,287)	(14,567)	(3,458)	(1,087)	(889)	(4,251)	(78)
741	398000-General Miscellaneous E	SALWAGXAG	134	53	6	23	0	2	2	13	31
742	TOTAL GENERAL		19,200	(116,777)	(22,752)	42,124	(2,274)	3,578	4,543	28,544	75,311
743	**Total Sched M: Plant Permanent**		(15,098,820)	(3,541,330)	(401,184)	(2,491,675)	(28,093)	(223,208)	(182,565)	(1,995,377)	(6,161,308)
744											
745	**Sched M: Non-Plant Permanent**										
746	SchM-218-Deferred revenue (ITC Gra	TOTPLT	0	0	0	0	0	0	0	0	0
747	SchM-124 - Meals and Entertainment	SALWAGES	663,495	262,542	31,580	114,051	2,231	9,392	10,952	66,177	152,594
748	**Total Sched M: Non-Plant Permanent**		663,495	262,542	31,580	114,051	2,231	9,392	10,952	66,177	152,594
749											
750	Schedule M NOL	TOTPLT	(47,891,812)	(17,308,926)	(1,791,755)	(9,125,222)	(106,720)	(747,954)	(876,275)	(5,148,872)	(12,287,502)
751											
752	**SUBTOTAL SCHEDULE M ITEMS**		(205,546,192)	(51,117,429)	(5,430,373)	(35,544,308)	(347,610)	(3,114,945)	(2,819,324)	(26,333,774)	(77,732,786)
753			74,340,947								
754	**TAXABLE INCOME**		(122,232,759)	(7,934,853)	(2,473,368)	(12,659,733)	(396,249)	(2,590,585)	(3,021,682)	(16,067,078)	(76,226,773)
755	State Income Tax @ 2.08%		(2,537,308)	(164,712)	(51,342)	(262,791)	(8,225)	(53,775)	(62,724)	(333,520)	(1,582,315)
756	Federal Income Tax @ 21%		(25,136,045)	(1,631,730)	(508,625)	(2,603,358)	(81,485)	(532,730)	(621,381)	(3,304,047)	(15,675,336)
757	Total Current Federal Income Tax Expense		(25,136,045)	(1,631,730)	(508,625)	(2,603,358)	(81,485)	(532,730)	(621,381)	(3,304,047)	(15,675,336)
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767	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
768											
769	**DEFERRED INCOME TAX EXPENSE**										
770											
771	**Deferred Income Tax Plant Related**										
772	INTANGIBLE										
773	303003-Intg Misc Computr Softwar	SALWAGXAG	(39,600)	(15,670)	(1,885)	(6,807)	(133)	(561)	(654)	(3,950)	(9,108)
774	303004-Intg Misc Computr Softwar	SALWAGXAG	(912,152)	(360,933)	(43,415)	(156,794)	(3,067)	(12,912)	(15,057)	(90,979)	(209,783)
775	303004R-Intg Misc Computr Softwar-	CUST	(43,030)	(34,370)	(5,348)	(1,983)	(471)	(148)	(121)	(579)	(11)
776	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(541,981)	(214,458)	(25,796)	(93,164)	(1,822)	(7,672)	(8,947)	(54,058)	(124,649)
777	303007-Intg Misc Computr Softwar	SALWAGXAG	(34,093)	(13,491)	(1,623)	(5,860)	(115)	(483)	(563)	(3,400)	(7,841)
778	303010-Intg Misc Computr Softwar	SALWAGXAG	(63,849)	(25,265)	(3,039)	(10,975)	(215)	(904)	(1,054)	(6,368)	(14,684)
779	303010R-Intg Misc Computr Softwar-	CUST	(774)	(618)	(96)	(36)	(8)	(3)	(2)	(10)	(0)
780	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(431)	(52)	(187)	(4)	(15)	(18)	(109)	(251)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
721	390000-Genl Structures & Improv	SALWAGXAG	13,585	149	137	531	2,593	31	161	4
722	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,253	25	23	88	430	5	27	1
723	390050-Genl Str & Imp-Call Center	CUST	7,509	0	0	0	2	0	25	0
724	391000-General Office Furn & E	SALWAGXAG	711	8	7	28	136	2	8	0
725	391004-General Info Sys Computer	SALWAGXAG	28,239	309	286	1,104	5,390	64	336	8
726	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
727	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
728	392010-General Transp Eq Grp	SALWAGXAG	15	0	0	1	3	0	0	0
729	392020-General Transp Eq Grp 2	SALWAGXAG	164	2	2	6	31	0	2	0
730	392030-General Transp Eq Trailer	SALWAGXAG	38	0	0	1	7	0	0	0
731	392040-General Transp Eq Grp 4	SALWAGXAG	209	2	2	8	40	0	2	0
732	393000-General Stores Equipmen	SALWAGXAG	21	0	0	1	4	0	0	0
733	394000-General Tools & Shop Equi	SALWAGXAG	3,186	35	32	125	608	7	38	1
734	395000-General Laboratory Equi	SALWAGXAG	533	6	5	21	102	1	6	0
735	396000-General Power Operated E	SALWAGXAG	47	1	0	2	9	0	1	0
736	397000-General Communication E	SALWAGXAG	3,129	34	32	122	597	7	37	1
737	397010-General Comm Eq Two Wa	SALWAGXAG	2,543	28	26	99	485	6	30	1
738	397020-General Comm Eq AE	SALWAGXAG	5	0	0	0	1	0	0	0
739	397030-General Comm Eq EM	SALWAGXAG	272,978	2,989	2,761	10,674	52,107	620	3,244	80
740	397030R-General Comm Eq EM-Reta	CUST	(316,097)	0	0	(15)	(63)	(16)	(1,072)	(5)
741	398000-General Miscellaneous E	SALWAGXAG	134	1	1	5	26	0	2	0
742	TOTAL GENERAL		19,200	3,589	3,315	12,803	62,508	729	2,849	91
743	**Total Sched M: Plant Permanent**		(15,098,820)	(44,574)	(29,505)	(1,061,857)	(5,099,451)	(34,926)	(188,282)	(3,281)
744										
745	**Sched M: Non-Plant Permanent**									
746	SchM-218-Deferred revenue (ITC Gra	TOTPLT	0	0	0	0	0	0	0	0
747	SchM-124 - Meals and Entertainment	SALWAGES	663,495	7,264	6,711	25,945	126,650	1,507	7,885	194
748	**Total Sched M: Non-Plant Permanent**		663,495	7,264	6,711	25,945	126,650	1,507	7,885	194
749										
750	Schedule M NOL	TOTPLT	(47,891,812)	(303,997)	(194,589)	(2,120,291)	(10,167,212)	(119,862)	(628,091)	(15,248)
751										
752	**SUBTOTAL SCHEDULE M ITEMS**		(205,546,192)	(2,812,510)	(293,133)	(13,419,628)	(64,313,159)	(491,789)	(2,623,156)	(50,455)
753			74,340,947							
754	**TAXABLE INCOME**		(122,232,759)	(2,070,785)	1,208,346	(11,596,597)	(64,630,176)	(490,151)	(2,100,433)	(90,737)
755	State Income Tax @ 2.08%		(2,537,308)	(42,985)	25,083	(240,722)	(1,341,593)	(10,175)	(43,601)	(1,884)
756	Federal Income Tax @ 21%		(25,136,045)	(425,838)	248,485	(2,384,734)	(13,290,602)	(100,795)	(431,935)	(18,659)
757	Total Current Federal Income Tax Expense		(25,136,045)	(425,838)	248,485	(2,384,734)	(13,290,602)	(100,795)	(431,935)	(18,659)
758										
759										
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764										
765										
766										
767	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
768										
769	**DEFERRED INCOME TAX EXPENSE**									
770										
771	**Deferred Income Tax Plant Related**									
772	INTANGIBLE									
773	303003-Intg Misc Computr Softwar	SALWAGXAG	(39,600)	(434)	(401)	(1,549)	(7,559)	(90)	(471)	(12)
774	303004-Intg Misc Computr Softwar	SALWAGXAG	(912,152)	(9,986)	(9,225)	(35,668)	(174,115)	(2,072)	(10,840)	(267)
775	303004R-Intg Misc Computr Softwar-	CUST	(43,030)	0	0	(2)	(9)	(2)	(146)	(1)
776	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(541,981)	(5,934)	(5,481)	(21,193)	(103,455)	(1,231)	(6,441)	(158)
777	303007-Intg Misc Computr Softwar	SALWAGXAG	(34,093)	(373)	(345)	(1,333)	(6,508)	(77)	(405)	(10)
778	303010-Intg Misc Computr Softwar	SALWAGXAG	(63,849)	(699)	(646)	(2,497)	(12,188)	(145)	(759)	(19)
779	303010R-Intg Misc Computr Softwar-	CUST	(774)	0	0	(0)	(0)	(0)	(3)	(0)
780	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(12)	(11)	(43)	(208)	(2)	(13)	(0)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
721	390000-Genl Structures & Improv	SALWAGXAG	13,585	220	5,375
722	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,253	37	892
723	390050-Genl Str & Imp-Call Center	CUST	7,509	21	5,998
724	391000-General Office Furn & E	SALWAGXAG	711	12	281
725	391004-General Info Sys Computer	SALWAGXAG	28,239	458	11,174
726	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0
727	392000-General Transportation E	SALWAGXAG	0	0	0
728	392010-General Transp Eq Grp	SALWAGXAG	15	0	6
729	392020-General Transp Eq Grp 2	SALWAGXAG	164	3	65
730	392030-General Transp Eq Trailer	SALWAGXAG	38	1	15
731	392040-General Transp Eq Grp 4	SALWAGXAG	209	3	83
732	393000-General Stores Equipmen	SALWAGXAG	21	0	8
733	394000-General Tools & Shop Equi	SALWAGXAG	3,186	52	1,261
734	395000-General Laboratory Equi	SALWAGXAG	533	9	211
735	396000-General Power Operated E	SALWAGXAG	47	1	19
736	397000-General Communication E	SALWAGXAG	3,129	51	1,238
737	397010-General Comm Eq Two Wa	SALWAGXAG	2,543	41	1,006
738	397020-General Comm Eq AE	SALWAGXAG	5	0	2
739	397030-General Comm Eq EM	SALWAGXAG	272,978	4,426	108,016
740	397030R-General Comm Eq EM-Reta	CUST	(316,097)	(884)	(252,479)
741	398000-General Miscellaneous E	SALWAGXAG	134	2	53
742	TOTAL GENERAL		19,200	4,452	(116,777)
743	**Total Sched M: Plant Permanent**		(15,098,820)	(179,284)	(3,541,330)
744					
745	**Sched M: Non-Plant Permanent**				
746	SchM-218-Deferred revenue (ITC Gra	TOTPLT	0	0	0
747	SchM-124 - Meals and Entertainment	SALWAGES	663,495	10,758	262,542
748	**Total Sched M: Non-Plant Permanent**		663,495	10,758	262,542
749					
750	Schedule M NOL	TOTPLT	(47,891,812)	(861,027)	(17,308,926)
751					
752	**SUBTOTAL SCHEDULE M ITEMS**		(205,546,192)	(2,768,869)	(51,117,429)
753			74,340,947		
754	**TAXABLE INCOME**		(122,232,759)	(2,930,945)	(7,934,853)
755	State Income Tax @ 2.08%		(2,537,308)	(60,841)	(164,712)
756	Federal Income Tax @ 21%		(25,136,045)	(602,722)	(1,631,730)
757	Total Current Federal Income Tax Expense		(25,136,045)	(602,722)	(1,631,730)
758					
759					
760					
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766					
767	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
768					
769	**DEFERRED INCOME TAX EXPENSE**				
770					
771	**Deferred Income Tax Plant Related**				
772	INTANGIBLE				
773	303003-Intg Misc Computr Softwar	SALWAGXAG	(39,600)	(642)	(15,670)
774	303004-Intg Misc Computr Softwar	SALWAGXAG	(912,152)	(14,790)	(360,933)
775	303004R-Intg Misc Computr Softwar-	CUST	(43,030)	(120)	(34,370)
776	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(541,981)	(8,788)	(214,458)
777	303007-Intg Misc Computr Softwar	SALWAGXAG	(34,093)	(553)	(13,491)
778	303010-Intg Misc Computr Softwar	SALWAGXAG	(63,849)	(1,035)	(25,265)
779	303010R-Intg Misc Computr Softwar-	CUST	(774)	(2)	(618)
780	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(18)	(431)

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
781	303014-Intg CRS Computr Softwar	CUST	44,421	35,480	5,521	2,047	486	153	125	597	11
782	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(11,327)	(1,362)	(4,921)	(96)	(405)	(473)	(2,855)	(6,583)
783	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(12,684)	(1,526)	(5,510)	(108)	(454)	(529)	(3,197)	(7,372)
784	TOTAL INTANGIBLE		(1,652,829)	(653,766)	(78,621)	(284,191)	(5,552)	(23,404)	(27,292)	(164,908)	(380,271)
785											
786	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0	0
787	310002-Steam Prod Land Rights	DPROD	5,700	1,914	186	1,098	10	87	93	576	1,722
788	310003-Steam Prod Water Rights	DPROD	(111,202)	(37,334)	(3,636)	(21,425)	(188)	(1,705)	(1,812)	(11,233)	(33,590)
789	310004-Steam Prod Land Rights-NM	DPROD	379	127	12	73	1	6	6	38	115
790	311000E-Steam Prod Str & Improv	DPROD	(966,655)	(324,535)	(31,604)	(186,246)	(1,638)	(14,823)	(15,748)	(97,643)	(291,995)
791	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(73,401)	(25,292)	(2,440)	(14,209)	(124)	(1,119)	(1,209)	(7,136)	(21,692)
792	312000E-Steam Prod Boiler Plant E	DPROD	(1,390,472)	(466,824)	(45,460)	(267,903)	(2,356)	(21,321)	(22,653)	(140,453)	(420,016)
793	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(42,750)	(14,730)	(1,421)	(8,275)	(72)	(652)	(704)	(4,156)	(12,634)
794	314000-Steam Prod Turbogen Unit	DPROD	(792,251)	(265,983)	(25,902)	(152,643)	(1,342)	(12,148)	(12,907)	(80,026)	(239,313)
795	314001-Steam Prod Turbogen-TolkSC	DTRAN	(121,829)	(41,979)	(4,050)	(23,584)	(205)	(1,857)	(2,007)	(11,845)	(36,004)
796	315000E-Steam Prod Acc Elec Eq	DPROD	(211,936)	(71,153)	(6,929)	(40,834)	(359)	(3,250)	(3,453)	(21,408)	(64,019)
797	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(61,159)	(21,074)	(2,033)	(11,839)	(103)	(932)	(1,007)	(5,946)	(18,074)
798	316000E-Steam Prod Misc Pwr Plt E	DPROD	(182,708)	(61,341)	(5,973)	(35,202)	(310)	(2,802)	(2,977)	(18,455)	(55,190)
799	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(14,123)	(4,866)	(469)	(2,734)	(24)	(215)	(233)	(1,373)	(4,174)
800	Total Steam Production		(3,962,406)	(1,333,069)	(129,719)	(763,723)	(6,710)	(60,730)	(64,610)	(399,060)	(1,194,865)
801											
802	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0	0	0
803	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0	0	0
804	341000E-Other Prod Str & Impr	DPROD	385,344	129,372	12,599	74,244	653	5,909	6,278	38,924	116,400
805	341045-Other Prod Str & Imp-Wind	ENERGY1	1,984,689	399,906	44,898	323,635	3,190	29,680	22,685	276,045	877,165
806	342000E-Other Prod Fuel Hldr	DPROD	(403)	(135)	(13)	(78)	(1)	(6)	(7)	(41)	(122)
807	343000-Other Prod Prime Mover	DPROD	(177,638)	(59,638)	(5,808)	(34,226)	(301)	(2,724)	(2,894)	(17,943)	(53,659)
808	344000E-Other Prod Generator	DPROD	164,255	55,145	5,370	31,647	278	2,519	2,676	16,592	49,616
809	344045-Other Prod Generator-Wind	ENERGY1	25,438,579	5,125,765	575,476	4,148,168	40,888	380,421	290,766	3,538,190	11,242,984
810	345000E-Other Prod Access Elect Equ	DPROD	26,107	8,765	854	5,030	44	400	425	2,637	7,886
811	345045-Other Prod Acc El Eq-Wind	ENERGY1	977,967	197,056	22,124	159,473	1,572	14,625	11,178	136,023	432,228
812	346045-Other Prod Misc P Eq-Wind	ENERGY1	546	110	12	89	1	8	6	76	241
813	346000E-Other Prod Misc Pwr P	DPROD	7,997	2,685	261	1,541	14	123	130	808	2,416
814	Total Other Production Equipment		28,807,441	5,859,030	655,772	4,709,525	46,338	430,955	331,245	3,991,311	12,675,155
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826	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
827	**Deferred Income Tax Plant Related Confinued**										
828											
829	TRANSMISSION										
830	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0	0
831	350002E-Transmission Land Right	DTRAN	638,038	219,849	21,209	123,511	1,075	9,725	10,510	62,032	188,557
832	350002ERT-Transmission Land Right	DTRANRADNET	47,296	18,607	2,147	14,650	108	740	805	8,132	2,046
833	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0	0
834	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0	0
835	352000-Transmission Str & Improv	DTRAN	310,863	107,114	10,333	60,177	524	4,738	5,121	30,223	91,868
836	352010-Tran Str & Impr-Prod	DPRODTI	(1,992)	(669)	(65)	(384)	(3)	(31)	(32)	(201)	(602)
837	352045-Tran Str & Impr-Wind	ENERGY1	18,794	3,787	425	3,065	30	281	215	2,614	8,306
838	353000E-Transmission Station	DTRAN	3,013,716	1,038,439	100,178	583,394	5,078	45,935	49,643	293,003	890,632
839	353010-Tran Station Equip Pro	DPRODTI	(77,846)	(26,135)	(2,545)	(14,999)	(132)	(1,194)	(1,268)	(7,863)	(23,515)
840	353045-Tran Station Equip-Wind	ENERGY1	476,198	95,952	10,773	77,652	765	7,121	5,443	66,233	210,463

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
781	303014-Intg CRS Computr Softwar	CUST	44,421	0	0	2	9	2	151	1
782	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(313)	(290)	(1,119)	(5,464)	(65)	(340)	(8)
783	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(351)	(324)	(1,253)	(6,119)	(73)	(381)	(9)
784	TOTAL INTANGIBLE		(1,652,829)	(18,102)	(16,722)	(64,656)	(315,615)	(3,757)	(19,647)	(483)
785										
786	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0
787	310002-Steam Prod Land Rights	DPROD	5,700	7	7	287	1,435	15	73	2
788	310003-Steam Prod Water Rights	DPROD	(111,202)	(139)	(140)	(5,605)	(27,986)	(290)	(1,415)	(32)
789	310004-Steam Prod Land Rights-NM	DPROD	379	0	0	19	95	1	5	0
790	311000E-Steam Prod Str & Improv	DPROD	(966,655)	(1,206)	(1,217)	(48,721)	(243,275)	(2,520)	(12,303)	(277)
791	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(73,401)	(90)	(91)	(3,846)	(17,846)	(192)	(927)	(21)
792	312000E-Steam Prod Boiler Plant E	DPROD	(1,390,472)	(1,735)	(1,751)	(70,081)	(349,935)	(3,625)	(17,696)	(398)
793	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(42,750)	(52)	(53)	(2,240)	(10,394)	(112)	(540)	(12)
794	314000-Steam Prod Turbogen Unit	DPROD	(792,251)	(989)	(998)	(39,930)	(199,383)	(2,065)	(10,083)	(227)
795	314001-Steam Prod Turbogen-TolkSC	DTRAN	(121,829)	(149)	(151)	(6,383)	(29,621)	(318)	(1,539)	(35)
796	315000E-Steam Prod Acc Elec Eq	DPROD	(211,936)	(265)	(267)	(10,682)	(53,337)	(552)	(2,697)	(61)
797	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(61,159)	(75)	(76)	(3,204)	(14,870)	(160)	(772)	(18)
798	316000E-Steam Prod Misc Pwr Plt E	DPROD	(182,708)	(228)	(230)	(9,209)	(45,981)	(476)	(2,325)	(52)
799	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(14,123)	(17)	(17)	(740)	(3,434)	(37)	(178)	(4)
800	Total Steam Production		(3,962,406)	(4,938)	(4,982)	(200,334)	(994,532)	(10,331)	(50,399)	(1,136)
801										
802	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0	0
803	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0	0
804	341000E-Other Prod Str & Impr	DPROD	385,344	481	485	19,422	96,978	1,005	4,904	110
805	341045-Other Prod Str & Imp-Wind	ENERGY1	1,984,689	3,725	3,759	150,435	726,730	4,609	25,071	393
806	342000E-Other Prod Fuel Hldr	DPROD	(403)	(1)	(1)	(20)	(101)	(1)	(5)	(0)
807	343000-Other Prod Prime Mover	DPROD	(177,638)	(222)	(224)	(8,953)	(44,706)	(463)	(2,261)	(51)
808	344000E-Other Prod Generator	DPROD	164,255	205	207	8,279	41,337	428	2,090	47
809	344045-Other Prod Generator-Wind	ENERGY1	25,438,579	47,745	48,175	1,928,186	9,314,799	59,075	321,346	5,038
810	345000E-Other Prod Access Elect Equ	DPROD	26,107	33	33	1,316	6,570	68	332	7
811	345045-Other Prod Acc El Eq-Wind	ENERGY1	977,967	1,836	1,852	74,128	358,100	2,271	12,354	194
812	346045-Other Prod Misc P Eq-Wind	ENERGY1	546	1	1	41	200	1	7	0
813	346000E-Other Prod Misc Pwr P	DPROD	7,997	10	10	403	2,013	21	102	2
814	Total Other Production Equipment		28,807,441	53,813	54,297	2,173,235	10,501,920	67,014	363,940	5,741
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825										
826	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
827	**Deferred Income Tax Plant Related Confinued**									
828										
829	TRANSMISSION									
830	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
831	350002E-Transmission Land Right	DTRAN	638,038	781	788	33,429	155,128	1,667	8,058	185
832	350002ERT-Transmission Land Right	DTRANRADNET	47,296	36	26	860	1,186	76	664	92
833	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
834	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0
835	352000-Transmission Str & Improv	DTRAN	310,863	381	384	16,287	75,581	812	3,926	90
836	352010-Tran Str & Impr-Prod	DPRODTI	(1,992)	(2)	(3)	(100)	(501)	(5)	(25)	(1)
837	352045-Tran Str & Impr-Wind	ENERGY1	18,794	35	36	1,425	6,882	44	237	4
838	353000E-Transmission Station	DTRAN	3,013,716	3,690	3,724	157,898	732,734	7,875	38,060	875
839	353010-Tran Station Equip Pro	DPRODTI	(77,846)	(97)	(98)	(3,924)	(19,591)	(203)	(991)	(22)
840	353045-Tran Station Equip-Wind	ENERGY1	476,198	894	902	36,095	174,369	1,106	6,015	94

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
781	303014-Intg CRS Computr Softwar	CUST	44,421	124	35,480
782	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(464)	(11,327)
783	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(520)	(12,684)
784	TOTAL INTANGIBLE		(1,652,829)	(26,809)	(653,766)
785					
786	310001-Steam Prod Land Own in Fe	DPROD	0	0	0
787	310002-Steam Prod Land Rights	DPROD	5,700	91	1,914
788	310003-Steam Prod Water Rights	DPROD	(111,202)	(1,780)	(37,334)
789	310004-Steam Prod Land Rights-NM	DPROD	379	6	127
790	311000E-Steam Prod Str & Improv	DPROD	(966,655)	(15,472)	(324,535)
791	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(73,401)	(1,188)	(25,292)
792	312000E-Steam Prod Boiler Plant E	DPROD	(1,390,472)	(22,255)	(466,824)
793	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(42,750)	(692)	(14,730)
794	314000-Steam Prod Turbogen Unit	DPROD	(792,251)	(12,680)	(265,983)
795	314001-Steam Prod Turbogen-TolkSC	DTRAN	(121,829)	(1,971)	(41,979)
796	315000E-Steam Prod Acc Elec Eq	DPROD	(211,936)	(3,392)	(71,153)
797	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(61,159)	(990)	(21,074)
798	316000E-Steam Prod Misc Pwr Plt E	DPROD	(182,708)	(2,924)	(61,341)
799	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(14,123)	(229)	(4,866)
800	Total Steam Production		(3,962,406)	(63,475)	(1,333,069)
801					
802	340001-Other Prod Land Own in Fee	DPROD	0	0	0
803	340145-Other Prod Wind Land Own	ENERGY1	0	0	0
804	341000E-Other Prod Str & Impr	DPROD	385,344	6,168	129,372
805	341045-Other Prod Str & Imp-Wind	ENERGY1	1,984,689	22,292	399,906
806	342000E-Other Prod Fuel Hldr	DPROD	(403)	(6)	(135)
807	343000-Other Prod Prime Mover	DPROD	(177,638)	(2,843)	(59,638)
808	344000E-Other Prod Generator	DPROD	164,255	2,629	55,145
809	344045-Other Prod Generator-Wind	ENERGY1	25,438,579	285,728	5,125,765
810	345000E-Other Prod Access Elect Equ	DPROD	26,107	418	8,765
811	345045-Other Prod Acc El Eq-Wind	ENERGY1	977,967	10,985	197,056
812	346045-Other Prod Misc P Eq-Wind	ENERGY1	546	6	110
813	346000E-Other Prod Misc Pwr P	DPROD	7,997	128	2,685
814	Total Other Production Equipment		28,807,441	325,504	5,859,030
815					
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825					
826	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
827	**Deferred Income Tax Plant Related Confinued**				
828					
829	TRANSMISSION				
830	350001-Tran Land Owned in Fe	DTRAN	0	0	0
831	350002E-Transmission Land Right	DTRAN	638,038	10,325	219,849
832	350002ERT-Transmission Land Right	DTRANRADNET	47,296	713	18,607
833	350045-Tran Land Fee-Wind	ENERGY1	0	0	0
834	350011-Tran Fee Land - Prod	DPRODTI	0	0	0
835	352000-Transmission Str & Improv	DTRAN	310,863	5,030	107,114
836	352010-Tran Str & Impr-Prod	DPRODTI	(1,992)	(32)	(669)
837	352045-Tran Str & Impr-Wind	ENERGY1	18,794	211	3,787
838	353000E-Transmission Station	DTRAN	3,013,716	48,769	1,038,439
839	353010-Tran Station Equip Pro	DPRODTI	(77,846)	(1,246)	(26,135)
840	353045-Tran Station Equip-Wind	ENERGY1	476,198	5,349	95,952

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
841	354000E-Tran Towers & Fixture	DTRAN	174,731	60,207	5,808	33,824	294	2,663	2,878	16,988	51,638
842	354000ERT-Tran Towers & Fixture R	DTRANRADNET	12,952	5,096	588	4,012	30	203	220	2,227	560
843	355010-Tran Poles & Fixtures-Prod	DPRODTI	32,618	10,951	1,066	6,284	55	500	531	3,295	9,853
844	355000E	DTRAN	1,341,616	462,282	44,596	259,710	2,261	20,449	22,100	130,436	396,482
845	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	99,449	39,124	4,515	30,804	227	1,555	1,693	17,099	4,303
846	355045-Tran Poles & Fixtures-Wind	ENERGY1	191,164	38,519	4,325	31,172	307	2,859	2,185	26,588	84,488
847	356010-Tran OH Cond & Device-Proc	DPRODTI	45,637	15,322	1,492	8,793	77	700	743	4,610	13,785
848	356000E-Tran OH Conductor & D	DTRAN	483,632	166,645	16,076	93,621	815	7,371	7,967	47,020	142,926
849	356000ERT-Tran OH Conductor & D	DTRANRADNET	35,850	14,104	1,628	11,104	82	561	610	6,164	1,551
850	356045-Tran OH Cond & Device-Wir	ENERGY1	114,621	23,096	2,593	18,691	184	1,714	1,310	15,942	50,659
851	357000E-Tran Underground Cond	DTRAN	273	94	9	53	0	4	4	27	81
852	358000-Tran UG Conductor & Devic	DTRAN	486	168	16	94	1	7	8	47	144
853	359000-Transmission Road & Trai	DTRAN	514	177	17	100	1	8	8	50	152
854	TOTAL TRANSMISSION		6,958,611	2,292,727	225,184	1,345,329	11,781	105,910	110,696	724,665	2,124,378
855											
856	DISTRIBUTION										
857	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0	0
858	360005-Dist Land Rights-TX	DDISPSUB	9,965	4,833	449	2,511	24	216	365	1,492	0
859	361000E-Str & Improv	DDISPSUB	126,293	61,254	5,693	31,819	306	2,732	4,632	18,906	0
860	362000E-Other Eq	DDISPSUB	321,695	156,026	14,502	81,050	780	6,959	11,798	48,157	0
861	364000-Dist Poles, Towers & Fixt	PLT_364	333,004	170,236	15,822	79,837	851	6,902	11,909	44,805	0
862	365000-Dist OH Conductor & Devic	PLT_365	81,290	41,556	3,862	19,489	208	1,685	2,907	10,937	0
863	366000E-Dist Underground Cond	PLT_366	(10,102)	(5,136)	(477)	(2,435)	(26)	(210)	(362)	(1,376)	0
864	367000E-Dist UG Conductor & D	PLT_367	(75,684)	(38,479)	(3,576)	(18,243)	(192)	(1,576)	(2,714)	(10,305)	0
865	368000E-Dist Line Transformer	PLT_368	(139,181)	(101,626)	(9,446)	(19,176)	(508)	(1,828)	(3,916)	(1,104)	0
866	369000E-Distribution Services	CSERVICE	(11,347)	(7,918)	(1,299)	(1,821)	(132)	(96)	(81)	0	0
867	369010-Distribution Services O	CSERVICE	25,632	17,887	2,934	4,114	297	218	182	0	0
868	369020-Distribution Services U	CSERVICE	96,375	67,253	11,032	15,470	1,117	819	685	0	0
869	370000E-Distribution Meter	CMETERS	18,038	10,339	2,446	2,658	247	223	271	1,681	173
870	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,903)	0	0	0	0	0	0	0	0
871	373000-Dist Street Light & Sg Sy	CLIGHT	546,069	0	0	0	0	0	0	0	0
872	TOTAL DISTRIBUTION		1,299,143	376,224	41,942	195,272	2,973	16,042	25,677	113,193	173
873											
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875											
876	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
877	**Deferred Income Tax Plant Related Confinued**										
878											
879	GENERAL										
880	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0	0
881	389002-General Land Rights	SALWAGXAG	(233)	(92)	(11)	(40)	(1)	(3)	(4)	(23)	(54)
882	390000-Genl Structures & Improv	SALWAGXAG	(380,567)	(150,588)	(18,114)	(65,418)	(1,280)	(5,387)	(6,282)	(37,958)	(87,526)
883	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,369	33,780	4,063	14,675	287	1,208	1,409	8,515	19,634
884	390050-Genl Str & Imp-Call Center	CUST	(24,558)	(19,616)	(3,052)	(1,132)	(269)	(84)	(69)	(330)	(6)
885	391000-General Office Furn & E	SALWAGXAG	93,196	36,877	4,436	16,020	313	1,319	1,538	9,295	21,434
886	391004-General Info Sys Computer	SALWAGXAG	(667,426)	(264,097)	(31,767)	(114,727)	(2,244)	(9,448)	(11,017)	(66,570)	(153,499)
887	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
888	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
889	392010-General Transp Eq Grp	SALWAGXAG	(27,662)	(10,946)	(1,317)	(4,755)	(93)	(392)	(457)	(2,759)	(6,362)
890	392020-General Transp Eq Grp 2	SALWAGXAG	(304,398)	(120,448)	(14,488)	(52,324)	(1,023)	(4,309)	(5,025)	(30,361)	(70,008)
891	392030-General Transp Eq Trailer	SALWAGXAG	(70,834)	(28,029)	(3,371)	(12,176)	(238)	(1,003)	(1,169)	(7,065)	(16,291)
892	392040-General Transp Eq Grp 4	SALWAGXAG	(387,479)	(153,323)	(18,442)	(66,606)	(1,303)	(5,485)	(6,396)	(38,648)	(89,115)
893	393000-General Stores Equipmen	SALWAGXAG	(829)	(328)	(39)	(143)	(3)	(12)	(14)	(83)	(191)
894	394000-General Tools & Shop Equi	SALWAGXAG	(98,820)	(39,102)	(4,703)	(16,987)	(332)	(1,399)	(1,631)	(9,856)	(22,727)
895	395000-General Laboratory Equi	SALWAGXAG	(21,033)	(8,323)	(1,001)	(3,615)	(71)	(298)	(347)	(2,098)	(4,837)
896	396000-General Power Operated E	SALWAGXAG	(86,852)	(34,367)	(4,134)	(14,929)	(292)	(1,229)	(1,434)	(8,663)	(19,975)
897	397000-General Communication E	SALWAGXAG	(123,560)	(48,892)	(5,881)	(21,239)	(415)	(1,749)	(2,040)	(12,324)	(28,417)
898	397010-General Comm Eq Two Wa	SALWAGXAG	(100,402)	(39,729)	(4,779)	(17,259)	(338)	(1,421)	(1,657)	(10,014)	(23,091)
899	397020-General Comm Eq AE	SALWAGXAG	(182)	(72)	(9)	(31)	(1)	(3)	(3)	(18)	(42)
900	397030-General Comm Eq EM	SALWAGXAG	(8,755)	(3,464)	(417)	(1,505)	(29)	(124)	(145)	(873)	(2,014)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
841	354000E-Tran Towers & Fixture	DTRAN	174,731	214	216	9,155	42,483	457	2,207	51
842	354000ERT-Tran Towers & Fixture R	DTRANRADNET	12,952	10	7	236	325	21	182	25
843	355010-Tran Poles & Fixtures-Prod	DPRODTI	32,618	41	41	1,644	8,209	85	415	9
844	355000E	DTRAN	1,341,616	1,643	1,658	70,291	326,191	3,506	16,943	389
845	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	99,449	76	54	1,809	2,494	159	1,396	194
846	355045-Tran Poles & Fixtures-Wind	ENERGY1	191,164	359	362	14,490	69,998	444	2,415	38
847	356010-Tran OH Cond & Device-Pro	DPRODTI	45,637	57	57	2,300	11,485	119	581	13
848	356000E-Tran OH Conductor & D	DTRAN	483,632	592	598	25,339	117,587	1,264	6,108	140
849	356000ERT-Tran OH Conductor & D	DTRANRADNET	35,850	27	19	652	899	57	503	70
850	356045-Tran OH Cond & Device-Win	ENERGY1	114,621	215	217	8,688	41,971	266	1,448	23
851	357000E-Tran Underground Cond	DTRAN	273	0	0	14	66	1	3	0
852	358000-Tran UG Conductor & Devic	DTRAN	486	1	1	25	118	1	6	0
853	359000-Transmission Road & Trai	DTRAN	514	1	1	27	125	1	6	0
854	TOTAL TRANSMISSION		6,958,611	8,953	8,989	376,639	1,747,739	17,751	88,158	2,272
855										
856	DISTRIBUTION									
857	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
858	360005-Dist Land Rights-TX	DDISPSUB	9,965	39	36	0	0	37	179	6
859	361000E-Str & Improv	DDISPSUB	126,293	493	458	0	0	466	2,266	77
860	362000E-Other Eq	DDISPSUB	321,695	1,256	1,165	0	0	1,187	5,773	196
861	364000-Dist Poles, Towers & Fixt	PLT_364	333,004	1,370	1,272	0	0	1,104	5,798	182
862	365000-Dist OH Conductor & Devic	PLT_365	81,290	335	310	0	0	269	1,415	44
863	366000E-Dist Underground Cond	PLT_366	(10,102)	(41)	(38)	0	0	(34)	(176)	(6)
864	367000E-Dist UG Conductor & D	PLT_367	(75,684)	(310)	(287)	0	0	(254)	(1,322)	(42)
865	368000E-Dist Line Transformer	PLT_368	(139,181)	(818)	(759)	0	0	(27)	(1,801)	(4)
866	369000E-Distribution Services	CSERVICE	(11,347)	0	0	0	0	0	(96)	0
867	369010-Distribution Services O	CSERVICE	25,632	0	0	0	0	0	218	0
868	369020-Distribution Services U	CSERVICE	96,375	0	0	0	0	0	819	0
869	370000E-Distribution Meter	CMETERS	18,038	0	0	31	142	37	185	12
870	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,903)	0	(22,903)	0	0	0	0	0
871	373000-Dist Street Light & Sg Sy	CLIGHT	546,069	546,069	0	0	0	0	0	0
872	TOTAL DISTRIBUTION		1,299,143	548,393	(20,747)	31	142	2,785	13,257	465
873										
874										
875										
876	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
877	**Deferred Income Tax Plant Related Confinued**									
878										
879	GENERAL									
880	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
881	389002-General Land Rights	SALWAGXAG	(233)	(3)	(2)	(9)	(44)	(1)	(3)	(0)
882	390000-Genl Structures & Improv	SALWAGXAG	(380,567)	(4,167)	(3,849)	(14,882)	(72,644)	(865)	(4,523)	(111)
883	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,369	935	863	3,338	16,296	194	1,015	25
884	390050-Genl Str & Imp-Call Center	CUST	(24,558)	0	0	(1)	(5)	(1)	(83)	(0)
885	391000-General Office Furn & E	SALWAGXAG	93,196	1,020	943	3,644	17,790	212	1,108	27
886	391004-General Info Sys Computer	SALWAGXAG	(667,426)	(7,307)	(6,750)	(26,099)	(127,401)	(1,516)	(7,932)	(195)
887	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
888	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
889	392010-General Transp Eq Grp	SALWAGXAG	(27,662)	(303)	(280)	(1,082)	(5,280)	(63)	(329)	(8)
890	392020-General Transp Eq Grp 2	SALWAGXAG	(304,398)	(3,333)	(3,079)	(11,903)	(58,104)	(692)	(3,617)	(89)
891	392030-General Transp Eq Trailer	SALWAGXAG	(70,834)	(776)	(716)	(2,770)	(13,521)	(161)	(842)	(21)
892	392040-General Transp Eq Grp 4	SALWAGXAG	(387,479)	(4,242)	(3,919)	(15,152)	(73,963)	(880)	(4,605)	(113)
893	393000-General Stores Equipmen	SALWAGXAG	(829)	(9)	(8)	(32)	(158)	(2)	(10)	(0)
894	394000-General Tools & Shop Equi	SALWAGXAG	(98,820)	(1,082)	(999)	(3,864)	(18,863)	(225)	(1,174)	(29)
895	395000-General Laboratory Equi	SALWAGXAG	(21,033)	(230)	(213)	(822)	(4,015)	(48)	(250)	(6)
896	396000-General Power Operated E	SALWAGXAG	(86,852)	(951)	(878)	(3,396)	(16,579)	(197)	(1,032)	(25)
897	397000-General Communication E	SALWAGXAG	(123,560)	(1,353)	(1,250)	(4,832)	(23,586)	(281)	(1,468)	(36)
898	397010-General Comm Eq Two Wa	SALWAGXAG	(100,402)	(1,099)	(1,015)	(3,926)	(19,165)	(228)	(1,193)	(29)
899	397020-General Comm Eq AE	SALWAGXAG	(182)	(2)	(2)	(7)	(35)	(0)	(2)	(0)
900	397030-General Comm Eq EM	SALWAGXAG	(8,755)	(96)	(89)	(342)	(1,671)	(20)	(104)	(3)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
841	354000E-Tran Towers & Fixture	DTRAN	174,731	2,828	60,207
842	354000ERT-Tran Towers & Fixture R	DTRANRADNET	12,952	195	5,096
843	355010-Tran Poles & Fixtures-Prod	DPRODTI	32,618	522	10,951
844	355000E	DTRAN	1,341,616	21,710	462,282
845	355000ERT-Tran Poles & Fixtures Ra	DTRANRADNET	99,449	1,498	39,124
846	355045-Tran Poles & Fixtures-Wind	ENERGY1	191,164	2,147	38,519
847	356010-Tran OH Cond & Device-Proc	DPRODTI	45,637	730	15,322
848	356000E-Tran OH Conductor & D	DTRAN	483,632	7,826	166,645
849	356000ERT-Tran OH Conductor & D	DTRANRADNET	35,850	540	14,104
850	356045-Tran OH Cond & Device-Win	ENERGY1	114,621	1,287	23,096
851	357000E-Tran Underground Cond	DTRAN	273	4	94
852	358000-Tran UG Conductor & Devic	DTRAN	486	8	168
853	359000-Transmission Road & Trai	DTRAN	514	8	177
854	TOTAL TRANSMISSION		6,958,611	108,424	2,292,727
855					
856	DISTRIBUTION				
857	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0
858	360005-Dist Land Rights-TX	DDISPSUB	9,965	359	4,833
859	361000E-Str & Improv	DDISPSUB	126,293	4,555	61,254
860	362000E-Other Eq	DDISPSUB	321,695	11,603	156,026
861	364000-Dist Poles, Towers & Fixt	PLT_364	333,004	11,727	170,236
862	365000-Dist OH Conductor & Devic	PLT_365	81,290	2,863	41,556
863	366000E-Dist Underground Cond	PLT_366	(10,102)	(357)	(5,136)
864	367000E-Dist UG Conductor & D	PLT_367	(75,684)	(2,672)	(38,479)
865	368000E-Dist Line Transformer	PLT_368	(139,181)	(3,912)	(101,626)
866	369000E-Distribution Services	CSERVICE	(11,347)	(81)	(7,918)
867	369010-Distribution Services O	CSERVICE	25,632	182	17,887
868	369020-Distribution Services U	CSERVICE	96,375	685	67,253
869	370000E-Distribution Meter	CMETERS	18,038	259	10,339
870	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,903)	0	0
871	373000-Dist Street Light & Sg Sy	CLIGHT	546,069	0	0
872	TOTAL DISTRIBUTION		1,299,143	25,213	376,224
873					
874					
875					
876	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
877	**Deferred Income Tax Plant Related Confinued**				
878					
879	GENERAL				
880	389001-General Land Owned in Fe	SALWAGXAG	0	0	0
881	389002-General Land Rights	SALWAGXAG	(233)	(4)	(92)
882	390000-Genl Structures & Improv	SALWAGXAG	(380,567)	(6,171)	(150,588)
883	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,369	1,384	33,780
884	390050-Genl Str & Imp-Call Center	CUST	(24,558)	(69)	(19,616)
885	391000-General Office Furn & E	SALWAGXAG	93,196	1,511	36,877
886	391004-General Info Sys Computer	SALWAGXAG	(667,426)	(10,822)	(264,097)
887	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)
888	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)
889	392010-General Transp Eq Grp	SALWAGXAG	(27,662)	(449)	(10,946)
890	392020-General Transp Eq Grp 2	SALWAGXAG	(304,398)	(4,936)	(120,448)
891	392030-General Transp Eq Trailer	SALWAGXAG	(70,834)	(1,149)	(28,029)
892	392040-General Transp Eq Grp 4	SALWAGXAG	(387,479)	(6,283)	(153,323)
893	393000-General Stores Equipmen	SALWAGXAG	(829)	(13)	(328)
894	394000-General Tools & Shop Equi	SALWAGXAG	(98,820)	(1,602)	(39,102)
895	395000-General Laboratory Equi	SALWAGXAG	(21,033)	(341)	(8,323)
896	396000-General Power Operated E	SALWAGXAG	(86,852)	(1,408)	(34,367)
897	397000-General Communication E	SALWAGXAG	(123,560)	(2,004)	(48,892)
898	397010-General Comm Eq Two Wa	SALWAGXAG	(100,402)	(1,628)	(39,729)
899	397020-General Comm Eq AE	SALWAGXAG	(182)	(3)	(72)
900	397030-General Comm Eq EM	SALWAGXAG	(8,755)	(142)	(3,464)

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
901	397030R-General Comm Eq EM-Reta	CUST	(29,366)	(23,455)	(3,650)	(1,353)	(321)	(101)	(83)	(395)	(7)
902	398000-General Miscellaneous E	SALWAGXAG	(5,286)	(2,092)	(252)	(909)	(18)	(75)	(87)	(527)	(1,216)
903	SchM-300 - Reg A/L - Emergency Spe	SALWAGXAG	216,524	85,677	10,306	37,219	728	3,065	3,574	21,596	49,798
904	TOTAL GENERAL		(1,943,153)	(790,627)	(96,622)	(327,234)	(6,942)	(26,929)	(31,338)	(189,159)	(434,511)
905											
906	**Total Deferred Income Tax Plant Related**		29,506,806	5,750,519	617,936	4,874,977	41,888	441,844	344,378	4,076,043	12,790,059
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922	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
923											
924	**Deferred Income Tax Non-Plant**										
925	SchM-102 - Fuel Tax Credit - Inc Add	SALWAGXAG	143	57	7	25	0	2	2	14	33
926	SchM-103 - Environmental Remediati	PRODPLT	(334,520)	(94,301)	(9,585)	(60,470)	(555)	(5,077)	(4,796)	(38,885)	(119,842)
927	SchM-107 - Pension Expense	SALWAGES	(2,217,144)	(877,313)	(105,528)	(381,115)	(7,455)	(31,385)	(36,599)	(221,139)	(509,912)
928	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0
929	SchM-109 - Employee Incentive	SALWAGES	27,303	10,804	1,300	4,693	92	386	451	2,723	6,279
930	SchM-111 - Post Employment Benefit	SALWAGES	319,519	126,432	15,208	54,924	1,074	4,523	5,274	31,869	73,485
931	SchM-112 - Post Employment Benefit	SALWAGES	22,342	8,841	1,063	3,840	75	316	369	2,228	5,138
932	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0	0
933	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0
934	SchM-118 - Inventory Reserve	TOTPLT	2,676	967	100	510	6	42	49	288	687
935	SchM-126 - Book Unamortized Cost c	TOTPLT	(544,725)	(196,873)	(20,380)	(103,791)	(1,214)	(8,507)	(9,967)	(58,564)	(139,759)
936	SchM-127 - Litigation Reserve	TOTPLT	142,937	51,660	5,348	27,235	319	2,232	2,615	15,367	36,673
937	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0	0	0	0	0	0	0
938	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0	0	0	0	0	0	0
939	SchM-137 - R&E Credit	TOTPLT	(643,148)	(232,445)	(24,062)	(122,544)	(1,433)	(10,044)	(11,768)	(69,145)	(165,011)
940	SchM-138 - Rate Case Expense	TOTPLT	(4,289,651)	(1,550,354)	(160,487)	(817,343)	(9,559)	(66,994)	(78,488)	(461,183)	(1,100,587)
941	SchM-192 - Texas Margin Tax	NETPLT	158,534	55,624	5,714	30,223	338	2,494	2,889	17,571	42,136
942	SchM-226 - Performance Recognition	SALWAGES	(5,104)	(2,020)	(243)	(877)	(17)	(72)	(84)	(509)	(1,174)
943	SchM-257 - Texas R&E Credit	SALWAGES	(206,326)	(81,642)	(9,820)	(35,466)	(694)	(2,921)	(3,406)	(20,579)	(47,452)
944	TXGMT-Texas Gross Margin Tax	SALWAGES	1,376,570	544,702	65,520	236,625	4,628	19,486	22,723	137,300	316,592
945	SchM-301 - Cares Act Payroll Deferra	SALWAGES	(640,410)	(253,407)	(30,481)	(110,083)	(2,153)	(9,065)	(10,571)	(63,875)	(147,285)
946	SchM_NOL - NOL Excess ADIT	TOTPLT	293,870	106,210	10,994	55,994	655	4,590	5,377	31,594	75,398
947	**Total Deferred Income Tax Non-Plant**		(6,537,133)	(2,383,058)	(255,331)	(1,217,622)	(15,892)	(99,995)	(115,929)	(694,924)	(1,674,601)
948											
949	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,969,673	3,367,460	362,605	3,657,355	25,995	341,849	228,449	3,381,118	11,115,457
950	Schedule M NOL	TOTPLT	10,842,650	3,918,720	405,651	2,065,939	24,161	169,336	198,388	1,165,699	2,781,876
951	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,812,323	7,286,181	768,256	5,723,295	50,157	511,185	426,837	4,546,817	13,897,333
952											
953	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0	0
954	ITC Amortization	TOTPLT	(27,942)	(10,099)	(1,045)	(5,324)	(62)	(436)	(511)	(3,004)	(7,169)
955											
956	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		6,111,028	5,479,641	207,243	2,851,822	(39,616)	(75,757)	(257,780)	906,245	(3,367,487)
957											
958	Amortization of Excess DFIT - Deprec	TOTPLT	0	0	0	0	0	0	0	0	0
959											
960	**TOTAL OPERATING DEDUCTIONS**		585,751,548	216,881,423	22,230,405	109,656,603	1,355,236	8,617,949	9,560,962	60,692,253	149,777,396

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
901	397030R-General Comm Eq EM-Reta	CUST	(29,366)	0	0	(1)	(6)	(1)	(100)	(0)
902	398000-General Miscellaneous E	SALWAGXAG	(5,286)	(58)	(53)	(207)	(1,009)	(12)	(63)	(2)
903	SchM-300 - Reg A/L - Emergency Spe	SALWAGXAG	216,524	2,371	2,190	8,467	41,331	492	2,573	63
904	TOTAL GENERAL		(1,943,153)	(20,684)	(19,107)	(73,878)	(360,633)	(4,295)	(22,634)	(553)
905										
906	**Total Deferred Income Tax Plant Related**		29,506,806	567,435	1,728	2,211,037	10,579,021	69,168	372,676	6,306
907										
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919										
920										
921										
922	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
923										
924	**Deferred Income Tax Non-Plant**									
925	SchM-102 - Fuel Tax Credit - Inc Add	SALWAGXAG	143	2	1	6	27	0	2	0
926	SchM-103 - Environmental Remediati	PRODPLT	(334,520)	(502)	(507)	(20,304)	(99,538)	(834)	(4,244)	(84)
927	SchM-107 - Pension Expense	SALWAGES	(2,217,144)	(24,274)	(22,424)	(86,698)	(423,214)	(5,037)	(26,348)	(648)
928	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
929	SchM-109 - Employee Incentive	SALWAGES	27,303	299	276	1,068	5,212	62	324	8
930	SchM-111 - Post Employment Benefit	SALWAGES	319,519	3,498	3,232	12,494	60,991	726	3,797	93
931	SchM-112 - Post Employment Benefit	SALWAGES	22,342	245	226	874	4,265	51	266	7
932	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
933	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
934	SchM-118 - Inventory Reserve	TOTPLT	2,676	17	11	118	568	7	35	1
935	SchM-126 - Book Unamortized Cost c	TOTPLT	(544,725)	(3,458)	(2,213)	(24,116)	(115,643)	(1,363)	(7,144)	(173)
936	SchM-127 - Litigation Reserve	TOTPLT	142,937	907	581	6,328	30,345	358	1,875	46
937	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0	0	0	0	0	0
938	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0	0	0	0	0	0
939	SchM-137 - R&E Credit	TOTPLT	(643,148)	(4,082)	(2,613)	(28,474)	(136,537)	(1,610)	(8,435)	(205)
940	SchM-138 - Rate Case Expense	TOTPLT	(4,289,651)	(27,229)	(17,429)	(189,914)	(910,673)	(10,736)	(56,258)	(1,366)
941	SchM-192 - Texas Margin Tax	NETPLT	158,534	1,115	431	7,307	34,829	399	2,094	51
942	SchM-226 - Performance Recognition	SALWAGES	(5,104)	(56)	(52)	(200)	(974)	(12)	(61)	(1)
943	SchM-257 - Texas R&E Credit	SALWAGES	(206,326)	(2,259)	(2,087)	(8,068)	(39,384)	(469)	(2,452)	(60)
944	TXGMT-Texas Gross Margin Tax	SALWAGES	1,376,570	15,071	13,922	53,828	262,763	3,128	16,359	402
945	SchM-301 - Cares Act Payroll Deferra	SALWAGES	(640,410)	(7,011)	(6,477)	(25,042)	(122,243)	(1,455)	(7,610)	(187)
946	SchM_NOL - NOL Excess ADIT	TOTPLT	293,870	1,865	1,194	13,010	62,387	735	3,854	94
947	**Total Deferred Income Tax Non-Plant**		(6,537,133)	(45,852)	(33,927)	(287,781)	(1,386,820)	(16,050)	(83,946)	(2,023)
948										
949	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,969,673	521,583	(32,199)	1,923,256	9,192,201	53,118	288,731	4,282
950	Schedule M NOL	TOTPLT	10,842,650	68,825	44,055	480,031	2,301,845	27,137	142,199	3,452
951	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,812,323	590,408	11,856	2,403,287	11,494,046	80,255	430,930	7,734
952										
953	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0
954	ITC Amortization	TOTPLT	(27,942)	(177)	(114)	(1,237)	(5,932)	(70)	(366)	(9)
955										
956	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		6,111,028	121,407	285,310	(223,406)	(3,144,082)	(30,785)	(44,972)	(12,817)
957										
958	Amortization of Excess DFIT - Deprec	TOTPLT	0	0	0	0	0	0	0	0
959										
960	**TOTAL OPERATING DEDUCTIONS**		585,751,548	3,957,006	3,022,313	26,055,080	123,722,316	1,368,528	7,249,421	155,640

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
901	397030R-General Comm Eq EM-Reta	CUST	(29,366)	(82)	(23,455)
902	398000-General Miscellaneous E	SALWAGXAG	(5,286)	(86)	(2,092)
903	SchM-300 - Reg A/L - Emergency Spe	SALWAGXAG	216,524	3,511	85,677
904	TOTAL GENERAL		(1,943,153)	(30,785)	(790,627)
905					
906	**Total Deferred Income Tax Plant Related**		29,506,806	338,072	5,750,519
907					
908					
909					
910					
911					
912					
913					
914					
915					
916					
917					
918					
919					
920					
921					
922	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**				
923					
924	**Deferred Income Tax Non-Plant**				
925	SchM-102 - Fuel Tax Credit - Inc Add	SALWAGXAG	143	2	57
926	SchM-103 - Environmental Remediati	PRODPLT	(334,520)	(4,712)	(94,301)
927	SchM-107 - Pension Expense	SALWAGES	(2,217,144)	(35,951)	(877,313)
928	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0
929	SchM-109 - Employee Incentive	SALWAGES	27,303	443	10,804
930	SchM-111 - Post Employment Benefit	SALWAGES	319,519	5,181	126,432
931	SchM-112 - Post Employment Benefit	SALWAGES	22,342	362	8,841
932	SchM-114 - Severance Accrual	SALWAGES	0	0	0
933	SchM-116 - Bad Debt	OX_904	0	0	0
934	SchM-118 - Inventory Reserve	TOTPLT	2,676	48	967
935	SchM-126 - Book Unamortized Cost o	TOTPLT	(544,725)	(9,793)	(196,873)
936	SchM-127 - Litigation Reserve	TOTPLT	142,937	2,570	51,660
937	SchM-128 - Book Unamort. Cost Of R	TOTPLT	0	0	0
938	SchM-130 - Deferred Compensation P	SALWAGES	0	0	0
939	SchM-137 - R&E Credit	TOTPLT	(643,148)	(11,563)	(232,445)
940	SchM-138 - Rate Case Expense	TOTPLT	(4,289,651)	(77,122)	(1,550,354)
941	SchM-192 - Texas Margin Tax	NETPLT	158,534	2,837	55,624
942	SchM-226 - Performance Recognition	SALWAGES	(5,104)	(83)	(2,020)
943	SchM-257 - Texas R&E Credit	SALWAGES	(206,326)	(3,346)	(81,642)
944	TXGMT-Texas Gross Margin Tax	SALWAGES	1,376,570	22,321	544,702
945	SchM-301 - Cares Act Payroll Deferra	SALWAGES	(640,410)	(10,384)	(253,407)
946	SchM_NOL - NOL Excess ADIT	TOTPLT	293,870	5,283	106,210
947	**Total Deferred Income Tax Non-Plant**		(6,537,133)	(113,906)	(2,383,058)
948					
949	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,969,673	224,167	3,367,460
950	Schedule M NOL	TOTPLT	10,842,650	194,935	3,918,720
951	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,812,323	419,102	7,286,181
952					
953	367000E-Dist UG Conductor & D	TOTPLT	0	0	0
954	ITC Amortization	TOTPLT	(27,942)	(502)	(10,099)
955					
956	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		6,111,028	(244,963)	5,479,641
957					
958	Amortization of Excess DFIT - Deprec	TOTPLT	0	0	0
959					
960	**TOTAL OPERATING DEDUCTIONS**		585,751,548	9,405,322	216,881,423

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	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION
	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
961												
962	**TOTAL NET OPERATING INCOME**			140,713,884	59,518,165	5,004,105	32,034,189	126,646	1,595,850	1,190,110	16,490,834	22,292,042
963												
964												
965												
966												
967												
968												
969												
970												
971												
972	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
973												
974	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**											
975												
976	Rate Base times Pretax Claimed ROR		7.56%	251,385,747	86,347,190	8,922,947	47,503,066	536,994	3,941,223	4,491,226	28,222,878	68,944,591
977	Less: Net Operating Income	SCH ITX		140,713,884	59,518,165	5,004,105	32,034,189	126,646	1,595,850	1,190,110	16,490,834	22,292,042
978	Earnings Deficiency/Excess			110,671,863	26,829,025	3,918,842	15,468,877	410,349	2,345,373	3,301,116	11,732,044	46,652,549
979	Tax Gross-up Factor			1.2926557								
980	Revenue Deficiency/Excess (Gross)			143,060,618	34,680,693	5,065,714	19,995,932	530,440	3,031,760	4,267,207	15,165,494	60,305,685
981												
982	Incremental Federal, State, & Deferred Income Taxes & ITC			32,388,755	7,851,668	1,146,872	4,527,055	120,091	686,387	966,091	3,433,450	13,653,136
983	Federal, State, & Deferred Income Tax	SCH ITX		6,111,028	5,479,641	207,243	2,851,822	(39,616)	(75,757)	(257,780)	906,245	(3,367,487)
984	Total Federal, State, & Deferred Incom	SCH ITX		38,499,783	13,331,309	1,354,115	7,378,877	80,475	610,630	708,311	4,339,695	10,285,649
985												
986	**TAX RATES**											
987	STATE TAX RATE			2.08%								
988	FEDERAL TAX RATE - CURRENT			21.00%								
989	TAX GROSS-UP FACTOR			1.2926557								
990	EFFECTIVE TAX RATE - CITTX			1.2658228								
991	COMPOSITE COST OF DEBT			1.91%								
992	EFFECTIVE TAX RATE			22.64%								

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	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	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)		(c)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
961											
962	**TOTAL NET OPERATING INCOME**			140,713,884	1,067,273	1,394,672	5,064,668	17,227,374	191,550	1,404,300	(7,363)
963											
964											
965											
966											
967											
968											
969											
970											
971											
972	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
973											
974	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**										
975											
976	Rate Base times Pretax Claimed ROR		7.56%	251,385,747	1,769,097	706,535	11,946,509	56,998,083	629,843	3,311,380	79,565
977	Less: Net Operating Income	SCH ITX		140,713,884	1,067,273	1,394,672	5,064,668	17,227,374	191,550	1,404,300	(7,363)
978	Earnings Deficiency/Excess			110,671,863	701,824	(688,137)	6,881,841	39,770,708	438,293	1,907,080	86,928
979	Tax Gross-up Factor			1.2926557							
980	Revenue Deficiency/Excess (Gross)			143,060,618	907,217	(889,524)	8,895,851	51,409,834	566,562	2,465,198	112,368
981											
982	Incremental Federal, State, & Deferred Income Taxes & ITC			32,388,755	205,393	(201,387)	2,014,010	11,639,126	128,269	558,118	25,440
983	Federal, State, & Deferred Income Tax	SCH ITX		6,111,028	121,407	285,310	(223,406)	(3,144,082)	(30,785)	(44,972)	(12,817)
984	Total Federal, State, & Deferred Incom	SCH ITX		38,499,783	326,800	83,923	1,790,604	8,495,044	97,484	513,146	12,623
985											
986	**TAX RATES**										
987	STATE TAX RATE			2.08%							
988	FEDERAL TAX RATE - CURRENT			21.00%							
989	TAX GROSS-UP FACTOR			1.2926557							
990	EFFECTIVE TAX RATE - CITTX			1.2658228							
991	COMPOSITE COST OF DEBT			1.91%							
992	EFFECTIVE TAX RATE			22.64%							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)		(c)	(s)	(t)
961						
962	**TOTAL NET OPERATING INCOME**			140,713,884	1,197,473	59,518,165
963						
964						
965						
966						
967						
968						
969						
970						
971						
972	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**					
973						
974	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**					
975						
976	Rate Base times Pretax Claimed ROR		7.56%	251,385,747	4,411,662	86,347,190
977	Less: Net Operating Income	SCH ITX		140,713,884	1,197,473	59,518,165
978	Earnings Deficiency/Excess			110,671,863	3,214,188	26,829,025
979	Tax Gross-up Factor			1.2926557		
980	Revenue Deficiency/Excess (Gross)			143,060,618	4,154,839	34,680,693
981						
982	Incremental Federal, State, & Deferred Income Taxes & ITC			32,388,755	940,651	7,851,668
983	Federal, State, & Deferred Income Tax	SCH ITX		6,111,028	(244,963)	5,479,641
984	Total Federal, State, & Deferred Incon	SCH ITX		38,499,783	695,688	13,331,309
985						
986	**TAX RATES**					
987	STATE TAX RATE			2.08%		
988	FEDERAL TAX RATE - CURRENT			21.00%		
989	TAX GROSS-UP FACTOR			1.2926557		
990	EFFECTIVE TAX RATE - CITTX			1.2658228		
991	COMPOSITE COST OF DEBT			1.91%		
992	EFFECTIVE TAX RATE			22.64%		

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**DEVELOPMENT OF RATE BASE**														
2															
3	**ELECTRIC PLANT IN SERVICE**														
4															
5	INTANGIBLE PLANT														
6	303003-Intg Misc Computr Softwar	SALWAGXAG	3,215,276	1,272,265	153,035	552,690	10,810	45,515	53,075	320,695	739,472	35,202	32,518	125,729	613,743
7	303004-Intg Misc Computr Softwar	SALWAGXAG	82,643,958	32,701,702	3,933,529	14,206,096	277,863	1,169,887	1,364,219	8,242,984	19,007,038	904,803	835,836	3,231,670	15,775,368
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	1,377,567	1,100,315	171,216	63,486	15,071	4,739	3,875	18,527	339	0	0	64	276
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	44,032,066	17,423,216	2,095,754	7,568,899	148,044	623,307	726,845	4,391,798	10,126,804	482,072	445,327	1,721,809	8,404,995
10	303007-Intg Misc Computr Softwar	SALWAGXAG	2,754,013	1,089,746	131,080	473,401	9,259	38,985	45,461	274,688	633,387	30,152	27,853	107,692	525,696
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,241,393	2,073,987	249,470	900,970	17,622	74,196	86,521	522,781	1,205,452	57,384	53,010	204,957	1,000,495
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
13	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(10,582)	(4,187)	(504)	(1,819)	(36)	(150)	(175)	(1,055)	(2,434)	(116)	(107)	(414)	(2,020)
14	303014-Intg CRS Computr Softwar	CUST	8,973,295	7,167,310	1,115,277	413,537	98,168	30,870	25,241	120,682	2,210	0	0	414	1,796
15	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(277,918)	(109,970)	(13,228)	(47,773)	(934)	(3,934)	(4,588)	(27,720)	(63,917)	(3,043)	(2,811)	(10,868)	(53,050)
16	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(311,222)	(123,149)	(14,813)	(53,498)	(1,046)	(4,406)	(5,137)	(31,042)	(71,577)	(3,407)	(3,148)	(12,170)	(59,407)
17	TOTAL INTANGIBLE		147,637,845	62,591,234	7,820,816	24,075,990	574,822	1,979,009	2,295,338	13,832,337	31,576,774	1,503,046	1,388,479	5,368,882	26,207,892
18															
19	PRODUCTION PLANT														
20	Steam Production														
21	310001-Steam Prod Land Own in Fe	DPROD	2,497,981	838,648	81,670	481,287	4,232	38,304	40,696	252,323	754,559	3,118	3,146	125,901	628,658
22	310002-Steam Prod Land Rights	DPROD	629,779	211,436	20,590	121,340	1,067	9,657	10,260	63,614	190,236	786	793	31,742	158,494
23	310003-Steam Prod Water Rights	DPROD	6,625,632	2,224,425	216,620	1,276,564	11,225	101,596	107,941	669,261	2,001,389	8,269	8,343	333,939	1,667,449
24	310004-Steam Prod Land Rights-NM	DPROD	41,911	14,071	1,370	8,075	71	643	683	4,233	12,660	52	53	2,112	10,547
25	311000E-Steam Prod Str & Improv	DPROD	126,438,779	42,449,321	4,133,817	24,361,016	214,206	1,938,788	2,059,871	12,771,690	38,193,053	157,799	159,218	6,372,656	31,820,396
26	311001-Steam Prod Str&Imp-TolkSC	DTRAN	15,446,710	5,322,486	513,457	2,990,169	26,030	235,438	254,446	1,501,777	4,564,906	18,916	19,086	809,299	3,755,607
27	312000E-Steam Prod Boiler Plant E	DPROD	581,475,174	195,218,798	19,010,877	112,033,082	985,104	8,916,228	9,473,074	58,735,308	175,644,783	725,695	732,224	29,307,000	146,337,783
28	312001-Steam Prod Blr Plt-TolkSC	DTRAN	8,996,401	3,099,897	299,045	1,741,520	15,160	137,123	148,193	874,658	2,658,671	11,017	11,116	471,348	2,187,323
29	314000-Steam Prod Turbogen Unit	DPROD	277,163,344	93,052,115	9,061,639	53,401,186	469,555	4,249,969	4,515,393	27,996,508	83,722,053	345,907	349,018	13,969,343	69,752,710
30	314001-Steam Prod Turbogen-TolkSC	DTRAN	25,638,116	8,834,147	852,225	4,963,018	43,203	390,775	422,324	2,492,616	7,576,733	31,396	31,678	1,343,257	6,233,476
31	315000E-Steam Prod Acc Elec Eq	DPROD	38,223,336	12,832,730	1,249,682	7,364,507	64,756	586,109	622,714	3,860,972	11,546,030	47,704	48,133	1,926,499	9,619,531
32	315001-Steam Prod Acc El Eq-TolkS	DTRAN	12,870,479	4,434,792	427,822	2,491,463	21,688	196,171	212,009	1,251,308	3,803,563	15,761	15,903	674,323	3,129,240
33	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,678,106	5,263,614	512,583	3,020,708	26,561	240,405	255,419	1,583,659	4,735,847	19,567	19,743	790,194	3,945,653
34	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	2,972,032	1,024,076	98,792	575,325	5,008	45,300	48,957	288,950	878,313	3,639	3,672	155,714	722,599
35	Total Steam Production		1,114,697,779	374,820,557	36,480,191	214,829,259	1,887,866	17,086,505	18,171,980	112,346,878	336,282,794	1,389,623	1,402,125	56,313,327	279,969,467
36															
37	Other Production Equipment:														
38	340001-Other Prod Land Own in Fee	DPROD	65,986	22,154	2,157	12,714	112	1,012	1,075	6,665	19,932	82	83	3,326	16,606
39	340002-Other Prod Land Rights	DPROD	388	130	13	75	1	6	6	39	117	0	0	20	98
40	341000E-Other Prod Str & Impr	DPROD	8,191,251	2,750,051	267,807	1,578,212	13,877	125,603	133,447	827,405	2,474,311	10,223	10,315	412,848	2,061,463
41	340145-Other Prod Wind Land Own	ENERGY1	564,244	113,693	12,764	92,009	907	8,438	6,449	78,479	249,376	1,059	1,069	42,768	206,608
42	341045-Other Prod Str & Imp-Wind	ENERGY1	65,550,144	13,208,074	1,482,886	10,689,002	105,360	980,270	749,247	9,117,210	28,970,928	123,030	124,137	4,968,550	24,002,378
43	342000E-Other Prod Fuel Hldr	DPROD	3,552,286	1,192,610	116,139	684,421	6,018	54,470	57,872	358,819	1,073,030	4,433	4,473	179,039	893,991
44	343000-Other Prod Prime Mover	DPROD	32,278,776	10,836,961	1,055,329	6,219,166	54,685	494,957	525,868	3,260,507	9,750,371	40,285	40,647	1,626,886	8,123,485
45	344000E-Other Prod Generator	DPROD	118,472,954	39,774,953	3,873,381	22,826,237	200,710	1,816,641	1,930,096	11,967,055	35,786,835	147,857	149,187	5,971,170	29,815,666
46	344045-Other Prod Generator-Wind	ENERGY1	771,199,894	155,393,482	17,446,210	125,756,513	1,239,566	11,532,908	8,814,915	107,264,313	340,844,049	1,447,457	1,460,479	58,455,174	282,388,875
47	345000E-Other Prod Access Elect Equip	DPROD	18,358,819	6,163,611	600,227	3,537,202	31,103	281,511	299,092	1,854,440	5,545,603	22,912	23,118	925,305	4,620,298
48	345045-Other Prod Acc El Eq-Wind	ENERGY1	39,186,356	7,895,883	886,480	6,389,964	62,985	586,012	447,905	5,450,335	17,319,033	73,548	74,210	2,970,235	14,348,797
49	346000E-Other Prod Misc Pwr P	DPROD	2,727,218	915,610	89,164	525,454	4,620	41,819	44,430	275,479	823,804	3,404	3,434	137,455	686,349
50	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,519	1,918	215	1,552	15	142	109	1,324	4,207	18	18	721	3,485
51	Total Other Production Equipment		1,060,157,834	238,269,129	25,832,773	178,312,521	1,719,960	15,923,789	13,010,513	140,462,071	442,861,597	1,874,310	1,891,172	75,693,498	367,168,099
52	TOTAL PRODUCTION PLANT		2,174,855,612	613,089,685	62,312,965	393,141,780	3,607,826	33,010,293	31,182,493	252,808,949	779,144,391	3,263,933	3,293,297	132,006,825	647,137,566
53															
54	**ELECTRIC PLANT IN SERVICE CONTINUED**														
55															
56	TRANSMISSION PLANT:														
57	350001-Tran Land Owned in Fe	DTRAN	4,616,800	1,590,815	153,465	893,719	7,780	70,369	76,050	448,859	1,364,385	5,654	5,704	241,888	1,122,497
58	350002E-Transmission Land Right	DTRAN	69,054,460	23,794,154	2,295,409	13,367,539	116,365	1,052,524	1,137,501	6,713,687	20,407,396	84,562	85,323	3,617,969	16,789,428
59	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,118,776	1,977,726	228,498	1,598,729	10,933	79,090	81,285	884,771	251,084	3,892	2,768	88,622	162,462
60	350045-Tran Land Fee-Wind	ENERGY1	128,419	25,876	2,905	20,941	206	1,920	1,468	17,861	56,757	241	243	9,734	47,023
61	352000-Transmission Str & Improv	DTRAN	60,082,127	20,702,550	1,997,164	11,630,678	101,246	915,768	989,704	5,841,369	17,755,838	73,575	74,237	3,147,882	14,607,956
62	352010-Tran Str & Impr-Prod	DPRODTI	415,241	139,409	13,576	80,005	703	6,367	6,765	41,944	125,431	518	523	20,929	104,502
63	352045-Tran Str & Impr-Wind	ENERGY1	1,122,994	226,278	25,405	183,122	1,805	16,794	12,836	156,194	496,325	2,108	2,127	85,120	411,205
64	353000E-Transmission Station	DTRAN	582,710,985	200,785,221	19,369,640	112,800,998	981,938	8,881,646	9,598,716	56,652,954	172,206,315	713,569	719,989	30,529,964	141,676,351
65	353010-Tran Station Equip Pro	DPRODTI	16,237,036	5,451,264	530,857	3,128,397	27,508	248,976	264,525	1,640,117	4,904,682	20,264	20,447	818,365	4,086,317
66	353045-Tran Station Equip-Wind	ENERGY1	30,496,310	6,144,876	689,893	4,972,912	49,017	456,057	348,577	4,241,657	13,478,329	57,238	57,753	2,311,550	11,166,779

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
1	**DEVELOPMENT OF RATE BASE**							
2								
3	**ELECTRIC PLANT IN SERVICE**							
4								
5	INTANGIBLE PLANT							
6	303003-Intg Misc Computr Softwar	SALWAGXAG	3,215,276	7,305	38,209	940	52,135	1,272,265
7	303004-Intg Misc Computr Softwar	SALWAGXAG	82,643,958	187,769	982,118	24,154	1,340,065	32,701,702
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	1,377,567	69	4,670	21	3,854	1,100,315
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	44,032,066	100,042	523,265	12,869	713,976	17,423,216
10	303007-Intg Misc Computr Softwar	SALWAGXAG	2,754,013	6,257	32,728	805	44,656	1,089,746
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,241,393	11,909	62,287	1,532	84,989	2,073,987
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0
13	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(10,582)	(24)	(126)	(3)	(172)	(4,187)
14	303014-Intg CRS Computr Softwar	CUST	8,973,295	449	30,421	138	25,103	7,167,310
15	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(277,918)	(631)	(3,303)	(81)	(4,506)	(109,970)
16	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(311,222)	(707)	(3,698)	(91)	(5,046)	(123,149)
17	TOTAL INTANGIBLE		147,637,845	312,438	1,666,571	40,284	2,255,054	62,591,234
18								
19	PRODUCTION PLANT							
20	Steam Production							
21	310001-Steam Prod Land Own in Fe	DPROD	2,497,981	6,512	31,792	715	39,981	838,648
22	310002-Steam Prod Land Rights	DPROD	629,779	1,642	8,015	180	10,080	211,436
23	310003-Steam Prod Water Rights	DPROD	6,625,632	17,272	84,324	1,897	106,045	2,224,425
24	310004-Steam Prod Land Rights-NM	DPROD	41,911	109	533	12	671	14,071
25	311000E-Steam Prod Str & Improv	DPROD	126,438,779	329,610	1,609,177	36,194	2,023,677	42,449,321
26	311001-Steam Prod Str&Imp-TolkSC	DTRAN	15,446,710	40,361	195,077	4,484	249,962	5,322,486
27	312000E-Steam Prod Boiler Plant E	DPROD	581,475,174	1,515,835	7,400,394	166,451	9,306,623	195,218,798
28	312001-Steam Prod Blr Plt-TolkSC	DTRAN	8,996,401	23,507	113,616	2,612	145,582	3,099,897
29	314000-Steam Prod Turbogen Unit	DPROD	277,163,344	722,531	3,527,438	79,340	4,436,053	93,052,115
30	314001-Steam Prod Turbogen-TolkSC	DTRAN	25,638,116	66,990	323,785	7,442	414,882	8,834,147
31	315000E-Steam Prod Acc Elec Eq	DPROD	38,223,336	99,644	486,466	10,942	611,772	12,832,730
32	315001-Steam Prod Acc El Eq-TolkS	DTRAN	12,870,479	33,629	162,542	3,736	208,273	4,434,792
33	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,678,106	40,871	199,534	4,488	250,931	5,263,614
34	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	2,972,032	7,766	37,534	863	48,094	1,024,076
35	Total Steam Production		1,114,697,779	2,906,277	14,180,227	319,355	17,852,626	374,820,557
36								
37	Other Production Equipment:							
38	340001-Other Prod Land Own in Fee	DPROD	65,986	172	840	19	1,056	22,154
39	340002-Other Prod Land Rights	DPROD	388	1	5	0	6	130
40	341000E-Other Prod Str & Impr	DPROD	8,191,251	21,354	104,249	2,345	131,103	2,750,051
41	340145-Other Prod Wind Land Own	ENERGY1	564,244	1,310	7,128	112	6,338	113,693
42	341045-Other Prod Str & Imp-Wind	ENERGY1	65,550,144	152,226	828,044	12,983	736,264	13,208,074
43	342000E-Other Prod Fuel Hldr	DPROD	3,552,286	9,260	45,210	1,017	56,855	1,192,610
44	343000-Other Prod Prime Mover	DPROD	32,278,776	84,147	410,810	9,240	516,628	10,836,961
45	344000E-Other Prod Generator	DPROD	118,472,954	308,844	1,507,797	33,914	1,896,183	39,774,953
46	344045-Other Prod Generator-Wind	ENERGY1	771,199,894	1,790,942	9,741,967	152,741	8,662,175	155,393,482
47	345000E-Other Prod Access Elect Equip	DPROD	18,358,819	47,859	233,651	5,255	293,836	6,163,611
48	345045-Other Prod Acc El Eq-Wind	ENERGY1	39,186,356	91,002	495,011	7,761	440,144	7,895,883
49	346000E-Other Prod Misc Pwr P	DPROD	2,727,218	7,110	34,709	781	43,650	915,610
50	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,519	22	120	2	107	1,918
51	Total Other Production Equipment		1,060,157,834	2,514,249	13,409,540	226,168	12,784,344	238,269,129
52	TOTAL PRODUCTION PLANT		2,174,855,612	5,420,526	27,589,767	545,523	30,636,970	613,089,685
53								
54	**ELECTRIC PLANT IN SERVICE CONTINUED**							
55								
56	TRANSMISSION PLANT:							
57	350001-Tran Land Owned in Fe	DTRAN	4,616,800	12,063	58,306	1,340	74,710	1,590,815
58	350002E-Transmission Land Right	DTRAN	69,054,460	180,432	872,092	20,045	1,117,455	23,794,154
59	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,118,776	9,649	69,441	9,118	72,166	1,977,726
60	350045-Tran Land Fee-Wind	ENERGY1	128,419	298	1,622	25	1,442	25,876
61	352000-Transmission Str & Improv	DTRAN	60,082,127	156,988	758,780	17,441	972,263	20,702,550
62	352010-Tran Str & Impr-Prod	DPRODTI	415,241	1,082	5,285	119	6,646	139,409
63	352045-Tran Str & Impr-Wind	ENERGY1	1,122,994	2,608	14,186	222	12,614	226,278
64	353000E-Transmission Station	DTRAN	582,710,985	1,522,563	7,359,083	169,152	9,429,564	200,785,221
65	353010-Tran Station Equip Pro	DPRODTI	16,237,036	42,328	206,648	4,648	259,877	5,451,264
66	353045-Tran Station Equip-Wind	ENERGY1	30,496,310	70,821	385,236	6,040	342,537	6,144,876

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
67	354000E-Tran Towers & Fixture	DTRAN	3,476,510	1,197,904	115,561	672,982	5,858	52,989	57,267	337,997	1,027,400	4,257	4,296	182,145	845,255
68	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	257,702	99,568	11,504	80,487	550	3,982	4,092	44,543	12,641	196	139	4,462	8,179
69	355010-Tran Poles & Fixtures-Prod	DPRODTI	144,426	48,488	4,722	27,827	245	2,215	2,353	14,589	43,627	180	182	7,279	36,347
70	355000E	DTRAN	611,594,704	210,737,709	20,329,751	118,392,299	1,030,611	9,321,889	10,074,503	59,461,118	180,742,208	748,939	755,677	32,043,268	148,698,940
71	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,335,466	17,516,126	2,023,740	14,159,461	96,831	700,481	719,913	7,836,156	2,223,776	34,468	24,514	784,898	1,438,878
72	355045-Tran Poles & Fixtures-Wind	ENERGY1	12,175,226	2,453,256	275,430	1,985,366	19,570	182,074	139,164	1,693,422	5,381,035	22,852	23,057	922,854	4,458,180
73	356010-Tran OH Cond & Device-Prod	DPRODTI	202,077	67,843	6,607	38,934	342	3,099	3,292	20,412	61,041	252	254	10,185	50,856
74	356045-Tran OH Cond & Device-Wind	ENERGY1	6,669,549	1,343,886	150,880	1,087,577	10,720	99,740	76,234	927,651	2,947,713	12,518	12,631	505,536	2,442,177
75	356000E-Tran OH Conductor & D	DTRAN	218,611,563	75,327,173	7,266,771	42,318,753	368,387	3,332,064	3,601,082	21,254,088	64,605,426	267,705	270,113	11,453,711	53,151,716
76	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,204,943	6,261,054	723,376	5,061,231	34,612	250,383	257,329	2,800,996	794,878	12,320	8,762	280,558	514,320
77	357000E-Tran Underground Cond	DTRAN	123,464	42,542	4,104	23,900	208	1,882	2,034	12,004	36,487	151	153	6,469	30,018
78	358000-Tran UG Conductor & Devic	DTRAN	219,860	75,757	7,308	42,560	370	3,351	3,622	21,375	64,974	269	272	11,519	53,455
79	359000-Transmission Road & Trai	DTRAN	232,439	80,092	7,726	44,995	392	3,543	3,829	22,598	68,692	285	287	12,178	56,514
80	TOTAL TRANSMISSION PLANT		1,685,231,077	576,089,567	56,234,291	332,613,412	2,866,198	25,687,203	27,462,141	171,086,366	489,056,437	2,066,013	2,069,450	87,097,082	401,959,355
81															
82	DISTRIBUTION PLANT														
83	360001E-Dist Land Owned in Fee	DDISPSUB	8,277,854	4,014,876	373,159	2,085,584	20,074	179,078	303,597	1,239,176	0	32,322	29,989	0	0
84	360005-Dist Land Rights-TX	DDISPSUB	2,971,911	1,441,418	133,971	748,765	7,207	64,293	108,997	444,888	0	11,604	10,767	0	0
85	361000E-Str & Improv	DDISPSUB	22,701,685	11,010,636	1,023,372	5,719,630	55,052	491,116	832,602	3,398,390	0	88,642	82,245	0	0
86	362000E-Other Eq	DDISPSUB	192,644,752	93,435,409	8,684,260	48,536,338	467,170	4,167,569	7,065,396	28,838,477	0	752,209	697,924	0	0
87	364000-Dist Poles, Towers & Fixt														
88	Primary	DDISTPOL	232,199,077	112,619,812	10,467,335	58,501,946	563,091	5,023,265	8,516,081	34,759,669	0	906,654	841,224	0	0
89	Secondary	DDISTSOL	26,144,127	19,448,377	1,807,610	3,434,929	97,240	331,000	723,128	0	0	156,571	145,271	0	0
90	Total Account 364		258,343,204	132,068,189	12,274,944	61,936,875	660,331	5,354,265	9,239,209	34,759,669	0	1,063,225	986,495	0	0
91	365000-Dist OH Conductor & Devic														
92	Primary	DDISTPOL	163,646,625	79,370,911	7,377,049	41,230,336	396,849	3,540,239	6,001,867	24,497,524	0	638,982	592,868	0	0
93	Secondary	DDISTSOL	18,425,560	13,706,606	1,273,947	2,420,830	68,532	233,278	509,638	0	0	110,346	102,383	0	0
94	Total Account 365		182,072,186	93,077,517	8,650,996	43,651,167	465,381	3,773,518	6,511,505	24,497,524	0	749,328	695,251	0	0
95	366000E-Dist Underground Cond														
96	Primary	DDISTPUL	17,003,549	8,246,960	766,505	4,283,999	41,234	367,845	623,618	2,545,392	0	66,393	61,601	0	0
97	Secondary	DDISTSUL	1,690,288	1,257,390	116,867	222,077	6,287	21,400	46,752	0	0	10,123	9,392	0	0
98	Total Account 366		18,693,837	9,504,350	883,372	4,506,077	47,521	389,245	670,371	2,545,392	0	76,516	70,994	0	0
99	367000E-Dist UG Conductor & D														
100	Primary	DDISTPUL	33,689,848	16,340,049	1,518,709	8,488,068	81,699	728,827	1,235,601	5,043,293	0	131,547	122,053	0	0
101	Secondary	DDISTSUL	3,349,039	2,491,319	231,553	440,011	12,456	42,401	92,632	0	0	20,057	18,609	0	0
102	Total Account 367		37,038,886	18,831,368	1,750,263	8,928,080	94,155	771,228	1,328,233	5,043,293	0	151,603	140,663	0	0
103															
104	**ELECTRIC PLANT IN SERVICE CONTINUED**														
105															
106	TRANSMISSION PLANT CONTINUED:														
107	368000E-Dist Line Transformer														
108	Capacitors	DDISTPOL	8,640,597	4,190,811	389,511	2,176,976	20,954	186,926	316,901	1,293,477	0	33,738	31,304	0	0
109	Line Transformers	DDISTSLT	154,389,528	114,848,960	10,674,521	20,284,369	574,237	1,954,662	4,270,305	0	0	924,600	857,874	0	0
110	Total Account 368		163,030,125	119,039,771	11,064,031	22,461,344	595,190	2,141,588	4,587,206	1,293,477	0	958,339	889,178	0	0
111	369000E-Distribution Services	CSERVICE	(1)	(1)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0
112	369010-Distribution Services O	CSERVICE	33,868,477	23,634,198	3,876,764	5,436,391	392,546	287,847	240,731	0	0	0	0	0	0
113	369020-Distribution Services U	CSERVICE	31,116,297	21,713,664	3,561,735	4,994,625	360,647	264,456	221,169	0	0	0	0	0	0
114	370000E-Distribution Meter	CMETERS	41,304,742	23,674,768	5,600,339	6,086,791	566,376	510,238	620,238	3,849,489	396,503	0	0	70,347	326,155
115	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	0	0	0	0	0	0	0	0	0	8,129,851	0	0
116	373000-Dist Street Light & Sg Sy	CLIGHT	19,739,287	0	0	0	0	0	0	0	0	19,739,287	0	0	0
117	TOTAL DISTRIBUTION PLANT		1,019,933,093	551,446,163	57,877,206	215,091,666	3,731,653	18,394,439	31,729,253	105,909,778	396,503	23,623,075	11,733,356	70,347	326,155
118															
119	TOTAL PROD, TRANS, & DIST PLANT		4,880,019,783	1,740,625,415	176,424,462	940,846,858	10,205,677	77,091,936	90,373,887	529,805,092	1,268,597,332	28,953,021	17,096,103	219,174,255	1,049,423,077
120															
121	GENERAL PLANT														
122	389001-General Land Owned in Fe	SALWAGXAG	1,811,060	716,625	86,199	311,312	6,089	25,637	29,896	180,637	416,520	19,828	18,317	70,819	345,702
123	389002-General Land Rights	SALWAGXAG	27,202	10,764	1,295	4,676	91	385	449	2,713	6,256	298	275	1,064	5,193
124	390000-Genl Structures & Improv	SALWAGXAG	49,776,717	19,696,339	2,369,177	8,556,376	167,358	704,627	821,673	4,964,775	11,447,999	544,966	503,427	1,946,445	9,501,554
125	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,167,924	857,834	103,185	372,656	7,289	30,689	35,786	216,231	498,594	23,735	21,926	84,773	413,821
126	390050-Genl Str & Imp-Call Center	CUST	6,205,920	4,956,903	771,324	286,002	67,893	21,349	17,457	83,463	1,528	0	0	287	1,242
127	391000-General Office Furn & E	SALWAGXAG	12,786,021	5,059,349	608,565	2,197,855	42,989	180,996	211,061	1,275,289	2,940,619	139,984	129,314	499,978	2,440,640
128	391004-General Info Sys Computer	SALWAGXAG	57,538,390	22,767,585	2,738,602	9,890,570	193,454	814,499	949,797	5,738,932	13,233,083	629,942	581,926	2,249,954	10,983,129
129	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
130	392010-General Transp Eq Grp	SALWAGXAG	2,585,288	1,022,982	123,050	444,398	8,692	36,597	42,676	257,859	594,583	28,304	26,147	101,094	493,489
131	392020-General Transp Eq Grp 2	SALWAGXAG	28,451,616	11,258,128	1,354,186	4,890,695	95,659	402,754	469,656	2,837,790	6,543,503	311,494	287,751	1,112,558	5,430,944
132	392030-General Transp Eq Trailer	SALWAGXAG	6,620,187	2,619,567	315,095	1,137,978	22,258	93,714	109,281	660,304	1,522,557	72,479	66,955	258,873	1,263,685

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
67	354000E-Tran Towers & Fixture	DTRAN	3,476,510	9,084	43,905	1,009	56,258	1,197,904
68	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	257,702	486	3,496	459	3,633	99,568
69	355010-Tran Poles & Fixtures-Prod	DPRODTI	144,426	377	1,838	41	2,312	48,488
70	355000E	DTRAN	611,594,704	1,598,033	7,723,857	177,536	9,896,967	210,737,709
71	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,335,466	85,459	615,022	80,760	639,153	17,516,126
72	355045-Tran Poles & Fixtures-Wind	ENERGY1	12,175,226	28,274	153,800	2,411	136,753	2,453,256
73	356010-Tran OH Cond & Device-Prod	DPRODTI	202,077	527	2,572	58	3,234	67,843
74	356045-Tran OH Cond & Device-Wind	ENERGY1	6,669,549	15,489	84,251	1,321	74,913	1,343,886
75	356000E-Tran OH Conductor & D	DTRAN	218,611,563	571,209	2,760,855	63,459	3,537,623	75,327,173
76	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,204,943	30,547	219,837	28,867	228,462	6,261,054
77	357000E-Tran Underground Cond	DTRAN	123,464	323	1,559	36	1,998	42,542
78	358000-Tran UG Conductor & Devic	DTRAN	219,860	574	2,777	64	3,558	75,757
79	359000-Transmission Road & Trai	DTRAN	232,439	607	2,935	67	3,761	80,092
80	TOTAL TRANSMISSION PLANT		1,685,231,077	4,339,820	21,347,383	584,240	26,877,900	576,089,567
81								
82	DISTRIBUTION PLANT							
83	360001E-Dist Land Owned in Fee	DDISPSUB	8,277,854	30,533	148,545	5,035	298,562	4,014,876
84	360005-Dist Land Rights-TX	DDISPSUB	2,971,911	10,962	53,331	1,808	107,189	1,441,418
85	361000E-Str & Improv	DDISPSUB	22,701,685	83,736	407,379	13,809	818,793	11,010,636
86	362000E-Other Eq	DDISPSUB	192,644,752	710,578	3,456,991	117,179	6,948,217	93,435,409
87	364000-Dist Poles, Towers & Fixt							
88	Primary	DDISTPOL	232,199,077	856,475	4,166,789	141,239	8,374,843	112,619,812
89	Secondary	DDISTSOL	26,144,127	0	331,000	0	723,128	19,448,377
90	Total Account 364		258,343,204	856,475	4,497,789	141,239	9,097,971	132,068,189
91	365000-Dist OH Conductor & Devic							
92	Primary	DDISTPOL	163,646,625	603,617	2,936,622	99,540	5,902,326	79,370,911
93	Secondary	DDISTSOL	18,425,560	0	233,278	0	509,638	13,706,606
94	Total Account 365		182,072,186	603,617	3,169,901	99,540	6,411,964	93,077,517
95	366000E-Dist Underground Cond							
96	Primary	DDISTPUL	17,003,549	62,718	305,127	10,343	613,276	8,246,960
97	Secondary	DDISTSUL	1,690,288	0	21,400	0	46,752	1,257,390
98	Total Account 366		18,693,837	62,718	326,527	10,343	660,028	9,504,350
99	367000E-Dist UG Conductor & D							
100	Primary	DDISTPUL	33,689,848	124,266	604,561	20,492	1,215,109	16,340,049
101	Secondary	DDISTSUL	3,349,039	0	42,401	0	92,632	2,491,319
102	Total Account 367		37,038,886	124,266	646,962	20,492	1,307,741	18,831,368
103								
104	**ELECTRIC PLANT IN SERVICE CONTINUED**							
105								
106	TRANSMISSION PLANT CONTINUED:							
107	368000E-Dist Line Transformer							
108	Capacitors	DDISTPOL	8,640,597	31,871	155,055	5,256	311,645	4,190,811
109	Line Transformers	DDISTSLT	154,389,528	0	1,954,662	0	4,270,305	114,848,960
110	Total Account 368		163,030,125	31,871	2,109,717	5,256	4,581,950	119,039,771
111	369000E-Distribution Services	CSERVICE	(1)	0	(0)	0	(0)	(1)
112	369010-Distribution Services O	CSERVICE	33,868,477	0	287,847	0	240,731	23,634,198
113	369020-Distribution Services U	CSERVICE	31,116,297	0	264,456	0	221,169	21,713,664
114	370000E-Distribution Meter	CMETERS	41,304,742	85,843	424,394	26,335	593,903	23,674,768
115	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	0	0	0	0	0
116	373000-Dist Street Light & Sg Sy	CLIGHT	19,739,287	0	0	0	0	0
117	TOTAL DISTRIBUTION PLANT		1,019,933,093	2,600,601	15,793,839	441,036	31,288,218	551,446,163
118								
119	TOTAL PROD, TRANS, & DIST PLANT		4,880,019,783	12,360,946	64,730,989	1,570,799	88,803,088	1,740,625,415
120								
121	GENERAL PLANT							
122	389001-General Land Owned in Fe	SALWAGXAG	1,811,060	4,115	21,522	529	29,366	716,625
123	389002-General Land Rights	SALWAGXAG	27,202	62	323	8	441	10,764
124	390000-Genl Structures & Improv	SALWAGXAG	49,776,717	113,094	591,533	14,548	807,125	19,696,339
125	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,167,924	4,926	25,763	634	35,153	857,834
126	390050-Genl Str & Imp-Call Center	CUST	6,205,920	310	21,039	96	17,361	4,956,903
127	391000-General Office Furn & E	SALWAGXAG	12,786,021	29,050	151,946	3,737	207,324	5,059,349
128	391004-General Info Sys Computer	SALWAGXAG	57,538,390	130,729	683,770	16,817	932,980	22,767,585
129	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
130	392010-General Transp Eq Grp	SALWAGXAG	2,585,288	5,874	30,723	756	41,920	1,022,982
131	392020-General Transp Eq Grp 2	SALWAGXAG	28,451,616	64,643	338,111	8,316	461,341	11,258,128
132	392030-General Transp Eq Trailer	SALWAGXAG	6,620,187	15,041	78,672	1,935	107,346	2,619,567

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
133	392040-General Transp Eq Grp 4	SALWAGXAG	36,218,030	14,331,250	1,723,837	6,225,704	121,771	512,693	597,858	3,612,419	8,329,677	396,523	366,298	1,416,252	6,913,425
134	393000-General Stores Equipmen	SALWAGXAG	255,013	100,907	12,138	43,835	857	3,610	4,210	25,435	58,650	2,792	2,579	9,972	48,678
135	394000-General Tools & Shop Equi	SALWAGXAG	31,508,551	12,467,738	1,499,684	5,416,167	105,937	446,027	520,117	3,142,692	7,246,558	344,962	318,668	1,232,095	6,014,463
136	395000-General Laboratory Equi	SALWAGXAG	6,467,273	2,559,060	307,817	1,111,693	21,744	91,549	106,756	645,052	1,487,389	70,805	65,408	252,893	1,234,496
137	396000-General Power Operated E	SALWAGXAG	8,118,251	3,212,341	386,397	1,395,488	27,295	114,920	134,009	809,722	1,867,092	88,880	82,106	317,452	1,549,640
138	397000-General Communication E	SALWAGXAG	37,992,800	15,033,516	1,808,309	6,530,778	127,738	537,817	627,154	3,789,437	8,737,851	415,953	384,248	1,485,652	7,252,199
139	397010-General Comm Eq Two Wa	SALWAGXAG	30,866,744	12,213,779	1,469,136	5,305,844	103,779	436,942	509,523	3,078,677	7,098,951	337,936	312,177	1,206,998	5,891,952
140	397020-General Comm Eq AE	SALWAGXAG	55,859	22,103	2,659	9,602	188	791	922	5,571	12,847	612	565	2,184	10,662
141	397030-General Comm Eq EM	SALWAGXAG	10,465,299	4,141,054	498,107	1,798,934	35,186	148,144	172,753	1,043,819	2,406,883	114,576	105,843	409,230	1,997,653
142	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
143	398000-General Miscellaneous E	SALWAGXAG	1,625,464	643,186	77,366	279,409	5,465	23,010	26,832	162,125	373,836	17,796	16,439	63,561	310,274
144	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
145	TOTAL GENERAL PLANT		331,543,610	133,691,012	16,256,126	56,209,974	1,161,735	4,626,748	5,387,866	32,532,941	74,824,975	3,561,865	3,290,367	12,722,135	62,102,840
146															
147	**TOTAL ELECTRIC PLANT IN SERVICE**		5,359,201,238	1,936,907,662	200,501,404	1,021,132,822	11,942,234	83,697,692	98,057,091	576,170,371	1,374,999,081	34,017,932	21,774,949	237,265,272	1,137,733,808
148															
149															
150															
151															
152															
153															
154	**DEPRECIATION & AMORTIZATION RESERVE:**														
155	INTANGIBLE														
156	303003-Intg Misc Computr Softwar	SALWAGXAG	1,663,180	658,110	79,161	285,893	5,592	23,544	27,454	165,887	382,510	18,209	16,821	65,036	317,474
157	303004-Intg Misc Computr Softwar	SALWAGXAG	64,378,268	25,474,082	3,064,154	11,066,312	216,451	911,323	1,062,704	6,421,147	14,806,166	704,827	651,102	2,517,417	12,288,749
158	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	158,269	126,415	19,671	7,294	1,731	544	445	2,129	39	0	0	7	32
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,661,945	4,218,866	507,467	1,832,737	35,847	150,928	175,999	1,063,432	2,452,109	116,729	107,832	416,920	2,035,189
160	303007-Intg Misc Computr Softwar	SALWAGXAG	33,140	13,113	1,577	5,697	111	469	547	3,305	7,622	363	335	1,296	6,326
161	303010-Intg Misc Computr Softwar	SALWAGXAG	3,822,884	1,512,692	181,954	657,135	12,853	54,116	63,105	381,298	879,214	41,854	38,663	149,488	729,726
162	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	0	0	0	0	0	0	0
163	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(480)	(190)	(23)	(83)	(2)	(7)	(8)	(48)	(110)	(5)	(5)	(19)	(92)
164	303014-Intg CRS Computr Softwar	CUST	8,487,716	6,779,460	1,054,925	391,159	92,856	29,199	23,875	114,151	2,090	0	0	392	1,698
165	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(34,368)	(13,599)	(1,636)	(5,908)	(116)	(487)	(567)	(3,428)	(7,904)	(376)	(348)	(1,344)	(6,560)
166	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(151,813)	(60,071)	(7,226)	(26,096)	(510)	(2,149)	(2,506)	(15,142)	(34,915)	(1,662)	(1,535)	(5,936)	(28,979)
167	TOTAL INTANGIBLE		89,018,742	38,708,877	4,900,025	14,214,140	364,815	1,167,480	1,351,048	8,132,732	18,486,820	879,938	812,866	3,143,257	15,343,563
168															
169	PRODUCTION														
170	Steam Production														
171	310002-Steam Prod Land Rights	DPROD	383,194	128,650	12,528	73,830	649	5,876	6,243	38,707	115,751	478	483	19,313	96,437
172	310003-Steam Prod Water Rights	DPROD	2,653,397	890,826	86,751	511,231	4,495	40,687	43,228	268,022	801,505	3,312	3,341	133,734	667,771
173	310004-Steam Prod Land Rights-NM	DPROD	30,061	10,092	983	5,792	51	461	490	3,036	9,080	38	38	1,515	7,565
174	311000E-Steam Prod Str & Improv	DPROD	68,992,571	23,162,892	2,255,658	13,292,830	116,883	1,057,919	1,123,989	6,968,999	20,840,417	86,104	86,879	3,477,303	17,363,114
175	311001-Steam Prod Str&Imp-TolkSC	DTRAN	6,841,487	2,357,377	227,415	1,324,373	11,529	104,278	112,697	665,150	2,021,838	8,378	8,453	358,446	1,663,392
176	312000E-Steam Prod Boiler Plant E	DPROD	326,933,474	109,761,453	10,688,835	62,990,419	553,873	5,013,135	5,326,221	33,023,832	98,755,995	408,021	411,692	16,477,813	82,278,181
177	312001-Steam Prod Blr Plt-TolkSC	DTRAN	4,744,500	1,634,817	157,710	918,439	7,995	72,315	78,154	461,275	1,402,124	5,810	5,862	248,579	1,153,545
178	314000-Steam Prod Turbogen Unit	DPROD	159,940,363	53,696,816	5,229,125	30,815,781	270,962	2,452,495	2,605,661	16,155,714	48,312,794	199,609	201,405	8,061,173	40,251,621
179	314001-Steam Prod Turbogen-TolkSC	DTRAN	9,457,074	3,258,632	314,358	1,830,697	15,936	144,144	155,782	919,446	2,794,812	11,581	11,685	495,484	2,299,328
180	315000E-Steam Prod Acc Elec Eq	DPROD	21,576,603	7,243,918	705,430	4,157,174	36,554	330,851	351,514	2,179,471	6,517,592	26,928	27,170	1,087,485	5,430,107
181	315001-Steam Prod Acc El Eq-TolkS	DTRAN	5,640,520	1,943,559	187,494	1,091,890	9,505	85,972	92,914	548,389	1,666,921	6,907	6,969	295,524	1,371,397
182	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,798,174	3,289,543	320,344	1,887,819	16,600	150,243	159,626	989,722	2,959,710	12,228	12,338	493,839	2,465,871
183	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	1,221,056	420,740	40,589	236,372	2,058	18,611	20,114	118,715	360,854	1,495	1,509	63,975	296,879
184	Total Steam Production		618,212,475	207,799,315	20,227,220	119,136,646	1,047,090	9,476,987	10,076,631	62,340,478	186,559,393	770,890	777,825	31,214,183	155,345,210
185															
186	Other Production Equipment:														
187	340002-Other Prod Land Rights	DPROD	387	130	13	75	1	6	6	39	117	0	0	19	97
188	341000E-Other Prod Str & Impr	DPROD	2,269,963	762,095	74,215	437,355	3,846	34,807	36,981	229,291	685,682	2,833	2,858	114,409	571,274
189	341045-Other Prod Str & Imp-Wind	ENERGY1	1,893,795	381,592	42,842	308,814	3,044	28,321	21,646	263,403	836,993	3,554	3,586	143,545	693,448
190	342000E-Other Prod Fuel Hldr	DPROD	2,383,627	800,256	77,931	459,254	4,038	36,550	38,833	240,772	720,016	2,975	3,002	120,137	599,879
191	343000-Other Prod Prime Mover	DPROD	18,350,740	6,160,898	599,963	3,535,645	31,089	281,387	298,960	1,853,624	5,543,163	22,902	23,108	924,898	4,618,265
192	344000E-Other Prod Generator	DPROD	25,628,084	8,604,123	837,890	4,937,775	43,418	392,976	417,519	2,588,715	7,741,413	31,984	32,272	1,291,684	6,449,729
193	344045-Other Prod Generator-Wind	ENERGY1	25,116,456	5,060,859	568,189	4,095,641	40,370	375,604	287,084	3,493,387	11,100,617	47,141	47,565	1,903,769	9,196,848
194	345000E-Other Prod Access Elect Equip	DPROD	5,797,876	1,946,522	189,557	1,117,079	9,822	88,904	94,456	585,648	1,751,350	7,236	7,301	292,219	1,459,131
195	345045-Other Prod Acc El Eq-Wind	ENERGY1	833,336	167,914	18,852	135,889	1,339	12,462	9,525	115,907	368,306	1,564	1,578	63,165	305,141
196	346045-Other Prod Misc P Eq-Wind	ENERGY1	644	130	15	105	1	10	7	90	285	1	1	49	236
197	346000E-Other Prod Misc Pwr P	DPROD	845,225	283,767	27,634	162,850	1,432	12,961	13,770	85,377	255,315	1,055	1,064	42,600	212,715
198	Total Other Production Equipment		83,120,134	24,168,285	2,437,099	15,190,481	138,400	1,263,987	1,218,788	9,456,253	29,003,257	121,246	122,337	4,896,496	24,106,761

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
133	392040-General Transp Eq Grp 4	SALWAGXAG	36,218,030	82,288	430,405	10,585	587,272	14,331,250
134	393000-General Stores Equipmen	SALWAGXAG	255,013	579	3,030	75	4,135	100,907
135	394000-General Tools & Shop Equi	SALWAGXAG	31,508,551	71,588	374,439	9,209	510,908	12,467,738
136	395000-General Laboratory Equi	SALWAGXAG	6,467,273	14,694	76,855	1,890	104,866	2,559,060
137	396000-General Power Operated E	SALWAGXAG	8,118,251	18,445	96,475	2,373	131,637	3,212,341
138	397000-General Communication E	SALWAGXAG	37,992,800	86,321	451,496	11,104	616,050	15,033,516
139	397010-General Comm Eq Two Wa	SALWAGXAG	30,866,744	70,130	366,812	9,021	500,502	12,213,779
140	397020-General Comm Eq AE	SALWAGXAG	55,859	127	664	16	906	22,103
141	397030-General Comm Eq EM	SALWAGXAG	10,465,299	23,777	124,367	3,059	169,694	4,141,054
142	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
143	398000-General Miscellaneous E	SALWAGXAG	1,625,464	3,693	19,317	475	26,357	643,186
144	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
145	TOTAL GENERAL PLANT		331,543,610	739,487	3,887,261	95,182	5,292,684	133,691,012
146								
147	**TOTAL ELECTRIC PLANT IN SERVICE**		5,359,201,238	13,412,871	70,284,822	1,706,266	96,350,825	1,936,907,662
148								
149								
150								
151								
152								
153								
154	**DEPRECIATION & AMORTIZATION RESERVE:**							
155	INTANGIBLE							
156	303003-Intg Misc Computr Softwar	SALWAGXAG	1,663,180	3,779	19,765	486	26,968	658,110
157	303004-Intg Misc Computr Softwar	SALWAGXAG	64,378,268	146,269	765,053	18,816	1,043,888	25,474,082
158	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	158,269	8	537	2	443	126,415
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,661,945	24,224	126,704	3,116	172,883	4,218,866
160	303007-Intg Misc Computr Softwar	SALWAGXAG	33,140	75	394	10	537	13,113
161	303010-Intg Misc Computr Softwar	SALWAGXAG	3,822,884	8,686	45,430	1,117	61,988	1,512,692
162	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0
163	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(480)	(1)	(6)	(0)	(8)	(190)
164	303014-Intg CRS Computr Softwar	CUST	8,487,716	425	28,775	131	23,745	6,779,460
165	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(34,368)	(78)	(408)	(10)	(557)	(13,599)
166	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(151,813)	(345)	(1,804)	(44)	(2,462)	(60,071)
167	TOTAL INTANGIBLE		89,018,742	183,042	984,439	23,624	1,327,425	38,708,877
168								
169	PRODUCTION							
170	Steam Production							
171	310002-Steam Prod Land Rights	DPROD	383,194	999	4,877	110	6,133	128,650
172	310003-Steam Prod Water Rights	DPROD	2,653,397	6,917	33,770	760	42,468	890,826
173	310004-Steam Prod Land Rights-NM	DPROD	30,061	78	383	9	481	10,092
174	311000E-Steam Prod Str & Improv	DPROD	68,992,571	179,855	878,064	19,750	1,104,240	23,162,892
175	311001-Steam Prod Str&Imp-TolkSC	DTRAN	6,841,487	17,876	86,401	1,986	110,711	2,357,377
176	312000E-Steam Prod Boiler Plant E	DPROD	326,933,474	852,276	4,160,859	93,587	5,232,634	109,761,453
177	312001-Steam Prod Blr Plt-TolkSC	DTRAN	4,744,500	12,397	59,919	1,377	76,777	1,634,817
178	314000-Steam Prod Turbogen Unit	DPROD	159,940,363	416,945	2,035,550	45,784	2,559,877	53,696,816
179	314001-Steam Prod Turbogen-TolkSC	DTRAN	9,457,074	24,710	119,434	2,745	153,037	3,258,632
180	315000E-Steam Prod Acc Elec Eq	DPROD	21,576,603	56,248	274,604	6,176	345,338	7,243,918
181	315001-Steam Prod Acc El Eq-TolkS	DTRAN	5,640,520	14,738	71,234	1,637	91,276	1,943,559
182	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,798,174	25,543	124,701	2,805	156,822	3,289,543
183	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	1,221,056	3,190	15,421	354	19,759	420,740
184	Total Steam Production		618,212,475	1,611,772	7,865,215	177,080	9,899,551	207,799,315
185								
186	Other Production Equipment:							
187	340002-Other Prod Land Rights	DPROD	387	1	5	0	6	130
188	341000E-Other Prod Str & Impr	DPROD	2,269,963	5,918	28,890	650	36,331	762,095
189	341045-Other Prod Str & Imp-Wind	ENERGY1	1,893,795	4,398	23,923	375	21,271	381,592
190	342000E-Other Prod Fuel Hldr	DPROD	2,383,627	6,214	30,336	682	38,150	800,256
191	343000-Other Prod Prime Mover	DPROD	18,350,740	47,838	233,549	5,253	293,707	6,160,898
192	344000E-Other Prod Generator	DPROD	25,628,084	66,809	326,167	7,336	410,182	8,604,123
193	344045-Other Prod Generator-Wind	ENERGY1	25,116,456	58,327	317,277	4,974	282,110	5,060,859
194	345000E-Other Prod Access Elect Equip	DPROD	5,797,876	15,114	73,789	1,660	92,796	1,946,522
195	345045-Other Prod Acc El Eq-Wind	ENERGY1	833,336	1,935	10,527	165	9,360	167,914
196	346045-Other Prod Misc P Eq-Wind	ENERGY1	644	1	8	0	7	130
197	346000E-Other Prod Misc Pwr P	DPROD	845,225	2,203	10,757	242	13,528	283,767
198	Total Other Production Equipment		83,120,134	208,760	1,055,227	21,338	1,197,450	24,168,285

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
199	TOTAL PRODUCTION		701,332,609	231,967,601	22,664,320	134,327,127	1,185,490	10,740,974	11,295,419	71,796,731	215,562,650	892,136	900,162	36,110,679	179,451,971
200															
201															
202															
203															
204															
205															
206															
207	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**														
208															
209	TRANSMISSION														
210	350002E-Transmission Land Right	DTRAN	7,744,217	2,668,431	257,422	1,499,123	13,050	118,037	127,567	752,917	2,288,618	9,483	9,569	405,743	1,882,876
211	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,053	202,401	23,533	186,393	822	8,358	5,968	101,743	44,090	436	310	7,531	36,559
212	352000-Transmission Str & Improv	DTRAN	7,872,431	2,712,610	261,684	1,523,943	13,266	119,991	129,679	765,382	2,326,509	9,640	9,727	412,460	1,914,049
213	352010-Tran Str & Impr-Prod	DPRODTI	48,752	16,367	1,594	9,393	83	748	794	4,924	14,726	61	61	2,457	12,269
214	352045-Tran Str & Impr-Wind	ENERGY1	22,165	4,466	501	3,614	36	331	253	3,083	9,796	42	42	1,680	8,116
215	353000E-Transmission Station	DTRAN	73,520,358	25,332,972	2,443,858	14,232,046	123,891	1,120,593	1,211,065	7,147,875	21,727,186	90,031	90,841	3,851,950	17,875,235
216	353010-Tran Station Equip Pro	DPRODTI	7,957,188	2,671,469	260,154	1,533,115	13,481	122,014	129,634	803,762	2,403,608	9,931	10,020	401,051	2,002,557
217	353045-Tran Station Equip-Wind	ENERGY1	362,702	73,083	8,205	59,144	583	5,424	4,146	50,447	160,302	681	687	27,492	132,810
218	354000E-Tran Towers & Fixture	DTRAN	1,208,244	416,326	40,163	233,891	2,036	18,416	19,903	117,469	357,068	1,480	1,493	63,303	293,764
219	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	89,563	31,578	3,672	29,081	128	1,304	931	15,874	6,879	68	48	1,175	5,704
220	355000E	DTRAN	97,339,563	33,540,376	3,235,622	18,842,960	164,029	1,483,644	1,603,427	9,463,652	28,766,383	119,199	120,271	5,099,910	23,666,473
221	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,215,456	2,544,044	295,793	2,342,829	10,326	105,053	75,009	1,278,837	554,177	5,486	3,902	94,658	459,519
222	355010-Tran Poles & Fixtures-Prod	DPRODTI	(414,631)	(139,204)	(13,556)	(79,887)	(702)	(6,358)	(6,755)	(41,882)	(125,247)	(517)	(522)	(20,898)	(104,349)
223	355045-Tran Poles & Fixtures-Wind	ENERGY1	251,878	50,752	5,698	41,073	405	3,767	2,879	35,033	111,321	473	477	19,092	92,230
224	356000E-Tran OH Conductor & D	DTRAN	52,916,828	18,233,597	1,758,985	10,243,622	89,171	806,555	871,673	5,144,737	15,638,305	64,800	65,383	2,772,470	12,865,835
225	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,922,547	1,383,022	160,802	1,273,635	5,614	57,110	40,778	695,216	301,268	2,982	2,121	51,459	249,809
226	356010-Tran OH Cond & Device-Prod	DPRODTI	(633,108)	(212,554)	(20,699)	(121,981)	(1,073)	(9,708)	(10,314)	(63,951)	(191,241)	(790)	(797)	(31,909)	(159,332)
227	356045-Tran OH Cond & Device-Wind	ENERGY1	130,523	26,300	2,953	21,284	210	1,952	1,492	18,154	57,687	245	247	9,893	47,793
228	357000E-Tran Underground Cond	DTRAN	63,642	21,929	2,115	12,320	107	970	1,048	6,187	18,808	78	79	3,334	15,473
229	358000-Tran UG Conductor & Devic	DTRAN	126,634	43,634	4,209	24,514	213	1,930	2,086	12,312	37,424	155	156	6,635	30,789
230	359000-Transmission Road & Trai	DTRAN	18,228	6,281	606	3,529	31	278	300	1,772	5,387	22	23	955	4,432
231	TOTAL TRANSMISSION		260,337,232	89,627,883	8,733,314	51,913,640	435,705	3,960,408	4,211,564	26,313,543	74,513,052	313,985	314,138	13,180,441	61,332,612
232															
233	DISTRIBUTION														
234	360005-Dist Land Rights-TX	DDISPSUB	628,840	304,996	28,348	158,435	1,525	13,604	23,063	94,136	0	2,455	2,278	0	0
235	361000E-Str & Improv	DDISPSUB	2,371,524	1,150,222	106,906	597,499	5,751	51,304	86,977	355,012	0	9,260	8,592	0	0
236	362000E-Other Eq	DDISPSUB	39,248,161	19,035,909	1,769,273	9,888,471	95,178	849,073	1,439,457	5,875,360	0	153,250	142,190	0	0
237	364000-Dist Poles, Towers & Fixt	PLT_364	55,378,254	28,310,037	2,631,248	13,276,742	141,548	1,147,736	1,980,510	7,451,056	0	227,912	211,464	0	0
238	365000-Dist OH Conductor & Devic	PLT_365	49,920,000	25,519,711	2,371,904	11,968,145	127,597	1,034,612	1,785,305	6,716,657	0	205,448	190,622	0	0
239	366000E-Dist Underground Cond	PLT_366	7,179,927	3,650,430	339,286	1,730,694	18,252	149,501	257,476	977,634	0	29,388	27,267	0	0
240	367000E-Dist UG Conductor & D	PLT_367	10,169,444	5,170,365	480,554	2,451,305	25,851	211,749	364,681	1,384,693	0	41,624	38,620	0	0
241	368000E-Dist Line Transformer	PLT_368	57,803,179	42,206,170	3,922,810	7,963,786	211,028	759,311	1,626,418	458,609	0	339,784	315,263	0	0
242	369000E-Distribution Services	CSERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
243	369010-Distribution Services O	CSERVICE	14,503,355	10,120,773	1,660,130	2,328,003	168,098	123,263	103,087	0	0	0	0	0	0
244	369020-Distribution Services U	CSERVICE	13,654,410	9,528,360	1,562,956	2,191,735	158,259	116,048	97,053	0	0	0	0	0	0
245	370000E-Distribution Meter	CMETERS	14,729,681	8,442,657	1,997,136	2,170,610	201,975	181,956	221,183	1,372,766	141,397	0	0	25,087	116,310
246	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	0	0	0	0	0	0	0	0	0	6,754,063	0	0
247	373000-Dist Street Light & Sg Sy	CLIGHT	1,997,761	0	0	0	0	0	0	0	0	1,997,761	0	0	0
248	TOTAL DISTRIBUTION		274,338,599	153,439,630	16,870,551	54,725,423	1,155,063	4,638,158	7,985,210	24,685,923	141,397	3,006,883	7,690,360	25,087	116,310
249															
250															
251															
252															
253															
254															
255															
256															
257	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**														
258															
259	GENERAL														
260	389002-General Land Rights	SALWAGXAG	11,206	4,434	533	1,926	38	159	185	1,118	2,577	123	113	438	2,139
261	390000-Genl Structures & Improv	SALWAGXAG	11,361,331	4,495,608	540,755	1,952,958	38,199	160,828	187,544	1,133,189	2,612,959	124,386	114,905	444,268	2,168,691
262	390007-Genl Str & Imp Lease Bld	SALWAGXAG	409,850	162,175	19,507	70,451	1,378	5,802	6,765	40,879	94,260	4,487	4,145	16,027	78,234
263	390050-Genl Str & Imp-Call Center	CUST	2,472,945	1,975,235	307,359	113,966	27,054	8,507	6,956	33,259	609	0	0	114	495
264	391000-General Office Furn & E	SALWAGXAG	3,288,488	1,301,234	156,519	565,275	11,056	46,551	54,284	327,997	756,310	36,003	33,259	128,591	627,718

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
199	TOTAL PRODUCTION		701,332,609	1,820,532	8,920,442	198,417	11,097,001	231,967,601
200								
201								
202								
203								
204								
205								
206								
207	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
208								
209	TRANSMISSION							
210	350002E-Transmission Land Right	DTRAN	7,744,217	20,235	97,802	2,248	125,319	2,668,431
211	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,053	1,867	6,491	543	5,424	202,401
212	352000-Transmission Str & Improv	DTRAN	7,872,431	20,570	99,421	2,285	127,394	2,712,610
213	352010-Tran Str & Impr-Prod	DPRODTI	48,752	127	620	14	780	16,367
214	352045-Tran Str & Impr-Wind	ENERGY1	22,165	51	280	4	249	4,466
215	353000E-Transmission Station	DTRAN	73,520,358	192,101	928,492	21,342	1,189,723	25,332,972
216	353010-Tran Station Equip Pro	DPRODTI	7,957,188	20,743	101,271	2,278	127,356	2,671,469
217	353045-Tran Station Equip-Wind	ENERGY1	362,702	842	4,582	72	4,074	73,083
218	354000E-Tran Towers & Fixture	DTRAN	1,208,244	3,157	15,259	351	19,552	416,326
219	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	89,563	291	1,013	85	846	31,578
220	355000E	DTRAN	97,339,563	254,338	1,229,306	28,256	1,575,171	33,540,376
221	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,215,456	23,466	81,587	6,828	68,181	2,544,044
222	355010-Tran Poles & Fixtures-Prod	DPRODTI	(414,631)	(1,081)	(5,277)	(119)	(6,636)	(139,204)
223	355045-Tran Poles & Fixtures-Wind	ENERGY1	251,878	585	3,182	50	2,829	50,752
224	356000E-Tran OH Conductor & D	DTRAN	52,916,828	138,266	668,289	15,361	856,312	18,233,597
225	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,922,547	12,757	44,353	3,712	37,066	1,383,022
226	356010-Tran OH Cond & Device-Prod	DPRODTI	(633,108)	(1,650)	(8,058)	(181)	(10,133)	(212,554)
227	356045-Tran OH Cond & Device-Wind	ENERGY1	130,523	303	1,649	26	1,466	26,300
228	357000E-Tran Underground Cond	DTRAN	63,642	166	804	18	1,030	21,929
229	358000-Tran UG Conductor & Devic	DTRAN	126,634	331	1,599	37	2,049	43,634
230	359000-Transmission Road & Trai	DTRAN	18,228	48	230	5	295	6,281
231	TOTAL TRANSMISSION		260,337,232	687,514	3,272,894	83,215	4,128,349	89,627,883
232								
233	DISTRIBUTION							
234	360005-Dist Land Rights-TX	DDISPSUB	628,840	2,320	11,284	383	22,681	304,996
235	361000E-Str & Improv	DDISPSUB	2,371,524	8,747	42,557	1,443	85,535	1,150,222
236	362000E-Other Eq	DDISPSUB	39,248,161	144,768	704,304	23,873	1,415,583	19,035,909
237	364000-Dist Poles, Towers & Fixt	PLT_364	55,378,254	183,593	964,143	30,276	1,950,234	28,310,037
238	365000-Dist OH Conductor & Devic	PLT_365	49,920,000	165,498	869,114	27,292	1,758,013	25,519,711
239	366000E-Dist Underground Cond	PLT_366	7,179,927	24,089	125,412	3,972	253,503	3,650,430
240	367000E-Dist UG Conductor & D	PLT_367	10,169,444	34,119	177,631	5,626	359,055	5,170,365
241	368000E-Dist Line Transformer	PLT_368	57,803,179	11,300	748,011	1,863	1,624,554	42,206,170
242	369000E-Distribution Services	CSERVICE	0	0	0	0	0	0
243	369010-Distribution Services O	CSERVICE	14,503,355	0	123,263	0	103,087	10,120,773
244	369020-Distribution Services U	CSERVICE	13,654,410	0	116,048	0	97,053	9,528,360
245	370000E-Distribution Meter	CMETERS	14,729,681	30,613	151,343	9,391	211,792	8,442,657
246	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	0	0	0	0	0
247	373000-Dist Street Light & Sg Sy	CLIGHT	1,997,761	0	0	0	0	0
248	TOTAL DISTRIBUTION		274,338,599	605,047	4,033,111	104,120	7,881,091	153,439,630
249								
250								
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253								
254								
255								
256								
257	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
258								
259	GENERAL							
260	389002-General Land Rights	SALWAGXAG	11,206	25	133	3	182	4,434
261	390000-Genl Structures & Improv	SALWAGXAG	11,361,331	25,813	135,015	3,321	184,223	4,495,608
262	390007-Genl Str & Imp Lease Bld	SALWAGXAG	409,850	931	4,871	120	6,646	162,175
263	390050-Genl Str & Imp-Call Center	CUST	2,472,945	124	8,384	38	6,918	1,975,235
264	391000-General Office Furn & E	SALWAGXAG	3,288,488	7,472	39,079	961	53,323	1,301,234

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
265	391004-General Info Sys Computer	SALWAGXAG	30,607,080	12,111,032	1,456,777	5,261,209	102,906	433,266	505,237	3,052,778	7,039,231	335,093	309,551	1,196,845	5,842,387
266	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
267	392010-General Transp Eq Grp	SALWAGXAG	860,931	340,665	40,977	147,990	2,895	12,187	14,212	85,870	198,003	9,426	8,707	33,665	164,338
268	392020-General Transp Eq Grp 2	SALWAGXAG	18,901,025	7,479,019	899,615	3,248,995	63,549	267,558	312,003	1,885,206	4,346,991	206,932	191,159	739,097	3,607,894
269	392030-General Transp Eq Trailer	SALWAGXAG	2,475,237	979,436	117,812	425,481	8,322	35,039	40,859	246,882	569,272	27,099	25,034	96,790	472,482
270	392040-General Transp Eq Grp 4	SALWAGXAG	20,910,961	8,274,338	995,280	3,594,493	70,306	296,010	345,181	2,085,678	4,809,250	228,938	211,487	817,692	3,991,558
271	393000-General Stores Equipmen	SALWAGXAG	196,270	77,663	9,342	33,738	660	2,778	3,240	19,576	45,140	2,149	1,985	7,675	37,465
272	394000-General Tools & Shop Equi	SALWAGXAG	5,595,338	2,214,041	266,316	961,811	18,813	79,206	92,363	558,084	1,286,855	61,259	56,590	218,797	1,068,058
273	395000-General Laboratory Equi	SALWAGXAG	5,358,555	2,120,347	255,046	921,110	18,016	75,854	88,455	534,467	1,232,398	58,667	54,195	209,538	1,022,860
274	396000-General Power Operated E	SALWAGXAG	3,636,921	1,439,107	173,103	625,169	12,228	51,483	60,035	362,750	836,445	39,818	36,783	142,216	694,228
275	397000-General Communication E	SALWAGXAG	31,771,148	12,571,646	1,512,182	5,461,306	106,820	449,744	524,452	3,168,883	7,306,952	347,837	321,324	1,242,364	6,064,588
276	397010-General Comm Eq Two Wa	SALWAGXAG	6,309,152	2,496,492	300,291	1,084,513	21,212	89,311	104,146	629,281	1,451,023	69,074	63,809	246,710	1,204,313
277	397020-General Comm Eq AE	SALWAGXAG	9,031	3,573	430	1,552	30	128	149	901	2,077	99	91	353	1,724
278	397030-General Comm Eq EM	SALWAGXAG	4,443,532	1,758,278	211,495	763,822	14,940	62,902	73,350	443,202	1,021,955	48,649	44,941	173,758	848,197
279	398000-General Miscellaneous E	SALWAGXAG	1,202,342	475,759	57,227	206,677	4,042	17,020	19,847	119,923	276,523	13,163	12,160	47,016	229,507
280	TOTAL GENERAL		149,821,343	60,280,083	7,320,566	25,442,442	522,465	2,094,334	2,439,263	14,729,922	33,888,828	1,613,201	1,490,237	5,761,955	28,126,873
281															
282	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,474,848,524	574,024,074	60,488,776	280,622,773	3,663,538	22,601,354	27,282,504	145,658,851	342,592,748	6,706,143	11,207,763	58,221,419	284,371,329
283															
284	**NET ELECTRIC PLANT IN SERVICE**														
285	NET PRODUCTION PLANT														
286	Net Steam Production Plant		496,485,304	167,021,241	16,252,971	95,692,613	840,776	7,609,517	8,095,350	50,006,400	149,723,401	618,734	624,300	25,099,144	124,624,257
287	Net Other Production Plant		977,037,700	214,100,843	23,395,674	163,122,039	1,581,560	14,659,802	11,791,725	131,005,818	413,858,340	1,753,063	1,768,835	70,797,002	343,061,338
288	TOTAL NET PRODUCTION PLANT		1,473,523,004	381,122,084	39,648,645	258,814,653	2,422,335	22,269,319	19,887,075	181,012,218	563,581,741	2,371,797	2,393,135	95,896,146	467,685,595
289	NET TRANSMISSION PLANT		1,424,893,845	486,461,685	47,500,977	280,699,771	2,430,493	21,726,795	23,250,577	144,772,823	414,543,385	1,752,028	1,755,312	73,916,641	340,626,744
290	NET DISTRIBUTION PLANT		745,594,495	398,006,533	41,006,655	160,366,243	2,576,590	13,756,282	23,744,043	81,223,855	255,106	20,616,192	4,042,996	45,261	209,845
291	NET GENERAL & INTANGIBLE PLANT		240,341,371	97,293,286	11,856,351	40,629,382	849,277	3,343,942	3,892,892	23,502,625	54,026,100	2,571,772	2,375,743	9,185,805	44,840,295
292	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	1,362,883,588	140,012,629	740,510,048	8,278,696	61,096,338	70,774,587	430,511,520	1,032,406,332	27,311,790	10,567,186	179,043,854	853,362,479
293															
294	**PLANT HELD FOR FUTURE USE**														
295	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
296	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
297	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	0	0	0	0	0	0	0
298															
299															
300	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	0	0	0	0	0	0	0
301															
302	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	1,362,883,588	140,012,629	740,510,048	8,278,696	61,096,338	70,774,587	430,511,520	1,032,406,332	27,311,790	10,567,186	179,043,854	853,362,479
303															
304															
305															
306															
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**														
308															
309	**PLUS: ADDITIONS TO RATE BASE**														
310	15100-Fuel Inventory	ENEFUEL	3,957,553	797,430	89,528	645,343	6,361	59,183	45,235	550,446	1,749,104	7,428	7,495	299,973	1,449,130
311															
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0	0	0	0	0	0	0
313															
314	Utility Material and Supplies:														
315	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,317,112	2,062,687	209,647	1,322,691	12,138	111,060	104,911	850,554	2,621,363	10,981	11,080	444,125	2,177,238
316	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,919,385	656,134	64,048	378,828	3,264	29,256	31,278	194,858	557,008	2,353	2,357	99,199	457,809
317	15420-Plant Materials and Operating Supplies Dist	DISTPLT	3,054,464	1,651,454	173,329	644,150	11,175	55,087	95,022	317,175	1,187	70,746	35,139	211	977
318	Total Utility Material and Supplies		12,290,961	4,370,275	447,023	2,345,669	26,578	195,404	231,210	1,362,587	3,179,559	84,080	48,576	543,535	2,636,024
319															
320	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,250,192)	(6,457,473)	(636,917)	(3,552,505)	(39,151)	(287,844)	(340,632)	(1,943,508)	(4,815,942)	(125,341)	(50,878)	(829,527)	(3,986,415)
321	Prepayments	SCH RBO, LN 63	2,935,750	1,023,938	105,795	555,107	6,260	45,493	51,463	317,948	803,304	15,805	10,638	138,373	664,930
322	TOTAL ADDITIONS TO RATE BASE		934,072	(265,830)	5,429	(6,386)	48	12,236	(12,723)	287,474	916,024	(18,029)	15,830	152,355	763,670
323															
324	**LESS: DEDUCTIONS TO RATE BASE**														
325	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
326	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,110,975)	(36,447,862)	(4,384,155)	(15,833,388)	(309,696)	(1,303,896)	(1,520,490)	(9,187,208)	(21,184,218)	(1,008,461)	(931,601)	(3,601,843)	(17,582,374)
327	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(69,797)	(23,433)	(2,282)	(13,448)	(118)	(1,070)	(1,137)	(7,050)	(21,083)	(87)	(88)	(3,518)	(17,566)
328			(92,180,772)												
329	Accumulated Deferred Income Taxes														
330	Account 190	SCH RBO, LN 193	(163,501,467)	(56,329,360)	(5,879,656)	(30,598,651)	(360,684)	(2,570,050)	(2,944,773)	(18,599,857)	(44,818,796)	(827,836)	(571,804)	(7,735,835)	(37,082,961)

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
265	391004-General Info Sys Computer	SALWAGXAG	30,607,080	69,540	363,726	8,946	496,291	12,111,032
266	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
267	392010-General Transp Eq Grp	SALWAGXAG	860,931	1,956	10,231	252	13,960	340,665
268	392020-General Transp Eq Grp 2	SALWAGXAG	18,901,025	42,944	224,615	5,524	306,478	7,479,019
269	392030-General Transp Eq Trailer	SALWAGXAG	2,475,237	5,624	29,415	723	40,136	979,436
270	392040-General Transp Eq Grp 4	SALWAGXAG	20,910,961	47,510	248,500	6,112	339,069	8,274,338
271	393000-General Stores Equipmen	SALWAGXAG	196,270	446	2,332	57	3,183	77,663
272	394000-General Tools & Shop Equi	SALWAGXAG	5,595,338	12,713	66,493	1,635	90,728	2,214,041
273	395000-General Laboratory Equi	SALWAGXAG	5,358,555	12,175	63,680	1,566	86,889	2,120,347
274	396000-General Power Operated E	SALWAGXAG	3,636,921	8,263	43,220	1,063	58,972	1,439,107
275	397000-General Communication E	SALWAGXAG	31,771,148	72,185	377,559	9,286	515,166	12,571,646
276	397010-General Comm Eq Two Wa	SALWAGXAG	6,309,152	14,335	74,976	1,844	102,302	2,496,492
277	397020-General Comm Eq AE	SALWAGXAG	9,031	21	107	3	146	3,573
278	397030-General Comm Eq EM	SALWAGXAG	4,443,532	10,096	52,806	1,299	72,051	1,758,278
279	398000-General Miscellaneous E	SALWAGXAG	1,202,342	2,732	14,288	351	19,496	475,759
280	TOTAL GENERAL		149,821,343	334,903	1,759,431	43,104	2,396,160	60,280,083
281								
282	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,474,848,524	3,631,037	18,970,317	452,479	26,830,025	574,024,074
283								
284	**NET ELECTRIC PLANT IN SERVICE**							
285	NET PRODUCTION PLANT							
286	Net Steam Production Plant		496,485,304	1,294,505	6,315,012	142,275	7,953,075	167,021,241
287	Net Other Production Plant		977,037,700	2,305,489	12,354,313	204,831	11,586,894	214,100,843
288	TOTAL NET PRODUCTION PLANT		1,473,523,004	3,599,994	18,669,325	347,106	19,539,969	381,122,084
289	NET TRANSMISSION PLANT		1,424,893,845	3,652,306	18,074,489	501,025	22,749,552	486,461,685
290	NET DISTRIBUTION PLANT		745,594,495	1,995,554	11,760,728	336,916	23,407,127	398,006,533
291	NET GENERAL & INTANGIBLE PLANT		240,341,371	533,979	2,809,963	68,739	3,824,153	97,293,286
292	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	9,781,833	51,314,505	1,253,787	69,520,800	1,362,883,588
293								
294	**PLANT HELD FOR FUTURE USE**							
295	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0
296	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0
297	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0
298								
299								
300	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0
301								
302	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	9,781,833	51,314,505	1,253,787	69,520,800	1,362,883,588
303								
304								
305								
306								
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**							
308								
309	**PLUS: ADDITIONS TO RATE BASE**							
310	15100-Fuel Inventory	ENEFUEL	3,957,553	9,191	49,993	784	44,452	797,430
311								
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0
313								
314	Utility Material and Supplies:							
315	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,317,112	18,237	92,823	1,835	103,075	2,062,687
316	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,919,385	4,943	24,313	665	30,612	656,134
317	15420-Plant Materials and Operating Supplies Dist	DISTPLT	3,054,464	7,788	47,299	1,321	93,701	1,651,454
318	Total Utility Material and Supplies		12,290,961	30,968	164,436	3,822	227,389	4,370,275
319								
320	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,250,192)	(45,026)	(242,818)	(5,702)	(334,930)	(6,457,473)
321	Prepayments	SCH RBO, LN 63	2,935,750	7,342	38,151	908	50,555	1,023,938
322	TOTAL ADDITIONS TO RATE BASE		934,072	2,474	9,762	(189)	(12,535)	(265,830)
323								
324	**LESS: DEDUCTIONS TO RATE BASE**							
325	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	0	0	0	0	0	0
326	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,110,975)	(209,278)	(1,094,618)	(26,921)	(1,493,569)	(36,447,862)
327	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(69,797)	(182)	(888)	(20)	(1,117)	(23,433)
328			(92,180,772)					
329	Accumulated Deferred Income Taxes							
330	Account 190	SCH RBO, LN 193	(163,501,467)	(404,387)	(2,165,664)	(49,890)	(2,894,883)	(56,329,360)

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
331	Account 281	SCH RBO, LN 197	615,981	173,644	17,649	111,349	1,022	9,349	8,832	71,603	220,676	924	933	37,388	183,288
332	Account 282	SCH RBO, LN 314	702,437,569	268,580,498	27,122,447	138,571,336	1,551,106	11,224,101	13,920,825	73,900,217	160,701,731	4,836,132	2,029,174	27,938,294	132,763,437
333	Account 283	SCH RBO, LN 346	100,346,390	37,652,696	4,156,294	18,382,366	268,274	1,509,185	1,764,467	10,474,782	24,696,548	808,509	633,270	4,239,513	20,457,034
334	ADIT - NOL	SCH RBO, LN 348	0	0	0	0	0	0	0	0	0	0	0	0	0
335	Total Accumulated Deferred Income Taxes		639,898,472	250,077,479	25,416,734	126,466,400	1,459,718	10,172,585	12,749,351	65,846,744	140,800,159	4,817,730	2,091,573	24,479,361	116,320,798
336															
337	23500-Customer Deposits	CUSTDEP	4,704,553	3,823,442	594,951	220,604	0	0	0	64,378	1,179	0	0	221	958
338															
339	25410-Reg Liability - Retiree Medical	SALWAGES	216,575	85,698	10,308	37,228	728	3,066	3,575	21,601	49,809	2,371	2,190	8,469	41,340
340	25430-Retiree Liability FAS 158/106	SALWAGES	7,439,662	2,943,838	354,101	1,278,838	25,014	105,314	122,808	742,037	1,711,017	81,452	75,244	290,915	1,420,101
341															
342	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
343	TOTAL DEDUCTIONS TO RATE BASE		560,078,491	220,459,161	21,989,658	112,156,234	1,175,645	8,975,998	11,354,106	57,480,503	121,356,863	3,893,005	1,237,319	21,173,605	100,183,257
344															
345															
346	**TOTAL RATE BASE**		3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098	52,132,576	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698	158,022,603	753,942,891
347															
348															
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356															
357	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
358	Prepayments														
359	16510-Prepayments-Insurance	TOTPLT	1,839,514	664,832	68,821	350,498	4,099	28,729	33,658	197,767	471,960	11,676	7,474	81,440	390,520
360	16512-Prepayments-NERC Fees	TRANPLT	184,426	63,045	6,154	36,400	314	2,811	3,005	18,723	53,521	226	226	9,532	43,989
361	16515-Prepayments-Auto Licensing	TOTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
362	16516-Prepayments-I/T Related	TOTPLT	394,287	142,502	14,751	75,127	879	6,158	7,214	42,390	101,161	2,503	1,602	17,456	83,705
363	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
364	16518-Prepayments-Pollution Emissions	PRODPLT	447,695	126,205	12,827	80,928	743	6,795	6,419	52,041	160,387	672	678	27,174	133,214
365	16519-Prepayments-Benefits	SALWAGES	12,553	4,967	597	2,158	42	178	207	1,252	2,887	137	127	491	2,396
366	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
367	16526-Prepayments-Other Distribution Utility	SALWAGXAG	49,202	19,469	2,342	8,458	165	696	812	4,907	11,316	539	498	1,924	9,392
368	165295-Prepayments Hardware Maintenance	TOTPLT	8,074	2,918	302	1,538	18	126	148	868	2,072	51	33	357	1,714
369	Total Prepayments		2,935,750	1,023,938	105,795	555,107	6,260	45,493	51,463	317,948	803,304	15,805	10,638	138,373	664,930
370															
371	**Accumulated Deferred Income Taxes**														
372	**Account 190**														
373	INTANGIBLE														
374	303003-Intg Misc Computr Softwar	SALWAGXAG	(47)	(19)	(2)	(8)	(0)	(1)	(1)	(5)	(11)	(1)	(0)	(2)	(9)
375	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,233)	(488)	(59)	(212)	(4)	(17)	(20)	(123)	(284)	(14)	(12)	(48)	(235)
376	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(648)	(256)	(31)	(111)	(2)	(9)	(11)	(65)	(149)	(7)	(7)	(25)	(124)
377	303007-Intg Misc Computr Softwar	SALWAGXAG	(41)	(16)	(2)	(7)	(0)	(1)	(1)	(4)	(9)	(0)	(0)	(2)	(8)
378	303010-Intg Misc Computr Softwar	SALWAGXAG	(77)	(31)	(4)	(13)	(0)	(1)	(1)	(8)	(18)	(1)	(1)	(3)	(15)
379	TOTAL INTANGIBLE		(2,046)	(810)	(97)	(352)	(7)	(29)	(34)	(204)	(471)	(22)	(21)	(80)	(391)
380															
381	PRODUCTION														
382	Steam Production														
383	310001-Steam Prod Land Own in Fe	DPROD	(2,856)	(959)	(93)	(550)	(5)	(44)	(47)	(288)	(863)	(4)	(4)	(144)	(719)
384	310002-Steam Prod Land Rights	DPROD	(7,615)	(2,557)	(249)	(1,467)	(13)	(117)	(124)	(769)	(2,300)	(10)	(10)	(384)	(1,916)
385	310003-Steam Prod Water Rights	DPROD	(17,182)	(5,769)	(562)	(3,311)	(29)	(263)	(280)	(1,736)	(5,190)	(21)	(22)	(866)	(4,324)
386	310004-Steam Prod Land Rights-NM	DPROD	(507)	(170)	(17)	(98)	(1)	(8)	(8)	(51)	(153)	(1)	(1)	(26)	(128)
387	311000E-Steam Prod Str & Improv	DPROD	(242,592)	(81,446)	(7,931)	(46,740)	(411)	(3,720)	(3,952)	(24,504)	(73,279)	(303)	(305)	(12,227)	(61,052)
388	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(34,075)	(11,741)	(1,133)	(6,596)	(57)	(519)	(561)	(3,313)	(10,070)	(42)	(42)	(1,785)	(8,285)
389	312000E-Steam Prod Boiler Plant E	DPROD	(1,225,512)	(411,442)	(40,067)	(236,120)	(2,076)	(18,792)	(19,965)	(123,790)	(370,188)	(1,529)	(1,543)	(61,767)	(308,420)
390	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(19,846)	(6,838)	(660)	(3,842)	(33)	(302)	(327)	(1,929)	(5,865)	(24)	(25)	(1,040)	(4,825)
391	314000-Steam Prod Turbogen Unit	DPROD	(569,545)	(191,213)	(18,621)	(109,734)	(965)	(8,733)	(9,279)	(57,530)	(172,041)	(711)	(717)	(28,706)	(143,335)
392	314001-Steam Prod Turbogen-TolkSC	DTRAN	(56,557)	(19,488)	(1,880)	(10,948)	(95)	(862)	(932)	(5,499)	(16,714)	(69)	(70)	(2,963)	(13,751)
393	315000E-Steam Prod Acc Elec Eq	DPROD	(74,916)	(25,152)	(2,449)	(14,434)	(127)	(1,149)	(1,220)	(7,567)	(22,630)	(93)	(94)	(3,776)	(18,854)
394	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(28,392)	(9,783)	(944)	(5,496)	(48)	(433)	(468)	(2,760)	(8,390)	(35)	(35)	(1,488)	(6,903)
395	316000E-Steam Prod Misc Pwr Plt E	DPROD	(31,100)	(10,441)	(1,017)	(5,992)	(53)	(477)	(507)	(3,141)	(9,394)	(39)	(39)	(1,567)	(7,827)
396	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(6,556)	(2,259)	(218)	(1,269)	(11)	(100)	(108)	(637)	(1,938)	(8)	(8)	(343)	(1,594)

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
331	Account 281	SCH RBO, LN 197	615,981	1,535	7,814	155	8,677	173,644
332	Account 282	SCH RBO, LN 314	702,437,569	1,806,126	9,417,976	244,711	13,676,115	268,580,498
333	Account 283	SCH RBO, LN 346	100,346,390	241,847	1,267,338	30,882	1,733,584	37,652,696
334	ADIT - NOL	SCH RBO, LN 348	0	0	0	0	0	0
335	Total Accumulated Deferred Income Taxes		639,898,472	1,645,121	8,527,464	225,857	12,523,494	250,077,479
336								
337	23500-Customer Deposits	CUSTDEP	4,704,553	0	0	0	0	3,823,442
338								
339	25410-Reg Liability - Retiree Medical	SALWAGES	216,575	492	2,574	63	3,512	85,698
340	25430-Retiree Liability FAS 158/106	SALWAGES	7,439,662	16,903	88,411	2,174	120,633	2,943,838
341								
342	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0
343	TOTAL DEDUCTIONS TO RATE BASE		560,078,491	1,453,056	7,522,942	201,154	11,152,953	220,459,161
344								
345								
346	**TOTAL RATE BASE**		3,325,208,295	8,331,251	43,801,325	1,052,444	58,355,313	1,142,158,597
347								
348								
349								
350								
351								
352								
353								
354								
355								
356								
357	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
358	Prepayments							
359	16510-Prepayments-Insurance	TOTPLT	1,839,514	4,604	24,125	586	33,072	664,832
360	16512-Prepayments-NERC Fees	TRANPLT	184,426	475	2,336	64	2,941	63,045
361	16515-Prepayments-Auto Licensing	TOTPLT	0	0	0	0	0	0
362	16516-Prepayments-I/T Related	TOTPLT	394,287	987	5,171	126	7,089	142,502
363	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0
364	16518-Prepayments-Pollution Emissions	PRODPLT	447,695	1,116	5,679	112	6,307	126,205
365	16519-Prepayments-Benefits	SALWAGES	12,553	29	149	4	204	4,967
366	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0
367	16526-Prepayments-Other Distribution Utility	SALWAGXAG	49,202	112	585	14	798	19,469
368	165295-Prepayments Hardware Maintenance	TOTPLT	8,074	20	106	3	145	2,918
369	Total Prepayments		2,935,750	7,342	38,151	908	50,555	1,023,938
370								
371	**Accumulated Deferred Income Taxes**							
372	**Account 190**							
373	INTANGIBLE							
374	303003-Intg Misc Computr Softwar	SALWAGXAG	(47)	(0)	(1)	(0)	(1)	(19)
375	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,233)	(3)	(15)	(0)	(20)	(488)
376	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(648)	(1)	(8)	(0)	(11)	(256)
377	303007-Intg Misc Computr Softwar	SALWAGXAG	(41)	(0)	(0)	(0)	(1)	(16)
378	303010-Intg Misc Computr Softwar	SALWAGXAG	(77)	(0)	(1)	(0)	(1)	(31)
379	TOTAL INTANGIBLE		(2,046)	(5)	(24)	(1)	(33)	(810)
380								
381	PRODUCTION							
382	Steam Production							
383	310001-Steam Prod Land Own in Fe	DPROD	(2,856)	(7)	(36)	(1)	(46)	(959)
384	310002-Steam Prod Land Rights	DPROD	(7,615)	(20)	(97)	(2)	(122)	(2,557)
385	310003-Steam Prod Water Rights	DPROD	(17,182)	(45)	(219)	(5)	(275)	(5,769)
386	310004-Steam Prod Land Rights-NM	DPROD	(507)	(1)	(6)	(0)	(8)	(170)
387	311000E-Steam Prod Str & Improv	DPROD	(242,592)	(632)	(3,087)	(69)	(3,883)	(81,446)
388	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(34,075)	(89)	(430)	(10)	(551)	(11,741)
389	312000E-Steam Prod Boiler Plant E	DPROD	(1,225,512)	(3,195)	(15,597)	(351)	(19,615)	(411,442)
390	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(19,846)	(52)	(251)	(6)	(321)	(6,838)
391	314000-Steam Prod Turbogen Unit	DPROD	(569,545)	(1,485)	(7,249)	(163)	(9,116)	(191,213)
392	314001-Steam Prod Turbogen-TolkSC	DTRAN	(56,557)	(148)	(714)	(16)	(915)	(19,488)
393	315000E-Steam Prod Acc Elec Eq	DPROD	(74,916)	(195)	(953)	(21)	(1,199)	(25,152)
394	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(28,392)	(74)	(359)	(8)	(459)	(9,783)
395	316000E-Steam Prod Misc Pwr Plt E	DPROD	(31,100)	(81)	(396)	(9)	(498)	(10,441)
396	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(6,556)	(17)	(83)	(2)	(106)	(2,259)

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
397	Total Steam Production		(2,317,250)	(779,257)	(75,840)	(446,598)	(3,924)	(35,519)	(37,778)	(233,517)	(699,015)	(2,889)	(2,915)	(117,082)	(581,933)
398															
399	Other Production Equipment:														
400	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
401	341000E-Other Prod Str & Impr	DPROD	(60,994)	(20,477)	(1,994)	(11,752)	(103)	(935)	(994)	(6,161)	(18,424)	(76)	(77)	(3,074)	(15,350)
402	341045-Other Prod Str & Imp-Wind	ENERGY1	(422,136)	(85,059)	(9,550)	(68,836)	(679)	(6,313)	(4,825)	(58,714)	(186,570)	(792)	(799)	(31,997)	(154,573)
403	342000E-Other Prod Fuel Hldr	DPROD	(9,048)	(3,038)	(296)	(1,743)	(15)	(139)	(147)	(914)	(2,733)	(11)	(11)	(456)	(2,277)
404	343000-Other Prod Prime Mover	DPROD	(283,199)	(95,079)	(9,259)	(54,564)	(480)	(4,343)	(4,614)	(28,606)	(85,545)	(353)	(357)	(14,274)	(71,272)
405	344000E-Other Prod Generator	DPROD	(1,266,681)	(425,263)	(41,413)	(244,052)	(2,146)	(19,423)	(20,636)	(127,949)	(382,623)	(1,581)	(1,595)	(63,842)	(318,781)
406	344045-Other Prod Generator-Wind	ENERGY1	(4,950,210)	(997,446)	(111,984)	(807,211)	(7,957)	(74,028)	(56,582)	(688,513)	(2,187,824)	(9,291)	(9,375)	(375,215)	(1,812,610)
407	345000E-Other Prod Access Elect Equip	DPROD	(204,246)	(68,571)	(6,678)	(39,352)	(346)	(3,132)	(3,327)	(20,631)	(61,696)	(255)	(257)	(10,294)	(51,402)
408	345045-Other Prod Acc El Eq-Wind	ENERGY1	(253,977)	(51,175)	(5,746)	(41,415)	(408)	(3,798)	(2,903)	(35,325)	(112,249)	(477)	(481)	(19,251)	(92,998)
409	346045-Other Prod Misc P Eq-Wind	ENERGY1	(59)	(12)	(1)	(10)	(0)	(1)	(1)	(8)	(26)	(0)	(0)	(4)	(22)
410	346000E-Other Prod Misc Pwr P	DPROD	(31,260)	(10,495)	(1,022)	(6,023)	(53)	(479)	(509)	(3,158)	(9,443)	(39)	(39)	(1,576)	(7,867)
411	Total Other Production Equipment		(7,481,812)	(1,756,616)	(187,943)	(1,274,958)	(12,187)	(112,591)	(94,538)	(969,978)	(3,047,134)	(12,876)	(12,992)	(519,983)	(2,527,152)
412	TOTAL PRODUCTION		(9,799,062)	(2,535,872)	(263,783)	(1,721,556)	(16,111)	(148,109)	(132,316)	(1,203,495)	(3,746,149)	(15,764)	(15,906)	(637,064)	(3,109,085)
413	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
414	TRANSMISSION														
415	105000-Held for Future Us	DTRAN	(15)	(5)	(0)	(3)	(0)	(0)	(0)	(1)	(4)	(0)	(0)	(1)	(4)
416	350001-Tran Land Owned in Fe	DTRAN	(851)	(293)	(28)	(165)	(1)	(13)	(14)	(83)	(251)	(1)	(1)	(45)	(207)
417	350002E-Transmission Land Right	DTRAN	(52,267)	(18,010)	(1,737)	(10,118)	(88)	(797)	(861)	(5,082)	(15,446)	(64)	(65)	(2,738)	(12,708)
418	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,874)	(1,524)	(176)	(1,200)	(9)	(61)	(66)	(666)	(168)	(3)	(2)	(70)	(97)
419	352000-Transmission Str & Improv	DTRAN	(813,363)	(280,261)	(27,037)	(157,451)	(1,371)	(12,397)	(13,398)	(79,078)	(240,370)	(996)	(1,005)	(42,615)	(197,756)
420	352010-Tran Str & Impr-Prod	DPRODTI	(2,638)	(886)	(86)	(508)	(4)	(40)	(43)	(266)	(797)	(3)	(3)	(133)	(664)
421	352045-Tran Str & Impr-Wind	ENERGY1	(5,895)	(1,188)	(133)	(961)	(9)	(88)	(67)	(820)	(2,605)	(11)	(11)	(447)	(2,158)
422	353000E-Transmission Station	DTRAN	(7,888,828)	(2,718,260)	(262,229)	(1,527,117)	(13,294)	(120,241)	(129,949)	(766,976)	(2,331,355)	(9,660)	(9,747)	(413,319)	(1,918,036)
423	353010-Tran Station Equip Pro	DPRODTI	(103,114)	(34,619)	(3,371)	(19,867)	(175)	(1,581)	(1,680)	(10,416)	(31,147)	(129)	(130)	(5,197)	(25,950)
424	353045-Tran Station Equip-Wind	ENERGY1	(126,221)	(25,433)	(2,855)	(20,582)	(203)	(1,888)	(1,443)	(17,556)	(55,785)	(237)	(239)	(9,567)	(46,218)
425	354000E-Tran Towers & Fixture	DTRAN	(536,334)	(184,805)	(17,828)	(103,823)	(904)	(8,175)	(8,835)	(52,144)	(158,501)	(657)	(663)	(28,100)	(130,401)
426	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(39,757)	(15,641)	(1,805)	(12,315)	(91)	(622)	(677)	(6,836)	(1,720)	(30)	(21)	(723)	(997)
427	355000E	DTRAN	(5,696,858)	(1,962,971)	(189,367)	(1,102,796)	(9,600)	(86,831)	(93,842)	(553,866)	(1,683,570)	(6,976)	(7,039)	(298,475)	(1,385,095)
428	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(422,289)	(166,132)	(19,171)	(130,803)	(964)	(6,603)	(7,189)	(72,606)	(18,271)	(321)	(228)	(7,680)	(10,591)
429	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,654)	(891)	(87)	(511)	(4)	(41)	(43)	(268)	(802)	(3)	(3)	(134)	(668)
430	355045-Tran Poles & Fixtures-Wind	ENERGY1	(46,339)	(9,337)	(1,048)	(7,556)	(74)	(693)	(530)	(6,445)	(20,480)	(87)	(88)	(3,512)	(16,968)
431	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,714)	(1,247)	(121)	(715)	(6)	(57)	(60)	(375)	(1,122)	(5)	(5)	(187)	(935)
432	356000E-Tran OH Conductor & D	DTRAN	(2,036,312)	(701,654)	(67,688)	(394,189)	(3,431)	(31,037)	(33,543)	(197,977)	(601,783)	(2,494)	(2,516)	(106,688)	(495,095)
433	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(150,945)	(59,383)	(6,853)	(46,755)	(345)	(2,360)	(2,569)	(25,953)	(6,531)	(115)	(82)	(2,745)	(3,786)
434	356045-Tran OH Cond & Device-Wind	ENERGY1	(27,635)	(5,568)	(625)	(4,506)	(44)	(413)	(316)	(3,844)	(12,214)	(52)	(52)	(2,095)	(10,119)
435	357000E-Tran Underground Cond	DTRAN	(1,150)	(396)	(38)	(223)	(2)	(18)	(19)	(112)	(340)	(1)	(1)	(60)	(280)
436	358000-Tran UG Conductor & Devic	DTRAN	(2,048)	(706)	(68)	(396)	(3)	(31)	(34)	(199)	(605)	(3)	(3)	(107)	(498)
437	359000-Transmission Road & Trai	DTRAN	(2,165)	(746)	(72)	(419)	(4)	(33)	(36)	(210)	(640)	(3)	(3)	(113)	(526)
438	TOTAL TRANSMISSION		(17,965,265)	(6,189,955)	(602,426)	(3,542,980)	(30,627)	(274,020)	(295,213)	(1,801,777)	(5,184,508)	(21,850)	(21,907)	(924,754)	(4,259,755)
439															
440	DISTRIBUTION														
441	360001E-Dist Land Owned in Fee	DDISPSUB	(174)	(84)	(8)	(44)	(0)	(4)	(6)	(26)	0	(1)	(1)	0	0
442	360005-Dist Land Rights-TX	DDISPSUB	(2,078)	(1,008)	(94)	(523)	(5)	(45)	(76)	(311)	0	(8)	(8)	0	0
443	361000E-Str & Improv	DDISPSUB	(171,068)	(82,971)	(7,712)	(43,100)	(415)	(3,701)	(6,274)	(25,609)	0	(668)	(620)	0	0
444	362000E-Other Eq	DDISPSUB	(3,092,890)	(1,500,095)	(139,425)	(779,246)	(7,500)	(66,910)	(113,434)	(462,999)	0	(12,077)	(11,205)	0	0
445	364000-Dist Poles, Towers & Fixt	PLT_364	(5,500,700)	(2,812,025)	(261,361)	(1,318,773)	(14,060)	(114,004)	(196,723)	(740,110)	0	(22,638)	(21,005)	0	0
446	365000-Dist OH Conductor & Devic	PLT_365	(4,698,077)	(2,401,714)	(223,225)	(1,126,347)	(12,008)	(97,369)	(168,019)	(632,119)	0	(19,335)	(17,940)	0	0
447	366000E-Dist Underground Cond	PLT_366	(290,680)	(147,788)	(13,736)	(70,067)	(739)	(6,053)	(10,424)	(39,580)	0	(1,190)	(1,104)	0	0
448	367000E-Dist UG Conductor & D	PLT_367	(1,037,200)	(527,335)	(49,013)	(250,013)	(2,637)	(21,597)	(37,195)	(141,227)	0	(4,245)	(3,939)	0	0
449	368000E-Dist Line Transformer	PLT_368	(3,488,113)	(2,546,917)	(236,721)	(480,572)	(12,734)	(45,820)	(98,146)	(27,675)	0	(20,504)	(19,024)	0	0
450	369000E-Distribution Services	CSERVICE	35,933	25,075	4,113	5,768	416	305	255	0	0	0	0	0	0
451	369010-Distribution Services O	CSERVICE	(515,059)	(359,420)	(58,956)	(82,675)	(5,970)	(4,377)	(3,661)	0	0	0	0	0	0
452	369020-Distribution Services U	CSERVICE	(712,467)	(497,176)	(81,553)	(114,362)	(8,258)	(6,055)	(5,064)	0	0	0	0	0	0
453	370000E-Distribution Meter	CMETERS	(715,577)	(410,150)	(97,022)	(105,450)	(9,812)	(8,840)	(10,745)	(66,690)	(6,869)	0	0	(1,219)	(5,650)
454	371000E-Dist Inst on Cust Premis	CUSTPREM	(41,215)	0	0	0	0	0	0	0	0	0	(41,215)	0	0
455	373000-Dist Street Light & Sg Sy	CLIGHT	(113,475)	0	0	0	0	0	0	0	0	(113,475)	0	0	0
456	TOTAL DISTRIBUTION		(20,342,841)	(11,261,607)	(1,164,711)	(4,365,404)	(73,722)	(374,470)	(649,512)	(2,136,345)	(6,869)	(194,141)	(116,060)	(1,219)	(5,650)
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Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
397	Total Steam Production		(2,317,250)	(6,042)	(29,477)	(664)	(37,114)	(779,257)
398								
399	Other Production Equipment:							
400	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)
401	341000E-Other Prod Str & Impr	DPROD	(60,994)	(159)	(776)	(17)	(976)	(20,477)
402	341045-Other Prod Str & Imp-Wind	ENERGY1	(422,136)	(980)	(5,333)	(84)	(4,741)	(85,059)
403	342000E-Other Prod Fuel Hldr	DPROD	(9,048)	(24)	(115)	(3)	(145)	(3,038)
404	343000-Other Prod Prime Mover	DPROD	(283,199)	(738)	(3,604)	(81)	(4,533)	(95,079)
405	344000E-Other Prod Generator	DPROD	(1,266,681)	(3,302)	(16,121)	(363)	(20,273)	(425,263)
406	344045-Other Prod Generator-Wind	ENERGY1	(4,950,210)	(11,496)	(62,532)	(980)	(55,601)	(997,446)
407	345000E-Other Prod Access Elect Equip	DPROD	(204,246)	(532)	(2,599)	(58)	(3,269)	(68,571)
408	345045-Other Prod Acc El Eq-Wind	ENERGY1	(253,977)	(590)	(3,208)	(50)	(2,853)	(51,175)
409	346045-Other Prod Misc P Eq-Wind	ENERGY1	(59)	(0)	(1)	(0)	(1)	(12)
410	346000E-Other Prod Misc Pwr P	DPROD	(31,260)	(81)	(398)	(9)	(500)	(10,495)
411	Total Other Production Equipment		(7,481,812)	(17,903)	(94,688)	(1,645)	(92,892)	(1,756,616)
412	TOTAL PRODUCTION		(9,799,062)	(23,945)	(124,165)	(2,309)	(130,006)	(2,535,872)
413	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
414	TRANSMISSION							
415	105000-Held for Future Us	DTRAN	(15)	(0)	(0)	(0)	(0)	(5)
416	350001-Tran Land Owned in Fe	DTRAN	(851)	(2)	(11)	(0)	(14)	(293)
417	350002E-Transmission Land Right	DTRAN	(52,267)	(137)	(660)	(15)	(846)	(18,010)
418	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,874)	(6)	(54)	(8)	(58)	(1,524)
419	352000-Transmission Str & Improv	DTRAN	(813,363)	(2,125)	(10,272)	(236)	(13,162)	(280,261)
420	352010-Tran Str & Impr-Prod	DPRODTI	(2,638)	(7)	(34)	(1)	(42)	(886)
421	352045-Tran Str & Impr-Wind	ENERGY1	(5,895)	(14)	(74)	(1)	(66)	(1,188)
422	353000E-Transmission Station	DTRAN	(7,888,828)	(20,613)	(99,628)	(2,290)	(127,659)	(2,718,260)
423	353010-Tran Station Equip Pro	DPRODTI	(103,114)	(269)	(1,312)	(30)	(1,650)	(34,619)
424	353045-Tran Station Equip-Wind	ENERGY1	(126,221)	(293)	(1,594)	(25)	(1,418)	(25,433)
425	354000E-Tran Towers & Fixture	DTRAN	(536,334)	(1,401)	(6,773)	(156)	(8,679)	(184,805)
426	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(39,757)	(64)	(558)	(78)	(599)	(15,641)
427	355000E	DTRAN	(5,696,858)	(14,885)	(71,946)	(1,654)	(92,188)	(1,962,971)
428	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(422,289)	(676)	(5,928)	(826)	(6,363)	(166,132)
429	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,654)	(7)	(34)	(1)	(42)	(891)
430	355045-Tran Poles & Fixtures-Wind	ENERGY1	(46,339)	(108)	(585)	(9)	(520)	(9,337)
431	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,714)	(10)	(47)	(1)	(59)	(1,247)
432	356000E-Tran OH Conductor & D	DTRAN	(2,036,312)	(5,321)	(25,717)	(591)	(32,952)	(701,654)
433	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(150,945)	(242)	(2,119)	(295)	(2,274)	(59,383)
434	356045-Tran OH Cond & Device-Wind	ENERGY1	(27,635)	(64)	(349)	(5)	(310)	(5,568)
435	357000E-Tran Underground Cond	DTRAN	(1,150)	(3)	(15)	(0)	(19)	(396)
436	358000-Tran UG Conductor & Devic	DTRAN	(2,048)	(5)	(26)	(1)	(33)	(706)
437	359000-Transmission Road & Trai	DTRAN	(2,165)	(6)	(27)	(1)	(35)	(746)
438	TOTAL TRANSMISSION		(17,965,265)	(46,256)	(227,764)	(6,223)	(288,990)	(6,189,955)
439								
440	DISTRIBUTION							
441	360001E-Dist Land Owned in Fee	DDISPSUB	(174)	(1)	(3)	(0)	(6)	(84)
442	360005-Dist Land Rights-TX	DDISPSUB	(2,078)	(8)	(37)	(1)	(75)	(1,008)
443	361000E-Str & Improv	DDISPSUB	(171,068)	(631)	(3,070)	(104)	(6,170)	(82,971)
444	362000E-Other Eq	DDISPSUB	(3,092,890)	(11,408)	(55,502)	(1,881)	(111,553)	(1,500,095)
445	364000-Dist Poles, Towers & Fixt	PLT_364	(5,500,700)	(18,236)	(95,768)	(3,007)	(193,716)	(2,812,025)
446	365000-Dist OH Conductor & Devic	PLT_365	(4,698,077)	(15,575)	(81,794)	(2,568)	(165,450)	(2,401,714)
447	366000E-Dist Underground Cond	PLT_366	(290,680)	(975)	(5,077)	(161)	(10,263)	(147,788)
448	367000E-Dist UG Conductor & D	PLT_367	(1,037,200)	(3,480)	(18,117)	(574)	(36,621)	(527,335)
449	368000E-Dist Line Transformer	PLT_368	(3,488,113)	(682)	(45,138)	(112)	(98,033)	(2,546,917)
450	369000E-Distribution Services	CSERVICE	35,933	0	305	0	255	25,075
451	369010-Distribution Services O	CSERVICE	(515,059)	0	(4,377)	0	(3,661)	(359,420)
452	369020-Distribution Services U	CSERVICE	(712,467)	0	(6,055)	0	(5,064)	(497,176)
453	370000E-Distribution Meter	CMETERS	(715,577)	(1,487)	(7,352)	(456)	(10,289)	(410,150)
454	371000E-Dist Inst on Cust Premis	CUSTPREM	(41,215)	0	0	0	0	0
455	373000-Dist Street Light & Sg Sy	CLIGHT	(113,475)	0	0	0	0	0
456	TOTAL DISTRIBUTION		(20,342,841)	(52,483)	(321,986)	(8,866)	(640,646)	(11,261,607)
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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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
463	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
464	GENERAL														
465	389001-General Land Owned in Fe	SALWAGXAG	(759)	(300)	(36)	(131)	(3)	(11)	(13)	(76)	(175)	(8)	(8)	(30)	(145)
466	390000-Genl Structures & Improv	SALWAGXAG	(340,276)	(134,645)	(16,196)	(58,492)	(1,144)	(4,817)	(5,617)	(33,939)	(78,259)	(3,725)	(3,441)	(13,306)	(64,953)
467	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,060)	(3,981)	(479)	(1,729)	(34)	(142)	(166)	(1,003)	(2,314)	(110)	(102)	(393)	(1,920)
468	391000-General Office Furn & E	SALWAGXAG	(6,406)	(2,535)	(305)	(1,101)	(22)	(91)	(106)	(639)	(1,473)	(70)	(65)	(251)	(1,223)
469	391004-General Info Sys Computer	SALWAGXAG	(4,048)	(1,602)	(193)	(696)	(14)	(57)	(67)	(404)	(931)	(44)	(41)	(158)	(773)
470	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
471	392010-General Transp Eq Grp	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
472	393000-General Stores Equipmen	SALWAGXAG	(619)	(245)	(29)	(106)	(2)	(9)	(10)	(62)	(142)	(7)	(6)	(24)	(118)
473	394000-General Tools & Shop Equi	SALWAGXAG	(75,760)	(29,978)	(3,606)	(13,023)	(255)	(1,072)	(1,251)	(7,556)	(17,424)	(829)	(766)	(2,962)	(14,461)
474	395000-General Laboratory Equi	SALWAGXAG	(15,686)	(6,207)	(747)	(2,696)	(53)	(222)	(259)	(1,565)	(3,608)	(172)	(159)	(613)	(2,994)
475	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
476	397000-General Communication E	SALWAGXAG	(92,149)	(36,463)	(4,386)	(15,840)	(310)	(1,304)	(1,521)	(9,191)	(21,193)	(1,009)	(932)	(3,603)	(17,590)
477	397010-General Comm Eq Two Wa	SALWAGXAG	(74,878)	(29,629)	(3,564)	(12,871)	(252)	(1,060)	(1,236)	(7,468)	(17,221)	(820)	(757)	(2,928)	(14,293)
478	397020-General Comm Eq AE	SALWAGXAG	(135)	(54)	(6)	(23)	(0)	(2)	(2)	(14)	(31)	(1)	(1)	(5)	(26)
479	397030-General Comm Eq EM	SALWAGXAG	(25,383)	(10,044)	(1,208)	(4,363)	(85)	(359)	(419)	(2,532)	(5,838)	(278)	(257)	(993)	(4,845)
480	398000-General Miscellaneous E	SALWAGXAG	(3,942)	(1,560)	(188)	(678)	(13)	(56)	(65)	(393)	(907)	(43)	(40)	(154)	(753)
481	TOTAL GENERAL		(650,102)	(257,241)	(30,942)	(111,749)	(2,186)	(9,203)	(10,731)	(64,842)	(149,515)	(7,117)	(6,575)	(25,421)	(124,094)
482															
483	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,018)	(403)	(48)	(175)	(3)	(14)	(17)	(102)	(234)	(11)	(10)	(40)	(194)
484	SchM-103 - Environmental Remediation	PRODPLT	(414,718)	(116,909)	(11,882)	(74,967)	(688)	(6,295)	(5,946)	(48,208)	(148,573)	(622)	(628)	(25,172)	(123,401)
485	SchM-109 - Employee Incentive	SALWAGES	(493,239)	(195,172)	(23,476)	(84,785)	(1,658)	(6,982)	(8,142)	(49,196)	(113,438)	(5,400)	(4,989)	(19,287)	(94,151)
486	SchM-111 - Post Employment Benefits - FAS 106(Short Term	SALWAGES	(2,087,166)	(825,881)	(99,342)	(358,773)	(7,017)	(29,545)	(34,453)	(208,175)	(480,019)	(22,851)	(21,109)	(81,615)	(398,403)
487	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,847)	(27,638)	(3,324)	(12,006)	(235)	(989)	(1,153)	(6,967)	(16,064)	(765)	(706)	(2,731)	(13,333)
488	SchM-118 - Inventory Reserve	SALWAGES	(48,809)	(19,314)	(2,323)	(8,390)	(164)	(691)	(806)	(4,868)	(11,225)	(534)	(494)	(1,909)	(9,317)
489	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,998)	(1,582)	(190)	(687)	(13)	(57)	(66)	(399)	(919)	(44)	(40)	(156)	(763)
490	SchM-127 - Litigation Reserve	RATEBASE	(11,863)	(4,075)	(421)	(2,242)	(25)	(186)	(212)	(1,332)	(3,254)	(83)	(33)	(564)	(2,690)
491	SchM-137 - R&E Credit	TOTPLT	(5,438,537)	(1,965,581)	(203,470)	(1,036,249)	(12,119)	(84,937)	(99,509)	(584,700)	(1,395,354)	(34,522)	(22,097)	(240,778)	(1,154,576)
492	SchM-174 - New Hire Retention Credit	SALWAGES	(6,510)	(2,576)	(310)	(1,119)	(22)	(92)	(107)	(649)	(1,497)	(71)	(66)	(255)	(1,243)
493	SchM-192 - Texas Margin Tax	NETPLT	10,676	3,746	385	2,035	23	168	195	1,183	2,838	75	29	492	2,345
494	SchM-226 - Performance Recognition Award	SALWAGES	(13,838)	(5,476)	(659)	(2,379)	(47)	(196)	(228)	(1,380)	(3,182)	(152)	(140)	(541)	(2,641)
495	SchM-299 - Operating Lease	TOTPLT	(58,326,693)	(21,080,272)	(2,182,151)	(11,113,466)	(129,973)	(910,921)	(1,067,201)	(6,270,732)	(14,964,758)	(370,233)	(236,987)	(2,582,269)	(12,382,489)
496	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(253,407)	(30,481)	(110,083)	(2,153)	(9,065)	(10,571)	(63,875)	(147,285)	(7,011)	(6,477)	(25,042)	(122,243)
497	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(34,180,294)	(6,887,183)	(773,232)	(5,573,645)	(54,939)	(511,149)	(390,685)	(4,754,054)	(15,106,524)	(64,153)	(64,730)	(2,590,787)	(12,515,737)
498	SchM-PTC - Deferred PTCs - Sagamore	ENERGY1	(12,597)	(2,538)	(285)	(2,054)	(20)	(188)	(144)	(1,752)	(5,568)	(24)	(24)	(955)	(4,613)
499	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,003,293)	(4,699,614)	(486,486)	(2,477,625)	(28,976)	(203,080)	(237,921)	(1,397,990)	(3,336,228)	(82,539)	(52,834)	(575,688)	(2,760,539)
500	Total Non-Plant ADIT		(114,742,152)	(36,083,874)	(3,817,696)	(20,856,610)	(238,031)	(1,764,220)	(1,856,967)	(13,393,194)	(35,731,284)	(588,940)	(411,335)	(6,147,297)	(29,583,987)
501															
502	**Total Account 190**		(163,501,467)	(56,329,360)	(5,879,656)	(30,598,651)	(360,684)	(2,570,050)	(2,944,773)	(18,599,857)	(44,818,796)	(827,836)	(571,804)	(7,735,835)	(37,082,961)
503															
504	**Account 281**														
505	311000E-Steam Prod Str & Improv	PRODPLT	615,981	173,644	17,649	111,349	1,022	9,349	8,832	71,603	220,676	924	933	37,388	183,288
506	**Total Account 281**		615,981	173,644	17,649	111,349	1,022	9,349	8,832	71,603	220,676	924	933	37,388	183,288
507															
508															
509															
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
511	**Account 282**														
512	INTANGIBLE														
513	303003-Intg Misc Computr Softwar	SALWAGXAG	14,231	5,631	677	2,446	48	201	235	1,419	3,273	156	144	556	2,716
514	303004-Intg Misc Computr Softwar	SALWAGXAG	614,889	243,308	29,266	105,696	2,067	8,704	10,150	61,330	141,417	6,732	6,219	24,044	117,372
515	303005-Intg Misc Computr Soft 15y	SALWAGXAG	194,764	77,067	9,270	33,479	655	2,757	3,215	19,426	44,793	2,132	1,970	7,616	37,177
516	303007-Intg Misc Computr Softwar	SALWAGXAG	12,252	4,848	583	2,106	41	173	202	1,222	2,818	134	124	479	2,339
517	303010-Intg Misc Computr Softwar	SALWAGXAG	23,184	9,174	1,103	3,985	78	328	383	2,312	5,332	254	234	907	4,425
518	303014-Intg CRS Computr Softwar	CUST	2,571	2,053	320	118	28	9	7	35	1	0	0	0	1
519	TOTAL INTANGIBLE		861,890	342,081	41,220	147,831	2,917	12,173	14,192	85,744	197,633	9,408	8,691	33,603	164,030
520															
521	PRODUCTION														
522	Steam Production														
523	310001-Steam Prod Land Own in Fe	DPROD	7,254	2,435	237	1,398	12	111	118	733	2,191	9	9	366	1,826
524	310002-Steam Prod Land Rights	DPROD	159,225	53,457	5,206	30,678	270	2,442	2,594	16,083	48,097	199	201	8,025	40,072
525	310003-Steam Prod Water Rights	DPROD	(229,542)	(77,064)	(7,505)	(44,226)	(389)	(3,520)	(3,740)	(23,186)	(69,337)	(286)	(289)	(11,569)	(57,768)
526	310004-Steam Prod Land Rights-NM	DPROD	10,596	3,557	346	2,042	18	162	173	1,070	3,201	13	13	534	2,667
527	311000E-Steam Prod Str & Improv	DPROD	13,274,941	4,456,799	434,014	2,557,689	22,490	203,555	216,268	1,340,913	4,009,929	16,567	16,716	669,072	3,340,857
528	311001-Steam Prod Str&Imp-TolkSC	DTRAN	1,997,506	688,282	66,398	386,676	3,366	30,446	32,904	194,204	590,315	2,446	2,468	104,655	485,660

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
463	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
464	GENERAL							
465	389001-General Land Owned in Fe	SALWAGXAG	(759)	(2)	(9)	(0)	(12)	(300)
466	390000-Genl Structures & Improv	SALWAGXAG	(340,276)	(773)	(4,044)	(99)	(5,518)	(134,645)
467	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,060)	(23)	(120)	(3)	(163)	(3,981)
468	391000-General Office Furn & E	SALWAGXAG	(6,406)	(15)	(76)	(2)	(104)	(2,535)
469	391004-General Info Sys Computer	SALWAGXAG	(4,048)	(9)	(48)	(1)	(66)	(1,602)
470	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)
471	392010-General Transp Eq Grp	SALWAGXAG	0	0	0	0	0	0
472	393000-General Stores Equipmen	SALWAGXAG	(619)	(1)	(7)	(0)	(10)	(245)
473	394000-General Tools & Shop Equi	SALWAGXAG	(75,760)	(172)	(900)	(22)	(1,228)	(29,978)
474	395000-General Laboratory Equi	SALWAGXAG	(15,686)	(36)	(186)	(5)	(254)	(6,207)
475	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0	0
476	397000-General Communication E	SALWAGXAG	(92,149)	(209)	(1,095)	(27)	(1,494)	(36,463)
477	397010-General Comm Eq Two Wa	SALWAGXAG	(74,878)	(170)	(890)	(22)	(1,214)	(29,629)
478	397020-General Comm Eq AE	SALWAGXAG	(135)	(0)	(2)	(0)	(2)	(54)
479	397030-General Comm Eq EM	SALWAGXAG	(25,383)	(58)	(302)	(7)	(412)	(10,044)
480	398000-General Miscellaneous E	SALWAGXAG	(3,942)	(9)	(47)	(1)	(64)	(1,560)
481	TOTAL GENERAL		(650,102)	(1,477)	(7,726)	(190)	(10,541)	(257,241)
482								
483	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,018)	(2)	(12)	(0)	(17)	(403)
484	SchM-103 - Environmental Remediation	PRODPLT	(414,718)	(1,034)	(5,261)	(104)	(5,842)	(116,909)
485	SchM-109 - Employee Incentive	SALWAGES	(493,239)	(1,121)	(5,862)	(144)	(7,998)	(195,172)
486	SchM-111 - Post Employment Benefits - FAS 106(Short Term	SALWAGES	(2,087,166)	(4,742)	(24,803)	(610)	(33,843)	(825,881)
487	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,847)	(159)	(830)	(20)	(1,133)	(27,638)
488	SchM-118 - Inventory Reserve	SALWAGES	(48,809)	(111)	(580)	(14)	(791)	(19,314)
489	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,998)	(9)	(48)	(1)	(65)	(1,582)
490	SchM-127 - Litigation Reserve	RATEBASE	(11,863)	(30)	(156)	(4)	(208)	(4,075)
491	SchM-137 - R&E Credit	TOTPLT	(5,438,537)	(13,611)	(71,325)	(1,732)	(97,777)	(1,965,581)
492	SchM-174 - New Hire Retention Credit	SALWAGES	(6,510)	(15)	(77)	(2)	(106)	(2,576)
493	SchM-192 - Texas Margin Tax	NETPLT	10,676	27	141	3	191	3,746
494	SchM-226 - Performance Recognition Award	SALWAGES	(13,838)	(31)	(164)	(4)	(224)	(5,476)
495	SchM-299 - Operating Lease	TOTPLT	(58,326,693)	(145,979)	(764,943)	(18,570)	(1,048,631)	(21,080,272)
496	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(1,455)	(7,610)	(187)	(10,384)	(253,407)
497	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(34,180,294)	(79,376)	(431,773)	(6,770)	(383,916)	(6,887,183)
498	SchM-PTC - Deferred PTCs - Sagamore	ENERGY1	(12,597)	(29)	(159)	(2)	(141)	(2,538)
499	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,003,293)	(32,544)	(170,536)	(4,140)	(233,781)	(4,699,614)
500	Total Non-Plant ADIT		(114,742,152)	(280,221)	(1,483,998)	(32,301)	(1,824,666)	(36,083,874)
501								
502	**Total Account 190**		(163,501,467)	(404,387)	(2,165,664)	(49,890)	(2,894,883)	(56,329,360)
503								
504	**Account 281**							
505	311000E-Steam Prod Str & Improv	PRODPLT	615,981	1,535	7,814	155	8,677	173,644
506	**Total Account 281**		615,981	1,535	7,814	155	8,677	173,644
507								
508								
509								
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
511	**Account 282**							
512	INTANGIBLE							
513	303003-Intg Misc Computr Softwar	SALWAGXAG	14,231	32	169	4	231	5,631
514	303004-Intg Misc Computr Softwar	SALWAGXAG	614,889	1,397	7,307	180	9,970	243,308
515	303005-Intg Misc Computr Soft 15y	SALWAGXAG	194,764	443	2,315	57	3,158	77,067
516	303007-Intg Misc Computr Softwar	SALWAGXAG	12,252	28	146	4	199	4,848
517	303010-Intg Misc Computr Softwar	SALWAGXAG	23,184	53	276	7	376	9,174
518	303014-Intg CRS Computr Softwar	CUST	2,571	0	9	0	7	2,053
519	TOTAL INTANGIBLE		861,890	1,953	10,221	251	13,941	342,081
520								
521	PRODUCTION							
522	Steam Production							
523	310001-Steam Prod Land Own in Fe	DPROD	7,254	19	92	2	116	2,435
524	310002-Steam Prod Land Rights	DPROD	159,225	415	2,026	46	2,548	53,457
525	310003-Steam Prod Water Rights	DPROD	(229,542)	(598)	(2,921)	(66)	(3,674)	(77,064)
526	310004-Steam Prod Land Rights-NM	DPROD	10,596	28	135	3	170	3,557
527	311000E-Steam Prod Str & Improv	DPROD	13,274,941	34,606	168,949	3,800	212,468	4,456,799
528	311001-Steam Prod Str&Imp-TolkSC	DTRAN	1,997,506	5,219	25,227	580	32,324	688,282

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
529	312000E-Steam Prod Boiler Plant E	DPROD	67,645,962	22,710,795	2,211,632	13,033,378	114,602	1,037,270	1,102,051	6,832,977	20,433,650	84,424	85,183	3,409,432	17,024,218
530	312001-Steam Prod Blr Plt-TolkSC	DTRAN	1,163,377	400,866	38,671	225,206	1,960	17,732	19,164	113,107	343,808	1,425	1,437	60,953	282,855
531	314000-Steam Prod Turbogen Unit	DPROD	30,108,762	10,108,422	984,382	5,801,069	51,009	461,682	490,515	3,041,312	9,094,880	37,576	37,915	1,517,515	7,577,365
532	314001-Steam Prod Turbogen-TolkSC	DTRAN	3,315,414	1,142,395	110,206	641,797	5,587	50,533	54,613	322,335	979,791	4,060	4,096	173,704	806,087
533	315000E-Steam Prod Acc Elec Eq	DPROD	3,526,646	1,184,002	115,301	679,480	5,975	54,077	57,454	356,230	1,065,285	4,401	4,441	177,747	887,538
534	315001-Steam Prod Acc El Eq-TolkS	DTRAN	1,664,357	573,489	55,324	322,186	2,805	25,368	27,416	161,814	491,861	2,038	2,056	87,201	404,660
535	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,334,697	448,098	43,637	257,157	2,261	20,466	21,744	134,819	403,169	1,666	1,681	67,270	335,898
536	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	384,331	132,429	12,775	74,399	648	5,858	6,331	37,366	113,580	471	475	20,136	93,444
537	Total Steam Production		124,363,524	41,827,962	4,070,626	23,968,927	210,613	1,906,183	2,027,606	12,529,776	37,510,420	155,009	156,403	6,285,042	31,225,378
538	Other Production Equipment:														
539	340001-Other Prod Land Own in Fee	DPROD	657	221	21	127	1	10	11	66	198	1	1	33	165
540	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0	0	0	0
541	340145-Other Prod Wind Land Own	ENERGY1	151	30	3	25	0	2	2	21	67	0	0	11	55
542	341000E-Other Prod Str & Impr	DPROD	1,215,908	408,217	39,753	234,270	2,060	18,645	19,809	122,820	367,286	1,517	1,531	61,283	306,003
543	341045-Other Prod Str & Imp-Wind	ENERGY1	3,505,682	706,380	79,306	571,658	5,635	52,426	40,070	487,597	1,549,392	6,580	6,639	265,723	1,283,669
544	342000E-Other Prod Fuel Hldr	DPROD	319,517	107,271	10,446	61,561	541	4,899	5,205	32,275	96,516	399	402	16,104	80,412
545	343000-Other Prod Prime Mover	DPROD	5,059,870	1,698,751	165,429	974,887	8,572	77,587	82,433	511,102	1,528,423	6,315	6,372	255,023	1,273,399
546	344000E-Other Prod Generator	DPROD	24,281,191	8,151,930	793,855	4,678,268	41,136	372,323	395,576	2,452,664	7,334,560	30,304	30,576	1,223,799	6,110,761
547	344045-Other Prod Generator-Wind	ENERGY1	45,225,132	9,112,671	1,023,090	7,374,683	72,691	676,319	516,929	6,290,253	19,987,966	84,883	85,646	3,427,961	16,560,005
548	345000E-Other Prod Access Elect Equip	DPROD	3,743,662	1,256,860	122,396	721,293	6,342	57,405	60,990	378,150	1,130,839	4,672	4,714	188,685	942,154
549	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,698,362	342,213	38,421	276,945	2,730	25,398	19,413	236,221	750,618	3,188	3,216	128,732	621,886
550	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,000	201	23	163	2	15	11	139	442	2	2	76	366
551	346000E-Other Prod Misc Pwr P	DPROD	572,108	192,074	18,705	110,228	969	8,773	9,320	57,789	172,815	714	720	28,835	143,980
552	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0	0	0	0	0	0	0
553	Total Other Production Equipment		85,623,240	21,976,820	2,291,448	15,004,108	140,680	1,293,802	1,149,769	10,569,098	32,919,121	138,574	139,820	5,596,265	27,322,857
554	TOTAL PRODUCTION		209,986,764	63,804,782	6,362,074	38,973,035	351,293	3,199,985	3,177,375	23,098,874	70,429,541	293,582	296,224	11,881,306	58,548,235
555															
556	TRANSMISSION														
557	105000-Held for Future Us	DTRAN	22	8	1	4	0	0	0	2	7	0	0	1	5
558	350001-Tran Land Owned in Fe	DTRAN	(9,016)	(3,107)	(300)	(1,745)	(15)	(137)	(149)	(877)	(2,664)	(11)	(11)	(472)	(2,192)
559	350002E-Transmission Land Right	DTRAN	6,274,488	2,162,006	208,567	1,214,613	10,573	95,635	103,357	610,025	1,854,275	7,684	7,753	328,739	1,525,536
560	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	465,107	182,977	21,115	144,066	1,062	7,273	7,917	79,968	20,124	354	251	8,459	11,665
561	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0	0	0	0	0	0
562	352000-Transmission Str & Improv	DTRAN	11,336,946	3,906,381	376,846	2,194,602	19,104	172,797	186,748	1,102,213	3,350,364	13,883	14,008	593,976	2,756,387
563	352010-Tran Str & Impr-Prod	DPRODTI	69,995	23,499	2,288	13,486	119	1,073	1,140	7,070	21,143	87	88	3,528	17,615
564	352045-Tran Str & Impr-Wind	ENERGY1	28,258	5,694	639	4,608	45	423	323	3,930	12,489	53	54	2,142	10,347
565	353000E-Transmission Station	DTRAN	109,963,485	37,890,212	3,655,248	21,286,695	185,302	1,676,057	1,811,375	10,690,988	32,497,082	134,658	135,869	5,761,314	26,735,767
566	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
567	353010-Tran Station Equip Pro	DPRODTI	2,735,943	918,539	89,450	527,135	4,635	41,952	44,572	276,360	826,440	3,415	3,445	137,895	688,545
568	353045-Tran Station Equip-Wind	ENERGY1	641,693	129,298	14,516	104,638	1,031	9,596	7,335	89,252	283,606	1,204	1,215	48,639	234,968
569	354000E-Tran Towers & Fixture	DTRAN	660,341	227,534	21,950	127,829	1,113	10,065	10,877	64,200	195,148	809	816	34,597	160,551
570	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	48,949	19,257	2,222	15,162	112	765	833	8,416	2,118	37	26	890	1,228
571	355000E	DTRAN	107,133,154	36,914,962	3,561,166	20,738,800	180,532	1,632,917	1,764,753	10,415,815	31,660,645	131,192	132,372	5,613,025	26,047,620
572	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,941,422	3,124,223	360,532	2,459,841	18,128	124,179	135,185	1,365,399	343,603	6,038	4,294	144,433	199,170
573	355010-Tran Poles & Fixtures-Prod	DPRODTI	47,670	16,004	1,559	9,185	81	731	777	4,815	14,400	59	60	2,403	11,997
574	355045-Tran Poles & Fixtures-Wind	ENERGY1	273,654	55,140	6,191	44,624	440	4,092	3,128	38,062	120,946	514	518	20,742	100,203
575	356000E-Tran OH Conductor & D	DTRAN	38,275,509	13,188,625	1,272,299	7,409,360	64,499	583,393	630,494	3,721,263	11,311,413	46,871	47,293	2,005,368	9,306,045
576	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,837,235	1,116,193	128,807	878,828	6,477	44,366	48,297	487,817	122,759	2,157	1,534	51,602	71,157
577	356010-Tran OH Cond & Device-Prod	DPRODTI	66,698	22,393	2,181	12,851	113	1,023	1,087	6,737	20,147	83	84	3,362	16,786
578	356045-Tran OH Cond & Device-Wind	ENERGY1	167,360	33,722	3,786	27,291	269	2,503	1,913	23,278	73,968	314	317	12,686	61,282
579	357000E-Tran Underground Cond	DTRAN	21,616	7,448	719	4,184	36	329	356	2,102	6,388	26	27	1,133	5,255
580	358000-Tran UG Conductor & Devic	DTRANRADNET	38,492	15,143	1,747	11,923	88	602	655	6,618	1,665	29	21	700	965
581	359000-Transmission Road & Trai	DTRAN	40,694	14,022	1,353	7,878	69	620	670	3,956	12,026	50	50	2,132	9,894
582	Recoverable Meters	DTRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
583	TOTAL TRANSMISSION		289,059,717	99,970,175	9,732,884	57,235,858	493,813	4,410,255	4,761,644	29,007,408	82,748,091	349,506	350,084	14,777,293	67,970,798
584															
585	DISTRIBUTION														
586	360001E-Dist Land Owned in Fee	DDISPSUB	885	429	40	223	2	19	32	133	0	3	3	0	0
587	360005-Dist Land Rights-TX	DDISPSUB	362,396	175,767	16,336	91,305	879	7,840	13,291	54,250	0	1,415	1,313	0	0
588	361000E-Str & Improv	DDISPSUB	1,698,458	823,776	76,565	427,922	4,119	36,743	62,292	254,255	0	6,632	6,153	0	0
589	362000E-Other Eq	DDISPSUB	38,481,798	18,664,212	1,734,726	9,695,388	93,320	832,494	1,411,350	5,760,637	0	150,258	139,414	0	0
590	364000-Dist Poles, Towers & Fixt	PLT_364	45,060,143	23,035,293	2,140,992	10,803,011	115,175	933,889	1,611,500	6,062,771	0	185,447	172,064	0	0
591	365000-Dist OH Conductor & Devic	PLT_365	32,105,492	16,412,718	1,525,464	7,697,179	82,062	665,399	1,148,199	4,319,743	0	132,132	122,596	0	0
592	366000E-Dist Underground Cond	PLT_366	1,794,687	912,458	84,807	432,602	4,562	37,369	64,358	244,368	0	7,346	6,816	0	0
593	367000E-Dist UG Conductor & D	PLT_367	8,226,150	4,182,352	388,724	1,982,881	20,911	171,286	294,994	1,120,090	0	33,670	31,240	0	0
594	368000E-Dist Line Transformer	PLT_368	24,516,174	17,900,984	1,663,789	3,377,696	89,504	322,048	689,816	194,511	0	144,113	133,713	0	0

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
529	312000E-Steam Prod Boiler Plant E	DPROD	67,645,962	176,345	860,925	19,364	1,082,687	22,710,795
530	312001-Steam Prod Blr Plt-TolkSC	DTRAN	1,163,377	3,040	14,692	338	18,826	400,866
531	314000-Steam Prod Turbogen Unit	DPROD	30,108,762	78,490	383,192	8,619	481,897	10,108,422
532	314001-Steam Prod Turbogen-TolkSC	DTRAN	3,315,414	8,663	41,871	962	53,651	1,142,395
533	315000E-Steam Prod Acc Elec Eq	DPROD	3,526,646	9,194	44,883	1,010	56,445	1,184,002
534	315001-Steam Prod Acc El Eq-TolkS	DTRAN	1,664,357	4,349	21,019	483	26,933	573,489
535	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,334,697	3,479	16,987	382	21,362	448,098
536	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	384,331	1,004	4,854	112	6,219	132,429
537	Total Steam Production		124,363,524	324,252	1,581,931	35,634	1,991,972	41,827,962
538	Other Production Equipment:							
539	340001-Other Prod Land Own in Fee	DPROD	657	2	8	0	11	221
540	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0
541	340145-Other Prod Wind Land Own	ENERGY1	151	0	2	0	2	30
542	341000E-Other Prod Str & Impr	DPROD	1,215,908	3,170	15,475	348	19,461	408,217
543	341045-Other Prod Str & Imp-Wind	ENERGY1	3,505,682	8,141	44,285	694	39,376	706,380
544	342000E-Other Prod Fuel Hldr	DPROD	319,517	833	4,066	91	5,114	107,271
545	343000-Other Prod Prime Mover	DPROD	5,059,870	13,190	64,397	1,448	80,984	1,698,751
546	344000E-Other Prod Generator	DPROD	24,281,191	63,298	309,025	6,951	388,625	8,151,930
547	344045-Other Prod Generator-Wind	ENERGY1	45,225,132	105,025	571,294	8,957	507,972	9,112,671
548	345000E-Other Prod Access Elect Equip	DPROD	3,743,662	9,759	47,645	1,072	59,918	1,256,860
549	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,698,362	3,944	21,454	336	19,076	342,213
550	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,000	2	13	0	11	201
551	346000E-Other Prod Misc Pwr P	DPROD	572,108	1,491	7,281	164	9,157	192,074
552	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0
553	Total Other Production Equipment		85,623,240	208,857	1,084,945	20,062	1,129,707	21,976,820
554	TOTAL PRODUCTION		209,986,764	533,109	2,666,876	55,696	3,121,678	63,804,782
555								
556	TRANSMISSION							
557	105000-Held for Future Us	DTRAN	22	0	0	0	0	8
558	350001-Tran Land Owned in Fe	DTRAN	(9,016)	(24)	(114)	(3)	(146)	(3,107)
559	350002E-Transmission Land Right	DTRAN	6,274,488	16,395	79,241	1,821	101,535	2,162,006
560	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	465,107	744	6,529	909	7,008	182,977
561	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0
562	352000-Transmission Str & Improv	DTRAN	11,336,946	29,622	143,175	3,291	183,457	3,906,381
563	352010-Tran Str & Impr-Prod	DPRODTI	69,995	182	891	20	1,120	23,499
564	352045-Tran Str & Impr-Wind	ENERGY1	28,258	66	357	6	317	5,694
565	353000E-Transmission Station	DTRAN	109,963,485	287,323	1,388,734	31,921	1,779,455	37,890,212
566	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
567	353010-Tran Station Equip Pro	DPRODTI	2,735,943	7,132	34,820	783	43,789	918,539
568	353045-Tran Station Equip-Wind	ENERGY1	641,693	1,490	8,106	127	7,208	129,298
569	354000E-Tran Towers & Fixture	DTRAN	660,341	1,725	8,339	192	10,686	227,534
570	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	48,949	78	687	96	738	19,257
571	355000E	DTRAN	107,133,154	279,928	1,352,989	31,099	1,733,654	36,914,962
572	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,941,422	12,707	111,472	15,529	119,656	3,124,223
573	355010-Tran Poles & Fixtures-Prod	DPRODTI	47,670	124	607	14	763	16,004
574	355045-Tran Poles & Fixtures-Wind	ENERGY1	273,654	636	3,457	54	3,074	55,140
575	356000E-Tran OH Conductor & D	DTRAN	38,275,509	100,010	483,383	11,111	619,383	13,188,625
576	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,837,235	4,540	39,826	5,548	42,749	1,116,193
577	356010-Tran OH Cond & Device-Prod	DPRODTI	66,698	174	849	19	1,068	22,393
578	356045-Tran OH Cond & Device-Wind	ENERGY1	167,360	389	2,114	33	1,880	33,722
579	357000E-Tran Underground Cond	DTRAN	21,616	56	273	6	350	7,448
580	358000-Tran UG Conductor & Devic	DTRANRADNET	38,492	62	540	75	580	15,143
581	359000-Transmission Road & Trai	DTRAN	40,694	106	514	12	659	14,022
582	Recoverable Meters	DTRAN	0	0	0	0	0	0
583	TOTAL TRANSMISSION		289,059,717	743,466	3,666,789	102,663	4,658,981	99,970,175
584								
585	DISTRIBUTION							
586	360001E-Dist Land Owned in Fee	DDISPSUB	885	3	16	1	32	429
587	360005-Dist Land Rights-TX	DDISPSUB	362,396	1,337	6,503	220	13,071	175,767
588	361000E-Str & Improv	DDISPSUB	1,698,458	6,265	30,479	1,033	61,259	823,776
589	362000E-Other Eq	DDISPSUB	38,481,798	141,942	690,552	23,407	1,387,943	18,664,212
590	364000-Dist Poles, Towers & Fixt	PLT_364	45,060,143	149,386	784,503	24,635	1,586,865	23,035,293
591	365000-Dist OH Conductor & Devic	PLT_365	32,105,492	106,438	558,961	17,552	1,130,646	16,412,718
592	366000E-Dist Underground Cond	PLT_366	1,794,687	6,021	31,348	993	63,365	912,458
593	367000E-Dist UG Conductor & D	PLT_367	8,226,150	27,599	143,687	4,551	290,443	4,182,352
594	368000E-Dist Line Transformer	PLT_368	24,516,174	4,793	317,255	790	689,025	17,900,984

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
595	369000E-Distribution Services	CSERVICE	(225,805)	(157,572)	(25,847)	(36,245)	(2,617)	(1,919)	(1,605)	0	0	0	0	0	0
596	369010-Distribution Services O	CSERVICE	3,696,955	2,579,819	423,173	593,416	42,849	31,420	26,277	0	0	0	0	0	0
597	369020-Distribution Services U	CSERVICE	5,230,669	3,650,081	598,730	839,600	60,625	44,455	37,179	0	0	0	0	0	0
598	370000E-Distribution Meter	CMETERS	5,752,083	3,296,939	779,901	847,644	78,873	71,056	86,374	536,078	55,217	0	0	9,797	45,420
599	371000E-Dist Inst on Cust Premis	CUSTPREM	441,115	0	0	0	0	0	0	0	0	0	441,115	0	0
600	373000-Dist Street Light & Sg Sy	CLIGHT	3,176,489	0	0	0	0	0	0	0	0	3,176,489	0	0	0
601	TOTAL DISTRIBUTION		170,317,689	91,477,258	9,407,401	36,752,622	590,264	3,152,099	5,444,058	18,546,836	55,217	3,837,505	1,054,428	9,797	45,420
602															
603	GENERAL														
604	389001-General Land Owned in Fe	SALWAGXAG	821	325	39	141	3	12	14	82	189	9	8	32	157
605	389002-General Land Rights	SALWAGXAG	5,784	2,289	275	994	19	82	95	577	1,330	63	59	226	1,104
606	390000-Genl Structures & Improv	SALWAGXAG	2,966,865	1,173,970	141,211	509,990	9,975	41,998	48,975	295,918	682,340	32,482	30,006	116,015	566,326
607	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,562)	(9,719)	(1,169)	(4,222)	(83)	(348)	(405)	(2,450)	(5,649)	(269)	(248)	(960)	(4,689)
608	390050-Genl Str & Imp-Call Center	CUST	596,234	476,235	74,105	27,478	6,523	2,051	1,677	8,019	147	0	0	28	119
609	391000-General Office Furn & E	SALWAGXAG	2,010,000	795,345	95,668	345,509	6,758	28,453	33,179	200,479	462,274	22,006	20,329	78,598	383,676
610	391004-General Info Sys Computer	SALWAGXAG	2,562,866	1,014,110	121,982	440,544	8,617	36,279	42,306	255,623	589,426	28,059	25,920	100,217	489,209
611	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
612	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
613	392010-General Transp Eq Grp	SALWAGXAG	272,274	107,737	12,959	46,803	915	3,854	4,494	27,157	62,619	2,981	2,754	10,647	51,973
614	392020-General Transp Eq Grp 2	SALWAGXAG	2,996,187	1,185,573	142,607	515,030	10,074	42,413	49,459	298,842	689,084	32,803	30,303	117,161	571,923
615	392030-General Transp Eq Trailer	SALWAGXAG	697,222	275,887	33,185	119,849	2,344	9,870	11,509	69,542	160,352	7,633	7,051	27,264	133,088
616	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
617	392040-General Transp Eq Grp 4	SALWAGXAG	3,813,959	1,509,160	181,530	655,601	12,823	53,989	62,958	380,408	877,161	41,756	38,573	149,139	728,022
618	393000-General Stores Equipmen	SALWAGXAG	33,209	13,141	1,581	5,709	112	470	548	3,312	7,638	364	336	1,299	6,339
619	394000-General Tools & Shop Equi	SALWAGXAG	4,033,711	1,596,114	191,989	693,375	13,562	57,100	66,585	402,326	927,701	44,162	40,796	157,732	769,969
620	395000-General Laboratory Equi	SALWAGXAG	842,206	333,256	40,086	144,771	2,832	11,922	13,902	84,002	193,696	9,221	8,518	32,933	160,763
621	396000-General Power Operated E	SALWAGXAG	854,880	338,271	40,689	146,950	2,874	12,101	14,112	85,267	196,611	9,359	8,646	33,429	163,182
622	397000-General Communication E	SALWAGXAG	4,947,673	1,957,764	235,490	850,481	16,635	70,038	81,672	493,485	1,137,901	54,168	50,039	193,471	944,429
623	397010-General Comm Eq Two Wa	SALWAGXAG	4,020,376	1,590,838	191,354	691,083	13,517	56,911	66,365	400,996	924,634	44,016	40,661	157,211	767,424
624	397020-General Comm Eq AE	SALWAGXAG	7,274	2,878	346	1,250	24	103	120	726	1,673	80	74	284	1,389
625	397030-General Comm Eq EM	SALWAGXAG	1,362,851	539,272	64,866	234,268	4,582	19,292	22,497	135,932	313,438	14,921	13,783	53,292	260,146
626	398000-General Miscellaneous E	SALWAGXAG	211,677	83,759	10,075	36,386	712	2,996	3,494	21,113	48,683	2,317	2,141	8,277	40,406
627	TOTAL GENERAL		32,211,508	12,986,203	1,578,868	5,461,990	112,819	449,589	523,556	3,161,355	7,271,250	346,131	319,747	1,236,296	6,034,954
628															
629	**Total Account 282**		702,437,569	268,580,498	27,122,447	138,571,336	1,551,106	11,224,101	13,920,825	73,900,217	160,701,731	4,836,132	2,029,174	27,938,294	132,763,437
630															
631	**Account 283**														
632	INTANGIBLE														
633	303003-Intg Misc Computr Softwar	SALWAGXAG	295,808	117,049	14,079	50,848	995	4,187	4,883	29,504	68,032	3,239	2,992	11,567	56,465
634	303004-Intg Misc Computr Softwar	SALWAGXAG	7,639,908	3,023,064	363,630	1,313,263	25,687	108,149	126,113	762,011	1,757,080	83,643	77,268	298,747	1,458,332
635	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	69,691	55,665	8,662	3,212	762	240	196	937	17	0	0	3	14
636	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,048,492	1,601,963	192,692	695,916	13,612	57,309	66,829	403,800	931,101	44,324	40,945	158,310	772,790
637	303007-Intg Misc Computr Softwar	SALWAGXAG	254,670	100,772	12,121	43,777	856	3,605	4,204	25,401	58,571	2,788	2,576	9,959	48,612
638	303010-Intg Misc Computr Softwar	SALWAGXAG	481,242	190,424	22,905	82,723	1,618	6,812	7,944	48,000	110,679	5,269	4,867	18,818	91,861
639	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	779	622	97	36	9	3	2	10	0	0	0	0	0
640	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(431)	(52)	(187)	(4)	(15)	(18)	(109)	(251)	(12)	(11)	(43)	(208)
641	303014-Intg CRS Computr Softwar	CUST	81,805	65,341	10,167	3,770	895	281	230	1,100	20	0	0	4	16
642	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(11,327)	(1,362)	(4,921)	(96)	(405)	(473)	(2,855)	(6,583)	(313)	(290)	(1,119)	(5,464)
643	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(12,684)	(1,526)	(5,510)	(108)	(454)	(529)	(3,197)	(7,372)	(351)	(324)	(1,253)	(6,119)
644	TOTAL INTANGIBLE		12,810,625	5,130,459	621,414	2,182,927	44,225	179,712	209,382	1,264,603	2,911,294	138,586	128,023	494,993	2,416,301
645															
646	GENERAL														
647	393000-General Stores Equipmen	SALWAGXAG	232	92	11	40	1	3	4	23	53	3	2	9	44
648	394000-General Tools & Shop Equi	SALWAGXAG	28,626	11,327	1,362	4,921	96	405	473	2,855	6,584	313	290	1,119	5,464
649	395000-General Laboratory Equi	SALWAGXAG	5,876	2,325	280	1,010	20	83	97	586	1,351	64	59	230	1,122
650	397000-General Communication E	SALWAGXAG	34,517	13,658	1,643	5,933	116	489	570	3,443	7,938	378	349	1,350	6,589
651	397010-General Comm Eq Two Wa	SALWAGXAG	28,048	11,098	1,335	4,821	94	397	463	2,797	6,451	307	284	1,097	5,354
652	397020-General Comm Eq AE	SALWAGXAG	51	20	2	9	0	1	1	5	12	1	1	2	10
653	397030-General Comm Eq EM	SALWAGXAG	(69,136)	(27,357)	(3,291)	(11,884)	(232)	(979)	(1,141)	(6,896)	(15,900)	(757)	(699)	(2,703)	(13,197)
654	397030R-General Comm Eq EM-Retail Related	CUST	91,355	72,969	11,354	4,210	999	314	257	1,229	22	0	0	4	18
655	398000-General Miscellaneous E	SALWAGXAG	1,477	584	70	254	5	21	24	147	340	16	15	58	282
656	TOTAL GENERAL		121,043	84,716	12,767	9,313	1,099	735	747	4,190	6,850	325	300	1,165	5,685
657															
658	NON-PLANT														
659	SchM-107 - Pension Expense	SALWAGES	24,699,796	9,773,588	1,175,622	4,245,764	83,046	349,643	407,723	2,463,574	5,680,603	270,421	249,811	965,844	4,714,759
660	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,185,906	1,151,441	119,193	607,037	7,099	49,756	58,292	342,518	817,401	20,223	12,945	141,048	676,353

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
595	369000E-Distribution Services	CSERVICE	(225,805)	0	(1,919)	0	(1,605)	(157,572)
596	369010-Distribution Services O	CSERVICE	3,696,955	0	31,420	0	26,277	2,579,819
597	369020-Distribution Services U	CSERVICE	5,230,669	0	44,455	0	37,179	3,650,081
598	370000E-Distribution Meter	CMETERS	5,752,083	11,955	59,101	3,667	82,707	3,296,939
599	371000E-Dist Inst on Cust Premis	CUSTPREM	441,115	0	0	0	0	0
600	373000-Dist Street Light & Sg Sy	CLIGHT	3,176,489	0	0	0	0	0
601	TOTAL DISTRIBUTION		170,317,689	455,738	2,696,361	76,850	5,367,207	91,477,258
602								
603	GENERAL							
604	389001-General Land Owned in Fe	SALWAGXAG	821	2	10	0	13	325
605	389002-General Land Rights	SALWAGXAG	5,784	13	69	2	94	2,289
606	390000-Genl Structures & Improv	SALWAGXAG	2,966,865	6,741	35,257	867	48,107	1,173,970
607	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,562)	(56)	(292)	(7)	(398)	(9,719)
608	390050-Genl Str & Imp-Call Center	CUST	596,234	30	2,021	9	1,668	476,235
609	391000-General Office Furn & E	SALWAGXAG	2,010,000	4,567	23,886	587	32,592	795,345
610	391004-General Info Sys Computer	SALWAGXAG	2,562,866	5,823	30,456	749	41,557	1,014,110
611	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
612	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
613	392010-General Transp Eq Grp	SALWAGXAG	272,274	619	3,236	80	4,415	107,737
614	392020-General Transp Eq Grp 2	SALWAGXAG	2,996,187	6,807	35,606	876	48,583	1,185,573
615	392030-General Transp Eq Trailer	SALWAGXAG	697,222	1,584	8,286	204	11,305	275,887
616	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
617	392040-General Transp Eq Grp 4	SALWAGXAG	3,813,959	8,665	45,324	1,115	61,843	1,509,160
618	393000-General Stores Equipmen	SALWAGXAG	33,209	75	395	10	538	13,141
619	394000-General Tools & Shop Equi	SALWAGXAG	4,033,711	9,165	47,935	1,179	65,406	1,596,114
620	395000-General Laboratory Equi	SALWAGXAG	842,206	1,914	10,009	246	13,656	333,256
621	396000-General Power Operated E	SALWAGXAG	854,880	1,942	10,159	250	13,862	338,271
622	397000-General Communication E	SALWAGXAG	4,947,673	11,241	58,797	1,446	80,226	1,957,764
623	397010-General Comm Eq Two Wa	SALWAGXAG	4,020,376	9,134	47,777	1,175	65,190	1,590,838
624	397020-General Comm Eq AE	SALWAGXAG	7,274	17	86	2	118	2,878
625	397030-General Comm Eq EM	SALWAGXAG	1,362,851	3,096	16,196	398	22,099	539,272
626	398000-General Miscellaneous E	SALWAGXAG	211,677	481	2,516	62	3,432	83,759
627	TOTAL GENERAL		32,211,508	71,861	377,728	9,249	514,307	12,986,203
628								
629	**Total Account 282**		702,437,569	1,806,126	9,417,976	244,711	13,676,115	268,580,498
630								
631	**Account 283**							
632	INTANGIBLE							
633	303003-Intg Misc Computr Softwar	SALWAGXAG	295,808	672	3,515	86	4,797	117,049
634	303004-Intg Misc Computr Softwar	SALWAGXAG	7,639,908	17,358	90,791	2,233	123,880	3,023,064
635	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	69,691	3	236	1	195	55,665
636	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,048,492	9,198	48,111	1,183	65,646	1,601,963
637	303007-Intg Misc Computr Softwar	SALWAGXAG	254,670	579	3,026	74	4,129	100,772
638	303010-Intg Misc Computr Softwar	SALWAGXAG	481,242	1,093	5,719	141	7,803	190,424
639	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	779	0	3	0	2	622
640	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(2)	(13)	(0)	(18)	(431)
641	303014-Intg CRS Computr Softwar	CUST	81,805	4	277	1	229	65,341
642	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(65)	(340)	(8)	(464)	(11,327)
643	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(73)	(381)	(9)	(520)	(12,684)
644	TOTAL INTANGIBLE		12,810,625	28,768	150,945	3,702	205,680	5,130,459
645								
646	GENERAL							
647	393000-General Stores Equipmen	SALWAGXAG	232	1	3	0	4	92
648	394000-General Tools & Shop Equi	SALWAGXAG	28,626	65	340	8	464	11,327
649	395000-General Laboratory Equi	SALWAGXAG	5,876	13	70	2	95	2,325
650	397000-General Communication E	SALWAGXAG	34,517	78	410	10	560	13,658
651	397010-General Comm Eq Two Wa	SALWAGXAG	28,048	64	333	8	455	11,098
652	397020-General Comm Eq AE	SALWAGXAG	51	0	1	0	1	20
653	397030-General Comm Eq EM	SALWAGXAG	(69,136)	(157)	(822)	(20)	(1,121)	(27,357)
654	397030R-General Comm Eq EM-Retail Related	CUST	91,355	5	310	1	256	72,969
655	398000-General Miscellaneous E	SALWAGXAG	1,477	3	18	0	24	584
656	TOTAL GENERAL		121,043	72	663	10	737	84,716
657								
658	NON-PLANT							
659	SchM-107 - Pension Expense	SALWAGES	24,699,796	56,118	293,525	7,219	400,504	9,773,588
660	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,185,906	7,974	41,783	1,014	57,278	1,151,441

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
661	SchM-138 - Rate Case Expense	CLAIMREV	925,594	332,203	34,794	171,131	2,214	14,095	16,057	99,414	244,641	6,964	4,080	41,943	202,698
662	SchM-192 - Texas Margin Tax	TOTPLT	60,209	21,761	2,253	11,472	134	940	1,102	6,473	15,448	382	245	2,666	12,782
663	SchM-299 - Operating Lease	TOTPLT	58,326,693	21,080,272	2,182,151	11,113,466	129,973	910,921	1,067,201	6,270,732	14,964,758	370,233	236,987	2,582,269	12,382,489
664	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	216,524	78,255	8,101	41,256	482	3,382	3,962	23,279	55,553	1,374	880	9,586	45,967
665	TOTAL NON-PLANT		87,414,722	32,437,521	3,522,113	16,190,126	222,949	1,328,738	1,554,337	9,205,989	21,778,404	669,598	504,947	3,743,355	18,035,048
666															
667	**Total Account 283**		100,346,390	37,652,696	4,156,294	18,382,366	268,274	1,509,185	1,764,467	10,474,782	24,696,548	808,509	633,270	4,239,513	20,457,034
668															
669	ADIT NOL	TOTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
670	**Total Accumulated Deferred Income Taxes**		639,898,472	250,077,479	25,416,734	126,466,400	1,459,718	10,172,585	12,749,351	65,846,744	140,800,159	4,817,730	2,091,573	24,479,361	116,320,798
671															
672	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**														
673															
674	**CASH WORKING CAPITAL (LEAD LAG)**														
675															
676	SPS CWC-Fossil Fuel for Generation	ENERGY1	53,316,192	10,742,985	1,206,128	8,694,060	85,696	797,317	609,411	7,415,619	23,563,938	100,069	100,969	4,041,244	19,522,694
677	Multiplied by Factor of 0.018137		0.018137	0.018137				0.018137	0.018137		0.018137				
678	SPS CWC-Fossil Fuel for Generation - CWC Amount		966,995	194,845	21,876	157,684	1,554	14,461	11,053	134,497	427,379	1,815	1,831	73,296	354,083
679															
680	SPS CWC-Fuel Oil for Generation	ENERGY1	48,957	9,865	1,108	7,983	79	732	560	6,809	21,637	92	93	3,711	17,927
681	Multiplied by Factor of 0.077041		0.077041	0.077041				0.077041	0.077041		0.077041				
682	SPS CWC-Fuel Oil for Generation - CWC Amount		3,772	760	85	615	6	56	43	525	1,667	7	7	286	1,381
683															
684	SPS CWC-Gas for Generation	ENERGY1	67,706,300	13,642,530	1,531,663	11,040,598	108,826	1,012,514	773,892	9,417,104	29,923,875	127,077	128,221	5,131,981	24,791,894
685	Multiplied by Factor of -0.008521		(0.008521)	(0.008521)				(0.008521)	(0.008521)		(0.008521)				
686	SPS CWC-Gas for Generation - CWC Amount		(576,895)	(116,242)	(13,051)	(94,072)	(927)	(8,627)	(6,594)	(80,239)	(254,968)	(1,083)	(1,093)	(43,727)	(211,241)
687															
688	SPS CWC-Purchased Power Capacity	DPURCH	36,266,758	12,175,847	1,185,713	6,987,533	61,441	556,107	590,838	3,663,337	10,955,011	45,262	45,669	1,827,885	9,127,126
689	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)				(0.011589)	(0.011589)		(0.011589)				
690	SPS CWC-Purchased Power Capacity - CWC Amount		(420,297)	(141,106)	(13,741)	(80,979)	(712)	(6,445)	(6,847)	(42,455)	(126,958)	(525)	(529)	(21,183)	(105,775)
691															
692	SPS CWC-Purchased Power Energy	ENERGY1	196,675,714	39,629,316	4,449,230	32,071,130	316,121	2,941,187	2,248,029	27,355,146	86,923,957	369,139	372,460	14,907,566	72,016,392
693	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)				(0.011589)	(0.011589)		(0.011589)				
694	SPS CWC-Purchased Power Energy - CWC Amount		(2,279,283)	(459,266)	(51,562)	(371,674)	(3,664)	(34,086)	(26,053)	(317,020)	(1,007,365)	(4,278)	(4,316)	(172,764)	(834,601)
695															
696	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,268,227	6,132,335	454,935	2,616,539	37,725	163,812	307,541	169,515	160,192	135,618	90,015	0	160,192
697	Multiplied by Factor of -0.042000		(0.042000)	(0.042000)				(0.042000)	(0.042000)		(0.042000)				
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(431,266)	(257,558)	(19,107)	(109,895)	(1,584)	(6,880)	(12,917)	(7,120)	(6,728)	(5,696)	(3,781)	0	(6,728)
699															
700	SPS CWC-Franchise Tax	INCITYREV	1,376,570	822,107	60,989	350,776	5,057	21,961	41,229	22,725	21,476	18,181	12,068	0	21,476
701	Multiplied by Factor of 0.198904		0.198904	0.198904				0.198904	0.198904		0.198904				
702	SPS CWC-Federal Income Tax - CWC Amount		273,805	163,521	12,131	69,771	1,006	4,368	8,201	4,520	4,272	3,616	2,400	0	4,272
703															
704	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,419,842	4,431,238	328,737	1,890,716	27,260	118,371	222,230	122,492	115,755	97,998	65,045	0	115,755
705	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)				(0.181151)	(0.181151)		(0.181151)				
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,344,109)	(802,722)	(59,551)	(342,505)	(4,938)	(21,443)	(40,257)	(22,189)	(20,969)	(17,752)	(11,783)	0	(20,969)
707															
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713															
714															
715															
716															
717															
718															
719															
720			(5,000)												
721															
722	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**														
723															
724	**CASH WORKING CAPITAL (LEAD LAG)**														
725	Total O&M Expense	SCH O&M, LN 243	277,067,436	101,336,524	10,746,464	49,132,367	692,079	4,047,764	4,404,517	28,812,184	74,609,145	1,798,097	1,488,295	12,876,941	61,732,204
726	Multiplied by Factor of 0.006058		0.006058	0.006058				0.006058	0.006058		0.006058				

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
661	SchM-138 - Rate Case Expense	CLAIMREV	925,594	2,244	11,851	278	15,779	332,203
662	SchM-192 - Texas Margin Tax	TOTPLT	60,209	151	790	19	1,082	21,761
663	SchM-299 - Operating Lease	TOTPLT	58,326,693	145,979	764,943	18,570	1,048,631	21,080,272
664	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	216,524	542	2,840	69	3,893	78,255
665	TOTAL NON-PLANT		87,414,722	213,007	1,115,730	27,170	1,527,167	32,437,521
666								
667	**Total Account 283**		100,346,390	241,847	1,267,338	30,882	1,733,584	37,652,696
668								
669	ADIT NOL	TOTPLT	0	0	0	0	0	0
670	**Total Accumulated Deferred Income Taxes**		639,898,472	1,645,121	8,527,464	225,857	12,523,494	250,077,479
671								
672	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**							
673								
674	**CASH WORKING CAPITAL (LEAD LAG)**							
675								
676	SPS CWC-Fossil Fuel for Generation	ENERGY1	53,316,192	123,815	673,502	10,560	598,851	10,742,985
677	Multiplied by Factor of 0.018137		0.018137					
678	SPS CWC-Fossil Fuel for Generation - CWC Amount		966,995	2,246	12,215	192	10,861	194,845
679								
680	SPS CWC-Fuel Oil for Generation	ENERGY1	48,957	114	618	10	550	9,865
681	Multiplied by Factor of 0.077041		0.077041					
682	SPS CWC-Fuel Oil for Generation - CWC Amount		3,772	9	48	1	42	760
683								
684	SPS CWC-Gas for Generation	ENERGY1	67,706,300	157,233	855,281	13,410	760,482	13,642,530
685	Multiplied by Factor of -0.008521		(0.008521)					
686	SPS CWC-Gas for Generation - CWC Amount		(576,895)	(1,340)	(7,287)	(114)	(6,480)	(116,242)
687								
688	SPS CWC-Purchased Power Capacity	DPURCH	36,266,758	94,543	461,564	10,382	580,457	12,175,847
689	Multiplied by Factor of -0.011589		(0.011589)					
690	SPS CWC-Purchased Power Capacity - CWC Amount		(420,297)	(1,096)	(5,349)	(120)	(6,727)	(141,106)
691								
692	SPS CWC-Purchased Power Energy	ENERGY1	196,675,714	456,736	2,484,451	38,953	2,209,076	39,629,316
693	Multiplied by Factor of -0.011589		(0.011589)					
694	SPS CWC-Purchased Power Energy - CWC Amount		(2,279,283)	(5,293)	(28,792)	(451)	(25,601)	(459,266)
695								
696	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,268,227	20,027	143,784	3,225	304,316	6,132,335
697	Multiplied by Factor of -0.042000		(0.042000)					
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(431,266)	(841)	(6,039)	(135)	(12,781)	(257,558)
699								
700	SPS CWC-Franchise Tax	INCITYREV	1,376,570	2,685	19,276	432	40,797	822,107
701	Multiplied by Factor of 0.198904		0.198904					
702	SPS CWC-Federal Income Tax - CWC Amount		273,805	534	3,834	86	8,115	163,521
703								
704	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,419,842	14,472	103,899	2,331	219,899	4,431,238
705	Multiplied by Factor of -0.181151		(0.181151)					
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,344,109)	(2,622)	(18,821)	(422)	(39,835)	(802,722)
707								
708								
709								
710								
711								
712								
713								
714								
715								
716								
717								
718								
719								
720			(5,000)					
721								
722	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
723								
724	**CASH WORKING CAPITAL (LEAD LAG)**							
725	Total O&M Expense	SCH O&M, LN 243	277,067,436	658,911	3,388,853	76,550	4,327,967	101,336,524
726	Multiplied by Factor of 0.006058		0.006058					

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	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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
727	Total O&M Expense CWC Amount		1,678,353	613,852	65,097	297,622	4,192	24,520	26,681	174,532	451,949	10,892	9,015	78,003	373,947
728															
729	SPS CWC-Payroll	SALWAGES	5,018,461	1,985,780	238,861	862,647	16,873	71,040	82,841	500,545	1,154,175	54,944	50,756	196,238	957,936
730	Multiplied by Factor of 0.043178		0.043178	0.043178				0.043178	0.043178		0.043178				
731	SPS CWC-Payroll - CWC Amount		216,688	85,742	10,314	37,247	729	3,067	3,577	21,613	49,835	2,372	2,192	8,473	41,362
732															
733	SPS CWC-Property Tax	SCH OTX, LN 5	40,046,137	14,050,790	1,443,475	7,634,365	85,350	629,879	729,658	4,438,403	10,643,700	281,574	108,944	1,845,871	8,797,829
734	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)				(0.408192)	(0.408192)		(0.408192)				
735	SPS CWC-Property Tax - CWC Amount		(16,346,504)	(5,735,417)	(589,215)	(3,116,285)	(34,839)	(257,111)	(297,840)	(1,811,720)	(4,344,671)	(114,936)	(44,470)	(753,469)	(3,591,201)
736															
737	SPS CWC-Sales Tax	SCH OTX, LN 9	65,493	22,979	2,361	12,486	140	1,030	1,193	7,259	17,407	460	178	3,019	14,388
738	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)				(0.002384)	(0.002384)		(0.002384)				
739	SPS CWC-Sales Tax - CWC Amount		(156)	(55)	(6)	(30)	(0)	(2)	(3)	(17)	(41)	(1)	(0)	(7)	(34)
740			(18,258,898)												
741	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(307,602)	(121,717)	(14,641)	(52,875)	(1,034)	(4,354)	(5,078)	(30,680)	(70,744)	(3,368)	(3,111)	(12,028)	(58,716)
742	Multiplied by Factor of 0.043178		0.043178	0.043178				0.043178	0.043178		0.043178				
743	SPS CWC-Payroll Tax Adjustment - CWC Amount		(13,282)	(5,255)	(632)	(2,283)	(45)	(188)	(219)	(1,325)	(3,055)	(145)	(134)	(519)	(2,535)
744															
745	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,136,045)	(1,631,730)	(508,625)	(2,603,358)	(81,485)	(532,730)	(621,381)	(3,304,047)	(15,675,336)	(425,838)	248,485	(2,384,734)	(13,290,602)
746	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)				(0.000795)	(0.000795)		(0.000795)				
747	SPS CWC-Payroll Tax Adjustment - CWC Amount		19,971	1,296	404	2,068	65	423	494	2,625	12,454	338	(197)	1,895	10,560
748															
749	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,537,308)	(164,712)	(51,342)	(262,791)	(8,225)	(53,775)	(62,724)	(333,520)	(1,582,315)	(42,985)	25,083	(240,722)	(1,341,593)
750	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)				(0.000795)	(0.000795)		(0.000795)				
751	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,016	131	41	209	7	43	50	265	1,257	34	(20)	191	1,066
752															
753	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,250,192)	(6,457,473)	(636,917)	(3,552,505)	(39,151)	(287,844)	(340,632)	(1,943,508)	(4,815,942)	(125,341)	(50,878)	(829,527)	(3,986,415)

Southwestern Public Service Company

Allocation of Rate Base 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
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)
727	Total O&M Expense CWC Amount		1,678,353	3,991	20,528	464	26,217	613,852
728								
729	SPS CWC-Payroll	SALWAGES	5,018,461	11,402	59,638	1,467	81,374	1,985,780
730	Multiplied by Factor of 0.043178		0.043178					
731	SPS CWC-Payroll - CWC Amount		216,688	492	2,575	63	3,514	85,742
732								
733	SPS CWC-Property Tax	SCH OTX, LN 5	40,046,137	100,847	529,032	12,926	716,732	14,050,790
734	Multiplied by Factor of -0.408192		(0.408192)					
735	SPS CWC-Property Tax - CWC Amount		(16,346,504)	(41,165)	(215,947)	(5,276)	(292,564)	(5,735,417)
736								
737	SPS CWC-Sales Tax	SCH OTX, LN 9	65,493	165	865	21	1,172	22,979
738	Multiplied by Factor of -0.002384		(0.002384)					
739	SPS CWC-Sales Tax - CWC Amount		(156)	(0)	(2)	(0)	(3)	(55)
740			(18,258,898)					
741	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(307,602)	(699)	(3,655)	(90)	(4,988)	(121,717)
742	Multiplied by Factor of 0.043178		0.043178					
743	SPS CWC-Payroll Tax Adjustment - CWC Amount		(13,282)	(30)	(158)	(4)	(215)	(5,255)
744								
745	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,136,045)	(100,795)	(431,935)	(18,659)	(602,722)	(1,631,730)
746	Multiplied by Factor of -0.000795		(0.000795)					
747	SPS CWC-Payroll Tax Adjustment - CWC Amount		19,971	80	343	15	479	1,296
748								
749	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,537,308)	(10,175)	(43,601)	(1,884)	(60,841)	(164,712)
750	Multiplied by Factor of -0.000795		(0.000795)					
751	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,016	8	35	1	48	131
752								
753	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,250,192)	(45,026)	(242,818)	(5,702)	(334,930)	(6,457,473)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	50100-Steam Genr Fuel	ENEFUEL	0	0	0	0	0	0	0
6									
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	8,132,378	0	8,132,378	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	36,266,758	36,266,758	0	0	0	36,266,758	0
12	Total Other Power Supply		44,399,136	36,266,758	8,132,378	0	0	36,266,758	0
13									
14	**TOTAL COST OF SALES**		44,399,136	36,266,758	8,132,378	0	0	36,266,758	0
15									
16									
17	PRODUCTION EXPENSE								
18									
19	Steam Production Operation								
20	50000-Stm Prod Op & Supr	SALWAGPO	2,073,668	1,960,295	113,373	0	1,960,295	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,415,298	0	19,415,298	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	282,531	0	282,531	0	0	0	0
23	50200-Steam Expenses Major	DPROD	6,387,727	6,387,727	0	0	6,387,727	0	0
24	50500-Stm Gen Elec Exp Major	DPROD	5,271,950	5,271,950	0	0	5,271,950	0	0
25	50600-Misc Steam Pwr Exp	DPROD	7,285,813	7,285,813	0	0	7,285,813	0	0
26	50700-Stm Pow Gen Rents	DPROD	1,714,842	1,714,842	0	0	1,714,842	0	0
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
29	Total Steam Production Operation		42,431,829	22,620,627	19,811,202	0	22,620,627	0	0
30									
31	Steam Production Maintenance								
32	51000-Stm Maint Super&Eng	SALWAGPM	306,379	131,011	175,367	0	131,011	0	0
33	51100-Stm Maint of Structures	DPROD	2,214,087	2,214,087	0	0	2,214,087	0	0
34	51200-Stm Maint of Boiler Plt	ENERGY1	8,071,365	0	8,071,365	0	0	0	0
35	51300-Stm Maint of Elec Plant	ENERGY1	4,079,653	0	4,079,653	0	0	0	0
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,615,084	5,615,084	0	0	5,615,084	0	0
37	Total Steam Production Maintenance		20,286,568	7,960,182	12,326,385	0	7,960,182	0	0
38									
39	Total Steam Production O&M		62,718,396	30,580,809	32,137,587	0	30,580,809	0	0
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
52									
53	PRODUCTION EXPENSE CONTINUED								
54									
55	Other Production Operation								
56	54600-Oth Oper Super&Eng	SALWAGPO	243,354	230,049	13,305	0	230,049	0	0
57	54600W-Oth Oper Super&Eng	ENERGY1	58,311	0	58,311	0	0	0	0
58	54800-Oth Oper Gen Exp	DPROD	171,658	171,658	0	0	171,658	0	0
59	54900-Oth Oper Misc Gen Exp	DPROD	450,406	450,406	0	0	450,406	0	0
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,018,387	0	5,018,387	0	0	0	0
61	55000-Oth Oper Rents	DPROD	206,328	206,328	0	0	206,328	0	0
62	55000W-Oth Oper Rents	ENERGY1	3,136,753	0	3,136,753	0	0	0	0
63	Total Other Production Operation		9,285,198	1,058,441	8,226,756	0	1,058,441	0	0
64									
65	Other Production Maintenance								
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	251,116	107,380	143,736	0	107,380	0	0
67	55200-Oth Maint of Structures	DPROD	132,094	132,094	0	0	132,094	0	0
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	636,998	636,998	0	0	636,998	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
1	**OPERATION & MAINTENANCE EXPENSE**									
2										
3	**COST OF SALES**									
4										
5	50100-Steam Genr Fuel	ENEFUEL	0	0	0	0	0	0	0	0
6										
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0	0
8										
9	Other Power Supply									
10	55509-Pur Pwr Variable O&M	ENERGY1	8,132,378	8,132,378	0	0	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	36,266,758	0	0	0	0	0	0	0
12	Total Other Power Supply		44,399,136	8,132,378	0	0	0	0	0	0
13										
14	**TOTAL COST OF SALES**		44,399,136	8,132,378	0	0	0	0	0	0
15										
16										
17	PRODUCTION EXPENSE									
18										
19	Steam Production Operation									
20	50000-Stm Prod Op & Supr	SALWAGPO	2,073,668	113,373	0	0	0	0	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,415,298	19,415,298	0	0	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	282,531	282,531	0	0	0	0	0	0
23	50200-Steam Expenses Major	DPROD	6,387,727	0	0	0	0	0	0	0
24	50500-Stm Gen Elec Exp Major	DPROD	5,271,950	0	0	0	0	0	0	0
25	50600-Misc Steam Pwr Exp	DPROD	7,285,813	0	0	0	0	0	0	0
26	50700-Stm Pow Gen Rents	DPROD	1,714,842	0	0	0	0	0	0	0
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0
29	Total Steam Production Operation		42,431,829	19,811,202	0	0	0	0	0	0
30										
31	Steam Production Maintenance									
32	51000-Stm Maint Super&Eng	SALWAGPM	306,379	175,367	0	0	0	0	0	0
33	51100-Stm Maint of Structures	DPROD	2,214,087	0	0	0	0	0	0	0
34	51200-Stm Maint of Boiler Plt	ENERGY1	8,071,365	8,071,365	0	0	0	0	0	0
35	51300-Stm Maint of Elec Plant	ENERGY1	4,079,653	4,079,653	0	0	0	0	0	0
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,615,084	0	0	0	0	0	0	0
37	Total Steam Production Maintenance		20,286,568	12,326,385	0	0	0	0	0	0
38										
39	Total Steam Production O&M		62,718,396	32,137,587	0	0	0	0	0	0
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
52										
53	PRODUCTION EXPENSE CONTINUED									
54										
55	Other Production Operation									
56	54600-Oth Oper Super&Eng	SALWAGPO	243,354	13,305	0	0	0	0	0	0
57	54600W-Oth Oper Super&Eng	ENERGY1	58,311	58,311	0	0	0	0	0	0
58	54800-Oth Oper Gen Exp	DPROD	171,658	0	0	0	0	0	0	0
59	54900-Oth Oper Misc Gen Exp	DPROD	450,406	0	0	0	0	0	0	0
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,018,387	5,018,387	0	0	0	0	0	0
61	55000-Oth Oper Rents	DPROD	206,328	0	0	0	0	0	0	0
62	55000W-Oth Oper Rents	ENERGY1	3,136,753	3,136,753	0	0	0	0	0	0
63	Total Other Production Operation		9,285,198	8,226,756	0	0	0	0	0	0
64										
65	Other Production Maintenance									
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	251,116	143,736	0	0	0	0	0	0
67	55200-Oth Maint of Structures	DPROD	132,094	0	0	0	0	0	0	0
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	636,998	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	50100-Steam Genr Fuel	ENEFUEL	0	0	0	0	0	0	0
6									
7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	8,132,378	0	0	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	36,266,758	0	0	0	0	0	0
12	Total Other Power Supply		44,399,136	0	0	0	0	0	0
13									
14	**TOTAL COST OF SALES**		44,399,136	0	0	0	0	0	0
15									
16									
17	PRODUCTION EXPENSE								
18									
19	Steam Production Operation								
20	50000-Stm Prod Op & Supr	SALWAGPO	2,073,668	0	0	0	0	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,415,298	0	0	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	282,531	0	0	0	0	0	0
23	50200-Steam Expenses Major	DPROD	6,387,727	0	0	0	0	0	0
24	50500-Stm Gen Elec Exp Major	DPROD	5,271,950	0	0	0	0	0	0
25	50600-Misc Steam Pwr Exp	DPROD	7,285,813	0	0	0	0	0	0
26	50700-Stm Pow Gen Rents	DPROD	1,714,842	0	0	0	0	0	0
27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0
28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
29	Total Steam Production Operation		42,431,829	0	0	0	0	0	0
30									
31	Steam Production Maintenance								
32	51000-Stm Maint Super&Eng	SALWAGPM	306,379	0	0	0	0	0	0
33	51100-Stm Maint of Structures	DPROD	2,214,087	0	0	0	0	0	0
34	51200-Stm Maint of Boiler Plt	ENERGY1	8,071,365	0	0	0	0	0	0
35	51300-Stm Maint of Elec Plant	ENERGY1	4,079,653	0	0	0	0	0	0
36	51400-Stm Maint of Misc Stm Plt	DPROD	5,615,084	0	0	0	0	0	0
37	Total Steam Production Maintenance		20,286,568	0	0	0	0	0	0
38									
39	Total Steam Production O&M		62,718,396	0	0	0	0	0	0
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
52									
53	PRODUCTION EXPENSE CONTINUED								
54									
55	Other Production Operation								
56	54600-Oth Oper Super&Eng	SALWAGPO	243,354	0	0	0	0	0	0
57	54600W-Oth Oper Super&Eng	ENERGY1	58,311	0	0	0	0	0	0
58	54800-Oth Oper Gen Exp	DPROD	171,658	0	0	0	0	0	0
59	54900-Oth Oper Misc Gen Exp	DPROD	450,406	0	0	0	0	0	0
60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,018,387	0	0	0	0	0	0
61	55000-Oth Oper Rents	DPROD	206,328	0	0	0	0	0	0
62	55000W-Oth Oper Rents	ENERGY1	3,136,753	0	0	0	0	0	0
63	Total Other Production Operation		9,285,198	0	0	0	0	0	0
64									
65	Other Production Maintenance								
66	55100-Oth Mtce Supervision&Eng	SALWAGPM	251,116	0	0	0	0	0	0
67	55200-Oth Maint of Structures	DPROD	132,094	0	0	0	0	0	0
68	55300-Oth Mtc of Gen & Ele Plant	DPROD	636,998	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,596,349	0	2,596,349	0	0	0	0
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,163,049	0	2,163,049	0	0	0	0
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	25,945	25,945	0	0	25,945	0	0
72	Total Other Production Maintenance		5,805,551	902,418	4,903,133	0	902,418	0	0
73									
74	Total Other Production O&M		15,090,749	1,960,859	13,129,889	0	1,960,859	0	0
75									
76	System Control and Dispatch								
77	55600-Load Dispatch	DPRODLD	598,131	598,131	0	0	598,131	0	0
78	55700-Purchased Power Other	DPROD	459,951	459,951	0	0	459,951	0	0
79	55790REC - REC Costs	ENERGYREC	4,110,497	0	4,110,497	0	0	0	0
80	Total System Control and Dispatch		5,168,579	1,058,082	4,110,497	0	1,058,082	0	0
81									
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,977,724	33,599,750	49,377,974	0	33,599,750	0	0
83									
84									
85	TRANSMISSION EXPENSE								
86									
87	Transmission Operations:								
88	56000-Trans Oper Super & Eng	SALWAGTO	3,557,495	3,527,112	30,383	0	0	0	35,427
89	56110-Load Disp-Reliability	DTRANLD	(413)	(413)	0	0	0	0	0
90	56111-Load Disp-Reliability	DTRANLD	391	391	0	0	0	0	0
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,465,146	1,465,146	0	0	0	0	0
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,465,517	2,465,517	0	0	0	0	0
93	56150-Rel/Plan/Standards Dev	DTRAN	6,737	6,737	0	0	0	0	0
94	56160-Trans Service Studies	DTRAN	6,630	6,630	0	0	0	0	0
95	56170-Gen Interconn Studies	DTRAN	56,805	56,805	0	0	0	0	0
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,870,513	1,870,513	0	0	0	0	0
97									
98									
99									
100									
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
102									
103	TRANSMISSION EXPENSE CONTINUED								
104									
105	Transmission Operations Continued:								
106	56200-Trans Oper Station Exp	PLT_353	681,734	681,734	0	0	0	0	18,481
107	56300-Trans Oper OH Lines	OHTRAN	985,139	964,843	20,297	0	0	0	373
108	56600-Trans Oper Misc Exp	TRANPLT	1,544,271	1,497,910	46,361	0	0	0	15,577
109	56700-Trans Rents	TRANPLT	725,906	704,114	21,793	0	0	0	7,322
110	Total Transmission Operations		13,365,871	13,247,038	118,833	0	0	0	77,181
111									
112	Wheeling:								
113	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DPROD	159,775	159,775	0	0	159,775	0	0
114	56500-Transm of Elec By Others	DTRAN	119,686	119,686	0	0	0	0	0
115	56500S2-Wheeling Schedule 2	DTRAN	81,449	81,449	0	0	0	0	0
116	56500S9-Wheeling Schedule 9	DTRAN	5,836,462	5,836,462	0	0	0	0	0
117	56500S11-Wheeling Schedule 11	DTRAN	69,607,800	69,607,800	0	0	0	0	0
118	56500S12-Wheeling Schedule 12	DTRAN	1,306,923	1,306,923	0	0	0	0	0
119	56500MISC-Wheeling Miscellaneous	DTRAN	14,002	14,002	0	0	0	0	0
120	Total Wheeling		77,126,098	77,126,098	0	0	159,775	0	0
121									
122									
123	Transmission Maintenance								
124	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0
125	57000-Tran Mnt of Station Equip	PLT_353	715,988	715,988	0	0	0	0	19,410
126	57100-Trans Mt of Overhead Lines	OHTRAN	462,064	452,544	9,520	0	0	0	175
127	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
128	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
129	Total Transmission Maintenance		1,178,052	1,168,532	9,520	0	0	0	19,585
130									
131	TOTAL TRANSMISSION EXPENSE		91,670,021	91,541,668	128,353	0	159,775	0	96,766
132									
133									
134	REGIONAL MARKET EXPENSE								
135	57510-Operations Supervision	ENERGY1	92,411	0	92,411	0	0	0	0
136	57520-DA & RT Mkt Admin	ENERGY1	170,842	0	170,842	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,596,349	2,596,349	0	0	0	0	0	0
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,163,049	2,163,049	0	0	0	0	0	0
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	25,945	0	0	0	0	0	0	0
72	Total Other Production Maintenance		5,805,551	4,903,133	0	0	0	0	0	0
73										
74	Total Other Production O&M		15,090,749	13,129,889	0	0	0	0	0	0
75										
76	System Control and Dispatch									
77	55600-Load Dispatch	DPRODLD	598,131	0	0	0	0	0	0	0
78	55700-Purchased Power Other	DPROD	459,951	0	0	0	0	0	0	0
79	55790REC - REC Costs	ENERGYREC	4,110,497	4,110,497	0	0	0	0	0	0
80	Total System Control and Dispatch		5,168,579	4,110,497	0	0	0	0	0	0
81										
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,977,724	49,377,974	0	0	0	0	0	0
83										
84										
85	TRANSMISSION EXPENSE									
86										
87	Transmission Operations:									
88	56000-Trans Oper Super & Eng	SALWAGTO	3,557,495	30,383	3,449,775	41,910	0	0	0	0
89	56110-Load Disp-Reliability	DTRANLD	(413)	0	(413)	0	0	0	0	0
90	56111-Load Disp-Reliability	DTRANLD	391	0	391	0	0	0	0	0
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,465,146	0	1,465,146	0	0	0	0	0
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,465,517	0	2,465,517	0	0	0	0	0
93	56150-Rel/Plan/Standards Dev	DTRAN	6,737	0	6,737	0	0	0	0	0
94	56160-Trans Service Studies	DTRAN	6,630	0	6,630	0	0	0	0	0
95	56170-Gen Interconn Studies	DTRAN	56,805	0	56,805	0	0	0	0	0
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,870,513	0	1,870,513	0	0	0	0	0
97										
98										
99										
100										
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
102										
103	TRANSMISSION EXPENSE CONTINUED									
104										
105	Transmission Operations Continued:									
106	56200-Trans Oper Station Exp	PLT_353	681,734	0	663,253	0	0	0	0	0
107	56300-Trans Oper OH Lines	OHTRAN	985,139	20,297	897,911	66,559	0	0	0	0
108	56600-Trans Oper Misc Exp	TRANPLT	1,544,271	46,361	1,421,014	61,320	0	0	0	0
109	56700-Trans Rents	TRANPLT	725,906	21,793	667,967	28,824	0	0	0	0
110	Total Transmission Operations		13,365,871	118,833	12,971,245	198,612	0	0	0	0
111										
112	Wheeling:									
113	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DPROD	159,775	0	0	0	0	0	0	0
114	56500-Transm of Elec By Others	DTRAN	119,686	0	119,686	0	0	0	0	0
115	56500S2-Wheeling Schedule 2	DTRAN	81,449	0	81,449	0	0	0	0	0
116	56500S9-Wheeling Schedule 9	DTRAN	5,836,462	0	5,836,462	0	0	0	0	0
117	56500S11-Wheeling Schedule 11	DTRAN	69,607,800	0	69,607,800	0	0	0	0	0
118	56500S12-Wheeling Schedule 12	DTRAN	1,306,923	0	1,306,923	0	0	0	0	0
119	56500MISC-Wheeling Miscellaneous	DTRAN	14,002	0	14,002	0	0	0	0	0
120	Total Wheeling		77,126,098	0	76,966,323	0	0	0	0	0
121										
122										
123	Transmission Maintenance									
124	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0
125	57000-Tran Mnt of Station Equip	PLT_353	715,988	0	696,578	0	0	0	0	0
126	57100-Trans Mt of Overhead Lines	OHTRAN	462,064	9,520	421,150	31,218	0	0	0	0
127	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0
128	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0
129	Total Transmission Maintenance		1,178,052	9,520	1,117,729	31,218	0	0	0	0
130										
131	TOTAL TRANSMISSION EXPENSE		91,670,021	128,353	91,055,297	229,831	0	0	0	0
132										
133										
134	REGIONAL MARKET EXPENSE									
135	57510-Operations Supervision	ENERGY1	92,411	92,411	0	0	0	0	0	0
136	57520-DA & RT Mkt Admin	ENERGY1	170,842	170,842	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,596,349	0	0	0	0	0	0
70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,163,049	0	0	0	0	0	0
71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	25,945	0	0	0	0	0	0
72	Total Other Production Maintenance		5,805,551	0	0	0	0	0	0
73									
74	Total Other Production O&M		15,090,749	0	0	0	0	0	0
75									
76	System Control and Dispatch								
77	55600-Load Dispatch	DPRODLD	598,131	0	0	0	0	0	0
78	55700-Purchased Power Other	DPROD	459,951	0	0	0	0	0	0
79	55790REC - REC Costs	ENERGYREC	4,110,497	0	0	0	0	0	0
80	Total System Control and Dispatch		5,168,579	0	0	0	0	0	0
81									
82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,977,724	0	0	0	0	0	0
83									
84									
85	TRANSMISSION EXPENSE								
86									
87	Transmission Operations:								
88	56000-Trans Oper Super & Eng	SALWAGTO	3,557,495	0	0	0	0	0	0
89	56110-Load Disp-Reliability	DTRANLD	(413)	0	0	0	0	0	0
90	56111-Load Disp-Reliability	DTRANLD	391	0	0	0	0	0	0
91	56120-Load Disp-Monitor/Operate	DTRANLD	1,465,146	0	0	0	0	0	0
92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,465,517	0	0	0	0	0	0
93	56150-Rel/Plan/Standards Dev	DTRAN	6,737	0	0	0	0	0	0
94	56160-Trans Service Studies	DTRAN	6,630	0	0	0	0	0	0
95	56170-Gen Interconn Studies	DTRAN	56,805	0	0	0	0	0	0
96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,870,513	0	0	0	0	0	0
97									
98									
99									
100									
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
102									
103	TRANSMISSION EXPENSE CONTINUED								
104									
105	Transmission Operations Continued:								
106	56200-Trans Oper Station Exp	PLT_353	681,734	0	0	0	0	0	0
107	56300-Trans Oper OH Lines	OHTRAN	985,139	0	0	0	0	0	0
108	56600-Trans Oper Misc Exp	TRANPLT	1,544,271	0	0	0	0	0	0
109	56700-Trans Rents	TRANPLT	725,906	0	0	0	0	0	0
110	Total Transmission Operations		13,365,871	0	0	0	0	0	0
111									
112	Wheeling:								
113	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DPROD	159,775	0	0	0	0	0	0
114	56500-Transm of Elec By Others	DTRAN	119,686	0	0	0	0	0	0
115	56500S2-Wheeling Schedule 2	DTRAN	81,449	0	0	0	0	0	0
116	56500S9-Wheeling Schedule 9	DTRAN	5,836,462	0	0	0	0	0	0
117	56500S11-Wheeling Schedule 11	DTRAN	69,607,800	0	0	0	0	0	0
118	56500S12-Wheeling Schedule 12	DTRAN	1,306,923	0	0	0	0	0	0
119	56500MISC-Wheeling Miscellaneous	DTRAN	14,002	0	0	0	0	0	0
120	Total Wheeling		77,126,098	0	0	0	0	0	0
121									
122									
123	Transmission Maintenance								
124	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0
125	57000-Tran Mnt of Station Equip	PLT_353	715,988	0	0	0	0	0	0
126	57100-Trans Mt of Overhead Lines	OHTRAN	462,064	0	0	0	0	0	0
127	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
128	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
129	Total Transmission Maintenance		1,178,052	0	0	0	0	0	0
130									
131	TOTAL TRANSMISSION EXPENSE		91,670,021	0	0	0	0	0	0
132									
133									
134	REGIONAL MARKET EXPENSE								
135	57510-Operations Supervision	ENERGY1	92,411	0	0	0	0	0	0
136	57520-DA & RT Mkt Admin	ENERGY1	170,842	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
137	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	0	8,169	0	0	0	0
138	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	0	14,289	0	0	0	0
139	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,160,561	4,160,561	0	0	0	0	0
140	575700W-Market facilitation monitoring and compliance	DTRAN	0	0	0	0	0	0	0
141	57580-Regional Market Rents	ENERGY1	20,777	0	20,777	0	0	0	0
142	TOTAL REGIONAL MARKET EXPENSE		4,467,049	4,160,561	306,488	0	0	0	0
143									
144									
145									
146									
147									
148									
149									
150	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
151									
152	DISTRIBUTION EXPENSES								
153									
154	Operation								
155	58000-Dist Oper Sup & Eng	SALWAGDO	3,166,268	1,779,019	0	1,387,249	0	0	0
156	58100-Dist Load Dispatching	DDISTLD	214,862	214,862	0	0	0	0	0
157	58200-Dist Op Station Exp	PLT_362	623,595	623,595	0	0	0	0	0
158	58300-Dist Oper Overhead Lines	OHDIST	168,631	168,631	0	0	0	0	0
159	58400-Dist Op UG Elec lines	UGDIST	542,706	542,706	0	0	0	0	0
160	58500-Dist Oper Streetlight	PLT_373	358,907	0	0	358,907	0	0	0
161	58600-Dist Oper Meter Exp	CMETERS	1,111,030	0	0	1,111,030	0	0	0
162	58700-Dist Oper Cust Install	PLT_371	371,569	0	0	371,569	0	0	0
163	58800-Dist Oper Misc Exp	DISTPLT	5,632,418	4,891,549	0	740,870	0	0	0
164	58900-Dist Rents	DISTPLT	1,615,035	1,402,598	0	212,436	0	0	0
165	Total Distribution Operation		13,805,020	9,622,960	0	4,182,061	0	0	0
166									
167	Maintenance								
168	59000-Dist Mtc Super & Eng	SALWAGDM	16,440	16,054	0	386	0	0	0
169	59100-Dist Mt of Structures	PLT_361	(293)	(293)	0	0	0	0	0
170	59200-Dist Mt of Station Equip	PLT_362	445,085	445,085	0	0	0	0	0
171	59300-Dist Mtc of Overhead Lines	OHDIST	6,171,500	6,171,500	0	0	0	0	0
172	59400-Dist Mt of Undergrnd Line	UGDIST	49,994	49,994	0	0	0	0	0
173	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0
174	59600-Dist Mtc of Streetlights	PLT_373	161,958	0	0	161,958	0	0	0
175	59700-Dist Mtc of Meters	CMETERS	35,399	0	0	35,399	0	0	0
176	59800-Dist Mtce of Dist Plant	DISTPLT	14,518	12,608	0	1,910	0	0	0
177	Total Distribution Maintenance		6,894,601	6,694,949	0	199,653	0	0	0
178									
179	TOTAL DISTRIBUTION EXPENSES		20,699,622	16,317,908	0	4,381,713	0	0	0
180									
181	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEI		199,814,416	145,619,888	49,812,815	4,381,713	33,759,525	0	96,766
182									
183									
184	CUSTOMER ACCOUNTS EXPENSES								
185	90100-Cust Acct Supervise	SALWAGCA	19,597	0	0	19,597	0	0	0
186	90200-Cust Acct Meter Read	CMETRDG	3,426,867	0	0	3,426,867	0	0	0
187	90300-Cust Acct Recrds &Coll	CUSTREC	4,893,330	0	0	4,893,330	0	0	0
188	90400-Cust Acct Uncollect	EXP_904	4,443,766	3,039,328	902,791	501,647	1,005,340	237,940	6,256
189	904001-Uncollectable Accounts - Non Commodity	EXP_904	(44,674)	(30,555)	(9,076)	(5,043)	(10,107)	(2,392)	(63)
190	90500-Cust Acct Misc	CUSTCAM	124,119	0	0	124,119	0	0	0
191	DEPINT - Customer Deposit Interest Expense	CUSTDEP	28,708	0	0	28,708	0	0	0
192	TOTAL CUSTOMER ACCTS EXPENSE		12,891,713	3,008,774	893,715	8,989,224	995,234	235,548	6,193
193									
194									
195									
196									
197									
198									
199									
200	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
201									
202	CUSTOMER SERVICE EXPENSES								
203	90800EE-Customer Assistance Hist EE Amort	ENETRKR	0	0	0	0	0	0	0
204	90804EE-Customer Assistance SaversSwitch	PRODPLT	618,109	368,999	249,110	0	350,263	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
137	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	8,169	0	0	0	0	0	0
138	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	14,289	0	0	0	0	0	0
139	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,160,561	0	4,160,561	0	0	0	0	0
140	575700W-Market facilitation monitoring and compliance	DTRAN	0	0	0	0	0	0	0	0
141	57580-Regional Market Rents	ENERGY1	20,777	20,777	0	0	0	0	0	0
142	TOTAL REGIONAL MARKET EXPENSE		4,467,049	306,488	4,160,561	0	0	0	0	0
143										
144										
145										
146										
147										
148										
149										
150	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
151										
152	DISTRIBUTION EXPENSES									
153										
154	Operation									
155	58000-Dist Oper Sup & Eng	SALWAGDO	3,166,268	0	0	0	486,579	1,003,520	110,645	178,275
156	58100-Dist Load Dispatching	DDISTLD	214,862	0	0	0	214,862	0	0	0
157	58200-Dist Op Station Exp	PLT_362	623,595	0	0	0	623,595	0	0	0
158	58300-Dist Oper Overhead Lines	OHDIST	168,631	0	0	0	0	151,565	17,065	0
159	58400-Dist Op UG Elec lines	UGDIST	542,706	0	0	0	0	493,635	49,071	0
160	58500-Dist Oper Streetlight	PLT_373	358,907	0	0	0	0	0	0	0
161	58600-Dist Oper Meter Exp	CMETERS	1,111,030	0	0	0	0	0	0	0
162	58700-Dist Oper Cust Install	PLT_371	371,569	0	0	0	0	0	0	0
163	58800-Dist Oper Misc Exp	DISTPLT	5,632,418	0	0	0	1,251,342	2,513,658	273,958	852,592
164	58900-Dist Rents	DISTPLT	1,615,035	0	0	0	358,809	720,764	78,554	244,471
165	Total Distribution Operation		13,805,020	0	0	0	2,935,186	4,883,142	529,294	1,275,338
166										
167	Maintenance									
168	59000-Dist Mtc Super & Eng	SALWAGDM	16,440	0	0	0	1,088	13,444	1,510	12
169	59100-Dist Mt of Structures	PLT_361	(293)	0	0	0	(293)	0	0	0
170	59200-Dist Mt of Station Equip	PLT_362	445,085	0	0	0	445,085	0	0	0
171	59300-Dist Mtc of Overhead Lines	OHDIST	6,171,500	0	0	0	0	5,546,950	624,551	0
172	59400-Dist Mt of Undergrnd Line	UGDIST	49,994	0	0	0	0	45,473	4,520	0
173	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0
174	59600-Dist Mtc of Streetlights	PLT_373	161,958	0	0	0	0	0	0	0
175	59700-Dist Mtc of Meters	CMETERS	35,399	0	0	0	0	0	0	0
176	59800-Dist Mtce of Dist Plant	DISTPLT	14,518	0	0	0	3,225	6,479	706	2,198
177	Total Distribution Maintenance		6,894,601	0	0	0	449,105	5,612,346	631,288	2,209
178										
179	TOTAL DISTRIBUTION EXPENSES		20,699,622	0	0	0	3,384,292	10,495,488	1,160,582	1,277,547
180										
181	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEI		199,814,416	49,812,815	95,215,857	229,831	3,384,292	10,495,488	1,160,582	1,277,547
182										
183										
184	CUSTOMER ACCOUNTS EXPENSES									
185	90100-Cust Acct Supervise	SALWAGCA	19,597	0	0	0	0	0	0	0
186	90200-Cust Acct Meter Read	CMETRDG	3,426,867	0	0	0	0	0	0	0
187	90300-Cust Acct Recrds &Coll	CUSTREC	4,893,330	0	0	0	0	0	0	0
188	90400-Cust Acct Uncollect	EXP_904	4,443,766	902,791	847,825	41,972	190,528	481,055	79,180	149,231
189	904001-Uncollectable Accounts - Non Commodity	EXP_904	(44,674)	(9,076)	(8,523)	(422)	(1,915)	(4,836)	(796)	(1,500)
190	90500-Cust Acct Misc	CUSTCAM	124,119	0	0	0	0	0	0	0
191	DEPINT - Customer Deposit Interest Expense	CUSTDEP	28,708	0	0	0	0	0	0	0
192	TOTAL CUSTOMER ACCTS EXPENSE		12,891,713	893,715	839,301	41,550	188,613	476,219	78,384	147,730
193										
194										
195										
196										
197										
198										
199										
200	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
201										
202	CUSTOMER SERVICE EXPENSES									
203	90800EE-Customer Assistance Hist EE Amort	ENETRKR	0	0	0	0	0	0	0	0
204	90804EE-Customer Assistance SaversSwitch	PRODPLT	618,109	249,110	18,736	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
137	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	0	0	0	0	0	0
138	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	0	0	0	0	0	0
139	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,160,561	0	0	0	0	0	0
140	575700W-Market facilitation monitoring and compliance	DTRAN	0	0	0	0	0	0	0
141	57580-Regional Market Rents	ENERGY1	20,777	0	0	0	0	0	0
142	TOTAL REGIONAL MARKET EXPENSE		4,467,049	0	0	0	0	0	0
143									
144									
145									
146									
147									
148									
149									
150	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
151									
152	DISTRIBUTION EXPENSES								
153									
154	Operation								
155	58000-Dist Oper Sup & Eng	SALWAGDO	3,166,268	75,038	975,015	337,195	0	0	0
156	58100-Dist Load Dispatching	DDISTLD	214,862	0	0	0	0	0	0
157	58200-Dist Op Station Exp	PLT_362	623,595	0	0	0	0	0	0
158	58300-Dist Oper Overhead Lines	OHDIST	168,631	0	0	0	0	0	0
159	58400-Dist Op UG Elec lines	UGDIST	542,706	0	0	0	0	0	0
160	58500-Dist Oper Streetlight	PLT_373	358,907	0	0	358,907	0	0	0
161	58600-Dist Oper Meter Exp	CMETERS	1,111,030	0	1,111,030	0	0	0	0
162	58700-Dist Oper Cust Install	PLT_371	371,569	0	0	371,569	0	0	0
163	58800-Dist Oper Misc Exp	DISTPLT	5,632,418	358,868	228,099	153,903	0	0	0
164	58900-Dist Rents	DISTPLT	1,615,035	102,902	65,405	44,130	0	0	0
165	Total Distribution Operation		13,805,020	536,808	2,379,549	1,265,704	0	0	0
166									
167	Maintenance								
168	59000-Dist Mtc Super & Eng	SALWAGDM	16,440	5	196	184	0	0	0
169	59100-Dist Mt of Structures	PLT_361	(293)	0	0	0	0	0	0
170	59200-Dist Mt of Station Equip	PLT_362	445,085	0	0	0	0	0	0
171	59300-Dist Mtc of Overhead Lines	OHDIST	6,171,500	0	0	0	0	0	0
172	59400-Dist Mt of Undergrnd Line	UGDIST	49,994	0	0	0	0	0	0
173	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0
174	59600-Dist Mtc of Streetlights	PLT_373	161,958	0	0	161,958	0	0	0
175	59700-Dist Mtc of Meters	CMETERS	35,399	0	35,399	0	0	0	0
176	59800-Dist Mtce of Dist Plant	DISTPLT	14,518	925	588	397	0	0	0
177	Total Distribution Maintenance		6,894,601	930	36,183	162,539	0	0	0
178									
179	TOTAL DISTRIBUTION EXPENSES		20,699,622	537,738	2,415,732	1,428,243	0	0	0
180									
181	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEI		199,814,416	537,738	2,415,732	1,428,243	0	0	0
182									
183									
184	CUSTOMER ACCOUNTS EXPENSES								
185	90100-Cust Acct Supervise	SALWAGCA	19,597	0	0	0	9,788	9,809	0
186	90200-Cust Acct Meter Read	CMETRDG	3,426,867	0	0	0	3,426,867	0	0
187	90300-Cust Acct Recrds &Coll	CUSTREC	4,893,330	0	0	0	0	4,893,330	0
188	90400-Cust Acct Uncollect	EXP_904	4,443,766	60,252	113,770	2,656	112,420	216,439	(3,891)
189	904001-Uncollectable Accounts - Non Commodity	EXP_904	(44,674)	(606)	(1,144)	(27)	(1,130)	(2,176)	39
190	90500-Cust Acct Misc	CUSTCAM	124,119	0	0	0	0	124,119	0
191	DEPINT - Customer Deposit Interest Expense	CUSTDEP	28,708	0	0	0	0	0	28,708
192	TOTAL CUSTOMER ACCTS EXPENSE		12,891,713	59,646	112,627	2,630	3,547,945	5,241,521	24,856
193									
194									
195									
196									
197									
198									
199									
200	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
201									
202	CUSTOMER SERVICE EXPENSES								
203	90800EE-Customer Assistance Hist EE Amort	ENETRKR	0	0	0	0	0	0	0
204	90804EE-Customer Assistance SaversSwitch	PRODPLT	618,109	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
205	908-Customer Assistance - Major Acct Rep	MAJACCT	490,783	0	0	490,783	0	0	0
206	90800-Customer Asst Expense	CUSTASST	1,127,033	0	0	1,127,033	0	0	0
207	909000-Informational and instruction advertising expen	CUSTADVT	2,791	0	0	2,791	0	0	0
208	910000-Misc Cust Serv Expense	CUSTCSM	74,929	0	0	74,929	0	0	0
209	TOTAL CUSTOMER SERVICE EXPENSE		2,313,646	368,999	249,110	1,695,537	350,263	0	0
210									
211	SALES EXPENSES								
212	91200-Economic Development	OX_902_3	200,782	0	0	200,782	0	0	0
213	916000-Misc Sales Expense	CUST	7,588	0	0	7,588	0	0	0
214	SALES EXPENSES TOTAL		208,370	0	0	208,370	0	0	0
215									
216	TOTAL CUSTOMER OPERATIONS EXPENSE		15,413,730	3,377,773	1,142,826	10,893,131	1,345,497	235,548	6,193
217									
218	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,228,145	148,997,660	50,955,641	15,274,845	35,105,022	235,548	102,959
219									
220	ADMINISTRATIVE & GENERAL EXPENSE								
221	92000-A&G Salaries	SALWAGXAG	19,832,533	13,233,714	2,856,389	3,742,430	7,937,014	0	24,289
222	92100-A&G Office & Supplies	SALWAGXAG	12,120,471	8,087,663	1,745,656	2,287,152	4,850,633	0	14,844
223	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,702,091)	(7,808,490)	(1,685,398)	(2,208,203)	(4,683,197)	0	(14,332)
224	92300-A&G Outside Services	SALWAGXAG	3,758,297	2,507,810	541,290	709,197	1,504,077	0	4,603
225	92400-A&G Property Insurance	TOTPLT	2,050,908	1,579,532	380,291	91,085	542,487	0	6,722
226	92500-A&G Injuries & Damages	SALWAGXAG	4,542,428	3,031,040	654,225	857,163	1,817,887	0	5,563
227	926000-Employee pensions and benefits	SALWAGXAG	15,752,150	10,510,985	2,268,710	2,972,456	6,304,038	0	19,292
228	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0
229	92800-A&G Regulatory Comm Exp	CLAIMREV	(291)	(189)	(83)	(19)	(66)	(14)	(0)
230	92800R-Regulatory Commision Expense TX	CLAIMREV	7,905,486	5,135,141	2,254,529	515,816	1,806,988	384,244	12,637
231	92804R-Regulatory Commision Expense Misc	CLAIMREV	99,620	64,710	28,410	6,500	22,770	4,842	159
232	92805R-Regulatory Commission Expense Energy Relat	ENERGY1	0	0	0	0	0	0	0
233	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(612,613)	(408,780)	(88,232)	(115,601)	(245,169)	0	(750)
234	93020-A&G Misc General Exp	SALWAGXAG	200,882	134,043	28,932	37,907	80,393	0	246
235	93100-A&G Rents	GENLPLT	6,645,090	4,351,091	939,147	1,354,852	2,609,598	0	7,986
236	93500-A&G Maint of Gen PLT	GENLPLT	13,912	9,109	1,966	2,837	5,463	0	17
237	Recoverable Contributions and Donations	SALWAGES	1,232,509	822,421	177,506	232,582	493,260	(2)	1,509
238	TOTAL A&G EXPENSE		61,839,291	41,249,800	10,103,338	10,486,153	23,046,176	389,070	82,784
239									
240	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF S**		321,466,573	226,514,218	69,191,357	25,760,997	58,151,198	36,891,377	185,744
241									
242	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF**		277,067,436	190,247,460	61,058,979	25,760,997	58,151,198	624,618	185,744
243									
244									
245									
246									
247									
248									
249									
250	**DEPRECIATION AND AMORTIZATION EXPENSE**								
251	INTANGIBLE								
252	303003-Intg Misc Computr Softwar	SALWAGXAG	619,551	413,410	89,231	116,910	247,945	0	759
253	303004-Intg Misc Computr Softwar	SALWAGXAG	8,876,702	5,923,184	1,278,471	1,675,048	3,552,472	0	10,871
254	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	137,463	0	0	137,463	0	0	0
255	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,645,247	1,765,102	380,983	499,162	1,058,633	0	3,240
256	303007-Intg Misc Computr Softwar	SALWAGXAG	30,598	20,417	4,407	5,774	12,245	0	37
257	303010-Intg Misc Computr Softwar	SALWAGXAG	413,918	276,196	59,615	78,107	165,651	0	507
258	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(340)	(227)	(49)	(64)	(136)	0	(0)
259	303014-Intg CRS Computr Softwar	CUST	107,260	0	0	107,260	0	0	0
260	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(16,563)	(11,052)	(2,385)	(3,125)	(6,628)	0	(20)
261	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(42,054)	(28,061)	(6,057)	(7,936)	(16,830)	0	(52)
262	TOTAL INTANGIBLE		12,771,782	8,358,969	1,804,215	2,608,599	5,013,351	0	15,342
263									
264									
265	PRODUCTION								
266	Steam Production								
267	310002-Steam Prod Land Rights	DPROD	25,613	25,613	0	0	25,613	0	0
268	310003-Steam Prod Water Rights	DPROD	326,928	326,928	0	0	326,928	0	0
269	310004-Steam Prod Land Rights-NM	DPROD	955	955	0	0	955	0	0
270	311000E-Steam Prod Str & Improv	DPROD	5,447,581	5,447,581	0	0	5,447,581	0	0
271	311001-Steam Prod Str&Imp-TolkSC	DTRAN	307,589	307,589	0	0	0	0	0
272	312000E-Steam Prod Boiler Plant E	DPROD	26,141,036	26,141,036	0	0	26,141,036	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
205	908-Customer Assistance - Major Acct Rep	MAJACCT	490,783	0	0	0	0	0	0	0
206	90800-Customer Asst Expense	CUSTASST	1,127,033	0	0	0	0	0	0	0
207	909000-Informational and instruction advertising expen	CUSTADVT	2,791	0	0	0	0	0	0	0
208	910000-Misc Cust Serv Expense	CUSTCSM	74,929	0	0	0	0	0	0	0
209	TOTAL CUSTOMER SERVICE EXPENSE		2,313,646	249,110	18,736	0	0	0	0	0
210										
211	SALES EXPENSES									
212	91200-Economic Development	OX_902_3	200,782	0	0	0	0	0	0	0
213	916000-Misc Sales Expense	CUST	7,588	0	0	0	0	0	0	0
214	SALES EXPENSES TOTAL		208,370	0	0	0	0	0	0	0
215										
216	TOTAL CUSTOMER OPERATIONS EXPENSE		15,413,730	1,142,826	858,037	41,550	188,613	476,219	78,384	147,730
217										
218	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,228,145	50,955,641	96,073,895	271,381	3,572,905	10,971,707	1,238,966	1,425,277
219										
220	ADMINISTRATIVE & GENERAL EXPENSE									
221	92000-A&G Salaries	SALWAGXAG	19,832,533	2,856,389	2,251,518	28,680	575,901	2,010,039	223,688	182,586
222	92100-A&G Office & Supplies	SALWAGXAG	12,120,471	1,745,656	1,375,995	17,528	351,956	1,228,417	136,705	111,586
223	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,702,091)	(1,685,398)	(1,328,497)	(16,923)	(339,807)	(1,186,014)	(131,986)	(107,734)
224	92300-A&G Outside Services	SALWAGXAG	3,758,297	541,290	426,666	5,435	109,134	380,906	42,389	34,600
225	92400-A&G Property Insurance	TOTPLT	2,050,908	380,291	638,772	25,864	91,857	192,136	20,982	60,713
226	92500-A&G Injuries & Damages	SALWAGXAG	4,542,428	654,225	515,686	6,569	131,904	460,378	51,233	41,819
227	926000-Employee pensions and benefits	SALWAGXAG	15,752,150	2,268,710	1,788,287	22,780	457,414	1,596,489	177,666	145,021
228	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0	0
229	92800-A&G Regulatory Comm Exp	CLAIMREV	(291)	(83)	(63)	(3)	(10)	(24)	(3)	(5)
230	92800R-Regulatory Commision Expense TX	CLAIMREV	7,905,486	2,254,529	1,710,055	74,121	272,346	658,339	72,750	143,661
231	92804R-Regulatory Commision Expense Misc	CLAIMREV	99,620	28,410	21,549	934	3,432	8,296	917	1,810
232	92805R-Regulatory Commission Expense Energy Relat	ENERGY1	0	0	0	0	0	0	0	0
233	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(612,613)	(88,232)	(69,548)	(886)	(17,789)	(62,089)	(6,910)	(5,640)
234	93020-A&G Misc General Exp	SALWAGXAG	200,882	28,932	22,805	290	5,833	20,359	2,266	1,849
235	93100-A&G Rents	GENLPLT	6,645,090	939,147	740,273	9,430	189,349	660,877	73,546	60,032
236	93500-A&G Maint of Gen PLT	GENLPLT	13,912	1,966	1,550	20	396	1,384	154	126
237	Recoverable Contributions and Donations	SALWAGES	1,232,509	177,506	139,918	1,782	35,790	124,916	13,901	11,347
238	TOTAL A&G EXPENSE		61,839,291	10,103,338	8,234,965	175,621	1,867,706	6,094,408	677,298	681,772
239										
240	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF S**		321,466,573	69,191,357	104,308,860	447,002	5,440,610	17,066,115	1,916,264	2,107,049
241										
242	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF**		277,067,436	61,058,979	104,308,860	447,002	5,440,610	17,066,115	1,916,264	2,107,049
243										
244										
245										
246										
247										
248										
249										
250	**DEPRECIATION AND AMORTIZATION EXPENSE**									
251	INTANGIBLE									
252	303003-Intg Misc Computr Softwar	SALWAGXAG	619,551	89,231	70,335	896	17,991	62,792	6,988	5,704
253	303004-Intg Misc Computr Softwar	SALWAGXAG	8,876,702	1,278,471	1,007,741	12,837	257,763	899,659	100,119	81,723
254	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	137,463	0	0	0	0	0	0	0
255	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,645,247	380,983	300,306	3,825	76,813	268,097	29,835	24,353
256	303007-Intg Misc Computr Softwar	SALWAGXAG	30,598	4,407	3,474	44	889	3,101	345	282
257	303010-Intg Misc Computr Softwar	SALWAGXAG	413,918	59,615	46,991	599	12,019	41,951	4,669	3,811
258	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(340)	(49)	(39)	(0)	(10)	(34)	(4)	(3)
259	303014-Intg CRS Computr Softwar	CUST	107,260	0	0	0	0	0	0	0
260	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(16,563)	(2,385)	(1,880)	(24)	(481)	(1,679)	(187)	(152)
261	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(42,054)	(6,057)	(4,774)	(61)	(1,221)	(4,262)	(474)	(387)
262	TOTAL INTANGIBLE		12,771,782	1,804,215	1,422,153	18,116	363,763	1,269,625	141,290	115,329
263										
264										
265	PRODUCTION									
266	Steam Production									
267	310002-Steam Prod Land Rights	DPROD	25,613	0	0	0	0	0	0	0
268	310003-Steam Prod Water Rights	DPROD	326,928	0	0	0	0	0	0	0
269	310004-Steam Prod Land Rights-NM	DPROD	955	0	0	0	0	0	0	0
270	311000E-Steam Prod Str & Improv	DPROD	5,447,581	0	0	0	0	0	0	0
271	311001-Steam Prod Str&Imp-TolkSC	DTRAN	307,589	0	307,589	0	0	0	0	0
272	312000E-Steam Prod Boiler Plant E	DPROD	26,141,036	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
205	908-Customer Assistance - Major Acct Rep	MAJACCT	490,783	0	0	0	0	490,783	0
206	90800-Customer Asst Expense	CUSTASST	1,127,033	0	0	0	0	1,127,033	0
207	909000-Informational and instruction advertising expen	CUSTADVT	2,791	0	0	0	0	2,791	0
208	910000-Misc Cust Serv Expense	CUSTCSM	74,929	0	0	0	0	74,929	0
209	TOTAL CUSTOMER SERVICE EXPENSE		2,313,646	0	0	0	0	1,695,537	0
210									
211	SALES EXPENSES								
212	91200-Economic Development	OX_902_3	200,782	0	0	0	82,697	118,085	0
213	916000-Misc Sales Expense	CUST	7,588	0	0	0	0	7,588	0
214	SALES EXPENSES TOTAL		208,370	0	0	0	82,697	125,673	0
215									
216	TOTAL CUSTOMER OPERATIONS EXPENSE		15,413,730	59,646	112,627	2,630	3,630,642	7,062,731	24,856
217									
218	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,228,145	597,384	2,528,359	1,430,873	3,630,642	7,062,731	24,856
219									
220	ADMINISTRATIVE & GENERAL EXPENSE								
221	92000-A&G Salaries	SALWAGXAG	19,832,533	76,853	1,008,268	357,247	834,850	1,465,213	0
222	92100-A&G Office & Supplies	SALWAGXAG	12,120,471	46,968	616,194	218,328	510,211	895,451	0
223	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,702,091)	(45,347)	(594,924)	(210,792)	(492,599)	(864,542)	0
224	92300-A&G Outside Services	SALWAGXAG	3,758,297	14,564	191,068	67,699	158,205	277,660	0
225	92400-A&G Property Insurance	TOTPLT	2,050,908	25,555	24,808	13,854	7,453	19,416	0
226	92500-A&G Injuries & Damages	SALWAGXAG	4,542,428	17,602	230,933	81,823	191,213	335,591	0
227	926000-Employee pensions and benefits	SALWAGXAG	15,752,150	61,041	800,825	283,746	663,086	1,163,757	0
228	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0
229	92800-A&G Regulatory Comm Exp	CLAIMREV	(291)	(2)	(5)	(2)	(3)	(7)	0
230	92800R-Regulatory Commision Expense TX	CLAIMREV	7,905,486	60,079	125,241	63,223	86,203	185,376	(4,305)
231	92804R-Regulatory Commision Expense Misc	CLAIMREV	99,620	757	1,578	797	1,086	2,336	(54)
232	92805R-Regulatory Commission Expense Energy Relat	ENERGY1	0	0	0	0	0	0	0
233	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(612,613)	(2,374)	(31,145)	(11,035)	(25,788)	(45,259)	0
234	93020-A&G Misc General Exp	SALWAGXAG	200,882	778	10,213	3,619	8,456	14,841	0
235	93100-A&G Rents	GENLPLT	6,645,090	25,268	331,507	117,459	274,489	606,129	0
236	93500-A&G Maint of Gen PLT	GENLPLT	13,912	53	694	246	575	1,269	0
237	Recoverable Contributions and Donations	SALWAGES	1,232,509	4,776	62,661	22,202	51,884	91,059	0
238	TOTAL A&G EXPENSE		61,839,291	286,573	2,777,916	1,008,413	2,269,320	4,148,290	(4,360)
239									
240	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF S**		321,466,573	883,957	5,306,275	2,439,286	5,899,962	11,211,021	20,497
241									
242	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF**		277,067,436	883,957	5,306,275	2,439,286	5,899,962	11,211,021	20,497
243									
244									
245									
246									
247									
248									
249									
250	**DEPRECIATION AND AMORTIZATION EXPENSE**								
251	INTANGIBLE								
252	303003-Intg Misc Computr Softwar	SALWAGXAG	619,551	2,401	31,497	11,160	26,080	45,772	0
253	303004-Intg Misc Computr Softwar	SALWAGXAG	8,876,702	34,398	451,283	159,897	373,664	655,804	0
254	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	137,463	0	0	0	0	137,463	0
255	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,645,247	10,251	134,482	47,649	111,352	195,429	0
256	303007-Intg Misc Computr Softwar	SALWAGXAG	30,598	119	1,556	551	1,288	2,261	0
257	303010-Intg Misc Computr Softwar	SALWAGXAG	413,918	1,604	21,043	7,456	17,424	30,580	0
258	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(340)	(1)	(17)	(6)	(14)	(25)	0
259	303014-Intg CRS Computr Softwar	CUST	107,260	0	0	0	0	107,260	0
260	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(16,563)	(64)	(842)	(298)	(697)	(1,224)	0
261	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(42,054)	(163)	(2,138)	(758)	(1,770)	(3,107)	0
262	TOTAL INTANGIBLE		12,771,782	48,544	636,864	225,652	527,326	1,170,212	0
263									
264									
265	PRODUCTION								
266	Steam Production								
267	310002-Steam Prod Land Rights	DPROD	25,613	0	0	0	0	0	0
268	310003-Steam Prod Water Rights	DPROD	326,928	0	0	0	0	0	0
269	310004-Steam Prod Land Rights-NM	DPROD	955	0	0	0	0	0	0
270	311000E-Steam Prod Str & Improv	DPROD	5,447,581	0	0	0	0	0	0
271	311001-Steam Prod Str&Imp-TolkSC	DTRAN	307,589	0	0	0	0	0	0
272	312000E-Steam Prod Boiler Plant E	DPROD	26,141,036	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
273	312001-Steam Prod Blr Plt-TolkSC	DTRAN	183,057	183,057	0	0	0	0	0
274	314000-Steam Prod Turbogen Unit	DPROD	12,162,755	12,162,755	0	0	12,162,755	0	0
275	314001-Steam Prod Turbogen-TolkSC	DTRAN	509,252	509,252	0	0	0	0	0
276	315000E-Steam Prod Acc Elec Eq	DPROD	1,930,952	1,930,952	0	0	1,930,952	0	0
277	315001-Steam Prod Acc El Eq-TolkS	DTRAN	293,407	293,407	0	0	0	0	0
278	316000E-Steam Prod Misc Pwr Plt E	DPROD	575,827	575,827	0	0	575,827	0	0
279	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	50,592	50,592	0	0	0	0	0
280	Total Steam Production		47,955,544	47,955,544	0	0	46,611,648	0	0
281									
282	Other Production Equipment:								
283	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
284	341000E-Other Prod Str & Impr	DPROD	238,634	238,634	0	0	238,634	0	0
285	341045-Other Prod Str & Imp-Wind	ENERGY1	1,082,011	0	1,082,011	0	0	0	0
286	342000E-Other Prod Fuel Hldr	DPROD	96,580	96,580	0	0	96,580	0	0
287	343000-Other Prod Prime Mover	DPROD	966,567	966,567	0	0	966,567	0	0
288	344000E-Other Prod Generator	DPROD	3,655,985	3,655,985	0	0	3,655,985	0	0
289	344045-Other Prod Generator-Wind	ENERGY1	33,814,649	0	33,814,649	0	0	0	0
290	345000E-Other Prod Access Elect Equip	DPROD	532,847	532,847	0	0	532,847	0	0
291	345045-Other Prod Acc El Eq-Wind	ENERGY1	465,786	0	465,786	0	0	0	0
292	346045-Other Prod Misc P Eq-Wind	ENERGY1	381	0	381	0	0	0	0
293	346000E-Other Prod Misc Pwr P	DPROD	85,576	85,576	0	0	85,576	0	0
294	Total Other Production Equipment		40,939,015	5,576,188	35,362,827	0	5,576,188	0	0
295									
296	TOTAL PRODUCTION		88,894,559	53,531,732	35,362,827	0	52,187,836	0	0
297									
298									
299									
300									
301									
302									
303									
304									
305	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
306									
307	TRANSMISSION								
308	350002E-Transmission Land Right	DTRAN	883,908	883,908	0	0	0	0	0
309	350002ERT-Transmission Land Right Radial TX	DTRANRADGR5	65,521	65,521	0	0	0	0	0
310	352000-Transmission Str & Improv	DTRAN	1,147,649	1,147,649	0	0	0	0	0
311	352010-Tran Str & Impr-Prod	DPRODTI	7,931	7,931	0	0	0	0	7,931
312	352045-Tran Str & Impr-Wind	ENERGY1	21,452	0	21,452	0	0	0	0
313	353000E-Transmission Station	DTRAN	13,578,746	13,578,746	0	0	0	0	0
314	353010-Tran Station Equip Pro	DPRODTI	378,178	378,178	0	0	0	0	378,178
315	353045-Tran Station Equip-Wind	ENERGY1	710,730	0	710,730	0	0	0	0
316	354000E-Tran Towers & Fixture	DTRAN	54,234	54,234	0	0	0	0	0
317	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGR5	4,020	4,020	0	0	0	0	0
318	355000E	DTRAN	21,651,600	21,651,600	0	0	0	0	0
319	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGR5	1,604,961	1,604,961	0	0	0	0	0
320	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,113	5,113	0	0	0	0	5,113
321	355045-Tran Poles & Fixtures-Wind	ENERGY1	431,110	0	431,110	0	0	0	0
322	356000E-Tran OH Conductor & D	DTRAN	6,624,276	6,624,276	0	0	0	0	0
323	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGR5	491,035	491,035	0	0	0	0	0
324	356010-Tran OH Cond & Device-Prod	DPRODTI	6,123	6,123	0	0	0	0	6,123
325	356045-Tran OH Cond & Device-Wind	ENERGY1	202,118	0	202,118	0	0	0	0
326	357000E-Tran Underground Cond	DTRAN	2,074	2,074	0	0	0	0	0
327	358000-Tran UG Conductor & Devic	DTRAN	6,310	6,310	0	0	0	0	0
328	359000-Transmission Road & Trai	DTRAN	3,626	3,626	0	0	0	0	0
329	TOTAL TRANSMISSION		47,880,713	46,515,304	1,365,410	0	0	0	397,345
330									
331	DISTRIBUTION								
332	360005-Dist Land Rights-TX	DDISPSUB	41,904	41,904	0	0	0	0	0
333	361000E-Str & Improv	DDISPSUB	354,317	354,317	0	0	0	0	0
334	362000E-Other Eq	DDISPSUB	4,334,996	4,334,996	0	0	0	0	0
335	364000-Dist Poles, Towers & Fixt	PLT_364	8,449,955	8,449,955	0	0	0	0	0
336	365000-Dist OH Conductor & Devic	PLT_365	5,754,311	5,754,311	0	0	0	0	0
337	366000E-Dist Underground Cond	PLT_366	323,445	323,445	0	0	0	0	0
338	367000E-Dist UG Conductor & D	PLT_367	896,560	896,560	0	0	0	0	0
339	368000E-Dist Line Transformer	PLT_368	3,831,219	3,831,219	0	0	0	0	0
340	369010-Distribution Services O	CSERVICE	976,674	0	0	976,674	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
273	312001-Steam Prod Blr Plt-TolkSC	DTRAN	183,057	0	183,057	0	0	0	0	0
274	314000-Steam Prod Turbogen Unit	DPROD	12,162,755	0	0	0	0	0	0	0
275	314001-Steam Prod Turbogen-TolkSC	DTRAN	509,252	0	509,252	0	0	0	0	0
276	315000E-Steam Prod Acc Elec Eq	DPROD	1,930,952	0	0	0	0	0	0	0
277	315001-Steam Prod Acc El Eq-TolkS	DTRAN	293,407	0	293,407	0	0	0	0	0
278	316000E-Steam Prod Misc Pwr Plt E	DPROD	575,827	0	0	0	0	0	0	0
279	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	50,592	0	50,592	0	0	0	0	0
280	Total Steam Production		47,955,544	0	1,343,897	0	0	0	0	0
281										
282	Other Production Equipment:									
283	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
284	341000E-Other Prod Str & Impr	DPROD	238,634	0	0	0	0	0	0	0
285	341045-Other Prod Str & Imp-Wind	ENERGY1	1,082,011	1,082,011	0	0	0	0	0	0
286	342000E-Other Prod Fuel Hldr	DPROD	96,580	0	0	0	0	0	0	0
287	343000-Other Prod Prime Mover	DPROD	966,567	0	0	0	0	0	0	0
288	344000E-Other Prod Generator	DPROD	3,655,985	0	0	0	0	0	0	0
289	344045-Other Prod Generator-Wind	ENERGY1	33,814,649	33,814,649	0	0	0	0	0	0
290	345000E-Other Prod Access Elect Equip	DPROD	532,847	0	0	0	0	0	0	0
291	345045-Other Prod Acc El Eq-Wind	ENERGY1	465,786	465,786	0	0	0	0	0	0
292	346045-Other Prod Misc P Eq-Wind	ENERGY1	381	381	0	0	0	0	0	0
293	346000E-Other Prod Misc Pwr P	DPROD	85,576	0	0	0	0	0	0	0
294	Total Other Production Equipment		40,939,015	35,362,827	0	0	0	0	0	0
295										
296	TOTAL PRODUCTION		88,894,559	35,362,827	1,343,897	0	0	0	0	0
297										
298										
299										
300										
301										
302										
303										
304										
305	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
306										
307	TRANSMISSION									
308	350002E-Transmission Land Right	DTRAN	883,908	0	883,908	0	0	0	0	0
309	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	65,521	0	0	65,521	0	0	0	0
310	352000-Transmission Str & Improv	DTRAN	1,147,649	0	1,147,649	0	0	0	0	0
311	352010-Tran Str & Impr-Prod	DPRODTI	7,931	0	0	0	0	0	0	0
312	352045-Tran Str & Impr-Wind	ENERGY1	21,452	21,452	0	0	0	0	0	0
313	353000E-Transmission Station	DTRAN	13,578,746	0	13,578,746	0	0	0	0	0
314	353010-Tran Station Equip Pro	DPRODTI	378,178	0	0	0	0	0	0	0
315	353045-Tran Station Equip-Wind	ENERGY1	710,730	710,730	0	0	0	0	0	0
316	354000E-Tran Towers & Fixture	DTRAN	54,234	0	54,234	0	0	0	0	0
317	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,020	0	0	4,020	0	0	0	0
318	355000E	DTRAN	21,651,600	0	21,651,600	0	0	0	0	0
319	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,604,961	0	0	1,604,961	0	0	0	0
320	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,113	0	0	0	0	0	0	0
321	355045-Tran Poles & Fixtures-Wind	ENERGY1	431,110	431,110	0	0	0	0	0	0
322	356000E-Tran OH Conductor & D	DTRAN	6,624,276	0	6,624,276	0	0	0	0	0
323	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	491,035	0	0	491,035	0	0	0	0
324	356010-Tran OH Cond & Device-Prod	DPRODTI	6,123	0	0	0	0	0	0	0
325	356045-Tran OH Cond & Device-Wind	ENERGY1	202,118	202,118	0	0	0	0	0	0
326	357000E-Tran Underground Cond	DTRAN	2,074	0	2,074	0	0	0	0	0
327	358000-Tran UG Conductor & Devic	DTRAN	6,310	0	6,310	0	0	0	0	0
328	359000-Transmission Road & Trai	DTRAN	3,626	0	3,626	0	0	0	0	0
329	TOTAL TRANSMISSION		47,880,713	1,365,410	43,952,422	2,165,537	0	0	0	0
330										
331	DISTRIBUTION									
332	360005-Dist Land Rights-TX	DDISPSUB	41,904	0	0	0	41,904	0	0	0
333	361000E-Str & Improv	DDISPSUB	354,317	0	0	0	354,317	0	0	0
334	362000E-Other Eq	DDISPSUB	4,334,996	0	0	0	4,334,996	0	0	0
335	364000-Dist Poles, Towers & Fixt	PLT_364	8,449,955	0	0	0	0	7,594,826	855,129	0
336	365000-Dist OH Conductor & Devic	PLT_365	5,754,311	0	0	0	0	5,171,979	582,332	0
337	366000E-Dist Underground Cond	PLT_366	323,445	0	0	0	0	294,199	29,246	0
338	367000E-Dist UG Conductor & D	PLT_367	896,560	0	0	0	0	815,494	81,067	0
339	368000E-Dist Line Transformer	PLT_368	3,831,219	0	0	0	0	203,055	0	3,628,164
340	369010-Distribution Services O	CSERVICE	976,674	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
273	312001-Steam Prod Blr Plt-TolkSC	DTRAN	183,057	0	0	0	0	0	0
274	314000-Steam Prod Turbogen Unit	DPROD	12,162,755	0	0	0	0	0	0
275	314001-Steam Prod Turbogen-TolkSC	DTRAN	509,252	0	0	0	0	0	0
276	315000E-Steam Prod Acc Elec Eq	DPROD	1,930,952	0	0	0	0	0	0
277	315001-Steam Prod Acc El Eq-TolkS	DTRAN	293,407	0	0	0	0	0	0
278	316000E-Steam Prod Misc Pwr Plt E	DPROD	575,827	0	0	0	0	0	0
279	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	50,592	0	0	0	0	0	0
280	Total Steam Production		47,955,544	0	0	0	0	0	0
281									
282	Other Production Equipment:								
283	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
284	341000E-Other Prod Str & Impr	DPROD	238,634	0	0	0	0	0	0
285	341045-Other Prod Str & Imp-Wind	ENERGY1	1,082,011	0	0	0	0	0	0
286	342000E-Other Prod Fuel Hldr	DPROD	96,580	0	0	0	0	0	0
287	343000-Other Prod Prime Mover	DPROD	966,567	0	0	0	0	0	0
288	344000E-Other Prod Generator	DPROD	3,655,985	0	0	0	0	0	0
289	344045-Other Prod Generator-Wind	ENERGY1	33,814,649	0	0	0	0	0	0
290	345000E-Other Prod Access Elect Equip	DPROD	532,847	0	0	0	0	0	0
291	345045-Other Prod Acc El Eq-Wind	ENERGY1	465,786	0	0	0	0	0	0
292	346045-Other Prod Misc P Eq-Wind	ENERGY1	381	0	0	0	0	0	0
293	346000E-Other Prod Misc Pwr P	DPROD	85,576	0	0	0	0	0	0
294	Total Other Production Equipment		40,939,015	0	0	0	0	0	0
295									
296	TOTAL PRODUCTION		88,894,559	0	0	0	0	0	0
297									
298									
299									
300									
301									
302									
303									
304									
305	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
306									
307	TRANSMISSION								
308	350002E-Transmission Land Right	DTRAN	883,908	0	0	0	0	0	0
309	350002ERT-Transmission Land Right Radial TX	DTRANRADGR5	65,521	0	0	0	0	0	0
310	352000-Transmission Str & Improv	DTRAN	1,147,649	0	0	0	0	0	0
311	352010-Tran Str & Impr-Prod	DPRODTI	7,931	0	0	0	0	0	0
312	352045-Tran Str & Impr-Wind	ENERGY1	21,452	0	0	0	0	0	0
313	353000E-Transmission Station	DTRAN	13,578,746	0	0	0	0	0	0
314	353010-Tran Station Equip Pro	DPRODTI	378,178	0	0	0	0	0	0
315	353045-Tran Station Equip-Wind	ENERGY1	710,730	0	0	0	0	0	0
316	354000E-Tran Towers & Fixture	DTRAN	54,234	0	0	0	0	0	0
317	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGR5	4,020	0	0	0	0	0	0
318	355000E	DTRAN	21,651,600	0	0	0	0	0	0
319	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGR5	1,604,961	0	0	0	0	0	0
320	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,113	0	0	0	0	0	0
321	355045-Tran Poles & Fixtures-Wind	ENERGY1	431,110	0	0	0	0	0	0
322	356000E-Tran OH Conductor & D	DTRAN	6,624,276	0	0	0	0	0	0
323	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGR5	491,035	0	0	0	0	0	0
324	356010-Tran OH Cond & Device-Prod	DPRODTI	6,123	0	0	0	0	0	0
325	356045-Tran OH Cond & Device-Wind	ENERGY1	202,118	0	0	0	0	0	0
326	357000E-Tran Underground Cond	DTRAN	2,074	0	0	0	0	0	0
327	358000-Tran UG Conductor & Devic	DTRAN	6,310	0	0	0	0	0	0
328	359000-Transmission Road & Trai	DTRAN	3,626	0	0	0	0	0	0
329	TOTAL TRANSMISSION		47,880,713	0	0	0	0	0	0
330									
331	DISTRIBUTION								
332	360005-Dist Land Rights-TX	DDISPSUB	41,904	0	0	0	0	0	0
333	361000E-Str & Improv	DDISPSUB	354,317	0	0	0	0	0	0
334	362000E-Other Eq	DDISPSUB	4,334,996	0	0	0	0	0	0
335	364000-Dist Poles, Towers & Fixt	PLT_364	8,449,955	0	0	0	0	0	0
336	365000-Dist OH Conductor & Devic	PLT_365	5,754,311	0	0	0	0	0	0
337	366000E-Dist Underground Cond	PLT_366	323,445	0	0	0	0	0	0
338	367000E-Dist UG Conductor & D	PLT_367	896,560	0	0	0	0	0	0
339	368000E-Dist Line Transformer	PLT_368	3,831,219	0	0	0	0	0	0
340	369010-Distribution Services O	CSERVICE	976,674	976,674	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
341	369020-Distribution Services U	CSERVICE	882,304	0	0	882,304	0	0	0
342	370000E-Distribution Meter	CMETERS	1,800,147	0	0	1,800,147	0	0	0
343	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0	287,797	0	0	0
344	373000-Dist Street Light & Sg Sy	CLIGHT	796,079	0	0	796,079	0	0	0
345	TOTAL DISTRIBUTION		28,729,707	23,986,706	0	4,743,001	0	0	0
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354									
355	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
356									
357	GENERAL								
358	389002-General Land Rights	SALWAGXAG	446	298	64	84	179	0	1
359	390000-Genl Structures & Improv	SALWAGXAG	926,418	618,174	133,428	174,817	370,754	0	1,135
360	390007-Genl Str & Imp Lease Bld	SALWAGXAG	92,078	61,441	13,262	17,375	36,850	0	113
361	390050-Genl Str & Imp-Call Center	CUST	135,973	0	0	135,973	0	0	0
362	391000-General Office Furn & E	SALWAGXAG	630,837	420,941	90,857	119,040	252,462	0	773
363	391004-General Info Sys Computer	SALWAGXAG	10,946,554	7,304,340	1,576,582	2,065,632	4,380,830	0	13,406
364	392010-General Transp Eq Grp	CUST	95,814	0	0	95,814	0	0	0
365	392020-General Transp Eq Grp 2	CUST	696,688	0	0	696,688	0	0	0
366	392030-General Transp Eq Trailer	CUST	156,463	0	0	156,463	0	0	0
367	392040-General Transp Eq Grp 4	CUST	955,945	0	0	955,945	0	0	0
368	393000-General Stores Equipmen	SALWAGXAG	10,067	6,717	1,450	1,900	4,029	0	12
369	394000-General Tools & Shop Equi	SALWAGXAG	1,011,636	675,038	145,701	190,897	404,859	0	1,239
370	395000-General Laboratory Equi	SALWAGXAG	224,231	149,623	32,295	42,313	89,738	0	275
371	396000-General Power Operated E	SALWAGXAG	172,297	114,969	24,815	32,513	68,954	0	211
372	397000-General Communication E	SALWAGXAG	1,584,844	1,057,523	228,258	299,062	634,257	0	1,941
373	397010-General Comm Eq Two Wa	SALWAGXAG	1,733,157	1,156,489	249,619	327,049	693,612	0	2,123
374	397020-General Comm Eq AE	SALWAGXAG	4,215	2,813	607	795	1,687	0	5
375	397030-General Comm Eq EM	SALWAGXAG	624,206	416,516	89,902	117,789	249,808	0	764
376	398000-General Miscellaneous E	SALWAGXAG	78,070	52,094	11,244	14,732	31,244	0	96
377	TOTAL GENERAL		20,079,940	12,036,976	2,598,082	5,444,882	7,219,262	0	22,092
378									
379	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0
380									
381	40730-Amortization of Regulatory Debits	TOTPLT	384,358	296,018	71,270	17,070	101,667	0	1,260
382	40740-Amortization of Regulatory Credits	TOTPLT	(3,077,672)	(2,370,307)	(570,679)	(136,686)	(814,076)	0	(10,087)
383									
384	**TOTAL DEPRECIATION EXPENSE**		198,356,702	144,429,687	41,130,534	12,796,481	64,420,448	0	434,779
385	**TOTAL AMORTIZATION EXPENSE**		(2,693,314)	(2,074,289)	(499,409)	(119,616)	(712,410)	0	(8,828)
386									
387	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		195,663,389	142,355,398	40,631,125	12,676,866	63,708,038	0	425,951
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389									
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393									
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403									
404									
405	**OTHER OPERATING EXPENSES**								
406									
407	**TAXES OTHER THAN INCOME TAXES**								
408									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
341	369020-Distribution Services U	CSERVICE	882,304	0	0	0	0	0	0	0
342	370000E-Distribution Meter	CMETERS	1,800,147	0	0	0	0	0	0	0
343	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0	0	0	0	0	0
344	373000-Dist Street Light & Sg Sy	CLIGHT	796,079	0	0	0	0	0	0	0
345	TOTAL DISTRIBUTION		28,729,707	0	0	0	4,731,217	14,079,553	1,547,773	3,628,164
346										
347										
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351										
352										
353										
354										
355	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
356										
357	GENERAL									
358	389002-General Land Rights	SALWAGXAG	446	64	51	1	13	45	5	4
359	390000-Genl Structures & Improv	SALWAGXAG	926,418	133,428	105,173	1,340	26,902	93,893	10,449	8,529
360	390007-Genl Str & Imp Lease Bld	SALWAGXAG	92,078	13,262	10,453	133	2,674	9,332	1,039	848
361	390050-Genl Str & Imp-Call Center	CUST	135,973	0	0	0	0	0	0	0
362	391000-General Office Furn & E	SALWAGXAG	630,837	90,857	71,617	912	18,318	63,936	7,115	5,808
363	391004-General Info Sys Computer	SALWAGXAG	10,946,554	1,576,582	1,242,724	15,830	317,868	1,109,439	123,464	100,778
364	392010-General Transp Eq Grp	CUST	95,814	0	0	0	0	0	0	0
365	392020-General Transp Eq Grp 2	CUST	696,688	0	0	0	0	0	0	0
366	392030-General Transp Eq Trailer	CUST	156,463	0	0	0	0	0	0	0
367	392040-General Transp Eq Grp 4	CUST	955,945	0	0	0	0	0	0	0
368	393000-General Stores Equipmen	SALWAGXAG	10,067	1,450	1,143	15	292	1,020	114	93
369	394000-General Tools & Shop Equi	SALWAGXAG	1,011,636	145,701	114,848	1,463	29,376	102,530	11,410	9,314
370	395000-General Laboratory Equi	SALWAGXAG	224,231	32,295	25,456	324	6,511	22,726	2,529	2,064
371	396000-General Power Operated E	SALWAGXAG	172,297	24,815	19,560	249	5,003	17,462	1,943	1,586
372	397000-General Communication E	SALWAGXAG	1,584,844	228,258	179,922	2,292	46,021	160,625	17,875	14,591
373	397010-General Comm Eq Two Wa	SALWAGXAG	1,733,157	249,619	196,759	2,506	50,328	175,656	19,548	15,956
374	397020-General Comm Eq AE	SALWAGXAG	4,215	607	479	6	122	427	48	39
375	397030-General Comm Eq EM	SALWAGXAG	624,206	89,902	70,864	903	18,126	63,264	7,040	5,747
376	398000-General Miscellaneous E	SALWAGXAG	78,070	11,244	8,863	113	2,267	7,912	881	719
377	TOTAL GENERAL		20,079,940	2,598,082	2,047,911	26,087	523,821	1,828,269	203,459	166,075
378										
379	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0	0
380										
381	40730-Amortization of Regulatory Debits	TOTPLT	384,358	71,270	119,711	4,847	17,215	36,008	3,932	11,378
382	40740-Amortization of Regulatory Credits	TOTPLT	(3,077,672)	(570,679)	(958,566)	(38,813)	(137,844)	(288,326)	(31,486)	(91,108)
383										
384	**TOTAL DEPRECIATION EXPENSE**		198,356,702	41,130,534	48,766,383	2,209,739	5,618,801	17,177,446	1,892,522	3,909,568
385	**TOTAL AMORTIZATION EXPENSE**		(2,693,314)	(499,409)	(838,854)	(33,966)	(120,629)	(252,318)	(27,554)	(79,730)
386										
387	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		195,663,389	40,631,125	47,927,528	2,175,774	5,498,172	16,925,128	1,864,969	3,829,838
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405	**OTHER OPERATING EXPENSES**									
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407	**TAXES OTHER THAN INCOME TAXES**									
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
341	369020-Distribution Services U	CSERVICE	882,304	882,304	0	0	0	0	0
342	370000E-Distribution Meter	CMETERS	1,800,147	0	1,800,147	0	0	0	0
343	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0	287,797	0	0	0
344	373000-Dist Street Light & Sg Sy	CLIGHT	796,079	0	0	796,079	0	0	0
345	TOTAL DISTRIBUTION		28,729,707	1,858,978	1,800,147	1,083,876	0	0	0
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355	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
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357	GENERAL								
358	389002-General Land Rights	SALWAGXAG	446	2	23	8	19	33	0
359	390000-Genl Structures & Improv	SALWAGXAG	926,418	3,590	47,098	16,688	38,998	68,443	0
360	390007-Genl Str & Imp Lease Bld	SALWAGXAG	92,078	357	4,681	1,659	3,876	6,803	0
361	390050-Genl Str & Imp-Call Center	CUST	135,973	0	0	0	0	135,973	0
362	391000-General Office Furn & E	SALWAGXAG	630,837	2,445	32,071	11,363	26,555	46,606	0
363	391004-General Info Sys Computer	SALWAGXAG	10,946,554	42,419	556,513	197,182	460,795	808,723	0
364	392010-General Transp Eq Grp	CUST	95,814	0	0	0	0	95,814	0
365	392020-General Transp Eq Grp 2	CUST	696,688	0	0	0	0	696,688	0
366	392030-General Transp Eq Trailer	CUST	156,463	0	0	0	0	156,463	0
367	392040-General Transp Eq Grp 4	CUST	955,945	0	0	0	0	955,945	0
368	393000-General Stores Equipmen	SALWAGXAG	10,067	39	512	181	424	744	0
369	394000-General Tools & Shop Equi	SALWAGXAG	1,011,636	3,920	51,431	18,223	42,585	74,739	0
370	395000-General Laboratory Equi	SALWAGXAG	224,231	869	11,400	4,039	9,439	16,566	0
371	396000-General Power Operated E	SALWAGXAG	172,297	668	8,759	3,104	7,253	12,729	0
372	397000-General Communication E	SALWAGXAG	1,584,844	6,141	80,572	28,548	66,714	117,087	0
373	397010-General Comm Eq Two Wa	SALWAGXAG	1,733,157	6,716	88,112	31,220	72,957	128,044	0
374	397020-General Comm Eq AE	SALWAGXAG	4,215	16	214	76	177	311	0
375	397030-General Comm Eq EM	SALWAGXAG	624,206	2,419	31,734	11,244	26,276	46,116	0
376	398000-General Miscellaneous E	SALWAGXAG	78,070	303	3,969	1,406	3,286	5,768	0
377	TOTAL GENERAL		20,079,940	69,903	917,089	324,940	759,353	3,373,595	0
378									
379	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0
380									
381	40730-Amortization of Regulatory Debits	TOTPLT	384,358	4,789	4,649	2,596	1,397	3,639	0
382	40740-Amortization of Regulatory Credits	TOTPLT	(3,077,672)	(38,349)	(37,227)	(20,790)	(11,184)	(29,136)	0
383									
384	**TOTAL DEPRECIATION EXPENSE**		198,356,702	1,977,425	3,354,101	1,634,468	1,286,680	4,543,808	0
385	**TOTAL AMORTIZATION EXPENSE**		(2,693,314)	(33,560)	(32,578)	(18,194)	(9,787)	(25,497)	0
386									
387	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		195,663,389	1,943,866	3,321,523	1,616,274	1,276,893	4,518,310	0
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405	**OTHER OPERATING EXPENSES**								
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407	**TAXES OTHER THAN INCOME TAXES**								
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
409	408100-Tax Other Than Income Tax - Property	NETPLT	40,046,137	29,070,460	9,611,883	1,363,795	7,019,260	0	106,480
410	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,018,461	3,348,687	722,761	947,013	2,008,427	(9)	6,146
411	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,268,227	0	10,268,227	0	0	0	0
412	408102GRT-Taxes Other Than Income - Gross Receipt	INCITYREV	7,419,842	0	7,419,842	0	0	0	0
413	408102OTH-Taxes Other Than Income - Other Miscell	NETPLT	65,493	47,543	15,720	2,230	11,480	0	174
414	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
415	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
416	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
417									
418	Payroll Tax Adjustment	SALWAGES	(307,602)	(205,255)	(44,301)	(58,046)	(123,105)	1	(377)
419									
420	**TOTAL TAXES OTHER THAN INCOME**		62,510,558	32,261,435	27,994,132	2,254,992	8,916,062	(8)	112,424
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455	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
456	OPERATING REVENUES								
457	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	618,856,799	400,813,280	171,983,816	46,059,703	150,088,913	37,053,125	884,908
458	OTHER OPERATING REVENUE	SCH REV, LN 27	107,608,632	105,776,992	1,124,657	706,984	1,799,809	63,845	16,166
459	TOTAL OPERATING REVENUES	SCH REV, LN 29	726,465,431	506,590,271	173,108,473	46,766,687	151,888,722	37,116,970	901,074
460	Less:								
461	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 2	321,466,573	226,514,218	69,191,357	25,760,997	58,151,198	36,891,377	185,744
462	DEPRECIATION EXPENSE	SCH DAX, LN 1	198,356,702	144,429,687	41,130,534	12,796,481	64,420,448	0	434,779
463	AMORTIZATION EXPENSE	SCH DAX, LN 1	(2,693,314)	(2,074,289)	(499,409)	(119,616)	(712,410)	0	(8,828)
464	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 16	62,510,558	32,261,435	27,994,132	2,254,992	8,916,062	(8)	112,424
465	**NET OPERATING INCOME BEFORE TAXES**		146,824,912	105,459,220	35,291,859	6,073,832	21,113,424	225,601	176,956
466	Less:								
467	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%		63,511,478	43,616,890	17,698,192	2,196,396	10,458,804	(8,820)	144,724
468									
469	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		83,313,434	61,842,330	17,593,667	3,877,436	10,654,620	234,422	32,232
470									
471	**SCHEDULE M ITEMS**								
472	**Sched M: Plant Temporary**								
473	303003-Intg Misc Computr Softwar	SALWAGXAG	67,490	45,034	9,720	12,735	27,010	0	83
474	303004-Intg Misc Computr Softwar	SALWAGXAG	1,221,973	815,390	175,995	230,588	489,036	0	1,497
475	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	194,158	0	0	194,158	0	0	0
476	303005-Intg Misc Computr Soft 15y	SALWAGXAG	923,682	616,348	133,034	174,300	369,659	0	1,131

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
409	408100-Tax Other Than Income Tax - Property	NETPLT	40,046,137	9,611,883	14,171,578	571,719	1,970,875	3,768,170	412,731	1,049,647
410	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,018,461	722,761	569,710	7,256	145,726	508,627	56,603	46,200
411	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,268,227	10,268,227	0	0	0	0	0	0
412	408102GRT-Taxes Other Than Income - Gross Receipt	INCITYREV	7,419,842	7,419,842	0	0	0	0	0	0
413	408102OTH-Taxes Other Than Income - Other Miscell	NETPLT	65,493	15,720	23,177	935	3,223	6,163	675	1,717
414	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0
415	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0
416	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0
417										
418	Payroll Tax Adjustment	SALWAGES	(307,602)	(44,301)	(34,920)	(445)	(8,932)	(31,176)	(3,469)	(2,832)
419										
420	**TOTAL TAXES OTHER THAN INCOME**		62,510,558	27,994,132	14,729,545	579,465	2,110,892	4,251,784	466,539	1,094,732
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455	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**									
456	OPERATING REVENUES									
457	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	618,856,799	171,983,816	116,186,445	5,538,929	20,875,746	53,068,491	5,947,470	11,169,251
458	OTHER OPERATING REVENUE	SCH REV, LN 27	107,608,632	1,124,657	101,401,575	65,880	613,709	1,268,573	138,631	408,804
459	TOTAL OPERATING REVENUES	SCH REV, LN 29	726,465,431	173,108,473	217,588,020	5,604,809	21,489,455	54,337,065	6,086,101	11,578,055
460	Less:									
461	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 2	321,466,573	69,191,357	104,308,860	447,002	5,440,610	17,066,115	1,916,264	2,107,049
462	DEPRECIATION EXPENSE	SCH DAX, LN 1	198,356,702	41,130,534	48,766,383	2,209,739	5,618,801	17,177,446	1,892,522	3,909,568
463	AMORTIZATION EXPENSE	SCH DAX, LN 1	(2,693,314)	(499,409)	(838,854)	(33,966)	(120,629)	(252,318)	(27,554)	(79,730)
464	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 16	62,510,558	27,994,132	14,729,545	579,465	2,110,892	4,251,784	466,539	1,094,732
465	**NET OPERATING INCOME BEFORE TAXES**		146,824,912	35,291,859	50,622,087	2,402,568	8,439,781	16,094,038	1,838,330	4,546,436
466	Less:									
467	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%		63,511,478	17,698,192	21,274,988	856,239	2,962,140	5,723,629	627,297	1,577,890
468										
469	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		83,313,434	17,593,667	29,347,099	1,546,329	5,477,641	10,370,409	1,211,033	2,968,546
470										
471	**SCHEDULE M ITEMS**									
472	**Sched M: Plant Temporary**									
473	303003-Intg Misc Computr Softwar	SALWAGXAG	67,490	9,720	7,662	98	1,960	6,840	761	621
474	303004-Intg Misc Computr Softwar	SALWAGXAG	1,221,973	175,995	138,726	1,767	35,484	123,848	13,782	11,250
475	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	194,158	0	0	0	0	0	0	0
476	303005-Intg Misc Computr Soft 15y	SALWAGXAG	923,682	133,034	104,862	1,336	26,822	93,616	10,418	8,504

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
409	408100-Tax Other Than Income Tax - Property	NETPLT	40,046,137	389,056	397,099	240,716	101,944	234,980	0
410	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,018,461	19,446	255,140	90,400	211,257	370,769	0
411	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,268,227	0	0	0	0	0	0
412	408102GRT-Taxes Other Than Income - Gross Receipt	INCITYREV	7,419,842	0	0	0	0	0	0
413	408102OTH-Taxes Other Than Income - Other Miscell	NETPLT	65,493	636	649	394	167	384	0
414	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
415	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
416	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
417									
418	Payroll Tax Adjustment	SALWAGES	(307,602)	(1,192)	(15,639)	(5,541)	(12,949)	(22,726)	(0)
419									
420	**TOTAL TAXES OTHER THAN INCOME**		62,510,558	407,947	637,250	325,968	300,419	583,407	0
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455	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
456	OPERATING REVENUES								
457	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	618,856,799	4,780,388	10,852,737	5,735,404	7,955,856	16,998,948	(263,630)
458	OTHER OPERATING REVENUE	SCH REV, LN 27	107,608,632	172,208	141,575	86,508	29,941	277,206	(454)
459	TOTAL OPERATING REVENUES	SCH REV, LN 29	726,465,431	4,952,595	10,994,312	5,821,912	7,985,797	17,276,154	(264,084)
460	Less:								
461	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 2	321,466,573	883,957	5,306,275	2,439,286	5,899,962	11,211,021	20,497
462	DEPRECIATION EXPENSE	SCH DAX, LN 1	198,356,702	1,977,425	3,354,101	1,634,468	1,286,680	4,543,808	0
463	AMORTIZATION EXPENSE	SCH DAX, LN 1	(2,693,314)	(33,560)	(32,578)	(18,194)	(9,787)	(25,497)	0
464	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 16	62,510,558	407,947	637,250	325,968	300,419	583,407	0
465	**NET OPERATING INCOME BEFORE TAXES**		146,824,912	1,716,826	1,729,265	1,440,383	508,523	963,416	(284,581)
466	Less:								
467	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%		63,511,478	583,484	661,389	388,397	204,930	448,041	(89,845)
468									
469	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		83,313,434	1,133,342	1,067,876	1,051,986	303,593	515,375	(194,737)
470									
471	**SCHEDULE M ITEMS**								
472	**Sched M: Plant Temporary**								
473	303003-Intg Misc Computr Softwar	SALWAGXAG	67,490	262	3,431	1,216	2,841	4,986	0
474	303004-Intg Misc Computr Softwar	SALWAGXAG	1,221,973	4,735	62,124	22,012	51,439	90,278	0
475	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	194,158	0	0	0	0	194,158	0
476	303005-Intg Misc Computr Soft 15y	SALWAGXAG	923,682	3,579	46,959	16,638	38,882	68,241	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
477	303007-Intg Misc Computr Softwar	SALWAGXAG	58,104	38,771	8,368	10,964	23,253	0	71
478	303010-Intg Misc Computr Softwar	SALWAGXAG	106,945	71,362	15,403	20,181	42,800	0	131
479	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	3,492	0	0	3,492	0	0	0
480	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	4,499	3,002	648	849	1,800	0	6
481	303014-Intg CRS Computr Softwar	CUST	(199,588)	0	0	(199,588)	0	0	0
482	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	118,153	78,840	17,017	22,296	47,285	0	145
483	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	132,312	88,288	19,056	24,968	52,952	0	162
484	TOTAL INTANGIBLE		2,631,221	1,757,036	379,242	494,943	1,053,795	0	3,225
485									
486	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
487	310002-Steam Prod Land Rights	DPROD	(26,870)	(26,870)	0	0	(26,870)	0	0
488	310003-Steam Prod Water Rights	DPROD	498,791	498,791	0	0	498,791	0	0
489	310004-Steam Prod Land Rights-NM	DPROD	(1,788)	(1,788)	0	0	(1,788)	0	0
490	311000E-Steam Prod Str & Improv	DPROD	2,778,896	2,778,896	0	0	2,778,896	0	0
491	311001-Steam Prod Str&Imp-TolkSC	DTRAN	127,724	127,724	0	0	0	0	0
492	312000E-Steam Prod Boiler Plant E	DPROD	617,521	617,521	0	0	617,521	0	0
493	312001-Steam Prod Blr Plt-TolkSC	DTRAN	74,389	74,389	0	0	0	0	0
494	314000-Steam Prod Turbogen Unit	DPROD	909,888	909,888	0	0	909,888	0	0
495	314001-Steam Prod Turbogen-TolkSC	DTRAN	211,994	211,994	0	0	0	0	0
496	315000E-Steam Prod Acc Elec Eq	DPROD	570,704	570,704	0	0	570,704	0	0
497	315001-Steam Prod Acc El Eq-TolkS	DTRAN	106,422	106,422	0	0	0	0	0
498	316000E-Steam Prod Misc Pwr Plt E	DPROD	678,614	678,614	0	0	678,614	0	0
499	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	24,575	24,575	0	0	0	0	0
500	Total Steam Production		6,570,859	6,570,859	0	0	6,025,755	0	0
501									
502	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
503	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
504	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0
505	341000E-Other Prod Str & Impr	DPROD	(1,730,631)	(1,730,631)	0	0	(1,730,631)	0	0
506	341045-Other Prod Str & Imp-Wind	ENERGY1	(8,917,663)	0	(8,917,663)	0	0	0	0
507	342000E-Other Prod Fuel Hldr	DPROD	8,059	8,059	0	0	8,059	0	0
508	343000-Other Prod Prime Mover	DPROD	(144,512)	(144,512)	0	0	(144,512)	0	0
509	344000E-Other Prod Generator	DPROD	(1,561,641)	(1,561,641)	0	0	(1,561,641)	0	0
510	344045-Other Prod Generator-Wind	ENERGY1	(114,301,527)	0	(114,301,527)	0	0	0	0
511	345000E-Other Prod Access Elect Equip	DPROD	(222,491)	(222,491)	0	0	(222,491)	0	0
512	345045-Other Prod Acc El Eq-Wind	ENERGY1	(4,394,218)	0	(4,394,218)	0	0	0	0
513	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,452)	0	(2,452)	0	0	0	0
514	346000E-Other Prod Misc Pwr P	DPROD	(13,045)	(13,045)	0	0	(13,045)	0	0
515	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
516	Total Other Production Equipment		(131,280,122)	(3,664,261)	(127,615,861)	0	(3,664,261)	0	0
517									
518	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
519	**SCHEDULE M ITEMS CONTINUED**								
520	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
521	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
522	350002E-Transmission Land Right	DTRAN	(2,890,984)	(2,890,984)	0	0	0	0	0
523	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(214,299)	(214,299)	0	0	0	0	0
524	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0
525	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0
526	352000-Transmission Str & Improv	DTRAN	(1,464,477)	(1,464,477)	0	0	0	0	0
527	352010-Tran Str & Impr-Prod	DPRODTI	5,986	5,986	0	0	0	0	5,986
528	352045-Tran Str & Impr-Wind	ENERGY1	(84,443)	0	(84,443)	0	0	0	0
529	353000E-Transmission Station	DTRAN	(14,197,943)	(14,197,943)	0	0	0	0	0
530	353010-Tran Station Equip Pro	DPRODTI	233,975	233,975	0	0	0	0	233,975
531	353045-Tran Station Equip-Wind	ENERGY1	(2,139,621)	0	(2,139,621)	0	0	0	0
532	354000E-Tran Towers & Fixture	DTRAN	(786,534)	(786,534)	0	0	0	0	0
533	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(58,303)	(58,303)	0	0	0	0	0
534	355000E	DTRAN	(7,921,776)	(7,921,776)	0	0	0	0	0
535	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(587,215)	(587,215)	0	0	0	0	0
536	355010-Tran Poles & Fixtures-Prod	DPRODTI	(146,566)	(146,566)	0	0	0	0	(146,566)
537	355045-Tran Poles & Fixtures-Wind	ENERGY1	(858,923)	0	(858,923)	0	0	0	0
538	356000E-Tran OH Conductor & D	DTRAN	(2,849,922)	(2,849,922)	0	0	0	0	0
539	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(211,255)	(211,255)	0	0	0	0	0
540	356010-Tran OH Cond & Device-Prod	DPRODTI	(205,069)	(205,069)	0	0	0	0	(205,069)
541	356045-Tran OH Cond & Device-Wind	ENERGY1	(515,009)	0	(515,009)	0	0	0	0
542	357000E-Tran Underground Cond	DTRAN	(1,609)	(1,609)	0	0	0	0	0
543	358000-Tran UG Conductor & Devic	DTRAN	(2,866)	(2,866)	0	0	0	0	0
544	359000-Transmission Road & Trai	DTRAN	(3,030)	(3,030)	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
477	303007-Intg Misc Computr Softwar	SALWAGXAG	58,104	8,368	6,596	84	1,687	5,889	655	535
478	303010-Intg Misc Computr Softwar	SALWAGXAG	106,945	15,403	12,141	155	3,105	10,839	1,206	985
479	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	3,492	0	0	0	0	0	0	0
480	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	4,499	648	511	7	131	456	51	41
481	303014-Intg CRS Computr Softwar	CUST	(199,588)	0	0	0	0	0	0	0
482	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	118,153	17,017	13,414	171	3,431	11,975	1,333	1,088
483	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	132,312	19,056	15,021	191	3,842	13,410	1,492	1,218
484	TOTAL INTANGIBLE		2,631,221	379,242	298,933	3,808	76,462	266,872	29,699	24,242
485										
486	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0
487	310002-Steam Prod Land Rights	DPROD	(26,870)	0	0	0	0	0	0	0
488	310003-Steam Prod Water Rights	DPROD	498,791	0	0	0	0	0	0	0
489	310004-Steam Prod Land Rights-NM	DPROD	(1,788)	0	0	0	0	0	0	0
490	311000E-Steam Prod Str & Improv	DPROD	2,778,896	0	0	0	0	0	0	0
491	311001-Steam Prod Str&Imp-TolkSC	DTRAN	127,724	0	127,724	0	0	0	0	0
492	312000E-Steam Prod Boiler Plant E	DPROD	617,521	0	0	0	0	0	0	0
493	312001-Steam Prod Blr Plt-TolkSC	DTRAN	74,389	0	74,389	0	0	0	0	0
494	314000-Steam Prod Turbogen Unit	DPROD	909,888	0	0	0	0	0	0	0
495	314001-Steam Prod Turbogen-TolkSC	DTRAN	211,994	0	211,994	0	0	0	0	0
496	315000E-Steam Prod Acc Elec Eq	DPROD	570,704	0	0	0	0	0	0	0
497	315001-Steam Prod Acc El Eq-TolkS	DTRAN	106,422	0	106,422	0	0	0	0	0
498	316000E-Steam Prod Misc Pwr Plt E	DPROD	678,614	0	0	0	0	0	0	0
499	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	24,575	0	24,575	0	0	0	0	0
500	Total Steam Production		6,570,859	0	545,104	0	0	0	0	0
501										
502	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0	0
503	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
504	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0	0
505	341000E-Other Prod Str & Impr	DPROD	(1,730,631)	0	0	0	0	0	0	0
506	341045-Other Prod Str & Imp-Wind	ENERGY1	(8,917,663)	(8,917,663)	0	0	0	0	0	0
507	342000E-Other Prod Fuel Hldr	DPROD	8,059	0	0	0	0	0	0	0
508	343000-Other Prod Prime Mover	DPROD	(144,512)	0	0	0	0	0	0	0
509	344000E-Other Prod Generator	DPROD	(1,561,641)	0	0	0	0	0	0	0
510	344045-Other Prod Generator-Wind	ENERGY1	(114,301,527)	(114,301,527)	0	0	0	0	0	0
511	345000E-Other Prod Access Elect Equip	DPROD	(222,491)	0	0	0	0	0	0	0
512	345045-Other Prod Acc El Eq-Wind	ENERGY1	(4,394,218)	(4,394,218)	0	0	0	0	0	0
513	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,452)	(2,452)	0	0	0	0	0	0
514	346000E-Other Prod Misc Pwr P	DPROD	(13,045)	0	0	0	0	0	0	0
515	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0
516	Total Other Production Equipment		(131,280,122)	(127,615,861)	0	0	0	0	0	0
517										
518	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
519	**SCHEDULE M ITEMS CONTINUED**									
520	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
521	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
522	350002E-Transmission Land Right	DTRAN	(2,890,984)	0	(2,890,984)	0	0	0	0	0
523	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(214,299)	0	0	(214,299)	0	0	0	0
524	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0
525	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
526	352000-Transmission Str & Improv	DTRAN	(1,464,477)	0	(1,464,477)	0	0	0	0	0
527	352010-Tran Str & Impr-Prod	DPRODTI	5,986	0	0	0	0	0	0	0
528	352045-Tran Str & Impr-Wind	ENERGY1	(84,443)	(84,443)	0	0	0	0	0	0
529	353000E-Transmission Station	DTRAN	(14,197,943)	0	(14,197,943)	0	0	0	0	0
530	353010-Tran Station Equip Pro	DPRODTI	233,975	0	0	0	0	0	0	0
531	353045-Tran Station Equip-Wind	ENERGY1	(2,139,621)	(2,139,621)	0	0	0	0	0	0
532	354000E-Tran Towers & Fixture	DTRAN	(786,534)	0	(786,534)	0	0	0	0	0
533	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(58,303)	0	0	(58,303)	0	0	0	0
534	355000E	DTRAN	(7,921,776)	0	(7,921,776)	0	0	0	0	0
535	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(587,215)	0	0	(587,215)	0	0	0	0
536	355010-Tran Poles & Fixtures-Prod	DPRODTI	(146,566)	0	0	0	0	0	0	0
537	355045-Tran Poles & Fixtures-Wind	ENERGY1	(858,923)	(858,923)	0	0	0	0	0	0
538	356000E-Tran OH Conductor & D	DTRAN	(2,849,922)	0	(2,849,922)	0	0	0	0	0
539	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(211,255)	0	0	(211,255)	0	0	0	0
540	356010-Tran OH Cond & Device-Prod	DPRODTI	(205,069)	0	0	0	0	0	0	0
541	356045-Tran OH Cond & Device-Wind	ENERGY1	(515,009)	(515,009)	0	0	0	0	0	0
542	357000E-Tran Underground Cond	DTRAN	(1,609)	0	(1,609)	0	0	0	0	0
543	358000-Tran UG Conductor & Devic	DTRAN	(2,866)	0	(2,866)	0	0	0	0	0
544	359000-Transmission Road & Trai	DTRAN	(3,030)	0	(3,030)	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
477	303007-Intg Misc Computr Softwar	SALWAGXAG	58,104	225	2,954	1,047	2,446	4,293	0
478	303010-Intg Misc Computr Softwar	SALWAGXAG	106,945	414	5,437	1,926	4,502	7,901	0
479	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	3,492	0	0	0	0	3,492	0
480	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	4,499	17	229	81	189	332	0
481	303014-Intg CRS Computr Softwar	CUST	(199,588)	0	0	0	0	(199,588)	0
482	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	118,153	458	6,007	2,128	4,974	8,729	0
483	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	132,312	513	6,727	2,383	5,570	9,775	0
484	TOTAL INTANGIBLE		2,631,221	10,204	133,867	47,432	110,843	192,598	0
485									
486	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
487	310002-Steam Prod Land Rights	DPROD	(26,870)	0	0	0	0	0	0
488	310003-Steam Prod Water Rights	DPROD	498,791	0	0	0	0	0	0
489	310004-Steam Prod Land Rights-NM	DPROD	(1,788)	0	0	0	0	0	0
490	311000E-Steam Prod Str & Improv	DPROD	2,778,896	0	0	0	0	0	0
491	311001-Steam Prod Str&Imp-TolkSC	DTRAN	127,724	0	0	0	0	0	0
492	312000E-Steam Prod Boiler Plant E	DPROD	617,521	0	0	0	0	0	0
493	312001-Steam Prod Blr Plt-TolkSC	DTRAN	74,389	0	0	0	0	0	0
494	314000-Steam Prod Turbogen Unit	DPROD	909,888	0	0	0	0	0	0
495	314001-Steam Prod Turbogen-TolkSC	DTRAN	211,994	0	0	0	0	0	0
496	315000E-Steam Prod Acc Elec Eq	DPROD	570,704	0	0	0	0	0	0
497	315001-Steam Prod Acc El Eq-TolkS	DTRAN	106,422	0	0	0	0	0	0
498	316000E-Steam Prod Misc Pwr Plt E	DPROD	678,614	0	0	0	0	0	0
499	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	24,575	0	0	0	0	0	0
500	Total Steam Production		6,570,859	0	0	0	0	0	0
501									
502	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
503	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
504	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0
505	341000E-Other Prod Str & Impr	DPROD	(1,730,631)	0	0	0	0	0	0
506	341045-Other Prod Str & Imp-Wind	ENERGY1	(8,917,663)	0	0	0	0	0	0
507	342000E-Other Prod Fuel Hldr	DPROD	8,059	0	0	0	0	0	0
508	343000-Other Prod Prime Mover	DPROD	(144,512)	0	0	0	0	0	0
509	344000E-Other Prod Generator	DPROD	(1,561,641)	0	0	0	0	0	0
510	344045-Other Prod Generator-Wind	ENERGY1	(114,301,527)	0	0	0	0	0	0
511	345000E-Other Prod Access Elect Equip	DPROD	(222,491)	0	0	0	0	0	0
512	345045-Other Prod Acc El Eq-Wind	ENERGY1	(4,394,218)	0	0	0	0	0	0
513	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,452)	0	0	0	0	0	0
514	346000E-Other Prod Misc Pwr P	DPROD	(13,045)	0	0	0	0	0	0
515	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
516	Total Other Production Equipment		(131,280,122)	0	0	0	0	0	0
517									
518	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
519	**SCHEDULE M ITEMS CONTINUED**								
520	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
521	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
522	350002E-Transmission Land Right	DTRAN	(2,890,984)	0	0	0	0	0	0
523	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(214,299)	0	0	0	0	0	0
524	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0
525	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0
526	352000-Transmission Str & Improv	DTRAN	(1,464,477)	0	0	0	0	0	0
527	352010-Tran Str & Impr-Prod	DPRODTI	5,986	0	0	0	0	0	0
528	352045-Tran Str & Impr-Wind	ENERGY1	(84,443)	0	0	0	0	0	0
529	353000E-Transmission Station	DTRAN	(14,197,943)	0	0	0	0	0	0
530	353010-Tran Station Equip Pro	DPRODTI	233,975	0	0	0	0	0	0
531	353045-Tran Station Equip-Wind	ENERGY1	(2,139,621)	0	0	0	0	0	0
532	354000E-Tran Towers & Fixture	DTRAN	(786,534)	0	0	0	0	0	0
533	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(58,303)	0	0	0	0	0	0
534	355000E	DTRAN	(7,921,776)	0	0	0	0	0	0
535	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(587,215)	0	0	0	0	0	0
536	355010-Tran Poles & Fixtures-Prod	DPRODTI	(146,566)	0	0	0	0	0	0
537	355045-Tran Poles & Fixtures-Wind	ENERGY1	(858,923)	0	0	0	0	0	0
538	356000E-Tran OH Conductor & D	DTRAN	(2,849,922)	0	0	0	0	0	0
539	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(211,255)	0	0	0	0	0	0
540	356010-Tran OH Cond & Device-Prod	DPRODTI	(205,069)	0	0	0	0	0	0
541	356045-Tran OH Cond & Device-Wind	ENERGY1	(515,009)	0	0	0	0	0	0
542	357000E-Tran Underground Cond	DTRAN	(1,609)	0	0	0	0	0	0
543	358000-Tran UG Conductor & Devic	DTRAN	(2,866)	0	0	0	0	0	0
544	359000-Transmission Road & Trai	DTRAN	(3,030)	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
545	TOTAL TRANSMISSION		(34,899,886)	(31,301,889)	(3,597,997)	0	0	0	(111,675)
546	DISTRIBUTION								
547	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
548	360005-Dist Land Rights-TX	DDISPSUB	(53,391)	(53,391)	0	0	0	0	0
549	361000E-Str & Improv	DDISPSUB	(580,580)	(580,580)	0	0	0	0	0
550	362000E-Other Eq	DDISPSUB	(1,965,460)	(1,965,460)	0	0	0	0	0
551	364000-Dist Poles, Towers & Fixt	PLT_364	(2,678,241)	(2,678,241)	0	0	0	0	0
552	365000-Dist OH Conductor & Devic	PLT_365	(926,926)	(926,926)	0	0	0	0	0
553	366000E-Dist Underground Cond	PLT_366	(23,345)	(23,345)	0	0	0	0	0
554	367000E-Dist UG Conductor & D	PLT_367	107,791	107,791	0	0	0	0	0
555	368000E-Dist Line Transformer	PLT_368	(299,830)	(299,830)	0	0	0	0	0
556	369000E-Distribution Services	CSERVICE	41,772	0	0	41,772	0	0	0
557	369010-Distribution Services O	CSERVICE	(173,462)	0	0	(173,462)	0	0	0
558	369020-Distribution Services U	CSERVICE	(453,987)	0	0	(453,987)	0	0	0
559	370000E-Distribution Meter	CMETERS	(255,137)	0	0	(255,137)	0	0	0
560	371000E-Dist Inst on Cust Premis	CUSTPREM	73,874	0	0	73,874	0	0	0
561	373000-Dist Street Light & Sg Sy	CLIGHT	(2,378,570)	0	0	(2,378,570)	0	0	0
562	TOTAL DISTRIBUTION		(9,565,494)	(6,419,983)	0	(3,145,511)	0	0	0
563	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
564	GENERAL								
565	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
566	389002-General Land Rights	SALWAGXAG	672	448	97	127	269	0	1
567	390000-Genl Structures & Improv	SALWAGXAG	1,201,353	801,630	173,025	226,697	480,784	0	1,471
568	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(325,511)	(217,205)	(46,882)	(61,424)	(130,270)	0	(399)
569	390050-Genl Str & Imp-Call Center	CUST	71,008	0	0	71,008	0	0	0
570	391000-General Office Furn & E	SALWAGXAG	(528,480)	(352,641)	(76,115)	(99,725)	(211,499)	0	(647)
571	391004-General Info Sys Computer	SALWAGXAG	753,745	502,954	108,558	142,233	301,650	0	923
572	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
573	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
574	392010-General Transp Eq Grp	SALWAGXAG	53,910	35,973	7,764	10,173	21,575	0	66
575	392020-General Transp Eq Grp 2	SALWAGXAG	593,240	395,853	85,442	111,945	237,416	0	727
576	392030-General Transp Eq Trailer	SALWAGXAG	138,049	92,116	19,883	26,050	55,247	0	169
577	392040-General Transp Eq Grp 4	SALWAGXAG	755,157	503,896	108,762	142,499	302,215	0	925
578	393000-General Stores Equipmen	SALWAGXAG	361	241	52	68	145	0	0
579	394000-General Tools & Shop Equi	SALWAGXAG	35,064	23,397	5,050	6,617	14,033	0	43
580	395000-General Laboratory Equi	SALWAGXAG	9,165	6,116	1,320	1,729	3,668	0	11
581	396000-General Power Operated E	SALWAGXAG	169,265	112,946	24,378	31,941	67,740	0	207
582	397000-General Communication E	SALWAGXAG	53,842	35,928	7,755	10,160	21,548	0	66
583	397010-General Comm Eq Two Wa	SALWAGXAG	43,751	29,194	6,301	8,256	17,509	0	54
584	397020-General Comm Eq AE	SALWAGXAG	79	53	11	15	32	0	0
585	397030-General Comm Eq EM	SALWAGXAG	(99,235)	(66,217)	(14,292)	(18,726)	(39,714)	0	(122)
586	397030R-General Comm Eq EM-Retail Related	CUST	132,502	0	0	132,502	0	0	0
587	398000-General Miscellaneous E	SALWAGXAG	2,304	1,537	332	435	922	0	3
588	TOTAL GENERAL		3,060,240	1,906,219	411,442	742,579	1,143,268	0	3,499
589	**Total Sched M: Plant Temporary**		(163,483,182)	(31,152,020)	(130,423,174)	(1,907,988)	4,558,557	0	(104,951)
590									
591	**Sched M: Non-Plant Temporary**								
592	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(173)	(133)	(32)	(8)	(46)	0	(1)
593	SchM-103 - Environmental Remediation	PRODPLT	1,507,218	899,779	607,439	0	854,093	0	0
594	SchM-107 - Pension Expense	SALWAGES	(53,545)	(35,729)	(7,712)	(10,104)	(21,429)	0	(66)
595	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
596	SchM-109 - Employee Incentive	SALWAGES	151,340	100,986	21,796	28,559	60,568	(0)	185
597	SchM-111 - Post Employment Benefits - FAS 106(Shor	SALWAGES	(191,261)	(127,623)	(27,545)	(36,092)	(76,544)	0	(234)
598	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(30,165)	(20,128)	(4,344)	(5,692)	(12,072)	0	(37)
599	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0
600	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
601	SchM-118 - Inventory Reserve	TOTPLT	17,612	13,564	3,266	782	4,658	0	58
602	SchM-126 - Book Unamortized Cost of Reacquired Det	TOTPLT	434,690	334,782	80,603	19,305	114,980	0	1,425
603	SchM-127 - Litigation Reserve	RATEBASE	(645,177)	(443,079)	(179,786)	(22,312)	(106,245)	90	(1,470)
604	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
605	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
606	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
607	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
608	SchM-138 - Rate Case Expense	CLAIMREV	17,421,602	11,316,493	4,968,387	1,136,723	3,982,124	846,773	27,848
609	SchM-192 - Texas Margin Tax	TOTPLT	(277,995)	(214,101)	(51,547)	(12,346)	(73,533)	0	(911)
610	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
611	SchM-226 - Performance Recognition Award	SALWAGES	25,404	16,951	3,659	4,794	10,167	(0)	31
612	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	(972,869)	(749,267)	(180,395)	(43,207)	(257,334)	0	(3,189)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
545	TOTAL TRANSMISSION		(34,899,886)	(3,597,997)	(30,119,142)	(1,071,072)	0	0	0	0
546	DISTRIBUTION									
547	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
548	360005-Dist Land Rights-TX	DDISPSUB	(53,391)	0	0	0	(53,391)	0	0	0
549	361000E-Str & Improv	DDISPSUB	(580,580)	0	0	0	(580,580)	0	0	0
550	362000E-Other Eq	DDISPSUB	(1,965,460)	0	0	0	(1,965,460)	0	0	0
551	364000-Dist Poles, Towers & Fixt	PLT_364	(2,678,241)	0	0	0	0	(2,407,205)	(271,036)	0
552	365000-Dist OH Conductor & Devic	PLT_365	(926,926)	0	0	0	0	(833,122)	(93,804)	0
553	366000E-Dist Underground Cond	PLT_366	(23,345)	0	0	0	0	(21,234)	(2,111)	0
554	367000E-Dist UG Conductor & D	PLT_367	107,791	0	0	0	0	98,044	9,746	0
555	368000E-Dist Line Transformer	PLT_368	(299,830)	0	0	0	0	(15,891)	0	(283,939)
556	369000E-Distribution Services	CSERVICE	41,772	0	0	0	0	0	0	0
557	369010-Distribution Services O	CSERVICE	(173,462)	0	0	0	0	0	0	0
558	369020-Distribution Services U	CSERVICE	(453,987)	0	0	0	0	0	0	0
559	370000E-Distribution Meter	CMETERS	(255,137)	0	0	0	0	0	0	0
560	371000E-Dist Inst on Cust Premis	CUSTPREM	73,874	0	0	0	0	0	0	0
561	373000-Dist Street Light & Sg Sy	CLIGHT	(2,378,570)	0	0	0	0	0	0	0
562	TOTAL DISTRIBUTION		(9,565,494)	0	0	0	(2,599,431)	(3,179,408)	(357,205)	(283,939)
563	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
564	GENERAL									
565	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
566	389002-General Land Rights	SALWAGXAG	672	97	76	1	20	68	8	6
567	390000-Genl Structures & Improv	SALWAGXAG	1,201,353	173,025	136,385	1,737	34,885	121,758	13,550	11,060
568	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(325,511)	(46,882)	(36,954)	(471)	(9,452)	(32,991)	(3,671)	(2,997)
569	390050-Genl Str & Imp-Call Center	CUST	71,008	0	0	0	0	0	0	0
570	391000-General Office Furn & E	SALWAGXAG	(528,480)	(76,115)	(59,997)	(764)	(15,346)	(53,562)	(5,961)	(4,865)
571	391004-General Info Sys Computer	SALWAGXAG	753,745	108,558	85,570	1,090	21,887	76,392	8,501	6,939
572	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
573	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
574	392010-General Transp Eq Grp	SALWAGXAG	53,910	7,764	6,120	78	1,565	5,464	608	496
575	392020-General Transp Eq Grp 2	SALWAGXAG	593,240	85,442	67,348	858	17,227	60,125	6,691	5,462
576	392030-General Transp Eq Trailer	SALWAGXAG	138,049	19,883	15,672	200	4,009	13,991	1,557	1,271
577	392040-General Transp Eq Grp 4	SALWAGXAG	755,157	108,762	85,730	1,092	21,928	76,536	8,517	6,952
578	393000-General Stores Equipmen	SALWAGXAG	361	52	41	1	10	37	4	3
579	394000-General Tools & Shop Equi	SALWAGXAG	35,064	5,050	3,981	51	1,018	3,554	395	323
580	395000-General Laboratory Equi	SALWAGXAG	9,165	1,320	1,040	13	266	929	103	84
581	396000-General Power Operated E	SALWAGXAG	169,265	24,378	19,216	245	4,915	17,155	1,909	1,558
582	397000-General Communication E	SALWAGXAG	53,842	7,755	6,113	78	1,563	5,457	607	496
583	397010-General Comm Eq Two Wa	SALWAGXAG	43,751	6,301	4,967	63	1,270	4,434	493	403
584	397020-General Comm Eq AE	SALWAGXAG	79	11	9	0	2	8	1	1
585	397030-General Comm Eq EM	SALWAGXAG	(99,235)	(14,292)	(11,266)	(144)	(2,882)	(10,058)	(1,119)	(914)
586	397030R-General Comm Eq EM-Retail Related	CUST	132,502	0	0	0	0	0	0	0
587	398000-General Miscellaneous E	SALWAGXAG	2,304	332	262	3	67	233	26	21
588	TOTAL GENERAL		3,060,240	411,442	324,315	4,131	82,954	289,531	32,221	26,300
589	**Total Sched M: Plant Temporary**		(163,483,182)	(130,423,174)	(28,950,791)	(1,063,133)	(2,440,015)	(2,623,005)	(295,285)	(233,397)
590										
591	**Sched M: Non-Plant Temporary**									
592	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(173)	(32)	(54)	(2)	(8)	(16)	(2)	(5)
593	SchM-103 - Environmental Remediation	PRODPLT	1,507,218	607,439	45,686	0	0	0	0	0
594	SchM-107 - Pension Expense	SALWAGES	(53,545)	(7,712)	(6,079)	(77)	(1,555)	(5,427)	(604)	(493)
595	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
596	SchM-109 - Employee Incentive	SALWAGES	151,340	21,796	17,181	219	4,395	15,339	1,707	1,393
597	SchM-111 - Post Employment Benefits - FAS 106(Shor	SALWAGES	(191,261)	(27,545)	(21,712)	(277)	(5,554)	(19,385)	(2,157)	(1,761)
598	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(30,165)	(4,344)	(3,424)	(44)	(876)	(3,057)	(340)	(278)
599	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
600	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
601	SchM-118 - Inventory Reserve	TOTPLT	17,612	3,266	5,485	222	789	1,650	180	521
602	SchM-126 - Book Unamortized Cost of Reacquired Det	TOTPLT	434,690	80,603	135,388	5,482	19,469	40,723	4,447	12,868
603	SchM-127 - Litigation Reserve	RATEBASE	(645,177)	(179,786)	(216,120)	(8,698)	(30,091)	(58,143)	(6,372)	(16,029)
604	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0
605	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0
606	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0
607	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
608	SchM-138 - Rate Case Expense	CLAIMREV	17,421,602	4,968,387	3,768,509	163,342	600,179	1,450,805	160,322	316,591
609	SchM-192 - Texas Margin Tax	TOTPLT	(277,995)	(51,547)	(86,584)	(3,506)	(12,451)	(26,043)	(2,844)	(8,229)
610	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0
611	SchM-226 - Performance Recognition Award	SALWAGES	25,404	3,659	2,884	37	738	2,575	287	234
612	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	(972,869)	(180,395)	(303,008)	(12,269)	(43,573)	(91,141)	(9,953)	(28,800)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
545	TOTAL TRANSMISSION		(34,899,886)	0	0	0	0	0	0
546	DISTRIBUTION								
547	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
548	360005-Dist Land Rights-TX	DDISPSUB	(53,391)	0	0	0	0	0	0
549	361000E-Str & Improv	DDISPSUB	(580,580)	0	0	0	0	0	0
550	362000E-Other Eq	DDISPSUB	(1,965,460)	0	0	0	0	0	0
551	364000-Dist Poles, Towers & Fixt	PLT_364	(2,678,241)	0	0	0	0	0	0
552	365000-Dist OH Conductor & Devic	PLT_365	(926,926)	0	0	0	0	0	0
553	366000E-Dist Underground Cond	PLT_366	(23,345)	0	0	0	0	0	0
554	367000E-Dist UG Conductor & D	PLT_367	107,791	0	0	0	0	0	0
555	368000E-Dist Line Transformer	PLT_368	(299,830)	0	0	0	0	0	0
556	369000E-Distribution Services	CSERVICE	41,772	41,772	0	0	0	0	0
557	369010-Distribution Services O	CSERVICE	(173,462)	(173,462)	0	0	0	0	0
558	369020-Distribution Services U	CSERVICE	(453,987)	(453,987)	0	0	0	0	0
559	370000E-Distribution Meter	CMETERS	(255,137)	0	(255,137)	0	0	0	0
560	371000E-Dist Inst on Cust Premis	CUSTPREM	73,874	0	0	73,874	0	0	0
561	373000-Dist Street Light & Sg Sy	CLIGHT	(2,378,570)	0	0	(2,378,570)	0	0	0
562	TOTAL DISTRIBUTION		(9,565,494)	(585,678)	(255,137)	(2,304,696)	0	0	0
563	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
564	GENERAL								
565	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
566	389002-General Land Rights	SALWAGXAG	672	3	34	12	28	50	0
567	390000-Genl Structures & Improv	SALWAGXAG	1,201,353	4,655	61,076	21,640	50,571	88,755	0
568	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(325,511)	(1,261)	(16,549)	(5,863)	(13,702)	(24,048)	0
569	390050-Genl Str & Imp-Call Center	CUST	71,008	0	0	0	0	71,008	0
570	391000-General Office Furn & E	SALWAGXAG	(528,480)	(2,048)	(26,867)	(9,520)	(22,246)	(39,044)	0
571	391004-General Info Sys Computer	SALWAGXAG	753,745	2,921	38,320	13,577	31,729	55,686	0
572	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
573	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
574	392010-General Transp Eq Grp	SALWAGXAG	53,910	209	2,741	971	2,269	3,983	0
575	392020-General Transp Eq Grp 2	SALWAGXAG	593,240	2,299	30,160	10,686	24,972	43,828	0
576	392030-General Transp Eq Trailer	SALWAGXAG	138,049	535	7,018	2,487	5,811	10,199	0
577	392040-General Transp Eq Grp 4	SALWAGXAG	755,157	2,926	38,391	13,603	31,788	55,790	0
578	393000-General Stores Equipmen	SALWAGXAG	361	1	18	7	15	27	0
579	394000-General Tools & Shop Equi	SALWAGXAG	35,064	136	1,783	632	1,476	2,590	0
580	395000-General Laboratory Equi	SALWAGXAG	9,165	36	466	165	386	677	0
581	396000-General Power Operated E	SALWAGXAG	169,265	656	8,605	3,049	7,125	12,505	0
582	397000-General Communication E	SALWAGXAG	53,842	209	2,737	970	2,266	3,978	0
583	397010-General Comm Eq Two Wa	SALWAGXAG	43,751	170	2,224	788	1,842	3,232	0
584	397020-General Comm Eq AE	SALWAGXAG	79	0	4	1	3	6	0
585	397030-General Comm Eq EM	SALWAGXAG	(99,235)	(385)	(5,045)	(1,788)	(4,177)	(7,331)	0
586	397030R-General Comm Eq EM-Retail Related	CUST	132,502	0	0	0	0	132,502	0
587	398000-General Miscellaneous E	SALWAGXAG	2,304	9	117	41	97	170	0
588	TOTAL GENERAL		3,060,240	11,070	145,234	51,459	120,254	414,563	0
589	**Total Sched M: Plant Temporary**		(163,483,182)	(564,404)	23,964	(2,205,806)	231,097	607,161	0
590									
591	**Sched M: Non-Plant Temporary**								
592	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(173)	(2)	(2)	(1)	(1)	(2)	0
593	SchM-103 - Environmental Remediation	PRODPLT	1,507,218	0	0	0	0	0	0
594	SchM-107 - Pension Expense	SALWAGES	(53,545)	(207)	(2,722)	(965)	(2,254)	(3,956)	(0)
595	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
596	SchM-109 - Employee Incentive	SALWAGES	151,340	586	7,694	2,726	6,371	11,181	0
597	SchM-111 - Post Employment Benefits - FAS 106(Shor	SALWAGES	(191,261)	(741)	(9,724)	(3,445)	(8,051)	(14,131)	(0)
598	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(30,165)	(117)	(1,534)	(543)	(1,270)	(2,229)	(0)
599	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0
600	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
601	SchM-118 - Inventory Reserve	TOTPLT	17,612	219	213	119	64	167	0
602	SchM-126 - Book Unamortized Cost of Reacquired Det	TOTPLT	434,690	5,416	5,258	2,936	1,580	4,115	0
603	SchM-127 - Litigation Reserve	RATEBASE	(645,177)	(5,927)	(6,719)	(3,946)	(2,082)	(4,551)	913
604	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
605	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
606	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
607	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
608	SchM-138 - Rate Case Expense	CLAIMREV	17,421,602	132,398	275,999	139,327	189,968	408,519	(9,488)
609	SchM-192 - Texas Margin Tax	TOTPLT	(277,995)	(3,464)	(3,363)	(1,878)	(1,010)	(2,632)	0
610	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
611	SchM-226 - Performance Recognition Award	SALWAGES	25,404	98	1,292	458	1,069	1,877	0
612	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	(972,869)	(12,122)	(11,768)	(6,572)	(3,535)	(9,210)	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
613	SchM-301 - Cares Act Payroll Deferral	SALWAGES	2,877,444	1,920,043	414,411	542,991	1,151,575	(5)	3,524
614	**Total Sched M: Non-Plant Temporary**		20,264,127	13,012,536	5,648,198	1,603,392	5,630,962	846,858	27,164
615									
616	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
617	**Sched M: Plant Permanent**								
618	303003-Intg Misc Computr Softwar	SALWAGXAG	4,539	3,028	654	856	1,816	0	6
619	303004-Intg Misc Computr Softwar	SALWAGXAG	(732,346)	(488,675)	(105,476)	(138,195)	(293,086)	0	(897)
620	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(8,672)	0	0	(8,672)	0	0	0
621	303005-Intg Misc Computr Soft 15y	SALWAGXAG	62,115	41,448	8,946	11,721	24,859	0	76
622	303007-Intg Misc Computr Softwar	SALWAGXAG	3,907	2,607	563	737	1,564	0	5
623	303010-Intg Misc Computr Softwar	SALWAGXAG	14,602	9,744	2,103	2,755	5,844	0	18
624	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(8,373)	0	0	(8,373)	0	0	0
625	303014-Intg CRS Computr Softwar	CUST	(7,371)	0	0	(7,371)	0	0	0
626	TOTAL INTANGIBLE		(671,599)	(431,847)	(93,211)	(146,541)	(259,004)	0	(793)
627									
628	310002-Steam Prod Land Rights	DPROD	2	2	0	0	2	0	0
629	310003-Steam Prod Water Rights	DPROD	252	252	0	0	252	0	0
630	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0
631	311000E-Steam Prod Str & Improv	DPROD	320,939	320,939	0	0	320,939	0	0
632	311001-Steam Prod Str&Imp-TolkSC	DTRAN	24,053	24,053	0	0	0	0	0
633	312000E-Steam Prod Boiler Plant E	DPROD	407,801	407,801	0	0	407,801	0	0
634	312001-Steam Prod Blr Plt-TolkSC	DTRAN	14,009	14,009	0	0	0	0	0
635	314000-Steam Prod Turbogen Unit	DPROD	159,258	159,258	0	0	159,258	0	0
636	314001-Steam Prod Turbogen-TolkSC	DTRAN	39,923	39,923	0	0	0	0	0
637	315000E-Steam Prod Acc Elec Eq	DPROD	9,289	9,289	0	0	9,289	0	0
638	315001-Steam Prod Acc El Eq-TolkS	DTRAN	20,042	20,042	0	0	0	0	0
639	316000E-Steam Prod Misc Pwr Plt E	DPROD	6,593	6,593	0	0	6,593	0	0
640	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	4,628	4,628	0	0	0	0	0
641	Total Steam Production		1,006,790	1,006,790	0	0	904,135	0	0
642									
643	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
644	341000E-Other Prod Str & Impr	DPROD	343,850	343,850	0	0	343,850	0	0
645	341045-Other Prod Str & Imp-Wind	ENERGY1	(1,002,959)	0	(1,002,959)	0	0	0	0
646	342000E-Other Prod Fuel Hldr	DPROD	(1,330)	(1,330)	0	0	(1,330)	0	0
647	343000-Other Prod Prime Mover	DPROD	(7,733)	(7,733)	0	0	(7,733)	0	0
648	344000E-Other Prod Generator	DPROD	(18,786)	(18,786)	0	0	(18,786)	0	0
649	344045-Other Prod Generator-Wind	ENERGY1	(10,519,877)	0	(10,519,877)	0	0	0	0
650	345000E-Other Prod Access Elect Equip	DPROD	(1,875)	(1,875)	0	0	(1,875)	0	0
651	345045-Other Prod Acc El Eq-Wind	ENERGY1	(727,347)	0	(727,347)	0	0	0	0
652	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	0	12	0	0	0	0
653	346000E-Other Prod Misc Pwr P	DPROD	(516)	(516)	0	0	(516)	0	0
654	Total Other Production Equipment		(11,936,561)	313,610	(12,250,171)	0	313,610	0	0
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666	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
667	**Sched M: Plant Permanent Continued**								
668									
669	TRANSMISSION								
670	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
671	350002E-Transmission Land Right	DTRAN	434	434	0	0	0	0	0
672	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32	32	0	0	0	0	0
673	352000-Transmission Str & Improv	DTRAN	(116,612)	(116,612)	0	0	0	0	0
674	352010-Tran Str & Impr-Prod	DPRODTI	(176)	(176)	0	0	0	0	(176)
675	352045-Tran Str & Impr-Wind	ENERGY1	(5,641)	0	(5,641)	0	0	0	0
676	353000E-Transmission Station	DTRAN	(1,131,021)	(1,131,021)	0	0	0	0	0
677	353010-Tran Station Equip Pro	DPRODTI	(6,885)	(6,885)	0	0	0	0	(6,885)
678	353045-Tran Station Equip-Wind	ENERGY1	(329,265)	0	(329,265)	0	0	0	0
679	354000E-Tran Towers & Fixture	DTRAN	1,910,630	1,910,630	0	0	0	0	0
680	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	141,629	141,629	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
613	SchM-301 - Cares Act Payroll Deferral	SALWAGES	2,877,444	414,411	326,656	4,160	83,555	291,632	32,454	26,490
614	**Total Sched M: Non-Plant Temporary**		20,264,127	5,648,198	3,664,808	148,589	615,017	1,599,511	177,125	302,503
615										
616	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
617	**Sched M: Plant Permanent**									
618	303003-Intg Misc Computr Softwar	SALWAGXAG	4,539	654	515	7	132	460	51	42
619	303004-Intg Misc Computr Softwar	SALWAGXAG	(732,346)	(105,476)	(83,141)	(1,059)	(21,266)	(74,224)	(8,260)	(6,742)
620	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(8,672)	0	0	0	0	0	0	0
621	303005-Intg Misc Computr Soft 15y	SALWAGXAG	62,115	8,946	7,052	90	1,804	6,295	701	572
622	303007-Intg Misc Computr Softwar	SALWAGXAG	3,907	563	444	6	113	396	44	36
623	303010-Intg Misc Computr Softwar	SALWAGXAG	14,602	2,103	1,658	21	424	1,480	165	134
624	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(8,373)	0	0	0	0	0	0	0
625	303014-Intg CRS Computr Softwar	CUST	(7,371)	0	0	0	0	0	0	0
626	TOTAL INTANGIBLE		(671,599)	(93,211)	(73,472)	(936)	(18,793)	(65,592)	(7,299)	(5,958)
627										
628	310002-Steam Prod Land Rights	DPROD	2	0	0	0	0	0	0	0
629	310003-Steam Prod Water Rights	DPROD	252	0	0	0	0	0	0	0
630	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0
631	311000E-Steam Prod Str & Improv	DPROD	320,939	0	0	0	0	0	0	0
632	311001-Steam Prod Str&Imp-TolkSC	DTRAN	24,053	0	24,053	0	0	0	0	0
633	312000E-Steam Prod Boiler Plant E	DPROD	407,801	0	0	0	0	0	0	0
634	312001-Steam Prod Blr Plt-TolkSC	DTRAN	14,009	0	14,009	0	0	0	0	0
635	314000-Steam Prod Turbogen Unit	DPROD	159,258	0	0	0	0	0	0	0
636	314001-Steam Prod Turbogen-TolkSC	DTRAN	39,923	0	39,923	0	0	0	0	0
637	315000E-Steam Prod Acc Elec Eq	DPROD	9,289	0	0	0	0	0	0	0
638	315001-Steam Prod Acc El Eq-TolkS	DTRAN	20,042	0	20,042	0	0	0	0	0
639	316000E-Steam Prod Misc Pwr Plt E	DPROD	6,593	0	0	0	0	0	0	0
640	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	4,628	0	4,628	0	0	0	0	0
641	Total Steam Production		1,006,790	0	102,655	0	0	0	0	0
642										
643	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
644	341000E-Other Prod Str & Impr	DPROD	343,850	0	0	0	0	0	0	0
645	341045-Other Prod Str & Imp-Wind	ENERGY1	(1,002,959)	(1,002,959)	0	0	0	0	0	0
646	342000E-Other Prod Fuel Hldr	DPROD	(1,330)	0	0	0	0	0	0	0
647	343000-Other Prod Prime Mover	DPROD	(7,733)	0	0	0	0	0	0	0
648	344000E-Other Prod Generator	DPROD	(18,786)	0	0	0	0	0	0	0
649	344045-Other Prod Generator-Wind	ENERGY1	(10,519,877)	(10,519,877)	0	0	0	0	0	0
650	345000E-Other Prod Access Elect Equip	DPROD	(1,875)	0	0	0	0	0	0	0
651	345045-Other Prod Acc El Eq-Wind	ENERGY1	(727,347)	(727,347)	0	0	0	0	0	0
652	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	12	0	0	0	0	0	0
653	346000E-Other Prod Misc Pwr P	DPROD	(516)	0	0	0	0	0	0	0
654	Total Other Production Equipment		(11,936,561)	(12,250,171)	0	0	0	0	0	0
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666	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
667	**Sched M: Plant Permanent Continued**									
668										
669	TRANSMISSION									
670	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
671	350002E-Transmission Land Right	DTRAN	434	0	434	0	0	0	0	0
672	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32	0	0	32	0	0	0	0
673	352000-Transmission Str & Improv	DTRAN	(116,612)	0	(116,612)	0	0	0	0	0
674	352010-Tran Str & Impr-Prod	DPRODTI	(176)	0	0	0	0	0	0	0
675	352045-Tran Str & Impr-Wind	ENERGY1	(5,641)	(5,641)	0	0	0	0	0	0
676	353000E-Transmission Station	DTRAN	(1,131,021)	0	(1,131,021)	0	0	0	0	0
677	353010-Tran Station Equip Pro	DPRODTI	(6,885)	0	0	0	0	0	0	0
678	353045-Tran Station Equip-Wind	ENERGY1	(329,265)	(329,265)	0	0	0	0	0	0
679	354000E-Tran Towers & Fixture	DTRAN	1,910,630	0	1,910,630	0	0	0	0	0
680	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	141,629	0	0	141,629	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
613	SchM-301 - Cares Act Payroll Deferral	SALWAGES	2,877,444	11,150	146,290	51,833	121,129	212,589	0
614	**Total Sched M: Non-Plant Temporary**		20,264,127	127,288	400,915	180,049	301,978	601,737	(8,575)
615									
616	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
617	**Sched M: Plant Permanent**								
618	303003-Intg Misc Computr Softwar	SALWAGXAG	4,539	18	231	82	191	335	0
619	303004-Intg Misc Computr Softwar	SALWAGXAG	(732,346)	(2,838)	(37,232)	(13,192)	(30,828)	(54,105)	0
620	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(8,672)	0	0	0	0	(8,672)	0
621	303005-Intg Misc Computr Soft 15y	SALWAGXAG	62,115	241	3,158	1,119	2,615	4,589	0
622	303007-Intg Misc Computr Softwar	SALWAGXAG	3,907	15	199	70	164	289	0
623	303010-Intg Misc Computr Softwar	SALWAGXAG	14,602	57	742	263	615	1,079	0
624	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(8,373)	0	0	0	0	(8,373)	0
625	303014-Intg CRS Computr Softwar	CUST	(7,371)	0	0	0	0	(7,371)	0
626	TOTAL INTANGIBLE		(671,599)	(2,508)	(32,902)	(11,658)	(27,243)	(72,230)	0
627									
628	310002-Steam Prod Land Rights	DPROD	2	0	0	0	0	0	0
629	310003-Steam Prod Water Rights	DPROD	252	0	0	0	0	0	0
630	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0
631	311000E-Steam Prod Str & Improv	DPROD	320,939	0	0	0	0	0	0
632	311001-Steam Prod Str&Imp-TolkSC	DTRAN	24,053	0	0	0	0	0	0
633	312000E-Steam Prod Boiler Plant E	DPROD	407,801	0	0	0	0	0	0
634	312001-Steam Prod Blr Plt-TolkSC	DTRAN	14,009	0	0	0	0	0	0
635	314000-Steam Prod Turbogen Unit	DPROD	159,258	0	0	0	0	0	0
636	314001-Steam Prod Turbogen-TolkSC	DTRAN	39,923	0	0	0	0	0	0
637	315000E-Steam Prod Acc Elec Eq	DPROD	9,289	0	0	0	0	0	0
638	315001-Steam Prod Acc El Eq-TolkS	DTRAN	20,042	0	0	0	0	0	0
639	316000E-Steam Prod Misc Pwr Plt E	DPROD	6,593	0	0	0	0	0	0
640	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	4,628	0	0	0	0	0	0
641	Total Steam Production		1,006,790	0	0	0	0	0	0
642									
643	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
644	341000E-Other Prod Str & Impr	DPROD	343,850	0	0	0	0	0	0
645	341045-Other Prod Str & Imp-Wind	ENERGY1	(1,002,959)	0	0	0	0	0	0
646	342000E-Other Prod Fuel Hldr	DPROD	(1,330)	0	0	0	0	0	0
647	343000-Other Prod Prime Mover	DPROD	(7,733)	0	0	0	0	0	0
648	344000E-Other Prod Generator	DPROD	(18,786)	0	0	0	0	0	0
649	344045-Other Prod Generator-Wind	ENERGY1	(10,519,877)	0	0	0	0	0	0
650	345000E-Other Prod Access Elect Equip	DPROD	(1,875)	0	0	0	0	0	0
651	345045-Other Prod Acc El Eq-Wind	ENERGY1	(727,347)	0	0	0	0	0	0
652	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	0	0	0	0	0	0
653	346000E-Other Prod Misc Pwr P	DPROD	(516)	0	0	0	0	0	0
654	Total Other Production Equipment		(11,936,561)	0	0	0	0	0	0
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666	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
667	**Sched M: Plant Permanent Continued**								
668									
669	TRANSMISSION								
670	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
671	350002E-Transmission Land Right	DTRAN	434	0	0	0	0	0	0
672	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32	0	0	0	0	0	0
673	352000-Transmission Str & Improv	DTRAN	(116,612)	0	0	0	0	0	0
674	352010-Tran Str & Impr-Prod	DPRODTI	(176)	0	0	0	0	0	0
675	352045-Tran Str & Impr-Wind	ENERGY1	(5,641)	0	0	0	0	0	0
676	353000E-Transmission Station	DTRAN	(1,131,021)	0	0	0	0	0	0
677	353010-Tran Station Equip Pro	DPRODTI	(6,885)	0	0	0	0	0	0
678	353045-Tran Station Equip-Wind	ENERGY1	(329,265)	0	0	0	0	0	0
679	354000E-Tran Towers & Fixture	DTRAN	1,910,630	0	0	0	0	0	0
680	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	141,629	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
681	355010-Tran Poles & Fixtures-Prod	DPRODTI	(189,115)	(189,115)	0	0	0	0	(189,115)
682	355000E	DTRAN	(2,074,115)	(2,074,115)	0	0	0	0	0
683	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(153,747)	(153,747)	0	0	0	0	0
684	355045-Tran Poles & Fixtures-Wind	ENERGY1	(206,449)	0	(206,449)	0	0	0	0
685	356010-Tran OH Cond & Device-Prod	DPRODTI	(264,600)	(264,600)	0	0	0	0	(264,600)
686	356000E-Tran OH Conductor & D	DTRAN	(741,382)	(741,382)	0	0	0	0	0
687	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(54,956)	(54,956)	0	0	0	0	0
688	356045-Tran OH Cond & Device-Wind	ENERGY1	(121,958)	0	(121,958)	0	0	0	0
689	357000E-Tran Underground Cond	DTRAN	(419)	(419)	0	0	0	0	0
690	358000-Tran UG Conductor & Devic	DTRAN	(746)	(746)	0	0	0	0	0
691	359000-Transmission Road & Trai	DTRAN	(788)	(788)	0	0	0	0	0
692	TOTAL TRANSMISSION		(3,345,152)	(2,681,838)	(663,313)	0	0	0	(460,776)
693									
694	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
695	360005-Dist Land Rights-TX	DDISPSUB	14	14	0	0	0	0	0
696	361000E-Str & Improv	DDISPSUB	(119,822)	(119,822)	0	0	0	0	0
697	362000E-Other Eq	DDISPSUB	(124,501)	(124,501)	0	0	0	0	0
698	364000-Dist Poles, Towers & Fixt	PLT_364	3,793	3,793	0	0	0	0	0
699	365000-Dist OH Conductor & Devic	PLT_365	8,223	8,223	0	0	0	0	0
700	366000E-Dist Underground Cond	PLT_366	6,781	6,781	0	0	0	0	0
701	367000E-Dist UG Conductor & D	PLT_367	37,740	37,740	0	0	0	0	0
702	368000E-Dist Line Transformer	PLT_368	25,771	25,771	0	0	0	0	0
703	369000E-Distribution Services	CSERVICE	101	0	0	101	0	0	0
704	369010-Distribution Services O	CSERVICE	1,105	0	0	1,105	0	0	0
705	369020-Distribution Services U	CSERVICE	862	0	0	862	0	0	0
706	370000E-Distribution Meter	CMETERS	2,758	0	0	2,758	0	0	0
707	371000E-Dist Inst on Cust Premis	CUSTPREM	327	0	0	327	0	0	0
708	373000-Dist Street Light & Sg Sy	CLIGHT	(14,651)	0	0	(14,651)	0	0	0
709	TOTAL DISTRIBUTION		(171,499)	(162,001)	0	(9,498)	0	0	0
710									
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716	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
717	**Sched M: Plant Permanent Continued**								
718	GENERAL								
719	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
720	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
721	390000-Genl Structures & Improv	SALWAGXAG	13,585	9,065	1,957	2,563	5,437	0	17
722	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,253	1,504	325	425	902	0	3
723	390050-Genl Str & Imp-Call Center	CUST	7,509	0	0	7,509	0	0	0
724	391000-General Office Furn & E	SALWAGXAG	711	474	102	134	284	0	1
725	391004-General Info Sys Computer	SALWAGXAG	28,239	18,843	4,067	5,329	11,301	0	35
726	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
727	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
728	392010-General Transp Eq Grp	SALWAGXAG	15	10	2	3	6	0	0
729	392020-General Transp Eq Grp 2	SALWAGXAG	164	109	24	31	66	0	0
730	392030-General Transp Eq Trailer	SALWAGXAG	38	25	5	7	15	0	0
731	392040-General Transp Eq Grp 4	SALWAGXAG	209	139	30	39	84	0	0
732	393000-General Stores Equipmen	SALWAGXAG	21	14	3	4	8	0	0
733	394000-General Tools & Shop Equi	SALWAGXAG	3,186	2,126	459	601	1,275	0	4
734	395000-General Laboratory Equi	SALWAGXAG	533	355	77	101	213	0	1
735	396000-General Power Operated E	SALWAGXAG	47	31	7	9	19	0	0
736	397000-General Communication E	SALWAGXAG	3,129	2,088	451	590	1,252	0	4
737	397010-General Comm Eq Two Wa	SALWAGXAG	2,543	1,697	366	480	1,018	0	3
738	397020-General Comm Eq AE	SALWAGXAG	5	3	1	1	2	0	0
739	397030-General Comm Eq EM	SALWAGXAG	272,978	182,151	39,316	51,511	109,246	0	334
740	397030R-General Comm Eq EM-Retail Related	CUST	(316,097)	0	0	(316,097)	0	0	0
741	398000-General Miscellaneous E	SALWAGXAG	134	89	19	25	54	0	0
742	TOTAL GENERAL		19,200	218,724	47,210	(246,734)	131,181	0	401
743	**Total Sched M: Plant Permanent**		(15,098,820)	(1,736,562)	(12,959,485)	(402,773)	1,089,923	0	(461,168)
744									
745	**Sched M: Non-Plant Permanent**								
746	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
747	SchM-124 - Meals and Entertainment	SALWAGES	663,495	442,733	95,557	125,205	265,536	(1)	813
748	**Total Sched M: Non-Plant Permanent**		663,495	442,733	95,557	125,205	265,536	(1)	813

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
681	355010-Tran Poles & Fixtures-Prod	DPRODTI	(189,115)	0	0	0	0	0	0	0
682	355000E	DTRAN	(2,074,115)	0	(2,074,115)	0	0	0	0	0
683	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(153,747)	0	0	(153,747)	0	0	0	0
684	355045-Tran Poles & Fixtures-Wind	ENERGY1	(206,449)	(206,449)	0	0	0	0	0	0
685	356010-Tran OH Cond & Device-Prod	DPRODTI	(264,600)	0	0	0	0	0	0	0
686	356000E-Tran OH Conductor & D	DTRAN	(741,382)	0	(741,382)	0	0	0	0	0
687	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(54,956)	0	0	(54,956)	0	0	0	0
688	356045-Tran OH Cond & Device-Wind	ENERGY1	(121,958)	(121,958)	0	0	0	0	0	0
689	357000E-Tran Underground Cond	DTRAN	(419)	0	(419)	0	0	0	0	0
690	358000-Tran UG Conductor & Devic	DTRAN	(746)	0	(746)	0	0	0	0	0
691	359000-Transmission Road & Trai	DTRAN	(788)	0	(788)	0	0	0	0	0
692	TOTAL TRANSMISSION		(3,345,152)	(663,313)	(2,154,019)	(67,043)	0	0	0	0
693										
694	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
695	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	14	0	0	0
696	361000E-Str & Improv	DDISPSUB	(119,822)	0	0	0	(119,822)	0	0	0
697	362000E-Other Eq	DDISPSUB	(124,501)	0	0	0	(124,501)	0	0	0
698	364000-Dist Poles, Towers & Fixt	PLT_364	3,793	0	0	0	0	3,409	384	0
699	365000-Dist OH Conductor & Devic	PLT_365	8,223	0	0	0	0	7,391	832	0
700	366000E-Dist Underground Cond	PLT_366	6,781	0	0	0	0	6,168	613	0
701	367000E-Dist UG Conductor & D	PLT_367	37,740	0	0	0	0	34,328	3,412	0
702	368000E-Dist Line Transformer	PLT_368	25,771	0	0	0	0	1,366	0	24,405
703	369000E-Distribution Services	CSERVICE	101	0	0	0	0	0	0	0
704	369010-Distribution Services O	CSERVICE	1,105	0	0	0	0	0	0	0
705	369020-Distribution Services U	CSERVICE	862	0	0	0	0	0	0	0
706	370000E-Distribution Meter	CMETERS	2,758	0	0	0	0	0	0	0
707	371000E-Dist Inst on Cust Premis	CUSTPREM	327	0	0	0	0	0	0	0
708	373000-Dist Street Light & Sg Sy	CLIGHT	(14,651)	0	0	0	0	0	0	0
709	TOTAL DISTRIBUTION		(171,499)	0	0	0	(244,310)	52,662	5,242	24,405
710										
711										
712										
713										
714										
715										
716	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
717	**Sched M: Plant Permanent Continued**									
718	GENERAL									
719	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
720	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0
721	390000-Genl Structures & Improv	SALWAGXAG	13,585	1,957	1,542	20	394	1,377	153	125
722	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,253	325	256	3	65	228	25	21
723	390050-Genl Str & Imp-Call Center	CUST	7,509	0	0	0	0	0	0	0
724	391000-General Office Furn & E	SALWAGXAG	711	102	81	1	21	72	8	7
725	391004-General Info Sys Computer	SALWAGXAG	28,239	4,067	3,206	41	820	2,862	318	260
726	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
727	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
728	392010-General Transp Eq Grp	SALWAGXAG	15	2	2	0	0	2	0	0
729	392020-General Transp Eq Grp 2	SALWAGXAG	164	24	19	0	5	17	2	2
730	392030-General Transp Eq Trailer	SALWAGXAG	38	5	4	0	1	4	0	0
731	392040-General Transp Eq Grp 4	SALWAGXAG	209	30	24	0	6	21	2	2
732	393000-General Stores Equipmen	SALWAGXAG	21	3	2	0	1	2	0	0
733	394000-General Tools & Shop Equi	SALWAGXAG	3,186	459	362	5	93	323	36	29
734	395000-General Laboratory Equi	SALWAGXAG	533	77	60	1	15	54	6	5
735	396000-General Power Operated E	SALWAGXAG	47	7	5	0	1	5	1	0
736	397000-General Communication E	SALWAGXAG	3,129	451	355	5	91	317	35	29
737	397010-General Comm Eq Two Wa	SALWAGXAG	2,543	366	289	4	74	258	29	23
738	397020-General Comm Eq AE	SALWAGXAG	5	1	1	0	0	0	0	0
739	397030-General Comm Eq EM	SALWAGXAG	272,978	39,316	30,990	395	7,927	27,667	3,079	2,513
740	397030R-General Comm Eq EM-Retail Related	CUST	(316,097)	0	0	0	0	0	0	0
741	398000-General Miscellaneous E	SALWAGXAG	134	19	15	0	4	14	2	1
742	TOTAL GENERAL		19,200	47,210	37,213	474	9,518	33,222	3,697	3,018
743	**Total Sched M: Plant Permanent**		(15,098,820)	(12,959,485)	(2,087,624)	(67,505)	(253,584)	20,291	1,639	21,465
744										
745	**Sched M: Non-Plant Permanent**									
746	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0	0
747	SchM-124 - Meals and Entertainment	SALWAGES	663,495	95,557	75,322	959	19,267	67,246	7,483	6,108
748	**Total Sched M: Non-Plant Permanent**		663,495	95,557	75,322	959	19,267	67,246	7,483	6,108

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
681	355010-Tran Poles & Fixtures-Prod	DPRODTI	(189,115)	0	0	0	0	0	0
682	355000E	DTRAN	(2,074,115)	0	0	0	0	0	0
683	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(153,747)	0	0	0	0	0	0
684	355045-Tran Poles & Fixtures-Wind	ENERGY1	(206,449)	0	0	0	0	0	0
685	356010-Tran OH Cond & Device-Prod	DPRODTI	(264,600)	0	0	0	0	0	0
686	356000E-Tran OH Conductor & D	DTRAN	(741,382)	0	0	0	0	0	0
687	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(54,956)	0	0	0	0	0	0
688	356045-Tran OH Cond & Device-Wind	ENERGY1	(121,958)	0	0	0	0	0	0
689	357000E-Tran Underground Cond	DTRAN	(419)	0	0	0	0	0	0
690	358000-Tran UG Conductor & Devic	DTRAN	(746)	0	0	0	0	0	0
691	359000-Transmission Road & Trai	DTRAN	(788)	0	0	0	0	0	0
692	TOTAL TRANSMISSION		(3,345,152)	0	0	0	0	0	0
693									
694	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
695	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	0	0	0
696	361000E-Str & Improv	DDISPSUB	(119,822)	0	0	0	0	0	0
697	362000E-Other Eq	DDISPSUB	(124,501)	0	0	0	0	0	0
698	364000-Dist Poles, Towers & Fixt	PLT_364	3,793	0	0	0	0	0	0
699	365000-Dist OH Conductor & Devic	PLT_365	8,223	0	0	0	0	0	0
700	366000E-Dist Underground Cond	PLT_366	6,781	0	0	0	0	0	0
701	367000E-Dist UG Conductor & D	PLT_367	37,740	0	0	0	0	0	0
702	368000E-Dist Line Transformer	PLT_368	25,771	0	0	0	0	0	0
703	369000E-Distribution Services	CSERVICE	101	101	0	0	0	0	0
704	369010-Distribution Services O	CSERVICE	1,105	1,105	0	0	0	0	0
705	369020-Distribution Services U	CSERVICE	862	862	0	0	0	0	0
706	370000E-Distribution Meter	CMETERS	2,758	0	2,758	0	0	0	0
707	371000E-Dist Inst on Cust Premis	CUSTPREM	327	0	0	327	0	0	0
708	373000-Dist Street Light & Sg Sy	CLIGHT	(14,651)	0	0	(14,651)	0	0	0
709	TOTAL DISTRIBUTION		(171,499)	2,067	2,758	(14,324)	0	0	0
710									
711									
712									
713									
714									
715									
716	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
717	**Sched M: Plant Permanent Continued**								
718	GENERAL								
719	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
720	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
721	390000-Genl Structures & Improv	SALWAGXAG	13,585	53	691	245	572	1,004	0
722	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,253	9	115	41	95	166	0
723	390050-Genl Str & Imp-Call Center	CUST	7,509	0	0	0	0	7,509	0
724	391000-General Office Furn & E	SALWAGXAG	711	3	36	13	30	52	0
725	391004-General Info Sys Computer	SALWAGXAG	28,239	109	1,436	509	1,189	2,086	0
726	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
727	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
728	392010-General Transp Eq Grp	SALWAGXAG	15	0	1	0	1	1	0
729	392020-General Transp Eq Grp 2	SALWAGXAG	164	1	8	3	7	12	0
730	392030-General Transp Eq Trailer	SALWAGXAG	38	0	2	1	2	3	0
731	392040-General Transp Eq Grp 4	SALWAGXAG	209	1	11	4	9	15	0
732	393000-General Stores Equipmen	SALWAGXAG	21	0	1	0	1	2	0
733	394000-General Tools & Shop Equi	SALWAGXAG	3,186	12	162	57	134	235	0
734	395000-General Laboratory Equi	SALWAGXAG	533	2	27	10	22	39	0
735	396000-General Power Operated E	SALWAGXAG	47	0	2	1	2	3	0
736	397000-General Communication E	SALWAGXAG	3,129	12	159	56	132	231	0
737	397010-General Comm Eq Two Wa	SALWAGXAG	2,543	10	129	46	107	188	0
738	397020-General Comm Eq AE	SALWAGXAG	5	0	0	0	0	0	0
739	397030-General Comm Eq EM	SALWAGXAG	272,978	1,058	13,878	4,917	11,491	20,167	0
740	397030R-General Comm Eq EM-Retail Related	CUST	(316,097)	0	0	0	0	(316,097)	0
741	398000-General Miscellaneous E	SALWAGXAG	134	1	7	2	6	10	0
742	TOTAL GENERAL		19,200	1,270	16,664	5,904	13,798	(284,371)	0
743	**Total Sched M: Plant Permanent**		(15,098,820)	830	(13,479)	(20,077)	(13,445)	(356,601)	0
744									
745	**Sched M: Non-Plant Permanent**								
746	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
747	SchM-124 - Meals and Entertainment	SALWAGES	663,495	2,571	33,732	11,952	27,931	49,020	0
748	**Total Sched M: Non-Plant Permanent**		663,495	2,571	33,732	11,952	27,931	49,020	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
749									
750	Schedule M NOL	TOTPLT	(47,891,812)	(36,884,474)	(8,880,361)	(2,126,976)	(12,667,886)	0	(156,971)
751									
752	**SUBTOTAL SCHEDULE M ITEMS**		(205,546,192)	(56,317,787)	(146,519,265)	(2,709,140)	(1,122,908)	846,857	(695,113)
753			74,340,947	(53,416,355)	81,033,786	(49,060,107)	(57,423,524)	(48,973,090)	(47,228,931)
754	**TAXABLE INCOME**		(122,232,759)	5,524,543	(128,925,597)	1,168,296	9,531,712	1,081,278	(662,881)
755	State Income Tax @ 2.08%		(2,537,308)	114,678	(2,676,238)	24,251	197,859	22,445	(13,760)
756	Federal Income Tax @ 21%		(25,136,045)	1,136,072	(26,512,366)	240,249	1,960,109	222,355	(136,315)
757	Total Current Federal Income Tax Expense		(25,136,045)	1,136,072	(26,512,366)	240,249	1,960,109	222,355	(136,315)
758									
759									
760									
761									
762									
763									
764									
765									
766									
767	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
768									
769	**DEFERRED INCOME TAX EXPENSE**								
770									
771	**Deferred Income Tax Plant Related**								
772	INTANGIBLE								
773	303003-Intg Misc Computr Softwar	SALWAGXAG	(39,600)	(26,424)	(5,703)	(7,473)	(15,848)	0	(48)
774	303004-Intg Misc Computr Softwar	SALWAGXAG	(912,152)	(608,654)	(131,373)	(172,124)	(365,045)	0	(1,117)
775	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(43,030)	0	0	(43,030)	0	0	0
776	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(541,981)	(361,649)	(78,059)	(102,273)	(216,902)	0	(664)
777	303007-Intg Misc Computr Softwar	SALWAGXAG	(34,093)	(22,750)	(4,910)	(6,433)	(13,644)	0	(42)
778	303010-Intg Misc Computr Softwar	SALWAGXAG	(63,849)	(42,605)	(9,196)	(12,048)	(25,552)	0	(78)
779	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(774)	0	0	(774)	0	0	0
780	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(727)	(157)	(206)	(436)	0	(1)
781	303014-Intg CRS Computr Softwar	CUST	44,421	0	0	44,421	0	0	0
782	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(19,101)	(4,123)	(5,402)	(11,456)	0	(35)
783	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(21,390)	(4,617)	(6,049)	(12,829)	0	(39)
784	TOTAL INTANGIBLE		(1,652,829)	(1,103,300)	(238,138)	(311,391)	(661,712)	0	(2,025)
785									
786	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
787	310002-Steam Prod Land Rights	DPROD	5,700	5,700	0	0	5,700	0	0
788	310003-Steam Prod Water Rights	DPROD	(111,202)	(111,202)	0	0	(111,202)	0	0
789	310004-Steam Prod Land Rights-NM	DPROD	379	379	0	0	379	0	0
790	311000E-Steam Prod Str & Improv	DPROD	(966,655)	(966,655)	0	0	(966,655)	0	0
791	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(73,401)	(73,401)	0	0	0	0	0
792	312000E-Steam Prod Boiler Plant E	DPROD	(1,390,472)	(1,390,472)	0	0	(1,390,472)	0	0
793	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(42,750)	(42,750)	0	0	0	0	0
794	314000-Steam Prod Turbogen Unit	DPROD	(792,251)	(792,251)	0	0	(792,251)	0	0
795	314001-Steam Prod Turbogen-TolkSC	DTRAN	(121,829)	(121,829)	0	0	0	0	0
796	315000E-Steam Prod Acc Elec Eq	DPROD	(211,936)	(211,936)	0	0	(211,936)	0	0
797	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(61,159)	(61,159)	0	0	0	0	0
798	316000E-Steam Prod Misc Pwr Plt E	DPROD	(182,708)	(182,708)	0	0	(182,708)	0	0
799	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(14,123)	(14,123)	0	0	0	0	0
800	Total Steam Production		(3,962,406)	(3,962,406)	0	0	(3,649,145)	0	0
801									
802	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
803	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0
804	341000E-Other Prod Str & Impr	DPROD	385,344	385,344	0	0	385,344	0	0
805	341045-Other Prod Str & Imp-Wind	ENERGY1	1,984,689	0	1,984,689	0	0	0	0
806	342000E-Other Prod Fuel Hldr	DPROD	(403)	(403)	0	0	(403)	0	0
807	343000-Other Prod Prime Mover	DPROD	(177,638)	(177,638)	0	0	(177,638)	0	0
808	344000E-Other Prod Generator	DPROD	164,255	164,255	0	0	164,255	0	0
809	344045-Other Prod Generator-Wind	ENERGY1	25,438,579	0	25,438,579	0	0	0	0
810	345000E-Other Prod Access Elect Equip	DPROD	26,107	26,107	0	0	26,107	0	0
811	345045-Other Prod Acc El Eq-Wind	ENERGY1	977,967	0	977,967	0	0	0	0
812	346045-Other Prod Misc P Eq-Wind	ENERGY1	546	0	546	0	0	0	0
813	346000E-Other Prod Misc Pwr P	DPROD	7,997	7,997	0	0	7,997	0	0
814	Total Other Production Equipment		28,807,441	405,661	28,401,780	0	405,661	0	0
815									
816									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANSMISSION COST TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTRIBUTION COSTS DISTPRI (12)	DISTRIBUTION COSTS DISTSEC (13)	DISTRIBUTION COSTS DISTLT (14)
749										
750	Schedule M NOL	TOTPLT	(47,891,812)	(8,880,361)	(14,916,294)	(603,973)	(2,144,997)	(4,486,657)	(489,953)	(1,417,743)
751										
752	**SUBTOTAL SCHEDULE M ITEMS**		(205,546,192)	(146,519,265)	(42,214,580)	(1,585,062)	(4,204,312)	(5,422,614)	(598,991)	(1,321,064)
753			74,340,947	81,033,786	(35,024,331)	(47,853,079)	(49,165,140)	(52,839,608)	(48,503,854)	(49,539,293)
754	**TAXABLE INCOME**		(122,232,759)	(128,925,597)	(12,867,481)	(38,733)	1,273,328	4,947,796	612,042	1,647,481
755	State Income Tax @ 2.08%		(2,537,308)	(2,676,238)	(267,103)	(804)	26,432	102,706	12,705	34,198
756	Federal Income Tax @ 21%		(25,136,045)	(26,512,366)	(2,646,079)	(7,965)	261,848	1,017,469	125,861	338,789
757	Total Current Federal Income Tax Expense		(25,136,045)	(26,512,366)	(2,646,079)	(7,965)	261,848	1,017,469	125,861	338,789
758										
759										
760										
761										
762										
763										
764										
765										
766										
767	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
768										
769	**DEFERRED INCOME TAX EXPENSE**									
770										
771	**Deferred Income Tax Plant Related**									
772	INTANGIBLE									
773	303003-Intg Misc Computr Softwar	SALWAGXAG	(39,600)	(5,703)	(4,496)	(57)	(1,150)	(4,014)	(447)	(365)
774	303004-Intg Misc Computr Softwar	SALWAGXAG	(912,152)	(131,373)	(103,553)	(1,319)	(26,487)	(92,447)	(10,288)	(8,398)
775	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(43,030)	0	0	0	0	0	0	0
776	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(541,981)	(78,059)	(61,529)	(784)	(15,738)	(54,930)	(6,113)	(4,990)
777	303007-Intg Misc Computr Softwar	SALWAGXAG	(34,093)	(4,910)	(3,870)	(49)	(990)	(3,455)	(385)	(314)
778	303010-Intg Misc Computr Softwar	SALWAGXAG	(63,849)	(9,196)	(7,249)	(92)	(1,854)	(6,471)	(720)	(588)
779	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(774)	0	0	0	0	0	0	0
780	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(157)	(124)	(2)	(32)	(110)	(12)	(10)
781	303014-Intg CRS Computr Softwar	CUST	44,421	0	0	0	0	0	0	0
782	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(4,123)	(3,250)	(41)	(831)	(2,901)	(323)	(264)
783	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(4,617)	(3,639)	(46)	(931)	(3,249)	(362)	(295)
784	TOTAL INTANGIBLE		(1,652,829)	(238,138)	(187,710)	(2,391)	(48,013)	(167,578)	(18,649)	(15,222)
785										
786	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0
787	310002-Steam Prod Land Rights	DPROD	5,700	0	0	0	0	0	0	0
788	310003-Steam Prod Water Rights	DPROD	(111,202)	0	0	0	0	0	0	0
789	310004-Steam Prod Land Rights-NM	DPROD	379	0	0	0	0	0	0	0
790	311000E-Steam Prod Str & Improv	DPROD	(966,655)	0	0	0	0	0	0	0
791	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(73,401)	0	(73,401)	0	0	0	0	0
792	312000E-Steam Prod Boiler Plant E	DPROD	(1,390,472)	0	0	0	0	0	0	0
793	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(42,750)	0	(42,750)	0	0	0	0	0
794	314000-Steam Prod Turbogen Unit	DPROD	(792,251)	0	0	0	0	0	0	0
795	314001-Steam Prod Turbogen-TolkSC	DTRAN	(121,829)	0	(121,829)	0	0	0	0	0
796	315000E-Steam Prod Acc Elec Eq	DPROD	(211,936)	0	0	0	0	0	0	0
797	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(61,159)	0	(61,159)	0	0	0	0	0
798	316000E-Steam Prod Misc Pwr Plt E	DPROD	(182,708)	0	0	0	0	0	0	0
799	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(14,123)	0	(14,123)	0	0	0	0	0
800	Total Steam Production		(3,962,406)	0	(313,261)	0	0	0	0	0
801										
802	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0	0
803	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0	0
804	341000E-Other Prod Str & Impr	DPROD	385,344	0	0	0	0	0	0	0
805	341045-Other Prod Str & Imp-Wind	ENERGY1	1,984,689	1,984,689	0	0	0	0	0	0
806	342000E-Other Prod Fuel Hldr	DPROD	(403)	0	0	0	0	0	0	0
807	343000-Other Prod Prime Mover	DPROD	(177,638)	0	0	0	0	0	0	0
808	344000E-Other Prod Generator	DPROD	164,255	0	0	0	0	0	0	0
809	344045-Other Prod Generator-Wind	ENERGY1	25,438,579	25,438,579	0	0	0	0	0	0
810	345000E-Other Prod Access Elect Equip	DPROD	26,107	0	0	0	0	0	0	0
811	345045-Other Prod Acc El Eq-Wind	ENERGY1	977,967	977,967	0	0	0	0	0	0
812	346045-Other Prod Misc P Eq-Wind	ENERGY1	546	546	0	0	0	0	0	0
813	346000E-Other Prod Misc Pwr P	DPROD	7,997	0	0	0	0	0	0	0
814	Total Other Production Equipment		28,807,441	28,401,780	0	0	0	0	0	0
815										
816										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
749									
750	Schedule M NOL	TOTPLT	(47,891,812)	(596,748)	(579,293)	(323,519)	(174,028)	(453,388)	0
751									
752	**SUBTOTAL SCHEDULE M ITEMS**		(205,546,192)	(1,030,463)	(134,161)	(2,357,401)	373,532	447,929	(8,575)
753			74,340,947	(47,994,690)	(48,825,526)	(46,586,397)	(48,568,937)	(48,855,116)	(47,688,500)
754	**TAXABLE INCOME**		(122,232,759)	102,879	933,715	(1,305,415)	677,125	963,304	(203,312)
755	State Income Tax @ 2.08%		(2,537,308)	2,136	19,382	(27,098)	14,056	19,996	(4,220)
756	Federal Income Tax @ 21%		(25,136,045)	21,156	192,010	(268,447)	139,245	198,095	(41,809)
757	Total Current Federal Income Tax Expense		(25,136,045)	21,156	192,010	(268,447)	139,245	198,095	(41,809)
758									
759									
760									
761									
762									
763									
764									
765									
766									
767	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
768									
769	**DEFERRED INCOME TAX EXPENSE**								
770									
771	**Deferred Income Tax Plant Related**								
772	INTANGIBLE								
773	303003-Intg Misc Computr Softwar	SALWAGXAG	(39,600)	(153)	(2,013)	(713)	(1,667)	(2,926)	0
774	303004-Intg Misc Computr Softwar	SALWAGXAG	(912,152)	(3,535)	(46,373)	(16,431)	(38,397)	(67,389)	0
775	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(43,030)	0	0	0	0	(43,030)	0
776	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(541,981)	(2,100)	(27,554)	(9,763)	(22,815)	(40,041)	0
777	303007-Intg Misc Computr Softwar	SALWAGXAG	(34,093)	(132)	(1,733)	(614)	(1,435)	(2,519)	0
778	303010-Intg Misc Computr Softwar	SALWAGXAG	(63,849)	(247)	(3,246)	(1,150)	(2,688)	(4,717)	0
779	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(774)	0	0	0	0	(774)	0
780	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(4)	(55)	(20)	(46)	(81)	0
781	303014-Intg CRS Computr Softwar	CUST	44,421	0	0	0	0	44,421	0
782	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(111)	(1,455)	(516)	(1,205)	(2,115)	0
783	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(124)	(1,630)	(577)	(1,349)	(2,368)	0
784	TOTAL INTANGIBLE		(1,652,829)	(6,407)	(84,060)	(29,784)	(69,602)	(121,539)	0
785									
786	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
787	310002-Steam Prod Land Rights	DPROD	5,700	0	0	0	0	0	0
788	310003-Steam Prod Water Rights	DPROD	(111,202)	0	0	0	0	0	0
789	310004-Steam Prod Land Rights-NM	DPROD	379	0	0	0	0	0	0
790	311000E-Steam Prod Str & Improv	DPROD	(966,655)	0	0	0	0	0	0
791	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(73,401)	0	0	0	0	0	0
792	312000E-Steam Prod Boiler Plant E	DPROD	(1,390,472)	0	0	0	0	0	0
793	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(42,750)	0	0	0	0	0	0
794	314000-Steam Prod Turbogen Unit	DPROD	(792,251)	0	0	0	0	0	0
795	314001-Steam Prod Turbogen-TolkSC	DTRAN	(121,829)	0	0	0	0	0	0
796	315000E-Steam Prod Acc Elec Eq	DPROD	(211,936)	0	0	0	0	0	0
797	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(61,159)	0	0	0	0	0	0
798	316000E-Steam Prod Misc Pwr Plt E	DPROD	(182,708)	0	0	0	0	0	0
799	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(14,123)	0	0	0	0	0	0
800	Total Steam Production		(3,962,406)	0	0	0	0	0	0
801									
802	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0
803	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0
804	341000E-Other Prod Str & Impr	DPROD	385,344	0	0	0	0	0	0
805	341045-Other Prod Str & Imp-Wind	ENERGY1	1,984,689	0	0	0	0	0	0
806	342000E-Other Prod Fuel Hldr	DPROD	(403)	0	0	0	0	0	0
807	343000-Other Prod Prime Mover	DPROD	(177,638)	0	0	0	0	0	0
808	344000E-Other Prod Generator	DPROD	164,255	0	0	0	0	0	0
809	344045-Other Prod Generator-Wind	ENERGY1	25,438,579	0	0	0	0	0	0
810	345000E-Other Prod Access Elect Equip	DPROD	26,107	0	0	0	0	0	0
811	345045-Other Prod Acc El Eq-Wind	ENERGY1	977,967	0	0	0	0	0	0
812	346045-Other Prod Misc P Eq-Wind	ENERGY1	546	0	0	0	0	0	0
813	346000E-Other Prod Misc Pwr P	DPROD	7,997	0	0	0	0	0	0
814	Total Other Production Equipment		28,807,441	0	0	0	0	0	0
815									
816									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
817									
818									
819									
820									
821									
822									
823									
824									
825									
826	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
827	**Deferred Income Tax Plant Related Confinued**								
828									
829	TRANSMISSION								
830	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
831	350002E-Transmission Land Right	DTRAN	638,038	638,038	0	0	0	0	0
832	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	47,296	47,296	0	0	0	0	0
833	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0
834	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0
835	352000-Transmission Str & Improv	DTRAN	310,863	310,863	0	0	0	0	0
836	352010-Tran Str & Impr-Prod	DPRODTI	(1,992)	(1,992)	0	0	0	0	(1,992)
837	352045-Tran Str & Impr-Wind	ENERGY1	18,794	0	18,794	0	0	0	0
838	353000E-Transmission Station	DTRAN	3,013,716	3,013,716	0	0	0	0	0
839	353010-Tran Station Equip Pro	DPRODTI	(77,846)	(77,846)	0	0	0	0	(77,846)
840	353045-Tran Station Equip-Wind	ENERGY1	476,198	0	476,198	0	0	0	0
841	354000E-Tran Towers & Fixture	DTRAN	174,731	174,731	0	0	0	0	0
842	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	12,952	12,952	0	0	0	0	0
843	355010-Tran Poles & Fixtures-Prod	DPRODTI	32,618	32,618	0	0	0	0	32,618
844	355000E	DTRAN	1,341,616	1,341,616	0	0	0	0	0
845	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	99,449	99,449	0	0	0	0	0
846	355045-Tran Poles & Fixtures-Wind	ENERGY1	191,164	0	191,164	0	0	0	0
847	356010-Tran OH Cond & Device-Prod	DPRODTI	45,637	45,637	0	0	0	0	45,637
848	356000E-Tran OH Conductor & D	DTRAN	483,632	483,632	0	0	0	0	0
849	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	35,850	35,850	0	0	0	0	0
850	356045-Tran OH Cond & Device-Wind	ENERGY1	114,621	0	114,621	0	0	0	0
851	357000E-Tran Underground Cond	DTRAN	273	273	0	0	0	0	0
852	358000-Tran UG Conductor & Devic	DTRAN	486	486	0	0	0	0	0
853	359000-Transmission Road & Trai	DTRAN	514	514	0	0	0	0	0
854	TOTAL TRANSMISSION		6,958,611	6,157,833	800,777	0	0	0	(1,583)
855									
856	DISTRIBUTION								
857	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
858	360005-Dist Land Rights-TX	DDISPSUB	9,965	9,965	0	0	0	0	0
859	361000E-Str & Improv	DDISPSUB	126,293	126,293	0	0	0	0	0
860	362000E-Other Eq	DDISPSUB	321,695	321,695	0	0	0	0	0
861	364000-Dist Poles, Towers & Fixt	PLT_364	333,004	333,004	0	0	0	0	0
862	365000-Dist OH Conductor & Devic	PLT_365	81,290	81,290	0	0	0	0	0
863	366000E-Dist Underground Cond	PLT_366	(10,102)	(10,102)	0	0	0	0	0
864	367000E-Dist UG Conductor & D	PLT_367	(75,684)	(75,684)	0	0	0	0	0
865	368000E-Dist Line Transformer	PLT_368	(139,181)	(139,181)	0	0	0	0	0
866	369000E-Distribution Services	CSERVICE	(11,347)	0	0	(11,347)	0	0	0
867	369010-Distribution Services O	CSERVICE	25,632	0	0	25,632	0	0	0
868	369020-Distribution Services U	CSERVICE	96,375	0	0	96,375	0	0	0
869	370000E-Distribution Meter	CMETERS	18,038	0	0	18,038	0	0	0
870	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,903)	0	0	(22,903)	0	0	0
871	373000-Dist Street Light & Sg Sy	CLIGHT	546,069	0	0	546,069	0	0	0
872	TOTAL DISTRIBUTION		1,299,143	647,279	0	651,864	0	0	0
873									
874									
875									
876	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
877	**Deferred Income Tax Plant Related Confinued**								
878									
879	GENERAL								
880	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
881	389002-General Land Rights	SALWAGXAG	(233)	(155)	(34)	(44)	(93)	0	(0)
882	390000-Genl Structures & Improv	SALWAGXAG	(380,567)	(253,942)	(54,811)	(71,814)	(152,304)	0	(466)
883	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,369	56,964	12,295	16,109	34,165	0	105
884	390050-Genl Str & Imp-Call Center	CUST	(24,558)	0	0	(24,558)	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
817										
818										
819										
820										
821										
822										
823										
824										
825										
826	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
827	**Deferred Income Tax Plant Related Confinued**									
828										
829	TRANSMISSION									
830	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
831	350002E-Transmission Land Right	DTRAN	638,038	0	638,038	0	0	0	0	0
832	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	47,296	0	0	47,296	0	0	0	0
833	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
834	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0
835	352000-Transmission Str & Improv	DTRAN	310,863	0	310,863	0	0	0	0	0
836	352010-Tran Str & Impr-Prod	DPRODTI	(1,992)	0	0	0	0	0	0	0
837	352045-Tran Str & Impr-Wind	ENERGY1	18,794	18,794	0	0	0	0	0	0
838	353000E-Transmission Station	DTRAN	3,013,716	0	3,013,716	0	0	0	0	0
839	353010-Tran Station Equip Pro	DPRODTI	(77,846)	0	0	0	0	0	0	0
840	353045-Tran Station Equip-Wind	ENERGY1	476,198	476,198	0	0	0	0	0	0
841	354000E-Tran Towers & Fixture	DTRAN	174,731	0	174,731	0	0	0	0	0
842	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	12,952	0	0	12,952	0	0	0	0
843	355010-Tran Poles & Fixtures-Prod	DPRODTI	32,618	0	0	0	0	0	0	0
844	355000E	DTRAN	1,341,616	0	1,341,616	0	0	0	0	0
845	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	99,449	0	0	99,449	0	0	0	0
846	355045-Tran Poles & Fixtures-Wind	ENERGY1	191,164	191,164	0	0	0	0	0	0
847	356010-Tran OH Cond & Device-Prod	DPRODTI	45,637	0	0	0	0	0	0	0
848	356000E-Tran OH Conductor & D	DTRAN	483,632	0	483,632	0	0	0	0	0
849	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	35,850	0	0	35,850	0	0	0	0
850	356045-Tran OH Cond & Device-Wind	ENERGY1	114,621	114,621	0	0	0	0	0	0
851	357000E-Tran Underground Cond	DTRAN	273	0	273	0	0	0	0	0
852	358000-Tran UG Conductor & Devic	DTRAN	486	0	486	0	0	0	0	0
853	359000-Transmission Road & Trai	DTRAN	514	0	514	0	0	0	0	0
854	TOTAL TRANSMISSION		6,958,611	800,777	5,963,869	195,547	0	0	0	0
855										
856	DISTRIBUTION									
857	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
858	360005-Dist Land Rights-TX	DDISPSUB	9,965	0	0	0	9,965	0	0	0
859	361000E-Str & Improv	DDISPSUB	126,293	0	0	0	126,293	0	0	0
860	362000E-Other Eq	DDISPSUB	321,695	0	0	0	321,695	0	0	0
861	364000-Dist Poles, Towers & Fixt	PLT_364	333,004	0	0	0	0	299,304	33,700	0
862	365000-Dist OH Conductor & Devic	PLT_365	81,290	0	0	0	0	73,064	8,226	0
863	366000E-Dist Underground Cond	PLT_366	(10,102)	0	0	0	0	(9,189)	(913)	0
864	367000E-Dist UG Conductor & D	PLT_367	(75,684)	0	0	0	0	(68,841)	(6,843)	0
865	368000E-Dist Line Transformer	PLT_368	(139,181)	0	0	0	0	(7,377)	0	(131,805)
866	369000E-Distribution Services	CSERVICE	(11,347)	0	0	0	0	0	0	0
867	369010-Distribution Services O	CSERVICE	25,632	0	0	0	0	0	0	0
868	369020-Distribution Services U	CSERVICE	96,375	0	0	0	0	0	0	0
869	370000E-Distribution Meter	CMETERS	18,038	0	0	0	0	0	0	0
870	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,903)	0	0	0	0	0	0	0
871	373000-Dist Street Light & Sg Sy	CLIGHT	546,069	0	0	0	0	0	0	0
872	TOTAL DISTRIBUTION		1,299,143	0	0	0	457,952	286,962	34,169	(131,805)
873										
874										
875										
876	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
877	**Deferred Income Tax Plant Related Confinued**									
878										
879	GENERAL									
880	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
881	389002-General Land Rights	SALWAGXAG	(233)	(34)	(26)	(0)	(7)	(24)	(3)	(2)
882	390000-Genl Structures & Improv	SALWAGXAG	(380,567)	(54,811)	(43,204)	(550)	(11,051)	(38,571)	(4,292)	(3,504)
883	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,369	12,295	9,692	123	2,479	8,652	963	786
884	390050-Genl Str & Imp-Call Center	CUST	(24,558)	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
817									
818									
819									
820									
821									
822									
823									
824									
825									
826	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
827	**Deferred Income Tax Plant Related Confinued**								
828									
829	TRANSMISSION								
830	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
831	350002E-Transmission Land Right	DTRAN	638,038	0	0	0	0	0	0
832	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	47,296	0	0	0	0	0	0
833	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0
834	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0
835	352000-Transmission Str & Improv	DTRAN	310,863	0	0	0	0	0	0
836	352010-Tran Str & Impr-Prod	DPRODTI	(1,992)	0	0	0	0	0	0
837	352045-Tran Str & Impr-Wind	ENERGY1	18,794	0	0	0	0	0	0
838	353000E-Transmission Station	DTRAN	3,013,716	0	0	0	0	0	0
839	353010-Tran Station Equip Pro	DPRODTI	(77,846)	0	0	0	0	0	0
840	353045-Tran Station Equip-Wind	ENERGY1	476,198	0	0	0	0	0	0
841	354000E-Tran Towers & Fixture	DTRAN	174,731	0	0	0	0	0	0
842	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	12,952	0	0	0	0	0	0
843	355010-Tran Poles & Fixtures-Prod	DPRODTI	32,618	0	0	0	0	0	0
844	355000E	DTRAN	1,341,616	0	0	0	0	0	0
845	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	99,449	0	0	0	0	0	0
846	355045-Tran Poles & Fixtures-Wind	ENERGY1	191,164	0	0	0	0	0	0
847	356010-Tran OH Cond & Device-Prod	DPRODTI	45,637	0	0	0	0	0	0
848	356000E-Tran OH Conductor & D	DTRAN	483,632	0	0	0	0	0	0
849	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	35,850	0	0	0	0	0	0
850	356045-Tran OH Cond & Device-Wind	ENERGY1	114,621	0	0	0	0	0	0
851	357000E-Tran Underground Cond	DTRAN	273	0	0	0	0	0	0
852	358000-Tran UG Conductor & Devic	DTRAN	486	0	0	0	0	0	0
853	359000-Transmission Road & Trai	DTRAN	514	0	0	0	0	0	0
854	TOTAL TRANSMISSION		6,958,611	0	0	0	0	0	0
855									
856	DISTRIBUTION								
857	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
858	360005-Dist Land Rights-TX	DDISPSUB	9,965	0	0	0	0	0	0
859	361000E-Str & Improv	DDISPSUB	126,293	0	0	0	0	0	0
860	362000E-Other Eq	DDISPSUB	321,695	0	0	0	0	0	0
861	364000-Dist Poles, Towers & Fixt	PLT_364	333,004	0	0	0	0	0	0
862	365000-Dist OH Conductor & Devic	PLT_365	81,290	0	0	0	0	0	0
863	366000E-Dist Underground Cond	PLT_366	(10,102)	0	0	0	0	0	0
864	367000E-Dist UG Conductor & D	PLT_367	(75,684)	0	0	0	0	0	0
865	368000E-Dist Line Transformer	PLT_368	(139,181)	0	0	0	0	0	0
866	369000E-Distribution Services	CSERVICE	(11,347)	(11,347)	0	0	0	0	0
867	369010-Distribution Services O	CSERVICE	25,632	25,632	0	0	0	0	0
868	369020-Distribution Services U	CSERVICE	96,375	96,375	0	0	0	0	0
869	370000E-Distribution Meter	CMETERS	18,038	0	18,038	0	0	0	0
870	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,903)	0	0	(22,903)	0	0	0
871	373000-Dist Street Light & Sg Sy	CLIGHT	546,069	0	0	546,069	0	0	0
872	TOTAL DISTRIBUTION		1,299,143	110,660	18,038	523,166	0	0	0
873									
874									
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876	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
877	**Deferred Income Tax Plant Related Confinued**								
878									
879	GENERAL								
880	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
881	389002-General Land Rights	SALWAGXAG	(233)	(1)	(12)	(4)	(10)	(17)	0
882	390000-Genl Structures & Improv	SALWAGXAG	(380,567)	(1,475)	(19,348)	(6,855)	(16,020)	(28,116)	0
883	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,369	331	4,340	1,538	3,594	6,307	0
884	390050-Genl Str & Imp-Call Center	CUST	(24,558)	0	0	0	0	(24,558)	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
885	391000-General Office Furn & E	SALWAGXAG	93,196	62,187	13,423	17,586	37,297	0	114
886	391004-General Info Sys Computer	SALWAGXAG	(667,426)	(445,356)	(96,126)	(125,944)	(267,105)	0	(817)
887	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
888	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
889	392010-General Transp Eq Grp	SALWAGXAG	(27,662)	(18,458)	(3,984)	(5,220)	(11,070)	0	(34)
890	392020-General Transp Eq Grp 2	SALWAGXAG	(304,398)	(203,116)	(43,841)	(57,440)	(121,820)	0	(373)
891	392030-General Transp Eq Trailer	SALWAGXAG	(70,834)	(47,266)	(10,202)	(13,367)	(28,348)	0	(87)
892	392040-General Transp Eq Grp 4	SALWAGXAG	(387,479)	(258,554)	(55,807)	(73,118)	(155,070)	0	(475)
893	393000-General Stores Equipmen	SALWAGXAG	(829)	(553)	(119)	(156)	(332)	0	(1)
894	394000-General Tools & Shop Equi	SALWAGXAG	(98,820)	(65,940)	(14,233)	(18,647)	(39,548)	0	(121)
895	395000-General Laboratory Equi	SALWAGXAG	(21,033)	(14,035)	(3,029)	(3,969)	(8,417)	0	(26)
896	396000-General Power Operated E	SALWAGXAG	(86,852)	(57,954)	(12,509)	(16,389)	(34,758)	0	(106)
897	397000-General Communication E	SALWAGXAG	(123,560)	(82,448)	(17,796)	(23,316)	(49,449)	0	(151)
898	397010-General Comm Eq Two Wa	SALWAGXAG	(100,402)	(66,996)	(14,460)	(18,946)	(40,181)	0	(123)
899	397020-General Comm Eq AE	SALWAGXAG	(182)	(121)	(26)	(34)	(73)	0	(0)
900	397030-General Comm Eq EM	SALWAGXAG	(8,755)	(5,842)	(1,261)	(1,652)	(3,504)	0	(11)
901	397030R-General Comm Eq EM-Retail Related	CUST	(29,366)	0	0	(29,366)	0	0	0
902	398000-General Miscellaneous E	SALWAGXAG	(5,286)	(3,527)	(761)	(998)	(2,116)	0	(6)
903	SchM-300 - Reg A/L - Emergency Spec Response	SALWAGXAG	216,524	144,480	31,185	40,858	86,653	0	265
904	TOTAL GENERAL		(1,943,153)	(1,260,631)	(272,097)	(410,424)	(756,073)	0	(2,314)
905									
906	**Total Deferred Income Tax Plant Related**		29,506,806	884,436	28,692,322	(69,951)	(4,661,268)	0	(5,922)
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922	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
923									
924	**Deferred Income Tax Non-Plant**								
925	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	143	96	21	27	57	0	0
926	SchM-103 - Environmental Remediation	PRODPLT	(334,520)	(199,702)	(134,818)	0	(189,562)	0	0
927	SchM-107 - Pension Expense	SALWAGES	(2,217,144)	(1,479,442)	(319,314)	(418,388)	(887,318)	4	(2,715)
928	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
929	SchM-109 - Employee Incentive	SALWAGES	27,303	18,218	3,932	5,152	10,927	(0)	33
930	SchM-111 - Post Employment Benefits - FAS 106(Shor	SALWAGES	319,519	213,207	46,017	60,295	127,874	(1)	391
931	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	22,342	14,908	3,218	4,216	8,941	(0)	27
932	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0
933	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
934	SchM-118 - Inventory Reserve	TOTPLT	2,676	2,061	496	119	708	0	9
935	SchM-126 - Book Unamortized Cost of Reacquired Del	TOTPLT	(544,725)	(419,527)	(101,006)	(24,192)	(144,086)	0	(1,785)
936	SchM-127 - Litigation Reserve	TOTPLT	142,937	110,085	26,504	6,348	37,808	0	468
937	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
938	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
939	SchM-137 - R&E Credit	TOTPLT	(643,148)	(495,328)	(119,256)	(28,564)	(170,119)	0	(2,108)
940	SchM-138 - Rate Case Expense	TOTPLT	(4,289,651)	(3,303,728)	(795,411)	(190,512)	(1,134,658)	0	(14,060)
941	SchM-192 - Texas Margin Tax	NETPLT	158,534	115,084	38,051	5,399	27,788	0	422
942	SchM-226 - Performance Recognition Award	SALWAGES	(5,104)	(3,406)	(735)	(963)	(2,043)	0	(6)
943	SchM-257 - Texas R&E Credit	SALWAGES	(206,326)	(137,676)	(29,715)	(38,935)	(82,573)	0	(253)
944	TXGMT-Texas Gross Margin Tax	SALWAGES	1,376,570	918,549	198,254	259,767	550,914	(2)	1,686
945	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(427,329)	(92,232)	(120,849)	(256,297)	1	(784)
946	SchM_NOL - NOL Excess ADIT	TOTPLT	293,870	226,328	54,491	13,051	77,732	0	963
947	**Total Deferred Income Tax Non-Plant**		(6,537,133)	(4,847,602)	(1,221,502)	(468,029)	(2,023,906)	2	(17,712)
948									
949	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,969,673	(3,963,166)	27,470,820	(537,980)	(6,685,175)	2	(23,634)
950	Schedule M NOL	TOTPLT	10,842,650	8,350,601	2,010,503	481,545	2,867,995	0	35,538
951	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,812,323	4,387,435	29,481,323	(56,435)	(3,817,180)	2	11,904
952									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
885	391000-General Office Furn & E	SALWAGXAG	93,196	13,423	10,580	135	2,706	9,446	1,051	858
886	391004-General Info Sys Computer	SALWAGXAG	(667,426)	(96,126)	(75,771)	(965)	(19,381)	(67,644)	(7,528)	(6,145)
887	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
888	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
889	392010-General Transp Eq Grp	SALWAGXAG	(27,662)	(3,984)	(3,140)	(40)	(803)	(2,804)	(312)	(255)
890	392020-General Transp Eq Grp 2	SALWAGXAG	(304,398)	(43,841)	(34,557)	(440)	(8,839)	(30,851)	(3,433)	(2,802)
891	392030-General Transp Eq Trailer	SALWAGXAG	(70,834)	(10,202)	(8,042)	(102)	(2,057)	(7,179)	(799)	(652)
892	392040-General Transp Eq Grp 4	SALWAGXAG	(387,479)	(55,807)	(43,989)	(560)	(11,252)	(39,271)	(4,370)	(3,567)
893	393000-General Stores Equipmen	SALWAGXAG	(829)	(119)	(94)	(1)	(24)	(84)	(9)	(8)
894	394000-General Tools & Shop Equi	SALWAGXAG	(98,820)	(14,233)	(11,219)	(143)	(2,870)	(10,015)	(1,115)	(910)
895	395000-General Laboratory Equi	SALWAGXAG	(21,033)	(3,029)	(2,388)	(30)	(611)	(2,132)	(237)	(194)
896	396000-General Power Operated E	SALWAGXAG	(86,852)	(12,509)	(9,860)	(126)	(2,522)	(8,802)	(980)	(800)
897	397000-General Communication E	SALWAGXAG	(123,560)	(17,796)	(14,027)	(179)	(3,588)	(12,523)	(1,394)	(1,138)
898	397010-General Comm Eq Two Wa	SALWAGXAG	(100,402)	(14,460)	(11,398)	(145)	(2,915)	(10,176)	(1,132)	(924)
899	397020-General Comm Eq AE	SALWAGXAG	(182)	(26)	(21)	(0)	(5)	(18)	(2)	(2)
900	397030-General Comm Eq EM	SALWAGXAG	(8,755)	(1,261)	(994)	(13)	(254)	(887)	(99)	(81)
901	397030R-General Comm Eq EM-Retail Related	CUST	(29,366)	0	0	0	0	0	0	0
902	398000-General Miscellaneous E	SALWAGXAG	(5,286)	(761)	(600)	(8)	(154)	(536)	(60)	(49)
903	SchM-300 - Reg A/L - Emergency Spec Response	SALWAGXAG	216,524	31,185	24,581	313	6,287	21,945	2,442	1,993
904	TOTAL GENERAL		(1,943,153)	(272,097)	(214,478)	(2,732)	(54,860)	(191,474)	(21,308)	(17,393)
905										
906	**Total Deferred Income Tax Plant Related**		29,506,806	28,692,322	5,248,421	190,424	355,079	(72,090)	(5,788)	(164,420)
907										
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910										
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916										
917										
918										
919										
920										
921										
922	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
923										
924	**Deferred Income Tax Non-Plant**									
925	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	143	21	16	0	4	15	2	1
926	SchM-103 - Environmental Remediation	PRODPLT	(334,520)	(134,818)	(10,140)	0	0	0	0	0
927	SchM-107 - Pension Expense	SALWAGES	(2,217,144)	(319,314)	(251,697)	(3,206)	(64,381)	(224,710)	(25,007)	(20,411)
928	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
929	SchM-109 - Employee Incentive	SALWAGES	27,303	3,932	3,099	39	793	2,767	308	251
930	SchM-111 - Post Employment Benefits - FAS 106(Shor	SALWAGES	319,519	46,017	36,273	462	9,278	32,384	3,604	2,942
931	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	22,342	3,218	2,536	32	649	2,264	252	206
932	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
933	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
934	SchM-118 - Inventory Reserve	TOTPLT	2,676	496	833	34	120	251	27	79
935	SchM-126 - Book Unamortized Cost of Reacquired Det	TOTPLT	(544,725)	(101,006)	(169,659)	(6,870)	(24,397)	(51,032)	(5,573)	(16,126)
936	SchM-127 - Litigation Reserve	TOTPLT	142,937	26,504	44,519	1,803	6,402	13,391	1,462	4,231
937	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0
938	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0
939	SchM-137 - R&E Credit	TOTPLT	(643,148)	(119,256)	(200,314)	(8,111)	(28,806)	(60,252)	(6,580)	(19,039)
940	SchM-138 - Rate Case Expense	TOTPLT	(4,289,651)	(795,411)	(1,336,047)	(54,098)	(192,127)	(401,868)	(43,885)	(126,987)
941	SchM-192 - Texas Margin Tax	NETPLT	158,534	38,051	56,102	2,263	7,802	14,917	1,634	4,155
942	SchM-226 - Performance Recognition Award	SALWAGES	(5,104)	(735)	(579)	(7)	(148)	(517)	(58)	(47)
943	SchM-257 - Texas R&E Credit	SALWAGES	(206,326)	(29,715)	(23,423)	(298)	(5,991)	(20,911)	(2,327)	(1,899)
944	TXGMT-Texas Gross Margin Tax	SALWAGES	1,376,570	198,254	156,272	1,990	39,973	139,517	15,526	12,673
945	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(92,232)	(72,701)	(926)	(18,596)	(64,906)	(7,223)	(5,896)
946	SchM_NOL - NOL Excess ADIT	TOTPLT	293,870	54,491	91,528	3,706	13,162	27,531	3,006	8,699
947	**Total Deferred Income Tax Non-Plant**		(6,537,133)	(1,221,502)	(1,673,379)	(63,185)	(256,264)	(591,161)	(64,831)	(157,167)
948										
949	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,969,673	27,470,820	3,575,041	127,239	98,816	(663,251)	(70,618)	(321,586)
950	Schedule M NOL	TOTPLT	10,842,650	2,010,503	3,377,031	136,739	485,625	1,015,774	110,925	320,975
951	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,812,323	29,481,323	6,952,073	263,978	584,440	352,523	40,307	(611)
952										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
885	391000-General Office Furn & E	SALWAGXAG	93,196	361	4,738	1,679	3,923	6,885	0
886	391004-General Info Sys Computer	SALWAGXAG	(667,426)	(2,586)	(33,931)	(12,022)	(28,095)	(49,309)	0
887	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0
888	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0
889	392010-General Transp Eq Grp	SALWAGXAG	(27,662)	(107)	(1,406)	(498)	(1,164)	(2,044)	0
890	392020-General Transp Eq Grp 2	SALWAGXAG	(304,398)	(1,180)	(15,475)	(5,483)	(12,814)	(22,489)	0
891	392030-General Transp Eq Trailer	SALWAGXAG	(70,834)	(274)	(3,601)	(1,276)	(2,982)	(5,233)	0
892	392040-General Transp Eq Grp 4	SALWAGXAG	(387,479)	(1,502)	(19,699)	(6,980)	(16,311)	(28,627)	0
893	393000-General Stores Equipmen	SALWAGXAG	(829)	(3)	(42)	(15)	(35)	(61)	0
894	394000-General Tools & Shop Equi	SALWAGXAG	(98,820)	(383)	(5,024)	(1,780)	(4,160)	(7,301)	0
895	395000-General Laboratory Equi	SALWAGXAG	(21,033)	(82)	(1,069)	(379)	(885)	(1,554)	0
896	396000-General Power Operated E	SALWAGXAG	(86,852)	(337)	(4,415)	(1,564)	(3,656)	(6,417)	0
897	397000-General Communication E	SALWAGXAG	(123,560)	(479)	(6,282)	(2,226)	(5,201)	(9,129)	0
898	397010-General Comm Eq Two Wa	SALWAGXAG	(100,402)	(389)	(5,104)	(1,809)	(4,226)	(7,418)	0
899	397020-General Comm Eq AE	SALWAGXAG	(182)	(1)	(9)	(3)	(8)	(13)	0
900	397030-General Comm Eq EM	SALWAGXAG	(8,755)	(34)	(445)	(158)	(369)	(647)	0
901	397030R-General Comm Eq EM-Retail Related	CUST	(29,366)	0	0	0	0	(29,366)	0
902	398000-General Miscellaneous E	SALWAGXAG	(5,286)	(20)	(269)	(95)	(223)	(391)	0
903	SchM-300 - Reg A/L - Emergency Spec Response	SALWAGXAG	216,524	839	11,008	3,900	9,115	15,997	0
904	TOTAL GENERAL		(1,943,153)	(7,321)	(96,047)	(34,031)	(79,527)	(193,499)	0
905									
906	**Total Deferred Income Tax Plant Related**		29,506,806	96,932	(162,068)	459,351	(149,129)	(315,038)	0
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922	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
923									
924	**Deferred Income Tax Non-Plant**								
925	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	143	1	7	3	6	11	0
926	SchM-103 - Environmental Remediation	PRODPLT	(334,520)	0	0	0	0	0	0
927	SchM-107 - Pension Expense	SALWAGES	(2,217,144)	(8,591)	(112,720)	(39,939)	(93,333)	(163,805)	(0)
928	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
929	SchM-109 - Employee Incentive	SALWAGES	27,303	106	1,388	492	1,149	2,017	0
930	SchM-111 - Post Employment Benefits - FAS 106(Shor	SALWAGES	319,519	1,238	16,244	5,756	13,451	23,606	0
931	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	22,342	87	1,136	402	941	1,651	0
932	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0
933	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
934	SchM-118 - Inventory Reserve	TOTPLT	2,676	33	32	18	10	25	0
935	SchM-126 - Book Unamortized Cost of Reacquired Deb	TOTPLT	(544,725)	(6,787)	(6,589)	(3,680)	(1,979)	(5,157)	0
936	SchM-127 - Litigation Reserve	TOTPLT	142,937	1,781	1,729	966	519	1,353	0
937	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
938	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
939	SchM-137 - R&E Credit	TOTPLT	(643,148)	(8,014)	(7,779)	(4,345)	(2,337)	(6,089)	0
940	SchM-138 - Rate Case Expense	TOTPLT	(4,289,651)	(53,451)	(51,887)	(28,977)	(15,588)	(40,610)	0
941	SchM-192 - Texas Margin Tax	NETPLT	158,534	1,540	1,572	953	404	930	0
942	SchM-226 - Performance Recognition Award	SALWAGES	(5,104)	(20)	(259)	(92)	(215)	(377)	(0)
943	SchM-257 - Texas R&E Credit	SALWAGES	(206,326)	(800)	(10,490)	(3,717)	(8,685)	(15,244)	(0)
944	TXGMT-Texas Gross Margin Tax	SALWAGES	1,376,570	5,334	69,985	24,797	57,948	101,702	0
945	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(2,482)	(32,559)	(11,536)	(26,959)	(47,314)	(0)
946	SchM_NOL - NOL Excess ADIT	TOTPLT	293,870	3,662	3,555	1,985	1,068	2,782	0
947	**Total Deferred Income Tax Non-Plant**		(6,537,133)	(66,363)	(126,635)	(56,914)	(73,601)	(144,517)	(0)
948									
949	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,969,673	30,569	(288,703)	402,438	(222,730)	(459,555)	(0)
950	Schedule M NOL	TOTPLT	10,842,650	135,103	131,151	73,244	39,400	102,647	0
951	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,812,323	165,672	(157,552)	475,682	(183,330)	(356,908)	(0)
952									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
953	367000E-Dist UG Conductor & D	TOTPLT		0	0	0	0	0	0	0
954	ITC Amortization	TOTPLT		(27,942)	(21,520)	(5,181)	(1,241)	(7,391)	0	(92)
955										
956	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**			6,111,028	5,616,665	287,539	206,824	(1,666,603)	244,802	(138,263)
957										
958	Amortization of Excess DFIT - Depreciation	TOTPLT		0	0	0	0	0	0	0
959										
960	**TOTAL OPERATING DEDUCTIONS**			585,751,548	406,747,716	138,104,153	40,899,679	129,108,695	37,136,171	585,856
961										
962	**TOTAL NET OPERATING INCOME**			140,713,884	99,842,555	35,004,321	5,867,008	22,780,027	(19,201)	315,218
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972	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
973										
974	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**									
975										
976	Rate Base times Pretax Claimed ROR		7.56%	251,385,747	172,640,675	70,051,482	8,693,590	41,397,149	(34,913)	572,833
977	Less: Net Operating Income	SCH ITX		140,713,884	99,842,555	35,004,321	5,867,008	22,780,027	(19,201)	315,218
978	Earnings Deficiency/Excess			110,671,863	72,798,120	35,047,161	2,826,582	18,617,122	(15,711)	257,615
979	Tax Gross-up Factor			1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557
980	Revenue Deficiency/Excess (Gross)			143,060,618	94,102,907	45,303,914	3,653,797	24,065,530	(20,309)	333,007
981										
982	Incremental Federal, State, & Deferred Income Taxes & ITC			32,388,755	21,304,787	10,256,753	827,215	5,448,408	(4,598)	75,392
983	Federal, State, & Deferred Income Taxes & ITC (Preser	SCH ITX		6,111,028	5,616,665	287,539	206,824	(1,666,603)	244,802	(138,263)
984	Total Federal, State, & Deferred Income Taxes & ITC (	SCH ITX		38,499,783	26,921,452	10,544,291	1,034,040	3,781,805	240,204	(62,870)
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1004	**TAX RATES**									
1005	STATE TAX RATE			2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%
1006	FEDERAL TAX RATE - CURRENT			21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
1007	TAX GROSS-UP FACTOR			1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573
1008	EFFECTIVE TAX RATE - CITTX			1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278
1009	**COMPOSITE COST OF DEBT**			1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
1010	EFFECTIVE TAX RATE			0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
953	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0
954	ITC Amortization	TOTPLT	(27,942)	(5,181)	(8,703)	(352)	(1,251)	(2,618)	(286)	(827)
955										
956	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		6,111,028	287,539	4,030,188	254,856	871,469	1,470,080	178,586	371,549
957										
958	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0	0
959										
960	**TOTAL OPERATING DEDUCTIONS**		585,751,548	138,104,153	170,996,121	3,457,097	13,921,143	39,713,107	4,426,358	7,403,168
961										
962	**TOTAL NET OPERATING INCOME**		140,713,884	35,004,321	46,591,900	2,147,712	7,568,312	14,623,958	1,659,743	4,174,887
963										
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972	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
973										
974	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**									
975										
976	Rate Base times Pretax Claimed ROR	7.56%	251,385,747	70,051,482	84,208,854	3,389,094	11,724,491	22,654,781	2,482,913	6,245,472
977	Less: Net Operating Income	SCH ITX	140,713,884	35,004,321	46,591,900	2,147,712	7,568,312	14,623,958	1,659,743	4,174,887
978	Earnings Deficiency/Excess		110,671,863	35,047,161	37,616,954	1,241,382	4,156,179	8,030,823	823,170	2,070,585
979	Tax Gross-up Factor		1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557
980	Revenue Deficiency/Excess (Gross)		143,060,618	45,303,914	48,625,771	1,604,680	5,372,509	10,381,090	1,064,075	2,676,554
981										
982	Incremental Federal, State, & Deferred Income Taxes & ITC		32,388,755	10,256,753	11,008,817	363,298	1,216,330	2,350,266	240,905	605,969
983	Federal, State, & Deferred Income Taxes & ITC (Preser	SCH ITX	6,111,028	287,539	4,030,188	254,856	871,469	1,470,080	178,586	371,549
984	Total Federal, State, & Deferred Income Taxes & ITC (	SCH ITX	38,499,783	10,544,291	15,039,005	618,154	2,087,799	3,820,346	419,492	977,518
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1004	**TAX RATES**									
1005	STATE TAX RATE		2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%
1006	FEDERAL TAX RATE - CURRENT		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
1007	TAX GROSS-UP FACTOR		1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573
1008	EFFECTIVE TAX RATE - CITTX		1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278
1009	**COMPOSITE COST OF DEBT**		1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
1010	EFFECTIVE TAX RATE		0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	DISTRIBUTION COSTS			CUSTOMER COSTS		
					DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
				(1)	(15)	(16)	(17)	(18)	(19)	(20)
953	367000E-Dist UG Conductor & D	TOTPLT		0	0	0	0	0	0	0
954	ITC Amortization	TOTPLT		(27,942)	(348)	(338)	(189)	(102)	(265)	0
955										
956	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**			6,111,028	188,616	53,502	179,949	(30,131)	(139,082)	(46,030)
957										
958	Amortization of Excess DFIT - Depreciation	TOTPLT		0	0	0	0	0	0	0
959										
960	**TOTAL OPERATING DEDUCTIONS**			585,751,548	3,424,386	9,318,550	4,561,477	7,447,143	16,173,657	(25,533)
961										
962	**TOTAL NET OPERATING INCOME**			140,713,884	1,528,210	1,675,763	1,260,435	538,655	1,102,498	(238,552)
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972	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
973										
974	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**									
975										
976	Rate Base times Pretax Claimed ROR		7.56%	251,385,747	2,309,495	2,617,855	1,537,320	811,138	1,773,396	(355,615)
977	Less: Net Operating Income	SCH ITX		140,713,884	1,528,210	1,675,763	1,260,435	538,655	1,102,498	(238,552)
978	Earnings Deficiency/Excess			110,671,863	781,286	942,092	276,885	272,484	670,899	(117,064)
979	Tax Gross-up Factor			1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557
980	Revenue Deficiency/Excess (Gross)			143,060,618	1,009,933	1,217,801	357,917	352,228	867,241	(151,323)
981										
982	Incremental Federal, State, & Deferred Income Taxes & ITC			32,388,755	228,648	275,709	81,032	79,744	196,342	(34,259)
983	Federal, State, & Deferred Income Taxes & ITC (Preser	SCH ITX		6,111,028	188,616	53,502	179,949	(30,131)	(139,082)	(46,030)
984	Total Federal, State, & Deferred Income Taxes & ITC (	SCH ITX		38,499,783	417,263	329,211	260,981	49,613	57,261	(80,289)
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1004	**TAX RATES**									
1005	STATE TAX RATE			2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%
1006	FEDERAL TAX RATE - CURRENT			21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
1007	TAX GROSS-UP FACTOR			1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573	1.29265573
1008	EFFECTIVE TAX RATE - CITTX			1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278
1009	**COMPOSITE COST OF DEBT**			1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
1010	EFFECTIVE TAX RATE			0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882	0.22639882

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	303003-Intg Misc Computr Softwar	SALWAGXAG	3,215,276	2,145,467	463,081	606,728	1,286,759	0	3,938
7	303004-Intg Misc Computr Softwar	SALWAGXAG	82,643,958	55,146,084	11,902,830	15,595,045	33,074,254	0	101,214
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	1,377,567	0	0	1,377,567	0	0	0
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	44,032,066	29,381,410	6,341,736	8,308,920	17,621,709	0	53,926
10	303007-Intg Misc Computr Softwar	SALWAGXAG	2,754,013	1,837,678	396,648	519,687	1,102,161	0	3,373
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,241,393	3,497,440	754,894	989,059	2,097,614	0	6,419
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	0
13	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(10,582)	(7,061)	(1,524)	(1,997)	(4,235)	0	(13)
14	303014-Intg CRS Computr Softwar	CUST	8,973,295	0	0	8,973,295	0	0	0
15	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(277,918)	(185,447)	(40,027)	(52,443)	(111,223)	0	(340)
16	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(311,222)	(207,670)	(44,824)	(58,728)	(124,552)	0	(381)
17	TOTAL INTANGIBLE		147,637,845	91,607,900	19,772,814	36,257,131	54,942,487	0	168,136
18									
19	PRODUCTION PLANT								
20	Steam Production								
21	310001-Steam Prod Land Own in Fe	DPROD	2,497,981	2,497,981	0	0	2,497,981	0	0
22	310002-Steam Prod Land Rights	DPROD	629,779	629,779	0	0	629,779	0	0
23	310003-Steam Prod Water Rights	DPROD	6,625,632	6,625,632	0	0	6,625,632	0	0
24	310004-Steam Prod Land Rights-NM	DPROD	41,911	41,911	0	0	41,911	0	0
25	311000E-Steam Prod Str & Improv	DPROD	126,438,779	126,438,779	0	0	126,438,779	0	0
26	311001-Steam Prod Str&Imp-TolkSC	DTRAN	15,446,710	15,446,710	0	0	0	0	0
27	312000E-Steam Prod Boiler Plant E	DPROD	581,475,174	581,475,174	0	0	581,475,174	0	0
28	312001-Steam Prod Blr Plt-TolkSC	DTRAN	8,996,401	8,996,401	0	0	0	0	0
29	314000-Steam Prod Turbogen Unit	DPROD	277,163,344	277,163,344	0	0	277,163,344	0	0
30	314001-Steam Prod Turbogen-TolkSC	DTRAN	25,638,116	25,638,116	0	0	0	0	0
31	315000E-Steam Prod Acc Elec Eq	DPROD	38,223,336	38,223,336	0	0	38,223,336	0	0
32	315001-Steam Prod Acc El Eq-TolkS	DTRAN	12,870,479	12,870,479	0	0	0	0	0
33	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,678,106	15,678,106	0	0	15,678,106	0	0
34	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	2,972,032	2,972,032	0	0	0	0	0
35	Total Steam Production		1,114,697,779	1,114,697,779	0	0	1,048,774,042	0	0
36									
37	Other Production Equipment:								
38	340001-Other Prod Land Own in Fee	DPROD	65,986	65,986	0	0	65,986	0	0
39	340002-Other Prod Land Rights	DPROD	388	388	0	0	388	0	0
40	341000E-Other Prod Str & Impr	DPROD	8,191,251	8,191,251	0	0	8,191,251	0	0
41	340145-Other Prod Wind Land Own	ENERGY1	564,244	0	564,244	0	0	0	0
42	341045-Other Prod Str & Imp-Wind	ENERGY1	65,550,144	0	65,550,144	0	0	0	0
43	342000E-Other Prod Fuel Hldr	DPROD	3,552,286	3,552,286	0	0	3,552,286	0	0
44	343000-Other Prod Prime Mover	DPROD	32,278,776	32,278,776	0	0	32,278,776	0	0
45	344000E-Other Prod Generator	DPROD	118,472,954	118,472,954	0	0	118,472,954	0	0
46	344045-Other Prod Generator-Wind	ENERGY1	771,199,894	0	771,199,894	0	0	0	0
47	345000E-Other Prod Access Elect Equip	DPROD	18,358,819	18,358,819	0	0	18,358,819	0	0
48	345045-Other Prod Acc El Eq-Wind	ENERGY1	39,186,356	0	39,186,356	0	0	0	0
49	346000E-Other Prod Misc Pwr P	DPROD	2,727,218	2,727,218	0	0	2,727,218	0	0
50	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,519	0	9,519	0	0	0	0
51	Total Other Production Equipment		1,060,157,834	183,647,677	876,510,157	0	183,647,677	0	0
52	TOTAL PRODUCTION PLANT		2,174,855,612	1,298,345,456	876,510,157	0	1,232,421,719	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS 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	303003-Intg Misc Computr Softwar	SALWAGXAG	3,215,276	463,081	365,019	4,650	93,366	325,870	36,265	29,601
7	303004-Intg Misc Computr Softwar	SALWAGXAG	82,643,958	11,902,830	9,382,279	119,513	2,399,830	8,376,013	932,126	760,854
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	1,377,567	0	0	0	0	0	0	0
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	44,032,066	6,341,736	4,998,806	63,676	1,278,611	4,462,675	496,630	405,377
10	303007-Intg Misc Computr Softwar	SALWAGXAG	2,754,013	396,648	312,653	3,983	79,972	279,121	31,062	25,355
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,241,393	754,894	595,037	7,580	152,200	531,218	59,117	48,254
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	0	0
13	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(10,582)	(1,524)	(1,201)	(15)	(307)	(1,072)	(119)	(97)
14	303014-Intg CRS Computr Softwar	CUST	8,973,295	0	0	0	0	0	0	0
15	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(277,918)	(40,027)	(31,551)	(402)	(8,070)	(28,167)	(3,135)	(2,559)
16	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(311,222)	(44,824)	(35,332)	(450)	(9,037)	(31,543)	(3,510)	(2,865)
17	TOTAL INTANGIBLE		147,637,845	19,772,814	15,585,711	198,534	3,986,564	13,914,115	1,548,435	1,263,920
18										
19	PRODUCTION PLANT									
20	Steam Production									
21	310001-Steam Prod Land Own in Fe	DPROD	2,497,981	0	0	0	0	0	0	0
22	310002-Steam Prod Land Rights	DPROD	629,779	0	0	0	0	0	0	0
23	310003-Steam Prod Water Rights	DPROD	6,625,632	0	0	0	0	0	0	0
24	310004-Steam Prod Land Rights-NM	DPROD	41,911	0	0	0	0	0	0	0
25	311000E-Steam Prod Str & Improv	DPROD	126,438,779	0	0	0	0	0	0	0
26	311001-Steam Prod Str&Imp-TolkSC	DTRAN	15,446,710	0	15,446,710	0	0	0	0	0
27	312000E-Steam Prod Boiler Plant E	DPROD	581,475,174	0	0	0	0	0	0	0
28	312001-Steam Prod Blr Plt-TolkSC	DTRAN	8,996,401	0	8,996,401	0	0	0	0	0
29	314000-Steam Prod Turbogen Unit	DPROD	277,163,344	0	0	0	0	0	0	0
30	314001-Steam Prod Turbogen-TolkSC	DTRAN	25,638,116	0	25,638,116	0	0	0	0	0
31	315000E-Steam Prod Acc Elec Eq	DPROD	38,223,336	0	0	0	0	0	0	0
32	315001-Steam Prod Acc El Eq-TolkS	DTRAN	12,870,479	0	12,870,479	0	0	0	0	0
33	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,678,106	0	0	0	0	0	0	0
34	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	2,972,032	0	2,972,032	0	0	0	0	0
35	Total Steam Production		1,114,697,779	0	65,923,737	0	0	0	0	0
36										
37	Other Production Equipment:									
38	340001-Other Prod Land Own in Fee	DPROD	65,986	0	0	0	0	0	0	0
39	340002-Other Prod Land Rights	DPROD	388	0	0	0	0	0	0	0
40	341000E-Other Prod Str & Impr	DPROD	8,191,251	0	0	0	0	0	0	0
41	340145-Other Prod Wind Land Own	ENERGY1	564,244	564,244	0	0	0	0	0	0
42	341045-Other Prod Str & Imp-Wind	ENERGY1	65,550,144	65,550,144	0	0	0	0	0	0
43	342000E-Other Prod Fuel Hldr	DPROD	3,552,286	0	0	0	0	0	0	0
44	343000-Other Prod Prime Mover	DPROD	32,278,776	0	0	0	0	0	0	0
45	344000E-Other Prod Generator	DPROD	118,472,954	0	0	0	0	0	0	0
46	344045-Other Prod Generator-Wind	ENERGY1	771,199,894	771,199,894	0	0	0	0	0	0
47	345000E-Other Prod Access Elect Equip	DPROD	18,358,819	0	0	0	0	0	0	0
48	345045-Other Prod Acc El Eq-Wind	ENERGY1	39,186,356	39,186,356	0	0	0	0	0	0
49	346000E-Other Prod Misc Pwr P	DPROD	2,727,218	0	0	0	0	0	0	0
50	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,519	9,519	0	0	0	0	0	0
51	Total Other Production Equipment		1,060,157,834	876,510,157	0	0	0	0	0	0
52	TOTAL PRODUCTION PLANT		2,174,855,612	876,510,157	65,923,737	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			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	303003-Intg Misc Computr Softwar	SALWAGXAG	3,215,276	12,460	163,462	57,917	135,347	237,542	-
7	303004-Intg Misc Computr Softwar	SALWAGXAG	82,643,958	320,254	4,201,543	1,488,679	3,478,894	6,105,673	-
8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	1,377,567	0	0	0	0	1,377,567	-
9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	44,032,066	170,629	2,238,550	793,157	1,853,528	3,253,056	-
10	303007-Intg Misc Computr Softwar	SALWAGXAG	2,754,013	10,672	140,012	49,608	115,930	203,464	-
11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,241,393	20,311	266,468	94,414	220,636	387,230	-
12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	-
13	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(10,582)	(41)	(538)	(191)	(445)	(782)	-
14	303014-Intg CRS Computr Softwar	CUST	8,973,295	0	0	0	0	8,973,295	-
15	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(277,918)	(1,077)	(14,129)	(5,006)	(11,699)	(20,532)	
16	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(311,222)	(1,206)	(15,822)	(5,606)	(13,101)	(22,993)	
17	TOTAL INTANGIBLE		147,637,845	532,002	6,979,545	2,472,973	5,779,091	20,493,521	
18									-
19	PRODUCTION PLANT								-
20	Steam Production								-
21	310001-Steam Prod Land Own in Fe	DPROD	2,497,981	0	0	0	0	0	-
22	310002-Steam Prod Land Rights	DPROD	629,779	0	0	0	0	0	-
23	310003-Steam Prod Water Rights	DPROD	6,625,632	0	0	0	0	0	-
24	310004-Steam Prod Land Rights-NM	DPROD	41,911	0	0	0	0	0	-
25	311000E-Steam Prod Str & Improv	DPROD	126,438,779	0	0	0	0	0	-
26	311001-Steam Prod Str&Imp-TolkSC	DTRAN	15,446,710	0	0	0	0	0	-
27	312000E-Steam Prod Boiler Plant E	DPROD	581,475,174	0	0	0	0	0	-
28	312001-Steam Prod Blr Plt-TolkSC	DTRAN	8,996,401	0	0	0	0	0	-
29	314000-Steam Prod Turbogen Unit	DPROD	277,163,344	0	0	0	0	0	-
30	314001-Steam Prod Turbogen-TolkSC	DTRAN	25,638,116	0	0	0	0	0	-
31	315000E-Steam Prod Acc Elec Eq	DPROD	38,223,336	0	0	0	0	0	-
32	315001-Steam Prod Acc El Eq-TolkS	DTRAN	12,870,479	0	0	0	0	0	-
33	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,678,106	0	0	0	0	0	
34	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	2,972,032	0	0	0	0	0	
35	Total Steam Production		1,114,697,779	0	0	0	0	0	-
36									-
37	Other Production Equipment:								-
38	340001-Other Prod Land Own in Fee	DPROD	65,986	0	0	0	0	0	-
39	340002-Other Prod Land Rights	DPROD	388	0	0	0	0	0	-
40	341000E-Other Prod Str & Impr	DPROD	8,191,251	0	0	0	0	0	-
41	340145-Other Prod Wind Land Own	ENERGY1	564,244	0	0	0	0	0	-
42	341045-Other Prod Str & Imp-Wind	ENERGY1	65,550,144	0	0	0	0	0	-
43	342000E-Other Prod Fuel Hldr	DPROD	3,552,286	0	0	0	0	0	-
44	343000-Other Prod Prime Mover	DPROD	32,278,776	0	0	0	0	0	-
45	344000E-Other Prod Generator	DPROD	118,472,954	0	0	0	0	0	-
46	344045-Other Prod Generator-Wind	ENERGY1	771,199,894	0	0	0	0	0	-
47	345000E-Other Prod Access Elect Equip	DPROD	18,358,819	0	0	0	0	0	-
48	345045-Other Prod Acc El Eq-Wind	ENERGY1	39,186,356	0	0	0	0	0	-
49	346000E-Other Prod Misc Pwr P	DPROD	2,727,218	0	0	0	0	0	-
50	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,519	0	0	0	0	0	
51	Total Other Production Equipment		1,060,157,834	0	0	0	0	0	
52	TOTAL PRODUCTION PLANT		2,174,855,612	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)
53									
54	**ELECTRIC PLANT IN SERVICE CONTINUED**								
55									
56	TRANSMISSION PLANT:								
57	350001-Tran Land Owned in Fe	DTRAN	4,616,800	4,616,800	0	0	0	0	0
58	350002E-Transmission Land Right	DTRAN	69,054,460	69,054,460	0	0	0	0	0
59	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,118,776	5,118,776	0	0	0	0	0
60	350045-Tran Land Fee-Wind	ENERGY1	128,419	0	128,419	0	0	0	0
61	352000-Transmission Str & Improv	DTRAN	60,082,127	60,082,127	0	0	0	0	0
62	352010-Tran Str & Impr-Prod	DPRODTI	415,241	415,241	0	0	0	0	415,241
63	352045-Tran Str & Impr-Wind	ENERGY1	1,122,994	0	1,122,994	0	0	0	0
64	353000E-Transmission Station	DTRAN	582,710,985	582,710,985	0	0	0	0	0
65	353010-Tran Station Equip Pro	DPRODTI	16,237,036	16,237,036	0	0	0	0	16,237,036
66	353045-Tran Station Equip-Wind	ENERGY1	30,496,310	0	30,496,310	0	0	0	0
67	354000E-Tran Towers & Fixture	DTRAN	3,476,510	3,476,510	0	0	0	0	0
68	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	257,702	257,702	0	0	0	0	0
69	355010-Tran Poles & Fixtures-Prod	DPRODTI	144,426	144,426	0	0	0	0	144,426
70	355000E	DTRAN	611,594,704	611,594,704	0	0	0	0	0
71	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,335,466	45,335,466	0	0	0	0	0
72	355045-Tran Poles & Fixtures-Wind	ENERGY1	12,175,226	0	12,175,226	0	0	0	0
73	356010-Tran OH Cond & Device-Prod	DPRODTI	202,077	202,077	0	0	0	0	202,077
74	356045-Tran OH Cond & Device-Wind	ENERGY1	6,669,549	0	6,669,549	0	0	0	0
75	356000E-Tran OH Conductor & D	DTRAN	218,611,563	218,611,563	0	0	0	0	0
76	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,204,943	16,204,943	0	0	0	0	0
77	357000E-Tran Underground Cond	DTRAN	123,464	123,464	0	0	0	0	0
78	358000-Tran UG Conductor & Devic	DTRAN	219,860	219,860	0	0	0	0	0
79	359000-Transmission Road & Trai	DTRAN	232,439	232,439	0	0	0	0	0
80	TOTAL TRANSMISSION PLANT		1,685,231,077	1,634,638,580	50,592,497	0	0	0	16,998,780
81									
82	DISTRIBUTION PLANT								
83	360001E-Dist Land Owned in Fee	DDISPSUB	8,277,854	8,277,854	0	0	0	0	0
84	360005-Dist Land Rights-TX	DDISPSUB	2,971,911	2,971,911	0	0	0	0	0
85	361000E-Str & Improv	DDISPSUB	22,701,685	22,701,685	0	0	0	0	0
86	362000E-Other Eq	DDISPSUB	192,644,752	192,644,752	0	0	0	0	0
87	364000-Dist Poles, Towers & Fixt								
88	Primary	DDISTPOL	232,199,077	232,199,077	0	0	0	0	0
89	Secondary	DDISTSOL	26,144,127	26,144,127	0	0	0	0	0
90	Total Account 364		258,343,204	258,343,204	0	0	0	0	0
91	365000-Dist OH Conductor & Devic								
92	Primary	DDISTPOL	163,646,625	163,646,625	0	0	0	0	0
93	Secondary	DDISTSOL	18,425,560	18,425,560	0	0	0	0	0
94	Total Account 365		182,072,186	182,072,186	0	0	0	0	0
95	366000E-Dist Underground Cond								
96	Primary	DDISTPUL	17,003,549	17,003,549	0	0	0	0	0
97	Secondary	DDISTSUL	1,690,288	1,690,288	0	0	0	0	0
98	Total Account 366		18,693,837	18,693,837	0	0	0	0	0
99	367000E-Dist UG Conductor & D								
100	Primary	DDISTPUL	33,689,848	33,689,848	0	0	0	0	0
101	Secondary	DDISTSUL	3,349,039	3,349,039	0	0	0	0	0
102	Total Account 367		37,038,886	37,038,886	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
53										
54	**ELECTRIC PLANT IN SERVICE CONTINUED**									
55										
56	TRANSMISSION PLANT:									
57	350001-Tran Land Owned in Fe	DTRAN	4,616,800	0	4,616,800	0	0	0	0	0
58	350002E-Transmission Land Right	DTRAN	69,054,460	0	69,054,460	0	0	0	0	0
59	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,118,776	0	0	5,118,776	0	0	0	0
60	350045-Tran Land Fee-Wind	ENERGY1	128,419	128,419	0	0	0	0	0	0
61	352000-Transmission Str & Improv	DTRAN	60,082,127	0	60,082,127	0	0	0	0	0
62	352010-Tran Str & Impr-Prod	DPRODTI	415,241	0	0	0	0	0	0	0
63	352045-Tran Str & Impr-Wind	ENERGY1	1,122,994	1,122,994	0	0	0	0	0	0
64	353000E-Transmission Station	DTRAN	582,710,985	0	582,710,985	0	0	0	0	0
65	353010-Tran Station Equip Pro	DPRODTI	16,237,036	0	0	0	0	0	0	0
66	353045-Tran Station Equip-Wind	ENERGY1	30,496,310	30,496,310	0	0	0	0	0	0
67	354000E-Tran Towers & Fixture	DTRAN	3,476,510	0	3,476,510	0	0	0	0	0
68	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	257,702	0	0	257,702	0	0	0	0
69	355010-Tran Poles & Fixtures-Prod	DPRODTI	144,426	0	0	0	0	0	0	0
70	355000E	DTRAN	611,594,704	0	611,594,704	0	0	0	0	0
71	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,335,466	0	0	45,335,466	0	0	0	0
72	355045-Tran Poles & Fixtures-Wind	ENERGY1	12,175,226	12,175,226	0	0	0	0	0	0
73	356010-Tran OH Cond & Device-Prod	DPRODTI	202,077	0	0	0	0	0	0	0
74	356045-Tran OH Cond & Device-Wind	ENERGY1	6,669,549	6,669,549	0	0	0	0	0	0
75	356000E-Tran OH Conductor & D	DTRAN	218,611,563	0	218,611,563	0	0	0	0	0
76	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,204,943	0	0	16,204,943	0	0	0	0
77	357000E-Tran Underground Cond	DTRAN	123,464	0	123,464	0	0	0	0	0
78	358000-Tran UG Conductor & Devic	DTRAN	219,860	0	219,860	0	0	0	0	0
79	359000-Transmission Road & Trai	DTRAN	232,439	0	232,439	0	0	0	0	0
80	TOTAL TRANSMISSION PLANT		1,685,231,077	50,592,497	1,550,722,913	66,916,887	0	0	0	0
81										
82	DISTRIBUTION PLANT									
83	360001E-Dist Land Owned in Fee	DDISPSUB	8,277,854	0	0	0	8,277,854	0	0	0
84	360005-Dist Land Rights-TX	DDISPSUB	2,971,911	0	0	0	2,971,911	0	0	0
85	361000E-Str & Improv	DDISPSUB	22,701,685	0	0	0	22,701,685	0	0	0
86	362000E-Other Eq	DDISPSUB	192,644,752	0	0	0	192,644,752	0	0	0
87	364000-Dist Poles, Towers & Fixt									
88	Primary	DDISTPOL	232,199,077	0	0	0	0	232,199,077	0	0
89	Secondary	DDISTSOL	26,144,127	0	0	0	0	0	26,144,127	0
90	Total Account 364		258,343,204	0	0	0	0	232,199,077	26,144,127	0
91	365000-Dist OH Conductor & Devic									
92	Primary	DDISTPOL	163,646,625	0	0	0	0	163,646,625	0	0
93	Secondary	DDISTSOL	18,425,560	0	0	0	0	0	18,425,560	0
94	Total Account 365		182,072,186	0	0	0	0	163,646,625	18,425,560	0
95	366000E-Dist Underground Cond									
96	Primary	DDISTPUL	17,003,549	0	0	0	0	17,003,549	0	0
97	Secondary	DDISTSUL	1,690,288	0	0	0	0	0	1,690,288	0
98	Total Account 366		18,693,837	0	0	0	0	17,003,549	1,690,288	0
99	367000E-Dist UG Conductor & D									
100	Primary	DDISTPUL	33,689,848	0	0	0	0	33,689,848	0	0
101	Secondary	DDISTSUL	3,349,039	0	0	0	0	0	3,349,039	0
102	Total Account 367		37,038,886	0	0	0	0	33,689,848	3,349,039	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
53									
54	**ELECTRIC PLANT IN SERVICE CONTINUED**								-
55									-
56	TRANSMISSION PLANT:								-
57	350001-Tran Land Owned in Fe	DTRAN	4,616,800	0	0	0	0	0	-
58	350002E-Transmission Land Right	DTRAN	69,054,460	0	0	0	0	0	-
59	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,118,776	0	0	0	0	0	-
60	350045-Tran Land Fee-Wind	ENERGY1	128,419	0	0	0	0	0	-
61	352000-Transmission Str & Improv	DTRAN	60,082,127	0	0	0	0	0	-
62	352010-Tran Str & Impr-Prod	DPRODTI	415,241	0	0	0	0	0	-
63	352045-Tran Str & Impr-Wind	ENERGY1	1,122,994	0	0	0	0	0	-
64	353000E-Transmission Station	DTRAN	582,710,985	0	0	0	0	0	-
65	353010-Tran Station Equip Pro	DPRODTI	16,237,036	0	0	0	0	0	-
66	353045-Tran Station Equip-Wind	ENERGY1	30,496,310	0	0	0	0	0	-
67	354000E-Tran Towers & Fixture	DTRAN	3,476,510	0	0	0	0	0	-
68	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	257,702	0	0	0	0	0	-
69	355010-Tran Poles & Fixtures-Prod	DPRODTI	144,426	0	0	0	0	0	-
70	355000E	DTRAN	611,594,704	0	0	0	0	0	-
71	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,335,466	0	0	0	0	0	-
72	355045-Tran Poles & Fixtures-Wind	ENERGY1	12,175,226	0	0	0	0	0	-
73	356010-Tran OH Cond & Device-Prod	DPRODTI	202,077	0	0	0	0	0	-
74	356045-Tran OH Cond & Device-Wind	ENERGY1	6,669,549	0	0	0	0	0	-
75	356000E-Tran OH Conductor & D	DTRAN	218,611,563	0	0	0	0	0	-
76	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,204,943	0	0	0	0	0	-
77	357000E-Tran Underground Cond	DTRAN	123,464	0	0	0	0	0	-
78	358000-Tran UG Conductor & Devic	DTRAN	219,860	0	0	0	0	0	
79	359000-Transmission Road & Trai	DTRAN	232,439	0	0	0	0	0	
80	TOTAL TRANSMISSION PLANT		1,685,231,077	0	0	0	0	0	-
81									-
82	DISTRIBUTION PLANT								-
83	360001E-Dist Land Owned in Fee	DDISPSUB	8,277,854	0	0	0	0	0	-
84	360005-Dist Land Rights-TX	DDISPSUB	2,971,911	0	0	0	0	0	
85	361000E-Str & Improv	DDISPSUB	22,701,685	0	0	0	0	0	-
86	362000E-Other Eq	DDISPSUB	192,644,752	0	0	0	0	0	-
87	364000-Dist Poles, Towers & Fixt								-
88	Primary	DDISTPOL	232,199,077	0	0	0	0	0	
89	Secondary	DDISTSOL	26,144,127	0	0	0	0	0	-
90	Total Account 364		258,343,204	0	0	0	0	0	-
91	365000-Dist OH Conductor & Devic								-
92	Primary	DDISTPOL	163,646,625	0	0	0	0	0	
93	Secondary	DDISTSOL	18,425,560	0	0	0	0	0	-
94	Total Account 365		182,072,186	0	0	0	0	0	-
95	366000E-Dist Underground Cond								-
96	Primary	DDISTPUL	17,003,549	0	0	0	0	0	
97	Secondary	DDISTSUL	1,690,288	0	0	0	0	0	-
98	Total Account 366		18,693,837	0	0	0	0	0	-
99	367000E-Dist UG Conductor & D								-
100	Primary	DDISTPUL	33,689,848	0	0	0	0	0	
101	Secondary	DDISTSUL	3,349,039	0	0	0	0	0	
102	Total Account 367		37,038,886	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)
103									
104	**ELECTRIC PLANT IN SERVICE CONTINUED**								
105									
106	TRANSMISSION PLANT CONTINUED:								
107	368000E-Dist Line Transformer								
108	Capacitors	DDISTPOL	8,640,597	8,640,597	0	0	0	0	0
109	Line Transformers	DDISTSLT	154,389,528	154,389,528	0	0	0	0	0
110	Total Account 368		163,030,125	163,030,125	0	0	0	0	0
111	369000E-Distribution Services	CSERVICE	(1)	0	0	(1)	0	0	0
112	369010-Distribution Services O	CSERVICE	33,868,477	0	0	33,868,477	0	0	0
113	369020-Distribution Services U	CSERVICE	31,116,297	0	0	31,116,297	0	0	0
114	370000E-Distribution Meter	CMETERS	41,304,742	0	0	41,304,742	0	0	0
115	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	0	0	8,129,851	0	0	0
116	373000-Dist Street Light & Sg Sy	CLIGHT	19,739,287	0	0	19,739,287	0	0	0
117	TOTAL DISTRIBUTION PLANT		1,019,933,093	885,774,440	0	134,158,653	0	0	0
118									
119	TOTAL PROD, TRANS, & DIST PLANT		4,880,019,783	3,818,758,476	927,102,654	134,158,653	1,232,421,719	0	16,998,780
120									
121	GENERAL PLANT								
122	389001-General Land Owned in Fe	SALWAGXAG	1,811,060	1,208,472	260,839	341,750	724,789	0	2,218
123	389002-General Land Rights	SALWAGXAG	27,202	18,151	3,918	5,133	10,886	0	33
124	390000-Genl Structures & Improv	SALWAGXAG	49,776,717	33,214,661	7,169,112	9,392,945	19,920,728	0	60,962
125	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,167,924	1,446,597	312,236	409,091	867,607	0	2,655
126	390050-Genl Str & Imp-Call Center	CUST	6,205,920	0	0	6,205,920	0	0	0
127	391000-General Office Furn & E	SALWAGXAG	12,786,021	8,531,767	1,841,512	2,412,742	5,116,988	0	15,659
128	391004-General Info Sys Computer	SALWAGXAG	57,538,390	38,393,815	8,286,990	10,857,585	23,026,963	0	70,467
129	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
130	392010-General Transp Eq Grp	SALWAGXAG	2,585,288	1,725,093	372,347	487,848	1,034,637	0	3,166
131	392020-General Transp Eq Grp 2	SALWAGXAG	28,451,616	18,984,996	4,097,756	5,368,865	11,386,386	0	34,845
132	392030-General Transp Eq Trailer	SALWAGXAG	6,620,187	4,417,472	953,475	1,249,240	2,649,410	0	8,108
133	392040-General Transp Eq Grp 4	SALWAGXAG	36,218,030	24,167,315	5,216,317	6,834,399	14,494,518	0	44,356
134	393000-General Stores Equipmen	SALWAGXAG	255,013	170,163	36,728	48,121	102,056	0	312
135	394000-General Tools & Shop Equi	SALWAGXAG	31,508,551	21,024,806	4,538,032	5,945,713	12,609,776	0	38,589
136	395000-General Laboratory Equi	SALWAGXAG	6,467,273	4,315,437	931,452	1,220,385	2,588,214	0	7,920
137	396000-General Power Operated E	SALWAGXAG	8,118,251	5,417,090	1,169,234	1,531,927	3,248,938	0	9,942
138	397000-General Communication E	SALWAGXAG	37,992,800	25,351,570	5,471,928	7,169,301	15,204,784	0	46,530
139	397010-General Comm Eq Two Wa	SALWAGXAG	30,866,744	20,596,545	4,445,595	5,824,603	12,352,924	0	37,803
140	397020-General Comm Eq AE	SALWAGXAG	55,859	37,273	8,045	10,541	22,355	0	68
141	397030-General Comm Eq EM	SALWAGXAG	10,465,299	6,983,212	1,507,269	1,974,818	4,188,231	0	12,817
142	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
143	398000-General Miscellaneous E	SALWAGXAG	1,625,464	1,084,628	234,108	306,728	650,513	0	1,991
144	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
145	TOTAL GENERAL PLANT		331,543,610	217,089,063	46,856,893	67,597,653	130,200,703	0	398,442
146									
147	**TOTAL ELECTRIC PLANT IN SERVICE**		5,359,201,238	4,127,455,439	993,732,361	238,013,438	1,417,564,910	0	17,565,358
148									
149									
150									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
103										
104	**ELECTRIC PLANT IN SERVICE CONTINUED**									
105										
106	TRANSMISSION PLANT CONTINUED:									
107	368000E-Dist Line Transformer									
108	Capacitors	DDISTPOL	8,640,597	0	0	0	0	8,640,597	0	0
109	Line Transformers	DDISTSLT	154,389,528	0	0	0	0	0	0	154,389,528
110	Total Account 368		163,030,125	0	0	0	0	8,640,597	0	154,389,528
111	369000E-Distribution Services	CSERVICE	(1)	0	0	0	0	0	0	0
112	369010-Distribution Services O	CSERVICE	33,868,477	0	0	0	0	0	0	0
113	369020-Distribution Services U	CSERVICE	31,116,297	0	0	0	0	0	0	0
114	370000E-Distribution Meter	CMETERS	41,304,742	0	0	0	0	0	0	0
115	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	0	0	0	0	0	0	0
116	373000-Dist Street Light & Sg Sy	CLIGHT	19,739,287	0	0	0	0	0	0	0
117	TOTAL DISTRIBUTION PLANT		1,019,933,093	0	0	0	226,596,202	455,179,696	49,609,014	154,389,528
118										
119	TOTAL PROD, TRANS, & DIST PLANT		4,880,019,783	927,102,654	1,616,646,649	66,916,887	226,596,202	455,179,696	49,609,014	154,389,528
120										
121	GENERAL PLANT									
122	389001-General Land Owned in Fe	SALWAGXAG	1,811,060	260,839	205,603	2,619	52,590	183,552	20,427	16,673
123	389002-General Land Rights	SALWAGXAG	27,202	3,918	3,088	39	790	2,757	307	250
124	390000-Genl Structures & Improv	SALWAGXAG	49,776,717	7,169,112	5,650,977	71,983	1,445,425	5,044,899	561,423	458,265
125	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,167,924	312,236	246,117	3,135	62,953	219,720	24,452	19,959
126	390050-Genl Str & Imp-Call Center	CUST	6,205,920	0	0	0	0	0	0	0
127	391000-General Office Furn & E	SALWAGXAG	12,786,021	1,841,512	1,451,552	18,490	371,283	1,295,871	144,211	117,713
128	391004-General Info Sys Computer	SALWAGXAG	57,538,390	8,286,990	6,532,132	83,207	1,670,810	5,831,549	648,965	529,722
129	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
130	392010-General Transp Eq Grp	SALWAGXAG	2,585,288	372,347	293,499	3,739	75,072	262,020	29,159	23,801
131	392020-General Transp Eq Grp 2	SALWAGXAG	28,451,616	4,097,756	3,230,012	41,144	826,183	2,883,588	320,901	261,937
132	392030-General Transp Eq Trailer	SALWAGXAG	6,620,187	953,475	751,567	9,574	192,238	670,960	74,668	60,948
133	392040-General Transp Eq Grp 4	SALWAGXAG	36,218,030	5,216,317	4,111,706	52,376	1,051,706	3,670,718	408,497	333,438
134	393000-General Stores Equipmen	SALWAGXAG	255,013	36,728	28,951	369	7,405	25,846	2,876	2,348
135	394000-General Tools & Shop Equi	SALWAGXAG	31,508,551	4,538,032	3,577,056	45,565	914,951	3,193,410	355,379	290,080
136	395000-General Laboratory Equi	SALWAGXAG	6,467,273	931,452	734,207	9,352	187,798	655,462	72,943	59,540
137	396000-General Power Operated E	SALWAGXAG	8,118,251	1,169,234	921,637	11,740	235,739	822,789	91,564	74,740
138	397000-General Communication E	SALWAGXAG	37,992,800	5,471,928	4,313,190	54,942	1,103,242	3,850,592	428,514	349,777
139	397010-General Comm Eq Two Wa	SALWAGXAG	30,866,744	4,445,595	3,504,193	44,637	896,314	3,128,362	348,140	284,172
140	397020-General Comm Eq AE	SALWAGXAG	55,859	8,045	6,341	81	1,622	5,661	630	514
141	397030-General Comm Eq EM	SALWAGXAG	10,465,299	1,507,269	1,188,089	15,134	303,893	1,060,664	118,036	96,348
142	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
143	398000-General Miscellaneous E	SALWAGXAG	1,625,464	234,108	184,533	2,351	47,201	164,742	18,333	14,965
144	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
145	TOTAL GENERAL PLANT		331,543,610	46,856,893	36,934,450	470,478	9,447,214	32,973,162	3,669,424	2,995,191
146										
147	**TOTAL ELECTRIC PLANT IN SERVICE**		5,359,201,238	993,732,361	1,669,166,810	67,585,898	240,029,980	502,066,972	54,826,873	158,648,638
148										
149										
150										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
103									
104	**ELECTRIC PLANT IN SERVICE CONTINUED**								
105									-
106	TRANSMISSION PLANT CONTINUED:								-
107	368000E-Dist Line Transformer								-
108	Capacitors	DDISTPOL	8,640,597	0	0	0	0	0	-
109	Line Transformers	DDISTSLT	154,389,528	0	0	0	0	0	-
110	Total Account 368		163,030,125	0	0	0	0	0	-
111	369000E-Distribution Services	CSERVICE	(1)	(1)	0	0	0	0	-
112	369010-Distribution Services O	CSERVICE	33,868,477	33,868,477	0	0	0	0	-
113	369020-Distribution Services U	CSERVICE	31,116,297	31,116,297	0	0	0	0	-
114	370000E-Distribution Meter	CMETERS	41,304,742	0	41,304,742	0	0	0	-
115	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	0	0	8,129,851	0	0	
116	373000-Dist Street Light & Sg Sy	CLIGHT	19,739,287	0	0	19,739,287	0	0	-
117	TOTAL DISTRIBUTION PLANT		1,019,933,093	64,984,773	41,304,742	27,869,138	0	0	
118									
119	TOTAL PROD, TRANS, & DIST PLANT		4,880,019,783	64,984,773	41,304,742	27,869,138	0	0	-
120									-
121	GENERAL PLANT								-
122	389001-General Land Owned in Fe	SALWAGXAG	1,811,060	7,018	92,073	32,623	76,237	133,800	-
123	389002-General Land Rights	SALWAGXAG	27,202	105	1,383	490	1,145	2,010	-
124	390000-Genl Structures & Improv	SALWAGXAG	49,776,717	192,890	2,530,603	896,636	2,095,349	3,677,466	-
125	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,167,924	8,401	110,215	39,051	91,259	160,165	-
126	390050-Genl Str & Imp-Call Center	CUST	6,205,920	0	0	0	0	6,205,920	-
127	391000-General Office Furn & E	SALWAGXAG	12,786,021	49,547	650,030	230,317	538,227	944,622	-
128	391004-General Info Sys Computer	SALWAGXAG	57,538,390	222,967	2,925,199	1,036,448	2,422,076	4,250,893	-
129	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	-
130	392010-General Transp Eq Grp	SALWAGXAG	2,585,288	10,018	131,434	46,569	108,828	190,999	-
131	392020-General Transp Eq Grp 2	SALWAGXAG	28,451,616	110,253	1,446,454	512,504	1,197,670	2,101,984	-
132	392030-General Transp Eq Trailer	SALWAGXAG	6,620,187	25,654	336,564	119,251	278,677	489,094	-
133	392040-General Transp Eq Grp 4	SALWAGXAG	36,218,030	140,349	1,841,292	652,401	1,524,597	2,675,761	-
134	393000-General Stores Equipmen	SALWAGXAG	255,013	988	12,965	4,594	10,735	18,840	-
135	394000-General Tools & Shop Equi	SALWAGXAG	31,508,551	122,099	1,601,866	567,569	1,326,351	2,327,828	-
136	395000-General Laboratory Equi	SALWAGXAG	6,467,273	25,061	328,790	116,496	272,240	477,797	-
137	396000-General Power Operated E	SALWAGXAG	8,118,251	31,459	412,724	146,235	341,737	599,770	-
138	397000-General Communication E	SALWAGXAG	37,992,800	147,226	1,931,519	684,371	1,599,306	2,806,879	-
139	397010-General Comm Eq Two Wa	SALWAGXAG	30,866,744	119,612	1,569,237	556,008	1,299,334	2,280,412	-
140	397020-General Comm Eq AE	SALWAGXAG	55,859	216	2,840	1,006	2,351	4,127	-
141	397030-General Comm Eq EM	SALWAGXAG	10,465,299	40,554	532,046	188,513	440,536	773,168	-
142	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	-
143	398000-General Miscellaneous E	SALWAGXAG	1,625,464	6,299	82,637	29,280	68,424	120,088	
144	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	-
145	TOTAL GENERAL PLANT		331,543,610	1,260,719	16,539,871	5,860,361	13,695,078	30,241,624	
146									
147	**TOTAL ELECTRIC PLANT IN SERVICE**		5,359,201,238	66,777,493	64,824,159	36,202,472	19,474,169	50,735,145	
148									
149									
150									

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)
151									
152									
153									
154	**DEPRECIATION & AMORTIZATION RESERVE:**								
155	INTANGIBLE								
156	303003-Intg Misc Computr Softwar	SALWAGXAG	1,663,180	1,109,795	239,540	313,845	665,608	0	2,037
157	303004-Intg Misc Computr Softwar	SALWAGXAG	64,378,268	42,957,882	9,272,106	12,148,280	25,764,294	0	78,844
158	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	158,269	0	0	158,269	0	0	0
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,661,945	7,114,428	1,535,591	2,011,926	4,266,929	0	13,058
160	303007-Intg Misc Computr Softwar	SALWAGXAG	33,140	22,114	4,773	6,254	13,263	0	41
161	303010-Intg Misc Computr Softwar	SALWAGXAG	3,822,884	2,550,908	550,592	721,384	1,529,925	0	4,682
162	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	0
163	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(480)	(320)	(69)	(91)	(192)	0	(1)
164	303014-Intg CRS Computr Softwar	CUST	8,487,716	0	0	8,487,716	0	0	0
165	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(34,368)	(22,933)	(4,950)	(6,485)	(13,754)	0	(42)
166	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(151,813)	(101,301)	(21,865)	(28,647)	(60,756)	0	(186)
167	TOTAL INTANGIBLE		89,018,742	53,630,573	11,575,719	23,812,450	32,165,316	0	98,433
168									
169	PRODUCTION								
170	Steam Production								
171	310002-Steam Prod Land Rights	DPROD	383,194	383,194	0	0	383,194	0	0
172	310003-Steam Prod Water Rights	DPROD	2,653,397	2,653,397	0	0	2,653,397	0	0
173	310004-Steam Prod Land Rights-NM	DPROD	30,061	30,061	0	0	30,061	0	0
174	311000E-Steam Prod Str & Improv	DPROD	68,992,571	68,992,571	0	0	68,992,571	0	0
175	311001-Steam Prod Str&Imp-TolkSC	DTRAN	6,841,487	6,841,487	0	0	0	0	0
176	312000E-Steam Prod Boiler Plant E	DPROD	326,933,474	326,933,474	0	0	326,933,474	0	0
177	312001-Steam Prod Blr Plt-TolkSC	DTRAN	4,744,500	4,744,500	0	0	0	0	0
178	314000-Steam Prod Turbogen Unit	DPROD	159,940,363	159,940,363	0	0	159,940,363	0	0
179	314001-Steam Prod Turbogen-TolkSC	DTRAN	9,457,074	9,457,074	0	0	0	0	0
180	315000E-Steam Prod Acc Elec Eq	DPROD	21,576,603	21,576,603	0	0	21,576,603	0	0
181	315001-Steam Prod Acc El Eq-TolkS	DTRAN	5,640,520	5,640,520	0	0	0	0	0
182	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,798,174	9,798,174	0	0	9,798,174	0	0
183	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	1,221,056	1,221,056	0	0	0	0	0
184	Total Steam Production		618,212,475	618,212,475	0	0	590,307,838	0	0
185									
186	Other Production Equipment:								
187	340002-Other Prod Land Rights	DPROD	387	387	0	0	387	0	0
188	341000E-Other Prod Str & Impr	DPROD	2,269,963	2,269,963	0	0	2,269,963	0	0
189	341045-Other Prod Str & Imp-Wind	ENERGY1	1,893,795	0	1,893,795	0	0	0	0
190	342000E-Other Prod Fuel Hldr	DPROD	2,383,627	2,383,627	0	0	2,383,627	0	0
191	343000-Other Prod Prime Mover	DPROD	18,350,740	18,350,740	0	0	18,350,740	0	0
192	344000E-Other Prod Generator	DPROD	25,628,084	25,628,084	0	0	25,628,084	0	0
193	344045-Other Prod Generator-Wind	ENERGY1	25,116,456	0	25,116,456	0	0	0	0
194	345000E-Other Prod Access Elect Equip	DPROD	5,797,876	5,797,876	0	0	5,797,876	0	0
195	345045-Other Prod Acc El Eq-Wind	ENERGY1	833,336	0	833,336	0	0	0	0
196	346045-Other Prod Misc P Eq-Wind	ENERGY1	644	0	644	0	0	0	0
197	346000E-Other Prod Misc Pwr P	DPROD	845,225	845,225	0	0	845,225	0	0
198	Total Other Production Equipment		83,120,134	55,275,902	27,844,232	0	55,275,902	0	0
199	TOTAL PRODUCTION		701,332,609	673,488,377	27,844,232	0	645,583,739	0	0
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
151										
152										
153										
154	**DEPRECIATION & AMORTIZATION RESERVE:**									
155	INTANGIBLE									
156	303003-Intg Misc Computr Softwar	SALWAGXAG	1,663,180	239,540	188,815	2,405	48,296	168,564	18,759	15,312
157	303004-Intg Misc Computr Softwar	SALWAGXAG	64,378,268	9,272,106	7,308,640	93,099	1,869,428	6,524,774	726,111	592,692
158	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	158,269	0	0	0	0	0	0	0
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,661,945	1,535,591	1,210,413	15,418	309,603	1,080,594	120,254	98,158
160	303007-Intg Misc Computr Softwar	SALWAGXAG	33,140	4,773	3,762	48	962	3,359	374	305
161	303010-Intg Misc Computr Softwar	SALWAGXAG	3,822,884	550,592	433,999	5,528	111,010	387,452	43,118	35,195
162	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	0	0
163	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(480)	(69)	(54)	(1)	(14)	(49)	(5)	(4)
164	303014-Intg CRS Computr Softwar	CUST	8,487,716	0	0	0	0	0	0	0
165	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(34,368)	(4,950)	(3,902)	(50)	(998)	(3,483)	(388)	(316)
166	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(151,813)	(21,865)	(17,235)	(220)	(4,408)	(15,386)	(1,712)	(1,398)
167	TOTAL INTANGIBLE		89,018,742	11,575,719	9,124,438	116,229	2,333,878	8,145,825	906,510	739,944
168										
169	PRODUCTION									
170	Steam Production									
171	310002-Steam Prod Land Rights	DPROD	383,194	0	0	0	0	0	0	0
172	310003-Steam Prod Water Rights	DPROD	2,653,397	0	0	0	0	0	0	0
173	310004-Steam Prod Land Rights-NM	DPROD	30,061	0	0	0	0	0	0	0
174	311000E-Steam Prod Str & Improv	DPROD	68,992,571	0	0	0	0	0	0	0
175	311001-Steam Prod Str&Imp-TolkSC	DTRAN	6,841,487	0	6,841,487	0	0	0	0	0
176	312000E-Steam Prod Boiler Plant E	DPROD	326,933,474	0	0	0	0	0	0	0
177	312001-Steam Prod Blr Plt-TolkSC	DTRAN	4,744,500	0	4,744,500	0	0	0	0	0
178	314000-Steam Prod Turbogen Unit	DPROD	159,940,363	0	0	0	0	0	0	0
179	314001-Steam Prod Turbogen-TolkSC	DTRAN	9,457,074	0	9,457,074	0	0	0	0	0
180	315000E-Steam Prod Acc Elec Eq	DPROD	21,576,603	0	0	0	0	0	0	0
181	315001-Steam Prod Acc El Eq-TolkS	DTRAN	5,640,520	0	5,640,520	0	0	0	0	0
182	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,798,174	0	0	0	0	0	0	0
183	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	1,221,056	0	1,221,056	0	0	0	0	0
184	Total Steam Production		618,212,475	0	27,904,638	0	0	0	0	0
185										
186	Other Production Equipment:									
187	340002-Other Prod Land Rights	DPROD	387	0	0	0	0	0	0	0
188	341000E-Other Prod Str & Impr	DPROD	2,269,963	0	0	0	0	0	0	0
189	341045-Other Prod Str & Imp-Wind	ENERGY1	1,893,795	1,893,795	0	0	0	0	0	0
190	342000E-Other Prod Fuel Hldr	DPROD	2,383,627	0	0	0	0	0	0	0
191	343000-Other Prod Prime Mover	DPROD	18,350,740	0	0	0	0	0	0	0
192	344000E-Other Prod Generator	DPROD	25,628,084	0	0	0	0	0	0	0
193	344045-Other Prod Generator-Wind	ENERGY1	25,116,456	25,116,456	0	0	0	0	0	0
194	345000E-Other Prod Access Elect Equip	DPROD	5,797,876	0	0	0	0	0	0	0
195	345045-Other Prod Acc El Eq-Wind	ENERGY1	833,336	833,336	0	0	0	0	0	0
196	346045-Other Prod Misc P Eq-Wind	ENERGY1	644	644	0	0	0	0	0	0
197	346000E-Other Prod Misc Pwr P	DPROD	845,225	0	0	0	0	0	0	0
198	Total Other Production Equipment		83,120,134	27,844,232	0	0	0	0	0	0
199	TOTAL PRODUCTION		701,332,609	27,844,232	27,904,638	0	0	0	0	0
200										
201										
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
151									
152									
153									-
154	**DEPRECIATION & AMORTIZATION RESERVE:**								-
155	INTANGIBLE								-
156	303003-Intg Misc Computr Softwar	SALWAGXAG	1,663,180	6,445	84,555	29,959	70,012	122,875	-
157	303004-Intg Misc Computr Softwar	SALWAGXAG	64,378,268	249,473	3,272,932	1,159,656	2,710,001	4,756,218	-
158	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	158,269	0	0	0	0	158,269	-
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,661,945	41,316	542,044	192,055	448,814	787,696	-
160	303007-Intg Misc Computr Softwar	SALWAGXAG	33,140	128	1,685	597	1,395	2,448	-
161	303010-Intg Misc Computr Softwar	SALWAGXAG	3,822,884	14,814	194,352	68,862	160,924	282,432	-
162	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	
163	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(480)	(2)	(24)	(9)	(20)	(35)	
164	303014-Intg CRS Computr Softwar	CUST	8,487,716	0	0	0	0	8,487,716	
165	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(34,368)	(133)	(1,747)	(619)	(1,447)	(2,539)	-
166	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(151,813)	(588)	(7,718)	(2,735)	(6,391)	(11,216)	-
167	TOTAL INTANGIBLE		89,018,742	311,453	4,086,078	1,447,768	3,383,288	14,583,863	-
168									-
169	PRODUCTION								-
170	Steam Production								-
171	310002-Steam Prod Land Rights	DPROD	383,194	0	0	0	0	0	-
172	310003-Steam Prod Water Rights	DPROD	2,653,397	0	0	0	0	0	-
173	310004-Steam Prod Land Rights-NM	DPROD	30,061	0	0	0	0	0	-
174	311000E-Steam Prod Str & Improv	DPROD	68,992,571	0	0	0	0	0	-
175	311001-Steam Prod Str&Imp-TolkSC	DTRAN	6,841,487	0	0	0	0	0	-
176	312000E-Steam Prod Boiler Plant E	DPROD	326,933,474	0	0	0	0	0	-
177	312001-Steam Prod Blr Plt-TolkSC	DTRAN	4,744,500	0	0	0	0	0	-
178	314000-Steam Prod Turbogen Unit	DPROD	159,940,363	0	0	0	0	0	-
179	314001-Steam Prod Turbogen-TolkSC	DTRAN	9,457,074	0	0	0	0	0	
180	315000E-Steam Prod Acc Elec Eq	DPROD	21,576,603	0	0	0	0	0	
181	315001-Steam Prod Acc El Eq-TolkS	DTRAN	5,640,520	0	0	0	0	0	-
182	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,798,174	0	0	0	0	0	-
183	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	1,221,056	0	0	0	0	0	-
184	Total Steam Production		618,212,475	0	0	0	0	0	-
185									-
186	Other Production Equipment:								-
187	340002-Other Prod Land Rights	DPROD	387	0	0	0	0	0	-
188	341000E-Other Prod Str & Impr	DPROD	2,269,963	0	0	0	0	0	-
189	341045-Other Prod Str & Imp-Wind	ENERGY1	1,893,795	0	0	0	0	0	-
190	342000E-Other Prod Fuel Hldr	DPROD	2,383,627	0	0	0	0	0	-
191	343000-Other Prod Prime Mover	DPROD	18,350,740	0	0	0	0	0	-
192	344000E-Other Prod Generator	DPROD	25,628,084	0	0	0	0	0	-
193	344045-Other Prod Generator-Wind	ENERGY1	25,116,456	0	0	0	0	0	-
194	345000E-Other Prod Access Elect Equip	DPROD	5,797,876	0	0	0	0	0	
195	345045-Other Prod Acc El Eq-Wind	ENERGY1	833,336	0	0	0	0	0	
196	346045-Other Prod Misc P Eq-Wind	ENERGY1	644	0	0	0	0	0	
197	346000E-Other Prod Misc Pwr P	DPROD	845,225	0	0	0	0	0	
198	Total Other Production Equipment		83,120,134	0	0	0	0	0	
199	TOTAL PRODUCTION		701,332,609	0	0	0	0	0	
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204									-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
205									
206									
207	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
208									
209	TRANSMISSION								
210	350002E-Transmission Land Right	DTRAN	7,744,217	7,744,217	0	0	0	0	0
211	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,053	574,053	0	0	0	0	0
212	352000-Transmission Str & Improv	DTRAN	7,872,431	7,872,431	0	0	0	0	0
213	352010-Tran Str & Impr-Prod	DPRODTI	48,752	48,752	0	0	0	0	48,752
214	352045-Tran Str & Impr-Wind	ENERGY1	22,165	0	22,165	0	0	0	0
215	353000E-Transmission Station	DTRAN	73,520,358	73,520,358	0	0	0	0	0
216	353010-Tran Station Equip Pro	DPRODTI	7,957,188	7,957,188	0	0	0	0	7,957,188
217	353045-Tran Station Equip-Wind	ENERGY1	362,702	0	362,702	0	0	0	0
218	354000E-Tran Towers & Fixture	DTRAN	1,208,244	1,208,244	0	0	0	0	0
219	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	89,563	89,563	0	0	0	0	0
220	355000E	DTRAN	97,339,563	97,339,563	0	0	0	0	0
221	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,215,456	7,215,456	0	0	0	0	0
222	355010-Tran Poles & Fixtures-Prod	DPRODTI	(414,631)	(414,631)	0	0	0	0	(414,631)
223	355045-Tran Poles & Fixtures-Wind	ENERGY1	251,878	0	251,878	0	0	0	0
224	356000E-Tran OH Conductor & D	DTRAN	52,916,828	52,916,828	0	0	0	0	0
225	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,922,547	3,922,547	0	0	0	0	0
226	356010-Tran OH Cond & Device-Prod	DPRODTI	(633,108)	(633,108)	0	0	0	0	(633,108)
227	356045-Tran OH Cond & Device-Wind	ENERGY1	130,523	0	130,523	0	0	0	0
228	357000E-Tran Underground Cond	DTRAN	63,642	63,642	0	0	0	0	0
229	358000-Tran UG Conductor & Devic	DTRAN	126,634	126,634	0	0	0	0	0
230	359000-Transmission Road & Trai	DTRAN	18,228	18,228	0	0	0	0	0
231	TOTAL TRANSMISSION		260,337,232	259,569,965	767,267	0	0	0	6,958,201
232									
233	DISTRIBUTION								
234	360005-Dist Land Rights-TX	DDISPSUB	628,840	628,840	0	0	0	0	0
235	361000E-Str & Improv	DDISPSUB	2,371,524	2,371,524	0	0	0	0	0
236	362000E-Other Eq	DDISPSUB	39,248,161	39,248,161	0	0	0	0	0
237	364000-Dist Poles, Towers & Fixt	PLT_364	55,378,254	55,378,254	0	0	0	0	0
238	365000-Dist OH Conductor & Devic	PLT_365	49,920,000	49,920,000	0	0	0	0	0
239	366000E-Dist Underground Cond	PLT_366	7,179,927	7,179,927	0	0	0	0	0
240	367000E-Dist UG Conductor & D	PLT_367	10,169,444	10,169,444	0	0	0	0	0
241	368000E-Dist Line Transformer	PLT_368	57,803,179	57,803,179	0	0	0	0	0
242	369000E-Distribution Services	CSERVICE	0	0	0	0	0	0	0
243	369010-Distribution Services O	CSERVICE	14,503,355	0	0	14,503,355	0	0	0
244	369020-Distribution Services U	CSERVICE	13,654,410	0	0	13,654,410	0	0	0
245	370000E-Distribution Meter	CMETERS	14,729,681	0	0	14,729,681	0	0	0
246	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	0	0	6,754,063	0	0	0
247	373000-Dist Street Light & Sg Sy	CLIGHT	1,997,761	0	0	1,997,761	0	0	0
248	TOTAL DISTRIBUTION		274,338,599	222,699,329	0	51,639,270	0	0	0
249									
250									
251									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
205										
206										
207	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
208										
209	TRANSMISSION									
210	350002E-Transmission Land Right	DTRAN	7,744,217	0	7,744,217	0	0	0	0	0
211	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,053	0	0	574,053	0	0	0	0
212	352000-Transmission Str & Improv	DTRAN	7,872,431	0	7,872,431	0	0	0	0	0
213	352010-Tran Str & Impr-Prod	DPRODTI	48,752	0	0	0	0	0	0	0
214	352045-Tran Str & Impr-Wind	ENERGY1	22,165	22,165	0	0	0	0	0	0
215	353000E-Transmission Station	DTRAN	73,520,358	0	73,520,358	0	0	0	0	0
216	353010-Tran Station Equip Pro	DPRODTI	7,957,188	0	0	0	0	0	0	0
217	353045-Tran Station Equip-Wind	ENERGY1	362,702	362,702	0	0	0	0	0	0
218	354000E-Tran Towers & Fixture	DTRAN	1,208,244	0	1,208,244	0	0	0	0	0
219	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	89,563	0	0	89,563	0	0	0	0
220	355000E	DTRAN	97,339,563	0	97,339,563	0	0	0	0	0
221	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,215,456	0	0	7,215,456	0	0	0	0
222	355010-Tran Poles & Fixtures-Prod	DPRODTI	(414,631)	0	0	0	0	0	0	0
223	355045-Tran Poles & Fixtures-Wind	ENERGY1	251,878	251,878	0	0	0	0	0	0
224	356000E-Tran OH Conductor & D	DTRAN	52,916,828	0	52,916,828	0	0	0	0	0
225	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,922,547	0	0	3,922,547	0	0	0	0
226	356010-Tran OH Cond & Device-Prod	DPRODTI	(633,108)	0	0	0	0	0	0	0
227	356045-Tran OH Cond & Device-Wind	ENERGY1	130,523	130,523	0	0	0	0	0	0
228	357000E-Tran Underground Cond	DTRAN	63,642	0	63,642	0	0	0	0	0
229	358000-Tran UG Conductor & Devic	DTRAN	126,634	0	126,634	0	0	0	0	0
230	359000-Transmission Road & Trai	DTRAN	18,228	0	18,228	0	0	0	0	0
231	TOTAL TRANSMISSION		260,337,232	767,267	240,810,145	11,801,619	0	0	0	0
232										
233	DISTRIBUTION									
234	360005-Dist Land Rights-TX	DDISPSUB	628,840	0	0	0	628,840	0	0	0
235	361000E-Str & Improv	DDISPSUB	2,371,524	0	0	0	2,371,524	0	0	0
236	362000E-Other Eq	DDISPSUB	39,248,161	0	0	0	39,248,161	0	0	0
237	364000-Dist Poles, Towers & Fixt	PLT_364	55,378,254	0	0	0	0	49,774,019	5,604,235	0
238	365000-Dist OH Conductor & Devic	PLT_365	49,920,000	0	0	0	0	44,868,136	5,051,864	0
239	366000E-Dist Underground Cond	PLT_366	7,179,927	0	0	0	0	6,530,722	649,206	0
240	367000E-Dist UG Conductor & D	PLT_367	10,169,444	0	0	0	0	9,249,927	919,516	0
241	368000E-Dist Line Transformer	PLT_368	57,803,179	0	0	0	0	3,063,568	0	54,739,610
242	369000E-Distribution Services	CSERVICE	0	0	0	0	0	0	0	0
243	369010-Distribution Services O	CSERVICE	14,503,355	0	0	0	0	0	0	0
244	369020-Distribution Services U	CSERVICE	13,654,410	0	0	0	0	0	0	0
245	370000E-Distribution Meter	CMETERS	14,729,681	0	0	0	0	0	0	0
246	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	0	0	0	0	0	0	0
247	373000-Dist Street Light & Sg Sy	CLIGHT	1,997,761	0	0	0	0	0	0	0
248	TOTAL DISTRIBUTION		274,338,599	0	0	0	42,248,525	113,486,372	12,224,822	54,739,610
249										
250										
251										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
205									-
206									-
207	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								-
208									-
209	TRANSMISSION								-
210	350002E-Transmission Land Right	DTRAN	7,744,217	0	0	0	0	0	-
211	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,053	0	0	0	0	0	-
212	352000-Transmission Str & Improv	DTRAN	7,872,431	0	0	0	0	0	-
213	352010-Tran Str & Impr-Prod	DPRODTI	48,752	0	0	0	0	0	-
214	352045-Tran Str & Impr-Wind	ENERGY1	22,165	0	0	0	0	0	-
215	353000E-Transmission Station	DTRAN	73,520,358	0	0	0	0	0	-
216	353010-Tran Station Equip Pro	DPRODTI	7,957,188	0	0	0	0	0	-
217	353045-Tran Station Equip-Wind	ENERGY1	362,702	0	0	0	0	0	-
218	354000E-Tran Towers & Fixture	DTRAN	1,208,244	0	0	0	0	0	-
219	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	89,563	0	0	0	0	0	-
220	355000E	DTRAN	97,339,563	0	0	0	0	0	-
221	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,215,456	0	0	0	0	0	-
222	355010-Tran Poles & Fixtures-Prod	DPRODTI	(414,631)	0	0	0	0	0	-
223	355045-Tran Poles & Fixtures-Wind	ENERGY1	251,878	0	0	0	0	0	-
224	356000E-Tran OH Conductor & D	DTRAN	52,916,828	0	0	0	0	0	-
225	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,922,547	0	0	0	0	0	-
226	356010-Tran OH Cond & Device-Prod	DPRODTI	(633,108)	0	0	0	0	0	
227	356045-Tran OH Cond & Device-Wind	ENERGY1	130,523	0	0	0	0	0	
228	357000E-Tran Underground Cond	DTRAN	63,642	0	0	0	0	0	-
229	358000-Tran UG Conductor & Devic	DTRAN	126,634	0	0	0	0	0	-
230	359000-Transmission Road & Trai	DTRAN	18,228	0	0	0	0	0	-
231	TOTAL TRANSMISSION		260,337,232	0	0	0	0	0	-
232									-
233	DISTRIBUTION								-
234	360005-Dist Land Rights-TX	DDISPSUB	628,840	0	0	0	0	0	-
235	361000E-Str & Improv	DDISPSUB	2,371,524	0	0	0	0	0	-
236	362000E-Other Eq	DDISPSUB	39,248,161	0	0	0	0	0	-
237	364000-Dist Poles, Towers & Fixt	PLT_364	55,378,254	0	0	0	0	0	-
238	365000-Dist OH Conductor & Devic	PLT_365	49,920,000	0	0	0	0	0	-
239	366000E-Dist Underground Cond	PLT_366	7,179,927	0	0	0	0	0	-
240	367000E-Dist UG Conductor & D	PLT_367	10,169,444	0	0	0	0	0	-
241	368000E-Dist Line Transformer	PLT_368	57,803,179	0	0	0	0	0	-
242	369000E-Distribution Services	CSERVICE	0	0	0	0	0	0	-
243	369010-Distribution Services O	CSERVICE	14,503,355	14,503,355	0	0	0	0	
244	369020-Distribution Services U	CSERVICE	13,654,410	13,654,410	0	0	0	0	
245	370000E-Distribution Meter	CMETERS	14,729,681	0	14,729,681	0	0	0	
246	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	0	0	6,754,063	0	0	
247	373000-Dist Street Light & Sg Sy	CLIGHT	1,997,761	0	0	1,997,761	0	0	
248	TOTAL DISTRIBUTION		274,338,599	28,157,765	14,729,681	8,751,824	0	0	
249									
250									
251									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
252									
253									
254									
255									
256									
257	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
258									
259	GENERAL								
260	389002-General Land Rights	SALWAGXAG	11,206	7,478	1,614	2,115	4,485	0	14
261	390000-Genl Structures & Improv	SALWAGXAG	11,361,331	7,581,109	1,636,320	2,143,901	4,546,824	0	13,914
262	390007-Genl Str & Imp Lease Bld	SALWAGXAG	409,850	273,482	59,029	77,339	164,023	0	502
263	390050-Genl Str & Imp-Call Center	CUST	2,472,945	0	0	2,472,945	0	0	0
264	391000-General Office Furn & E	SALWAGXAG	3,288,488	2,194,319	473,626	620,543	1,316,059	0	4,027
265	391004-General Info Sys Computer	SALWAGXAG	30,607,080	20,423,279	4,408,197	5,775,604	12,249,006	0	37,485
266	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
267	392010-General Transp Eq Grp	SALWAGXAG	860,931	574,476	123,996	162,459	344,546	0	1,054
268	392020-General Transp Eq Grp 2	SALWAGXAG	18,901,025	12,612,144	2,722,228	3,566,653	7,564,223	0	23,148
269	392030-General Transp Eq Trailer	SALWAGXAG	2,475,237	1,651,659	356,497	467,081	990,594	0	3,031
270	392040-General Transp Eq Grp 4	SALWAGXAG	20,910,961	13,953,320	3,011,710	3,945,931	8,368,603	0	25,610
271	393000-General Stores Equipmen	SALWAGXAG	196,270	130,966	28,268	37,037	78,548	0	240
272	394000-General Tools & Shop Equi	SALWAGXAG	5,595,338	3,733,618	805,871	1,055,849	2,239,264	0	6,853
273	395000-General Laboratory Equi	SALWAGXAG	5,358,555	3,575,619	771,768	1,011,168	2,144,503	0	6,563
274	396000-General Power Operated E	SALWAGXAG	3,636,921	2,426,819	523,809	686,293	1,455,502	0	4,454
275	397000-General Communication E	SALWAGXAG	31,771,148	21,200,030	4,575,852	5,995,265	12,714,868	0	38,910
276	397010-General Comm Eq Two Wa	SALWAGXAG	6,309,152	4,209,927	908,678	1,190,547	2,524,933	0	7,727
277	397020-General Comm Eq AE	SALWAGXAG	9,031	6,026	1,301	1,704	3,614	0	11
278	397030-General Comm Eq EM	SALWAGXAG	4,443,532	2,965,049	639,982	838,502	1,778,309	0	5,442
279	398000-General Miscellaneous E	SALWAGXAG	1,202,342	802,290	173,168	226,884	481,179	0	1,473
280	TOTAL GENERAL		149,821,343	98,321,611	21,221,913	30,277,819	58,969,083	0	180,458
281									
282	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,474,848,524	1,307,709,854	61,409,131	105,729,539	736,718,138	0	7,237,092
283									
284	**NET ELECTRIC PLANT IN SERVICE**								
285	NET PRODUCTION PLANT								
286	Net Steam Production Plant		496,485,304	496,485,304	0	0	458,466,204	0	0
287	Net Other Production Plant		977,037,700	128,371,776	848,665,924	0	128,371,776	0	0
288	TOTAL NET PRODUCTION PLANT		1,473,523,004	624,857,079	848,665,924	0	586,837,980	0	0
289	NET TRANSMISSION PLANT		1,424,893,845	1,375,068,615	49,825,230	0	0	0	10,040,579
290	NET DISTRIBUTION PLANT		745,594,495	663,075,112	0	82,519,383	0	0	0
291	NET GENERAL & INTANGIBLE PLANT		240,341,371	156,744,780	33,832,075	49,764,516	94,008,792	0	287,687
292	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	2,819,745,586	932,323,230	132,283,899	680,846,772	0	10,328,266
293									
294	**PLANT HELD FOR FUTURE USE**								
295	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0
296	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0
297	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	0
298									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
252										
253										
254										
255										
256										
257	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
258										
259	GENERAL									
260	389002-General Land Rights	SALWAGXAG	11,206	1,614	1,272	16	325	1,136	126	103
261	390000-Genl Structures & Improv	SALWAGXAG	11,361,331	1,636,320	1,289,812	16,430	329,912	1,151,477	128,142	104,597
262	390007-Genl Str & Imp Lease Bld	SALWAGXAG	409,850	59,029	46,529	593	11,901	41,539	4,623	3,773
263	390050-Genl Str & Imp-Call Center	CUST	2,472,945	0	0	0	0	0	0	0
264	391000-General Office Furn & E	SALWAGXAG	3,288,488	473,626	373,331	4,756	95,492	333,290	37,090	30,275
265	391004-General Info Sys Computer	SALWAGXAG	30,607,080	4,408,197	3,474,715	44,262	888,774	3,102,045	345,212	281,781
266	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
267	392010-General Transp Eq Grp	SALWAGXAG	860,931	123,996	97,739	1,245	25,000	87,256	9,710	7,926
268	392020-General Transp Eq Grp 2	SALWAGXAG	18,901,025	2,722,228	2,145,767	27,333	548,851	1,915,630	213,181	174,010
269	392030-General Transp Eq Trailer	SALWAGXAG	2,475,237	356,497	281,005	3,579	71,876	250,867	27,918	22,788
270	392040-General Transp Eq Grp 4	SALWAGXAG	20,910,961	3,011,710	2,373,948	30,240	607,216	2,119,338	235,851	192,515
271	393000-General Stores Equipmen	SALWAGXAG	196,270	28,268	22,282	284	5,699	19,892	2,214	1,807
272	394000-General Tools & Shop Equi	SALWAGXAG	5,595,338	805,871	635,219	8,092	162,478	567,091	63,109	51,513
273	395000-General Laboratory Equi	SALWAGXAG	5,358,555	771,768	608,338	7,749	155,603	543,093	60,438	49,333
274	396000-General Power Operated E	SALWAGXAG	3,636,921	523,809	412,887	5,259	105,610	368,604	41,020	33,483
275	397000-General Communication E	SALWAGXAG	31,771,148	4,575,852	3,606,867	45,945	922,576	3,220,024	358,341	292,498
276	397010-General Comm Eq Two Wa	SALWAGXAG	6,309,152	908,678	716,256	9,124	183,206	639,436	71,160	58,085
277	397020-General Comm Eq AE	SALWAGXAG	9,031	1,301	1,025	13	262	915	102	83
278	397030-General Comm Eq EM	SALWAGXAG	4,443,532	639,982	504,459	6,426	129,032	450,355	50,118	40,909
279	398000-General Miscellaneous E	SALWAGXAG	1,202,342	173,168	136,498	1,739	34,914	121,858	13,561	11,069
280	TOTAL GENERAL		149,821,343	21,221,913	16,727,948	213,084	4,278,729	14,933,845	1,661,916	1,356,549
281										
282	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,474,848,524	61,409,131	294,567,169	12,130,931	48,861,132	136,566,042	14,793,247	56,836,103
283										
284	**NET ELECTRIC PLANT IN SERVICE**									
285	NET PRODUCTION PLANT									
286	Net Steam Production Plant		496,485,304	0	38,019,099	0	0	0	0	0
287	Net Other Production Plant		977,037,700	848,665,924	0	0	0	0	0	0
288	TOTAL NET PRODUCTION PLANT		1,473,523,004	848,665,924	38,019,099	0	0	0	0	0
289	NET TRANSMISSION PLANT		1,424,893,845	49,825,230	1,309,912,767	55,115,268	0	0	0	0
290	NET DISTRIBUTION PLANT		745,594,495	0	0	0	184,347,677	341,693,324	37,384,192	99,649,918
291	NET GENERAL & INTANGIBLE PLANT		240,341,371	33,832,075	26,667,775	339,699	6,821,170	23,807,606	2,649,434	2,162,617
292	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	932,323,230	1,374,599,641	55,454,967	191,168,847	365,500,930	40,033,626	101,812,535
293										
294	**PLANT HELD FOR FUTURE USE**									
295	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0	0
296	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0	0
297	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	0	0
298										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
252									
253									
254									-
255									-
256									-
257	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								-
258									-
259	GENERAL								-
260	389002-General Land Rights	SALWAGXAG	11,206	43	570	202	472	828	-
261	390000-Genl Structures & Improv	SALWAGXAG	11,361,331	44,026	577,600	204,654	478,255	839,367	-
262	390007-Genl Str & Imp Lease Bld	SALWAGXAG	409,850	1,588	20,836	7,383	17,253	30,279	-
263	390050-Genl Str & Imp-Call Center	CUST	2,472,945	0	0	0	0	2,472,945	-
264	391000-General Office Furn & E	SALWAGXAG	3,288,488	12,743	167,184	59,236	138,429	242,951	-
265	391004-General Info Sys Computer	SALWAGXAG	30,607,080	118,606	1,556,036	551,330	1,288,404	2,261,228	-
266	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	-
267	392010-General Transp Eq Grp	SALWAGXAG	860,931	3,336	43,769	15,508	36,241	63,605	-
268	392020-General Transp Eq Grp 2	SALWAGXAG	18,901,025	73,244	960,911	340,467	795,638	1,396,394	-
269	392030-General Transp Eq Trailer	SALWAGXAG	2,475,237	9,592	125,839	44,587	104,195	182,869	-
270	392040-General Transp Eq Grp 4	SALWAGXAG	20,910,961	81,032	1,063,094	376,673	880,246	1,544,886	-
271	393000-General Stores Equipmen	SALWAGXAG	196,270	761	9,978	3,535	8,262	14,500	-
272	394000-General Tools & Shop Equi	SALWAGXAG	5,595,338	21,683	284,462	100,790	235,536	413,379	-
273	395000-General Laboratory Equi	SALWAGXAG	5,358,555	20,765	272,424	96,525	225,568	395,886	-
274	396000-General Power Operated E	SALWAGXAG	3,636,921	14,093	184,898	65,512	153,096	268,693	-
275	397000-General Communication E	SALWAGXAG	31,771,148	123,117	1,615,216	572,299	1,337,405	2,347,228	
276	397010-General Comm Eq Two Wa	SALWAGXAG	6,309,152	24,449	320,752	113,648	265,584	466,115	-
277	397020-General Comm Eq AE	SALWAGXAG	9,031	35	459	163	380	667	
278	397030-General Comm Eq EM	SALWAGXAG	4,443,532	17,219	225,905	80,042	187,050	328,285	
279	398000-General Miscellaneous E	SALWAGXAG	1,202,342	4,659	61,126	21,658	50,613	88,828	
280	TOTAL GENERAL		149,821,343	570,991	7,491,058	2,654,211	6,202,625	13,358,934	-
281									-
282	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,474,848,524	29,040,209	26,306,816	12,853,803	9,585,914	27,942,797	-
283									-
284	**NET ELECTRIC PLANT IN SERVICE**								-
285	NET PRODUCTION PLANT								-
286	Net Steam Production Plant		496,485,304	0	0	0	0	0	-
287	Net Other Production Plant		977,037,700	0	0	0	0	0	
288	TOTAL NET PRODUCTION PLANT		1,473,523,004	0	0	0	0	0	
289	NET TRANSMISSION PLANT		1,424,893,845	0	0	0	0	0	-
290	NET DISTRIBUTION PLANT		745,594,495	36,827,007	26,575,062	19,117,314	0	0	-
291	NET GENERAL & INTANGIBLE PLANT		240,341,371	910,277	11,942,281	4,231,356	9,888,255	22,792,348	-
292	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	37,737,284	38,517,342	23,348,670	9,888,255	22,792,348	
293									
294	**PLANT HELD FOR FUTURE USE**								-
295	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	
296	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	-
297	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	
298									

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)
299									
300	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	0
301									
302	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	2,819,745,586	932,323,230	132,283,899	680,846,772	0	10,328,266
303									
304									
305									
306									
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
308									
309	**PLUS: ADDITIONS TO RATE BASE**								
310	15100-Fuel Inventory	ENEFUEL	3,957,553	0	3,957,553	0	0	0	0
311									
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0
313									
314	Utility Material and Supplies:								
315	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,317,112	4,368,170	2,948,942	0	4,146,375	0	0
316	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,919,385	1,861,763	57,622	0	0	0	19,361
317	15420-Plant Materials and Operating Supplies Dist	DISTPLT	3,054,464	2,652,690	0	401,774	0	0	0
318	Total Utility Material and Supplies		12,290,961	8,882,623	3,006,564	401,774	4,146,375	0	19,361
319									
320	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,250,192)	(10,999,564)	(6,888,156)	(362,473)	(2,433,287)	(416,708)	(41,971)
321	Prepayments	SCH RBO, LN 63	2,935,750	2,213,969	610,562	111,220	871,408	(0)	9,284
322	TOTAL ADDITIONS TO RATE BASE		934,072	97,028	686,523	150,521	2,584,496	(416,708)	(13,327)
323									
324	**LESS: DEDUCTIONS TO RATE BASE**								
325	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	0	0	0	0	0	0	0
326	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,110,975)	(61,463,226)	(13,265,862)	(17,381,887)	(36,863,528)	158	(112,807)
327	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(69,797)	(69,797)	0	0	(69,797)	0	0
328			(92,180,772)	(61,533,023)	(13,265,862)	(17,381,887)	(36,933,325)	158	(112,807)
329	Accumulated Deferred Income Taxes								
330	Account 190	SCH RBO, LN 193	(163,501,467)	(102,265,468)	(55,006,615)	(6,229,385)	(26,176,047)	7	(368,655)
331	Account 281	SCH RBO, LN 197	615,981	367,728	248,253	0	349,057	0	0
332	Account 282	SCH RBO, LN 314	702,437,569	621,420,792	56,218,459	24,798,317	164,027,841	0	2,960,078
333	Account 283	SCH RBO, LN 346	100,346,390	73,136,965	17,105,956	10,103,469	31,518,318	44,946	249,789
334	ADIT - NOL	SCH RBO, LN 348	0	0	0	0	0	0	0
335	Total Accumulated Deferred Income Taxes		639,898,472	592,660,018	18,566,053	28,672,401	169,719,169	44,953	2,841,213
336									
337	23500-Customer Deposits	CUSTDEP	4,704,553	0	0	4,704,553	0	0	0
338									
339	25410-Reg Liability - Retiree Medical	SALWAGES	216,575	144,515	31,191	40,869	86,675	(0)	265
340	25430-Retiree Liability FAS 158/106	SALWAGES	7,439,662	4,964,290	1,071,463	1,403,908	2,977,411	(13)	9,111
341									
342	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0
343	TOTAL DEDUCTIONS TO RATE BASE		560,078,491	536,235,801	6,402,846	17,439,845	135,849,930	45,098	2,737,782
344									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
299										
300	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	0	0
301										
302	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	932,323,230	1,374,599,641	55,454,967	191,168,847	365,500,930	40,033,626	101,812,535
303										
304										
305										
306										
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**									
308										
309	**PLUS: ADDITIONS TO RATE BASE**									
310	15100-Fuel Inventory	ENEFUEL	3,957,553	3,957,553	0	0	0	0	0	0
311										
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0	0
313										
314	Utility Material and Supplies:									
315	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,317,112	2,948,942	221,795	0	0	0	0	0
316	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,919,385	57,622	1,766,187	76,215	0	0	0	0
317	15420-Plant Materials and Operating Supplies Dist	DISTPLT	3,054,464	0	0	0	678,603	1,363,158	148,568	462,361
318	Total Utility Material and Supplies		12,290,961	3,006,564	1,987,982	76,215	678,603	1,363,158	148,568	462,361
319										
320	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,250,192)	(6,888,156)	(5,127,514)	(230,364)	(765,868)	(1,415,046)	(154,683)	(414,122)
321	Prepayments	SCH RBO, LN 63	2,935,750	610,562	888,537	35,685	102,203	216,285	23,632	66,935
322	TOTAL ADDITIONS TO RATE BASE		934,072	686,523	(2,250,995)	(118,465)	14,938	164,397	17,516	115,174
323										
324	**LESS: DEDUCTIONS TO RATE BASE**									
325	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	0	0	0	0	0	0	0	0
326	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,110,975)	(13,265,862)	(10,456,703)	(133,178)	(2,674,717)	(9,335,559)	(1,038,910)	(847,982)
327	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(69,797)	0	0	0	0	0	0	0
328			(92,180,772)	(13,265,862)	(10,456,703)	(133,178)	(2,674,717)	(9,335,559)	(1,038,910)	(847,982)
329	Accumulated Deferred Income Taxes									
330	Account 190	SCH RBO, LN 193	(163,501,467)	(55,006,615)	(41,554,585)	(1,590,823)	(6,821,221)	(18,158,461)	(1,982,863)	(5,612,820)
331	Account 281	SCH RBO, LN 197	615,981	248,253	18,671	0	0	0	0	0
332	Account 282	SCH RBO, LN 314	702,437,569	56,218,459	285,908,952	11,378,167	41,486,540	83,061,968	9,081,455	23,515,791
333	Account 283	SCH RBO, LN 346	100,346,390	17,105,956	23,689,428	841,976	3,885,001	9,654,995	1,062,341	2,190,172
334	ADIT - NOL	SCH RBO, LN 348	0	0	0	0	0	0	0	0
335	Total Accumulated Deferred Income Taxes		639,898,472	18,566,053	268,062,466	10,629,320	38,550,320	74,558,501	8,160,933	20,093,143
336										
337	23500-Customer Deposits	CUSTDEP	4,704,553	0	0	0	0	0	0	0
338										
339	25410-Reg Liability - Retiree Medical	SALWAGES	216,575	31,191	24,586	313	6,289	21,950	2,443	1,994
340	25430-Retiree Liability FAS 158/106	SALWAGES	7,439,662	1,071,463	844,572	10,757	216,033	754,019	83,911	68,490
341										
342	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0	0
343	TOTAL DEDUCTIONS TO RATE BASE		560,078,491	6,402,846	258,474,921	10,507,211	36,097,925	65,998,911	7,208,378	19,315,645
344										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
299									
300	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	
301									
302	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	37,737,284	38,517,342	23,348,670	9,888,255	22,792,348	
303									
304									-
305									
306									-
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
308									
309	**PLUS: ADDITIONS TO RATE BASE**								-
310	15100-Fuel Inventory	ENEFUEL	3,957,553	0	0	0	0	0	-
311									-
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	-
313									
314	Utility Material and Supplies:								260
315	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,317,112	0	0	0	0	0	-
316	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,919,385	0	0	0	0	0	260
317	15420-Plant Materials and Operating Supplies Dist	DISTPLT	3,054,464	194,614	123,698	83,462	0	0	
318	Total Utility Material and Supplies		12,290,961	194,614	123,698	83,462	0	0	
319									-
320	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,250,192)	(152,687)	(119,778)	(79,584)	2,567	(13,152)	-
321	Prepayments	SCH RBO, LN 63	2,935,750	28,174	30,257	16,257	10,746	25,786	-
322	TOTAL ADDITIONS TO RATE BASE		934,072	70,101	34,178	20,134	13,313	12,634	-
323									
324	**LESS: DEDUCTIONS TO RATE BASE**								101
325	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	0	0	0	0	0	0	-
326	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,110,975)	(356,928)	(4,682,952)	(1,659,243)	(3,877,509)	(6,805,253)	-
327	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(69,797)	0	0	0	0	0	(466)
328			(92,180,772)	(356,928)	(4,682,952)	(1,659,243)	(3,877,509)	(6,805,253)	-
329	Accumulated Deferred Income Taxes								(365)
330	Account 190	SCH RBO, LN 193	(163,501,467)	(2,163,727)	(1,848,400)	(745,645)	(448,070)	(1,023,560)	
331	Account 281	SCH RBO, LN 197	615,981	0	0	0	0	0	5,115,286
332	Account 282	SCH RBO, LN 314	702,437,569	8,827,662	7,403,062	4,202,574	1,367,017	2,998,003	
333	Account 283	SCH RBO, LN 346	100,346,390	921,829	2,662,853	1,098,283	1,808,488	3,612,519	-
334	ADIT - NOL	SCH RBO, LN 348	0	0	0	0	0	0	-
335	Total Accumulated Deferred Income Taxes		639,898,472	7,585,764	8,217,514	4,555,213	2,727,436	5,586,961	
336									-
337	23500-Customer Deposits	CUSTDEP	4,704,553	0	0	0	0	0	5,114,920
338									
339	25410-Reg Liability - Retiree Medical	SALWAGES	216,575	839	11,011	3,901	9,117	16,001	
340	25430-Retiree Liability FAS 158/106	SALWAGES	7,439,662	28,829	378,235	134,014	313,180	549,650	(5,114,661)
341									
342	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	
343	TOTAL DEDUCTIONS TO RATE BASE		560,078,491	7,258,504	3,923,808	3,033,886	(827,776)	(652,641)	
344									

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)
345									
346	**TOTAL RATE BASE**		3,325,208,295	2,283,606,813	926,606,907	114,994,575	547,581,339	(461,806)	7,577,158
347									
348									
349									
350									
351									
352									
353									
354									
355									
356									
357	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
358	Prepayments								
359	16510-Prepayments-Insurance	TOTPLT	1,839,514	1,416,725	341,093	81,697	486,571	0	6,029
360	16512-Prepayments-NERC Fees	TRANPLT	184,426	178,889	5,537	0	0	0	1,860
361	16515-Prepayments-Auto Licensing	TOTPLT	0	0	0	0	0	0	0
362	16516-Prepayments-I/T Related	TOTPLT	394,287	303,665	73,111	17,511	104,293	0	1,292
363	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0
364	16518-Prepayments-Pollution Emissions	PRODPLT	447,695	267,265	180,430	0	253,695	0	0
365	16519-Prepayments-Benefits	SALWAGES	12,553	8,376	1,808	2,369	5,024	(0)	15
366	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0
367	16526-Prepayments-Other Distribution Utility	SALWAGXAG	49,202	32,831	7,086	9,284	19,691	0	60
368	165295-Prepayments Hardware Maintenance	TOTPLT	8,074	6,218	1,497	359	2,136	0	26
369	Total Prepayments		2,935,750	2,213,969	610,562	111,220	871,408	(0)	9,284
370									
371	**Accumulated Deferred Income Taxes**								
372	**Account 190**								
373	INTANGIBLE								
374	303003-Intg Misc Computr Softwar	SALWAGXAG	(47)	(32)	(7)	(9)	(19)	0	(0)
375	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,233)	(823)	(178)	(233)	(494)	0	(2)
376	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(648)	(432)	(93)	(122)	(259)	0	(1)
377	303007-Intg Misc Computr Softwar	SALWAGXAG	(41)	(27)	(6)	(8)	(16)	0	(0)
378	303010-Intg Misc Computr Softwar	SALWAGXAG	(77)	(51)	(11)	(15)	(31)	0	(0)
379	TOTAL INTANGIBLE		(2,046)	(1,365)	(295)	(386)	(819)	0	(3)
380									
381	PRODUCTION								
382	Steam Production								
383	310001-Steam Prod Land Own in Fe	DPROD	(2,856)	(2,856)	0	0	(2,856)	0	0
384	310002-Steam Prod Land Rights	DPROD	(7,615)	(7,615)	0	0	(7,615)	0	0
385	310003-Steam Prod Water Rights	DPROD	(17,182)	(17,182)	0	0	(17,182)	0	0
386	310004-Steam Prod Land Rights-NM	DPROD	(507)	(507)	0	0	(507)	0	0
387	311000E-Steam Prod Str & Improv	DPROD	(242,592)	(242,592)	0	0	(242,592)	0	0
388	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(34,075)	(34,075)	0	0	0	0	0
389	312000E-Steam Prod Boiler Plant E	DPROD	(1,225,512)	(1,225,512)	0	0	(1,225,512)	0	0
390	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(19,846)	(19,846)	0	0	0	0	0
391	314000-Steam Prod Turbogen Unit	DPROD	(569,545)	(569,545)	0	0	(569,545)	0	0
392	314001-Steam Prod Turbogen-TolkSC	DTRAN	(56,557)	(56,557)	0	0	0	0	0
393	315000E-Steam Prod Acc Elec Eq	DPROD	(74,916)	(74,916)	0	0	(74,916)	0	0
394	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(28,392)	(28,392)	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
345										
346	**TOTAL RATE BASE**		3,325,208,295	926,606,907	1,113,873,725	44,829,291	155,085,861	299,666,416	32,842,765	82,612,064
347										
348										
349										
350										
351										
352										
353										
354										
355										
356										
357	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
358	Prepayments									
359	16510-Prepayments-Insurance	TOTPLT	1,839,514	341,093	572,932	23,198	82,389	172,332	18,819	54,455
360	16512-Prepayments-NERC Fees	TRANPLT	184,426	5,537	169,705	7,323	0	0	0	0
361	16515-Prepayments-Auto Licensing	TOTPLT	0	0	0	0	0	0	0	0
362	16516-Prepayments-I/T Related	TOTPLT	394,287	73,111	122,804	4,972	17,659	36,938	4,034	11,672
363	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0	0
364	16518-Prepayments-Pollution Emissions	PRODPLT	447,695	180,430	13,570	0	0	0	0	0
365	16519-Prepayments-Benefits	SALWAGES	12,553	1,808	1,425	18	364	1,272	142	116
366	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0	0
367	16526-Prepayments-Other Distribution Utility	SALWAGXAG	49,202	7,086	5,586	71	1,429	4,987	555	453
368	165295-Prepayments Hardware Maintenance	TOTPLT	8,074	1,497	2,515	102	362	756	83	239
369	Total Prepayments		2,935,750	610,562	888,537	35,685	102,203	216,285	23,632	66,935
370										
371	**Accumulated Deferred Income Taxes**									
372	**Account 190**									
373	INTANGIBLE									
374	303003-Intg Misc Computr Softwar	SALWAGXAG	(47)	(7)	(5)	(0)	(1)	(5)	(1)	(0)
375	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,233)	(178)	(140)	(2)	(36)	(125)	(14)	(11)
376	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(648)	(93)	(74)	(1)	(19)	(66)	(7)	(6)
377	303007-Intg Misc Computr Softwar	SALWAGXAG	(41)	(6)	(5)	(0)	(1)	(4)	(0)	(0)
378	303010-Intg Misc Computr Softwar	SALWAGXAG	(77)	(11)	(9)	(0)	(2)	(8)	(1)	(1)
379	TOTAL INTANGIBLE		(2,046)	(295)	(232)	(3)	(59)	(207)	(23)	(19)
380										
381	PRODUCTION									
382	Steam Production									
383	310001-Steam Prod Land Own in Fe	DPROD	(2,856)	0	0	0	0	0	0	0
384	310002-Steam Prod Land Rights	DPROD	(7,615)	0	0	0	0	0	0	0
385	310003-Steam Prod Water Rights	DPROD	(17,182)	0	0	0	0	0	0	0
386	310004-Steam Prod Land Rights-NM	DPROD	(507)	0	0	0	0	0	0	0
387	311000E-Steam Prod Str & Improv	DPROD	(242,592)	0	0	0	0	0	0	0
388	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(34,075)	0	(34,075)	0	0	0	0	0
389	312000E-Steam Prod Boiler Plant E	DPROD	(1,225,512)	0	0	0	0	0	0	0
390	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(19,846)	0	(19,846)	0	0	0	0	0
391	314000-Steam Prod Turbogen Unit	DPROD	(569,545)	0	0	0	0	0	0	0
392	314001-Steam Prod Turbogen-TolkSC	DTRAN	(56,557)	0	(56,557)	0	0	0	0	0
393	315000E-Steam Prod Acc Elec Eq	DPROD	(74,916)	0	0	0	0	0	0	0
394	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(28,392)	0	(28,392)	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
345									
346	**TOTAL RATE BASE**		3,325,208,295	30,548,882	34,627,712	20,334,918	10,729,344	23,457,623	
347									
348									
349									
350									
351									
352									
353									-
354									-
355									-
356									-
357	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								-
358	Prepayments								-
359	16510-Prepayments-Insurance	TOTPLT	1,839,514	22,921	22,251	12,426	6,684	17,415	-
360	16512-Prepayments-NERC Fees	TRANPLT	184,426	0	0	0	0	0	-
361	16515-Prepayments-Auto Licensing	TOTPLT	0	0	0	0	0	0	-
362	16516-Prepayments-I/T Related	TOTPLT	394,287	4,913	4,769	2,663	1,433	3,733	-
363	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	-
364	16518-Prepayments-Pollution Emissions	PRODPLT	447,695	0	0	0	0	0	
365	16519-Prepayments-Benefits	SALWAGES	12,553	49	638	226	528	927	
366	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	
367	16526-Prepayments-Other Distribution Utility	SALWAGXAG	49,202	191	2,501	886	2,071	3,635	
368	165295-Prepayments Hardware Maintenance	TOTPLT	8,074	101	98	55	29	76	-
369	Total Prepayments		2,935,750	28,174	30,257	16,257	10,746	25,786	-
370									-
371	**Accumulated Deferred Income Taxes**								-
372	**Account 190**								-
373	INTANGIBLE								
374	303003-Intg Misc Computr Softwar	SALWAGXAG	(47)	(0)	(2)	(1)	(2)	(3)	
375	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,233)	(5)	(63)	(22)	(52)	(91)	
376	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(648)	(3)	(33)	(12)	(27)	(48)	-
377	303007-Intg Misc Computr Softwar	SALWAGXAG	(41)	(0)	(2)	(1)	(2)	(3)	-
378	303010-Intg Misc Computr Softwar	SALWAGXAG	(77)	(0)	(4)	(1)	(3)	(6)	-
379	TOTAL INTANGIBLE		(2,046)	(8)	(104)	(37)	(86)	(151)	-
380									-
381	PRODUCTION								-
382	Steam Production								-
383	310001-Steam Prod Land Own in Fe	DPROD	(2,856)	0	0	0	0	0	-
384	310002-Steam Prod Land Rights	DPROD	(7,615)	0	0	0	0	0	-
385	310003-Steam Prod Water Rights	DPROD	(17,182)	0	0	0	0	0	-
386	310004-Steam Prod Land Rights-NM	DPROD	(507)	0	0	0	0	0	
387	311000E-Steam Prod Str & Improv	DPROD	(242,592)	0	0	0	0	0	
388	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(34,075)	0	0	0	0	0	-
389	312000E-Steam Prod Boiler Plant E	DPROD	(1,225,512)	0	0	0	0	0	-
390	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(19,846)	0	0	0	0	0	-
391	314000-Steam Prod Turbogen Unit	DPROD	(569,545)	0	0	0	0	0	-
392	314001-Steam Prod Turbogen-TolkSC	DTRAN	(56,557)	0	0	0	0	0	-
393	315000E-Steam Prod Acc Elec Eq	DPROD	(74,916)	0	0	0	0	0	-
394	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(28,392)	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)
395	316000E-Steam Prod Misc Pwr Plt E	DPROD	(31,100)	(31,100)	0	0	(31,100)	0	0
396	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(6,556)	(6,556)	0	0	0	0	0
397	Total Steam Production		(2,317,250)	(2,317,250)	0	0	(2,171,825)	0	0
398									
399	Other Production Equipment:								
400	340001-Other Prod Land Own in Fee	DPROD	(1)	(1)	0	0	(1)	0	0
401	341000E-Other Prod Str & Impr	DPROD	(60,994)	(60,994)	0	0	(60,994)	0	0
402	341045-Other Prod Str & Imp-Wind	ENERGY1	(422,136)	0	(422,136)	0	0	0	0
403	342000E-Other Prod Fuel Hldr	DPROD	(9,048)	(9,048)	0	0	(9,048)	0	0
404	343000-Other Prod Prime Mover	DPROD	(283,199)	(283,199)	0	0	(283,199)	0	0
405	344000E-Other Prod Generator	DPROD	(1,266,681)	(1,266,681)	0	0	(1,266,681)	0	0
406	344045-Other Prod Generator-Wind	ENERGY1	(4,950,210)	0	(4,950,210)	0	0	0	0
407	345000E-Other Prod Access Elect Equip	DPROD	(204,246)	(204,246)	0	0	(204,246)	0	0
408	345045-Other Prod Acc El Eq-Wind	ENERGY1	(253,977)	0	(253,977)	0	0	0	0
409	346045-Other Prod Misc P Eq-Wind	ENERGY1	(59)	0	(59)	0	0	0	0
410	346000E-Other Prod Misc Pwr P	DPROD	(31,260)	(31,260)	0	0	(31,260)	0	0
411	Total Other Production Equipment		(7,481,812)	(1,855,429)	(5,626,382)	0	(1,855,429)	0	0
412	TOTAL PRODUCTION		(9,799,062)	(4,172,680)	(5,626,382)	0	(4,027,255)	0	0
413	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
414	TRANSMISSION								
415	105000-Held for Future Us	DTRAN	(15)	(15)	0	0	0	0	0
416	350001-Tran Land Owned in Fe	DTRAN	(851)	(851)	0	0	0	0	0
417	350002E-Transmission Land Right	DTRAN	(52,267)	(52,267)	0	0	0	0	0
418	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,874)	(3,874)	0	0	0	0	0
419	352000-Transmission Str & Improv	DTRAN	(813,363)	(813,363)	0	0	0	0	0
420	352010-Tran Str & Impr-Prod	DPRODTI	(2,638)	(2,638)	0	0	0	0	(2,638)
421	352045-Tran Str & Impr-Wind	ENERGY1	(5,895)	0	(5,895)	0	0	0	0
422	353000E-Transmission Station	DTRAN	(7,888,828)	(7,888,828)	0	0	0	0	0
423	353010-Tran Station Equip Pro	DPRODTI	(103,114)	(103,114)	0	0	0	0	(103,114)
424	353045-Tran Station Equip-Wind	ENERGY1	(126,221)	0	(126,221)	0	0	0	0
425	354000E-Tran Towers & Fixture	DTRAN	(536,334)	(536,334)	0	0	0	0	0
426	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(39,757)	(39,757)	0	0	0	0	0
427	355000E	DTRAN	(5,696,858)	(5,696,858)	0	0	0	0	0
428	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(422,289)	(422,289)	0	0	0	0	0
429	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,654)	(2,654)	0	0	0	0	(2,654)
430	355045-Tran Poles & Fixtures-Wind	ENERGY1	(46,339)	0	(46,339)	0	0	0	0
431	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,714)	(3,714)	0	0	0	0	(3,714)
432	356000E-Tran OH Conductor & D	DTRAN	(2,036,312)	(2,036,312)	0	0	0	0	0
433	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(150,945)	(150,945)	0	0	0	0	0
434	356045-Tran OH Cond & Device-Wind	ENERGY1	(27,635)	0	(27,635)	0	0	0	0
435	357000E-Tran Underground Cond	DTRAN	(1,150)	(1,150)	0	0	0	0	0
436	358000-Tran UG Conductor & Devic	DTRAN	(2,048)	(2,048)	0	0	0	0	0
437	359000-Transmission Road & Trai	DTRAN	(2,165)	(2,165)	0	0	0	0	0
438	TOTAL TRANSMISSION		(17,965,265)	(17,759,176)	(206,089)	0	0	0	(112,120)
439									
440	DISTRIBUTION								
441	360001E-Dist Land Owned in Fee	DDISPSUB	(174)	(174)	0	0	0	0	0
442	360005-Dist Land Rights-TX	DDISPSUB	(2,078)	(2,078)	0	0	0	0	0
443	361000E-Str & Improv	DDISPSUB	(171,068)	(171,068)	0	0	0	0	0
444	362000E-Other Eq	DDISPSUB	(3,092,890)	(3,092,890)	0	0	0	0	0
445	364000-Dist Poles, Towers & Fixt	PLT_364	(5,500,700)	(5,500,700)	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
395	316000E-Steam Prod Misc Pwr Plt E	DPROD	(31,100)	0	0	0	0	0	0	0
396	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(6,556)	0	(6,556)	0	0	0	0	0
397	Total Steam Production		(2,317,250)	0	(145,425)	0	0	0	0	0
398										
399	Other Production Equipment:									
400	340001-Other Prod Land Own in Fee	DPROD	(1)	0	0	0	0	0	0	0
401	341000E-Other Prod Str & Impr	DPROD	(60,994)	0	0	0	0	0	0	0
402	341045-Other Prod Str & Imp-Wind	ENERGY1	(422,136)	(422,136)	0	0	0	0	0	0
403	342000E-Other Prod Fuel Hldr	DPROD	(9,048)	0	0	0	0	0	0	0
404	343000-Other Prod Prime Mover	DPROD	(283,199)	0	0	0	0	0	0	0
405	344000E-Other Prod Generator	DPROD	(1,266,681)	0	0	0	0	0	0	0
406	344045-Other Prod Generator-Wind	ENERGY1	(4,950,210)	(4,950,210)	0	0	0	0	0	0
407	345000E-Other Prod Access Elect Equip	DPROD	(204,246)	0	0	0	0	0	0	0
408	345045-Other Prod Acc El Eq-Wind	ENERGY1	(253,977)	(253,977)	0	0	0	0	0	0
409	346045-Other Prod Misc P Eq-Wind	ENERGY1	(59)	(59)	0	0	0	0	0	0
410	346000E-Other Prod Misc Pwr P	DPROD	(31,260)	0	0	0	0	0	0	0
411	Total Other Production Equipment		(7,481,812)	(5,626,382)	0	0	0	0	0	0
412	TOTAL PRODUCTION		(9,799,062)	(5,626,382)	(145,425)	0	0	0	0	0
413	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
414	TRANSMISSION									
415	105000-Held for Future Us	DTRAN	(15)	0	(15)	0	0	0	0	0
416	350001-Tran Land Owned in Fe	DTRAN	(851)	0	(851)	0	0	0	0	0
417	350002E-Transmission Land Right	DTRAN	(52,267)	0	(52,267)	0	0	0	0	0
418	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,874)	0	0	(3,874)	0	0	0	0
419	352000-Transmission Str & Improv	DTRAN	(813,363)	0	(813,363)	0	0	0	0	0
420	352010-Tran Str & Impr-Prod	DPRODTI	(2,638)	0	0	0	0	0	0	0
421	352045-Tran Str & Impr-Wind	ENERGY1	(5,895)	(5,895)	0	0	0	0	0	0
422	353000E-Transmission Station	DTRAN	(7,888,828)	0	(7,888,828)	0	0	0	0	0
423	353010-Tran Station Equip Pro	DPRODTI	(103,114)	0	0	0	0	0	0	0
424	353045-Tran Station Equip-Wind	ENERGY1	(126,221)	(126,221)	0	0	0	0	0	0
425	354000E-Tran Towers & Fixture	DTRAN	(536,334)	0	(536,334)	0	0	0	0	0
426	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(39,757)	0	0	(39,757)	0	0	0	0
427	355000E	DTRAN	(5,696,858)	0	(5,696,858)	0	0	0	0	0
428	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(422,289)	0	0	(422,289)	0	0	0	0
429	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,654)	0	0	0	0	0	0	0
430	355045-Tran Poles & Fixtures-Wind	ENERGY1	(46,339)	(46,339)	0	0	0	0	0	0
431	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,714)	0	0	0	0	0	0	0
432	356000E-Tran OH Conductor & D	DTRAN	(2,036,312)	0	(2,036,312)	0	0	0	0	0
433	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(150,945)	0	0	(150,945)	0	0	0	0
434	356045-Tran OH Cond & Device-Wind	ENERGY1	(27,635)	(27,635)	0	0	0	0	0	0
435	357000E-Tran Underground Cond	DTRAN	(1,150)	0	(1,150)	0	0	0	0	0
436	358000-Tran UG Conductor & Devic	DTRAN	(2,048)	0	(2,048)	0	0	0	0	0
437	359000-Transmission Road & Trai	DTRAN	(2,165)	0	(2,165)	0	0	0	0	0
438	TOTAL TRANSMISSION		(17,965,265)	(206,089)	(17,030,191)	(616,865)	0	0	0	0
439										
440	DISTRIBUTION									
441	360001E-Dist Land Owned in Fee	DDISPSUB	(174)	0	0	0	(174)	0	0	0
442	360005-Dist Land Rights-TX	DDISPSUB	(2,078)	0	0	0	(2,078)	0	0	0
443	361000E-Str & Improv	DDISPSUB	(171,068)	0	0	0	(171,068)	0	0	0
444	362000E-Other Eq	DDISPSUB	(3,092,890)	0	0	0	(3,092,890)	0	0	0
445	364000-Dist Poles, Towers & Fixt	PLT_364	(5,500,700)	0	0	0	0	(4,944,033)	(556,666)	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
395	316000E-Steam Prod Misc Pwr Plt E	DPROD	(31,100)	0	0	0	0	0	-
396	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(6,556)	0	0	0	0	0	-
397	Total Steam Production		(2,317,250)	0	0	0	0	0	-
398									-
399	Other Production Equipment:								-
400	340001-Other Prod Land Own in Fee	DPROD	(1)	0	0	0	0	0	-
401	341000E-Other Prod Str & Impr	DPROD	(60,994)	0	0	0	0	0	
402	341045-Other Prod Str & Imp-Wind	ENERGY1	(422,136)	0	0	0	0	0	
403	342000E-Other Prod Fuel Hldr	DPROD	(9,048)	0	0	0	0	0	-
404	343000-Other Prod Prime Mover	DPROD	(283,199)	0	0	0	0	0	-
405	344000E-Other Prod Generator	DPROD	(1,266,681)	0	0	0	0	0	-
406	344045-Other Prod Generator-Wind	ENERGY1	(4,950,210)	0	0	0	0	0	-
407	345000E-Other Prod Access Elect Equip	DPROD	(204,246)	0	0	0	0	0	-
408	345045-Other Prod Acc El Eq-Wind	ENERGY1	(253,977)	0	0	0	0	0	-
409	346045-Other Prod Misc P Eq-Wind	ENERGY1	(59)	0	0	0	0	0	-
410	346000E-Other Prod Misc Pwr P	DPROD	(31,260)	0	0	0	0	0	-
411	Total Other Production Equipment		(7,481,812)	0	0	0	0	0	-
412	TOTAL PRODUCTION		(9,799,062)	0	0	0	0	0	-
413	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								-
414	TRANSMISSION								-
415	105000-Held for Future Us	DTRAN	(15)	0	0	0	0	0	-
416	350001-Tran Land Owned in Fe	DTRAN	(851)	0	0	0	0	0	-
417	350002E-Transmission Land Right	DTRAN	(52,267)	0	0	0	0	0	-
418	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,874)	0	0	0	0	0	-
419	352000-Transmission Str & Improv	DTRAN	(813,363)	0	0	0	0	0	-
420	352010-Tran Str & Impr-Prod	DPRODTI	(2,638)	0	0	0	0	0	-
421	352045-Tran Str & Impr-Wind	ENERGY1	(5,895)	0	0	0	0	0	-
422	353000E-Transmission Station	DTRAN	(7,888,828)	0	0	0	0	0	-
423	353010-Tran Station Equip Pro	DPRODTI	(103,114)	0	0	0	0	0	-
424	353045-Tran Station Equip-Wind	ENERGY1	(126,221)	0	0	0	0	0	-
425	354000E-Tran Towers & Fixture	DTRAN	(536,334)	0	0	0	0	0	-
426	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(39,757)	0	0	0	0	0	-
427	355000E	DTRAN	(5,696,858)	0	0	0	0	0	
428	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(422,289)	0	0	0	0	0	
429	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,654)	0	0	0	0	0	-
430	355045-Tran Poles & Fixtures-Wind	ENERGY1	(46,339)	0	0	0	0	0	-
431	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,714)	0	0	0	0	0	-
432	356000E-Tran OH Conductor & D	DTRAN	(2,036,312)	0	0	0	0	0	-
433	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(150,945)	0	0	0	0	0	-
434	356045-Tran OH Cond & Device-Wind	ENERGY1	(27,635)	0	0	0	0	0	-
435	357000E-Tran Underground Cond	DTRAN	(1,150)	0	0	0	0	0	-
436	358000-Tran UG Conductor & Devic	DTRAN	(2,048)	0	0	0	0	0	-
437	359000-Transmission Road & Trai	DTRAN	(2,165)	0	0	0	0	0	-
438	TOTAL TRANSMISSION		(17,965,265)	0	0	0	0	0	-
439									-
440	DISTRIBUTION								-
441	360001E-Dist Land Owned in Fee	DDISPSUB	(174)	0	0	0	0	0	-
442	360005-Dist Land Rights-TX	DDISPSUB	(2,078)	0	0	0	0	0	-
443	361000E-Str & Improv	DDISPSUB	(171,068)	0	0	0	0	0	-
444	362000E-Other Eq	DDISPSUB	(3,092,890)	0	0	0	0	0	-
445	364000-Dist Poles, Towers & Fixt	PLT_364	(5,500,700)	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)
446	365000-Dist OH Conductor & Devic	PLT_365	(4,698,077)	(4,698,077)	0	0	0	0	0
447	366000E-Dist Underground Cond	PLT_366	(290,680)	(290,680)	0	0	0	0	0
448	367000E-Dist UG Conductor & D	PLT_367	(1,037,200)	(1,037,200)	0	0	0	0	0
449	368000E-Dist Line Transformer	PLT_368	(3,488,113)	(3,488,113)	0	0	0	0	0
450	369000E-Distribution Services	CSERVICE	35,933	0	0	35,933	0	0	0
451	369010-Distribution Services O	CSERVICE	(515,059)	0	0	(515,059)	0	0	0
452	369020-Distribution Services U	CSERVICE	(712,467)	0	0	(712,467)	0	0	0
453	370000E-Distribution Meter	CMETERS	(715,577)	0	0	(715,577)	0	0	0
454	371000E-Dist Inst on Cust Premis	CUSTPREM	(41,215)	0	0	(41,215)	0	0	0
455	373000-Dist Street Light & Sg Sy	CLIGHT	(113,475)	0	0	(113,475)	0	0	0
456	TOTAL DISTRIBUTION		(20,342,841)	(18,280,980)	0	(2,061,861)	0	0	0
457									
458									
459									
460									
461									
462									
463	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
464	GENERAL								
465	389001-General Land Owned in Fe	SALWAGXAG	(759)	(507)	(109)	(143)	(304)	0	(1)
466	390000-Genl Structures & Improv	SALWAGXAG	(340,276)	(227,057)	(49,008)	(64,211)	(136,179)	0	(417)
467	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,060)	(6,713)	(1,449)	(1,898)	(4,026)	0	(12)
468	391000-General Office Furn & E	SALWAGXAG	(6,406)	(4,275)	(923)	(1,209)	(2,564)	0	(8)
469	391004-General Info Sys Computer	SALWAGXAG	(4,048)	(2,701)	(583)	(764)	(1,620)	0	(5)
470	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
471	392010-General Transp Eq Grp	SALWAGXAG	0	0	0	0	0	0	0
472	393000-General Stores Equipmen	SALWAGXAG	(619)	(413)	(89)	(117)	(248)	0	(1)
473	394000-General Tools & Shop Equi	SALWAGXAG	(75,760)	(50,553)	(10,911)	(14,296)	(30,319)	0	(93)
474	395000-General Laboratory Equi	SALWAGXAG	(15,686)	(10,467)	(2,259)	(2,960)	(6,277)	0	(19)
475	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0	0	0
476	397000-General Communication E	SALWAGXAG	(92,149)	(61,489)	(13,272)	(17,389)	(36,878)	0	(113)
477	397010-General Comm Eq Two Wa	SALWAGXAG	(74,878)	(49,964)	(10,784)	(14,130)	(29,966)	0	(92)
478	397020-General Comm Eq AE	SALWAGXAG	(135)	(90)	(20)	(26)	(54)	0	(0)
479	397030-General Comm Eq EM	SALWAGXAG	(25,383)	(16,937)	(3,656)	(4,790)	(10,158)	0	(31)
480	398000-General Miscellaneous E	SALWAGXAG	(3,942)	(2,631)	(568)	(744)	(1,578)	0	(5)
481	TOTAL GENERAL		(650,102)	(433,795)	(93,631)	(122,675)	(260,172)	0	(796)
482									
483	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,018)	(679)	(147)	(192)	(407)	0	(1)
484	SchM-103 - Environmental Remediation	PRODPLT	(414,718)	(247,578)	(167,140)	0	(235,007)	0	0
485	SchM-109 - Employee Incentive	SALWAGES	(493,239)	(329,126)	(71,037)	(93,077)	(197,398)	1	(604)
486	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,087,166)	(1,392,711)	(300,595)	(393,861)	(835,300)	4	(2,556)
487	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,847)	(46,607)	(10,059)	(13,181)	(27,953)	0	(86)
488	SchM-118 - Inventory Reserve	SALWAGES	(48,809)	(32,569)	(7,030)	(9,211)	(19,534)	0	(60)
489	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,998)	(2,668)	(576)	(754)	(1,600)	0	(5)
490	SchM-127 - Litigation Reserve	RATEBASE	(11,863)	(8,147)	(3,306)	(410)	(1,954)	2	(27)
491	SchM-137 - R&E Credit	TOTPLT	(5,438,537)	(4,188,557)	(1,008,443)	(241,537)	(1,438,550)	0	(17,825)
492	SchM-174 - New Hire Retention Credit	SALWAGES	(6,510)	(4,344)	(938)	(1,228)	(2,605)	0	(8)
493	SchM-192 - Texas Margin Tax	NETPLT	10,676	7,750	2,562	364	1,871	0	28
494	SchM-226 - Performance Recognition Award	SALWAGES	(13,838)	(9,234)	(1,993)	(2,611)	(5,538)	0	(17)
495	SchM-299 - Operating Lease	TOTPLT	(58,326,693)	(44,921,027)	(10,815,254)	(2,590,412)	(15,428,022)	0	(191,172)
496	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(427,329)	(92,232)	(120,849)	(256,297)	1	(784)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
446	365000-Dist OH Conductor & Devic	PLT_365	(4,698,077)	0	0	0	0	(4,222,635)	(475,442)	0
447	366000E-Dist Underground Cond	PLT_366	(290,680)	0	0	0	0	(264,397)	(26,283)	0
448	367000E-Dist UG Conductor & D	PLT_367	(1,037,200)	0	0	0	0	(943,417)	(93,783)	0
449	368000E-Dist Line Transformer	PLT_368	(3,488,113)	0	0	0	0	(184,870)	0	(3,303,243)
450	369000E-Distribution Services	CSERVICE	35,933	0	0	0	0	0	0	0
451	369010-Distribution Services O	CSERVICE	(515,059)	0	0	0	0	0	0	0
452	369020-Distribution Services U	CSERVICE	(712,467)	0	0	0	0	0	0	0
453	370000E-Distribution Meter	CMETERS	(715,577)	0	0	0	0	0	0	0
454	371000E-Dist Inst on Cust Premis	CUSTPREM	(41,215)	0	0	0	0	0	0	0
455	373000-Dist Street Light & Sg Sy	CLIGHT	(113,475)	0	0	0	0	0	0	0
456	TOTAL DISTRIBUTION		(20,342,841)	0	0	0	(3,266,210)	(10,559,353)	(1,152,174)	(3,303,243)
457										
458										
459										
460										
461										
462										
463	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
464	GENERAL									
465	389001-General Land Owned in Fe	SALWAGXAG	(759)	(109)	(86)	(1)	(22)	(77)	(9)	(7)
466	390000-Genl Structures & Improv	SALWAGXAG	(340,276)	(49,008)	(38,630)	(492)	(9,881)	(34,487)	(3,838)	(3,133)
467	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,060)	(1,449)	(1,142)	(15)	(292)	(1,020)	(113)	(93)
468	391000-General Office Furn & E	SALWAGXAG	(6,406)	(923)	(727)	(9)	(186)	(649)	(72)	(59)
469	391004-General Info Sys Computer	SALWAGXAG	(4,048)	(583)	(460)	(6)	(118)	(410)	(46)	(37)
470	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
471	392010-General Transp Eq Grp	SALWAGXAG	0	0	0	0	0	0	0	0
472	393000-General Stores Equipmen	SALWAGXAG	(619)	(89)	(70)	(1)	(18)	(63)	(7)	(6)
473	394000-General Tools & Shop Equi	SALWAGXAG	(75,760)	(10,911)	(8,601)	(110)	(2,200)	(7,678)	(854)	(697)
474	395000-General Laboratory Equi	SALWAGXAG	(15,686)	(2,259)	(1,781)	(23)	(455)	(1,590)	(177)	(144)
475	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0	0	0	0
476	397000-General Communication E	SALWAGXAG	(92,149)	(13,272)	(10,461)	(133)	(2,676)	(9,339)	(1,039)	(848)
477	397010-General Comm Eq Two Wa	SALWAGXAG	(74,878)	(10,784)	(8,501)	(108)	(2,174)	(7,589)	(845)	(689)
478	397020-General Comm Eq AE	SALWAGXAG	(135)	(20)	(15)	(0)	(4)	(14)	(2)	(1)
479	397030-General Comm Eq EM	SALWAGXAG	(25,383)	(3,656)	(2,882)	(37)	(737)	(2,573)	(286)	(234)
480	398000-General Miscellaneous E	SALWAGXAG	(3,942)	(568)	(448)	(6)	(114)	(400)	(44)	(36)
481	TOTAL GENERAL		(650,102)	(93,631)	(73,804)	(940)	(18,878)	(65,888)	(7,332)	(5,985)
482										
483	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,018)	(147)	(116)	(1)	(30)	(103)	(11)	(9)
484	SchM-103 - Environmental Remediation	PRODPLT	(414,718)	(167,140)	(12,571)	0	0	0	0	0
485	SchM-109 - Employee Incentive	SALWAGES	(493,239)	(71,037)	(55,994)	(713)	(14,323)	(49,990)	(5,563)	(4,541)
486	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,087,166)	(300,595)	(236,941)	(3,018)	(60,607)	(211,537)	(23,541)	(19,215)
487	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,847)	(10,059)	(7,929)	(101)	(2,028)	(7,079)	(788)	(643)
488	SchM-118 - Inventory Reserve	SALWAGES	(48,809)	(7,030)	(5,541)	(71)	(1,417)	(4,947)	(551)	(449)
489	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,998)	(576)	(454)	(6)	(116)	(405)	(45)	(37)
490	SchM-127 - Litigation Reserve	RATEBASE	(11,863)	(3,306)	(3,974)	(160)	(553)	(1,069)	(117)	(295)
491	SchM-137 - R&E Credit	TOTPLT	(5,438,537)	(1,008,443)	(1,693,877)	(68,586)	(243,583)	(509,499)	(55,639)	(160,997)
492	SchM-174 - New Hire Retention Credit	SALWAGES	(6,510)	(938)	(739)	(9)	(189)	(660)	(73)	(60)
493	SchM-192 - Texas Margin Tax	NETPLT	10,676	2,562	3,778	152	525	1,005	110	280
494	SchM-226 - Performance Recognition Award	SALWAGES	(13,838)	(1,993)	(1,571)	(20)	(402)	(1,402)	(156)	(127)
495	SchM-299 - Operating Lease	TOTPLT	(58,326,693)	(10,815,254)	(18,166,323)	(735,569)	(2,612,358)	(5,464,230)	(596,706)	(1,726,647)
496	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(92,232)	(72,701)	(926)	(18,596)	(64,906)	(7,223)	(5,896)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
446	365000-Dist OH Conductor & Devic	PLT_365	(4,698,077)	0	0	0	0	0	
447	366000E-Dist Underground Cond	PLT_366	(290,680)	0	0	0	0	0	
448	367000E-Dist UG Conductor & D	PLT_367	(1,037,200)	0	0	0	0	0	
449	368000E-Dist Line Transformer	PLT_368	(3,488,113)	0	0	0	0	0	
450	369000E-Distribution Services	CSERVICE	35,933	35,933	0	0	0	0	
451	369010-Distribution Services O	CSERVICE	(515,059)	(515,059)	0	0	0	0	
452	369020-Distribution Services U	CSERVICE	(712,467)	(712,467)	0	0	0	0	
453	370000E-Distribution Meter	CMETERS	(715,577)	0	(715,577)	0	0	0	-
454	371000E-Dist Inst on Cust Premis	CUSTPREM	(41,215)	0	0	(41,215)	0	0	-
455	373000-Dist Street Light & Sg Sy	CLIGHT	(113,475)	0	0	(113,475)	0	0	-
456	TOTAL DISTRIBUTION		(20,342,841)	(1,191,594)	(715,577)	(154,690)	0	0	-
457									-
458									-
459									-
460									-
461									-
462									-
463	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								-
464	GENERAL								-
465	389001-General Land Owned in Fe	SALWAGXAG	(759)	(3)	(39)	(14)	(32)	(56)	-
466	390000-Genl Structures & Improv	SALWAGXAG	(340,276)	(1,319)	(17,299)	(6,129)	(14,324)	(25,139)	-
467	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,060)	(39)	(511)	(181)	(423)	(743)	-
468	391000-General Office Furn & E	SALWAGXAG	(6,406)	(25)	(326)	(115)	(270)	(473)	-
469	391004-General Info Sys Computer	SALWAGXAG	(4,048)	(16)	(206)	(73)	(170)	(299)	-
470	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	
471	392010-General Transp Eq Grp	SALWAGXAG	0	0	0	0	0	0	-
472	393000-General Stores Equipmen	SALWAGXAG	(619)	(2)	(31)	(11)	(26)	(46)	-
473	394000-General Tools & Shop Equi	SALWAGXAG	(75,760)	(294)	(3,852)	(1,365)	(3,189)	(5,597)	-
474	395000-General Laboratory Equi	SALWAGXAG	(15,686)	(61)	(797)	(283)	(660)	(1,159)	-
475	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0	0	-
476	397000-General Communication E	SALWAGXAG	(92,149)	(357)	(4,685)	(1,660)	(3,879)	(6,808)	-
477	397010-General Comm Eq Two Wa	SALWAGXAG	(74,878)	(290)	(3,807)	(1,349)	(3,152)	(5,532)	-
478	397020-General Comm Eq AE	SALWAGXAG	(135)	(1)	(7)	(2)	(6)	(10)	-
479	397030-General Comm Eq EM	SALWAGXAG	(25,383)	(98)	(1,290)	(457)	(1,068)	(1,875)	101
480	398000-General Miscellaneous E	SALWAGXAG	(3,942)	(15)	(200)	(71)	(166)	(291)	-
481	TOTAL GENERAL		(650,102)	(2,519)	(33,051)	(11,710)	(27,366)	(48,029)	-
482									-
483	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,018)	(4)	(52)	(18)	(43)	(75)	-
484	SchM-103 - Environmental Remediation	PRODPLT	(414,718)	0	0	0	0	0	-
485	SchM-109 - Employee Incentive	SALWAGES	(493,239)	(1,911)	(25,076)	(8,885)	(20,763)	(36,441)	-
486	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,087,166)	(8,088)	(106,112)	(37,597)	(87,861)	(154,202)	-
487	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,847)	(271)	(3,551)	(1,258)	(2,940)	(5,160)	-
488	SchM-118 - Inventory Reserve	SALWAGES	(48,809)	(189)	(2,481)	(879)	(2,055)	(3,606)	-
489	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,998)	(15)	(203)	(72)	(168)	(295)	-
490	SchM-127 - Litigation Reserve	RATEBASE	(11,863)	(109)	(124)	(73)	(38)	(84)	-
491	SchM-137 - R&E Credit	TOTPLT	(5,438,537)	(67,766)	(65,784)	(36,738)	(19,762)	(51,486)	101
492	SchM-174 - New Hire Retention Credit	SALWAGES	(6,510)	(25)	(331)	(117)	(274)	(481)	
493	SchM-192 - Texas Margin Tax	NETPLT	10,676	104	106	64	27	63	101
494	SchM-226 - Performance Recognition Award	SALWAGES	(13,838)	(54)	(704)	(249)	(583)	(1,022)	
495	SchM-299 - Operating Lease	TOTPLT	(58,326,693)	(726,771)	(705,512)	(394,008)	(211,946)	(552,174)	
496	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(2,482)	(32,559)	(11,536)	(26,959)	(47,314)	-

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)
497	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(34,180,294)	0	(34,180,294)	0	0	0	0
498	SchM-PTC - Deferred PTCs - Sagamore	ENERGY1	(12,597)	0	(12,597)	0	0	0	0
499	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,003,293)	(10,014,648)	(2,411,142)	(577,504)	(3,439,507)	0	(42,620)
500	Total Non-Plant ADIT		(114,742,152)	(61,617,472)	(49,080,217)	(4,044,463)	(21,887,801)	7	(255,737)
501									
502	**Total Account 190**		(163,501,467)	(102,265,468)	(55,006,615)	(6,229,385)	(26,176,047)	7	(368,655)
503									
504	**Account 281**								
505	311000E-Steam Prod Str & Improv	PRODPLT	615,981	367,728	248,253	0	349,057	0	0
506	**Total Account 281**		615,981	367,728	248,253	0	349,057	0	0
507									
508									
509									
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
511	**Account 282**								
512	INTANGIBLE								
513	303003-Intg Misc Computr Softwar	SALWAGXAG	14,231	9,496	2,050	2,685	5,695	0	17
514	303004-Intg Misc Computr Softwar	SALWAGXAG	614,889	410,299	88,560	116,031	246,080	0	753
515	303005-Intg Misc Computr Soft 15y	SALWAGXAG	194,764	129,961	28,051	36,752	77,945	0	239
516	303007-Intg Misc Computr Softwar	SALWAGXAG	12,252	8,175	1,765	2,312	4,903	0	15
517	303010-Intg Misc Computr Softwar	SALWAGXAG	23,184	15,470	3,339	4,375	9,278	0	28
518	303014-Intg CRS Computr Softwar	CUST	2,571	0	0	2,571	0	0	0
519	TOTAL INTANGIBLE		861,890	573,401	123,764	164,726	343,901	0	1,052
520									
521	PRODUCTION								
522	Steam Production								
523	310001-Steam Prod Land Own in Fe	DPROD	7,254	7,254	0	0	7,254	0	0
524	310002-Steam Prod Land Rights	DPROD	159,225	159,225	0	0	159,225	0	0
525	310003-Steam Prod Water Rights	DPROD	(229,542)	(229,542)	0	0	(229,542)	0	0
526	310004-Steam Prod Land Rights-NM	DPROD	10,596	10,596	0	0	10,596	0	0
527	311000E-Steam Prod Str & Improv	DPROD	13,274,941	13,274,941	0	0	13,274,941	0	0
528	311001-Steam Prod Str&Imp-TolkSC	DTRAN	1,997,506	1,997,506	0	0	0	0	0
529	312000E-Steam Prod Boiler Plant E	DPROD	67,645,962	67,645,962	0	0	67,645,962	0	0
530	312001-Steam Prod Blr Plt-TolkSC	DTRAN	1,163,377	1,163,377	0	0	0	0	0
531	314000-Steam Prod Turbogen Unit	DPROD	30,108,762	30,108,762	0	0	30,108,762	0	0
532	314001-Steam Prod Turbogen-TolkSC	DTRAN	3,315,414	3,315,414	0	0	0	0	0
533	315000E-Steam Prod Acc Elec Eq	DPROD	3,526,646	3,526,646	0	0	3,526,646	0	0
534	315001-Steam Prod Acc El Eq-TolkS	DTRAN	1,664,357	1,664,357	0	0	0	0	0
535	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,334,697	1,334,697	0	0	1,334,697	0	0
536	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	384,331	384,331	0	0	0	0	0
537	Total Steam Production		124,363,524	124,363,524	0	0	115,838,541	0	0
538	Other Production Equipment:								
539	340001-Other Prod Land Own in Fee	DPROD	657	657	0	0	657	0	0
540	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
541	340145-Other Prod Wind Land Own	ENERGY1	151	0	151	0	0	0	0
542	341000E-Other Prod Str & Impr	DPROD	1,215,908	1,215,908	0	0	1,215,908	0	0
543	341045-Other Prod Str & Imp-Wind	ENERGY1	3,505,682	0	3,505,682	0	0	0	0
544	342000E-Other Prod Fuel Hldr	DPROD	319,517	319,517	0	0	319,517	0	0
545	343000-Other Prod Prime Mover	DPROD	5,059,870	5,059,870	0	0	5,059,870	0	0
546	344000E-Other Prod Generator	DPROD	24,281,191	24,281,191	0	0	24,281,191	0	0
547	344045-Other Prod Generator-Wind	ENERGY1	45,225,132	0	45,225,132	0	0	0	0
548	345000E-Other Prod Access Elect Equip	DPROD	3,743,662	3,743,662	0	0	3,743,662	0	0
549	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,698,362	0	1,698,362	0	0	0	0
550	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,000	0	1,000	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
497	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(34,180,294)	(34,180,294)	0	0	0	0	0	0
498	SchM-PTC - Deferred PTCs - Sagamore	ENERGY1	(12,597)	(12,597)	0	0	0	0	0	0
499	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,003,293)	(2,411,142)	(4,049,981)	(163,987)	(582,397)	(1,218,190)	(133,029)	(384,937)
500	Total Non-Plant ADIT		(114,742,152)	(49,080,217)	(24,304,933)	(973,015)	(3,536,074)	(7,533,013)	(823,333)	(2,303,573)
501										
502	**Total Account 190**		(163,501,467)	(55,006,615)	(41,554,585)	(1,590,823)	(6,821,221)	(18,158,461)	(1,982,863)	(5,612,820)
503										
504	**Account 281**									
505	311000E-Steam Prod Str & Improv	PRODPLT	615,981	248,253	18,671	0	0	0	0	0
506	**Total Account 281**		615,981	248,253	18,671	0	0	0	0	0
507										
508										
509										
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
511	**Account 282**									
512	INTANGIBLE									
513	303003-Intg Misc Computr Softwar	SALWAGXAG	14,231	2,050	1,616	21	413	1,442	161	131
514	303004-Intg Misc Computr Softwar	SALWAGXAG	614,889	88,560	69,806	889	17,855	62,319	6,935	5,661
515	303005-Intg Misc Computr Soft 15y	SALWAGXAG	194,764	28,051	22,111	282	5,656	19,739	2,197	1,793
516	303007-Intg Misc Computr Softwar	SALWAGXAG	12,252	1,765	1,391	18	356	1,242	138	113
517	303010-Intg Misc Computr Softwar	SALWAGXAG	23,184	3,339	2,632	34	673	2,350	261	213
518	303014-Intg CRS Computr Softwar	CUST	2,571	0	0	0	0	0	0	0
519	TOTAL INTANGIBLE		861,890	123,764	97,556	1,243	24,953	87,093	9,692	7,911
520										
521	PRODUCTION									
522	Steam Production									
523	310001-Steam Prod Land Own in Fe	DPROD	7,254	0	0	0	0	0	0	0
524	310002-Steam Prod Land Rights	DPROD	159,225	0	0	0	0	0	0	0
525	310003-Steam Prod Water Rights	DPROD	(229,542)	0	0	0	0	0	0	0
526	310004-Steam Prod Land Rights-NM	DPROD	10,596	0	0	0	0	0	0	0
527	311000E-Steam Prod Str & Improv	DPROD	13,274,941	0	0	0	0	0	0	0
528	311001-Steam Prod Str&Imp-TolkSC	DTRAN	1,997,506	0	1,997,506	0	0	0	0	0
529	312000E-Steam Prod Boiler Plant E	DPROD	67,645,962	0	0	0	0	0	0	0
530	312001-Steam Prod Blr Plt-TolkSC	DTRAN	1,163,377	0	1,163,377	0	0	0	0	0
531	314000-Steam Prod Turbogen Unit	DPROD	30,108,762	0	0	0	0	0	0	0
532	314001-Steam Prod Turbogen-TolkSC	DTRAN	3,315,414	0	3,315,414	0	0	0	0	0
533	315000E-Steam Prod Acc Elec Eq	DPROD	3,526,646	0	0	0	0	0	0	0
534	315001-Steam Prod Acc El Eq-TolkS	DTRAN	1,664,357	0	1,664,357	0	0	0	0	0
535	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,334,697	0	0	0	0	0	0	0
536	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	384,331	0	384,331	0	0	0	0	0
537	Total Steam Production		124,363,524	0	8,524,984	0	0	0	0	0
538	Other Production Equipment:									
539	340001-Other Prod Land Own in Fee	DPROD	657	0	0	0	0	0	0	0
540	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
541	340145-Other Prod Wind Land Own	ENERGY1	151	151	0	0	0	0	0	0
542	341000E-Other Prod Str & Impr	DPROD	1,215,908	0	0	0	0	0	0	0
543	341045-Other Prod Str & Imp-Wind	ENERGY1	3,505,682	3,505,682	0	0	0	0	0	0
544	342000E-Other Prod Fuel Hldr	DPROD	319,517	0	0	0	0	0	0	0
545	343000-Other Prod Prime Mover	DPROD	5,059,870	0	0	0	0	0	0	0
546	344000E-Other Prod Generator	DPROD	24,281,191	0	0	0	0	0	0	0
547	344045-Other Prod Generator-Wind	ENERGY1	45,225,132	45,225,132	0	0	0	0	0	0
548	345000E-Other Prod Access Elect Equip	DPROD	3,743,662	0	0	0	0	0	0	0
549	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,698,362	1,698,362	0	0	0	0	0	0
550	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,000	1,000	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
497	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(34,180,294)	0	0	0	0	0	-
498	SchM-PTC - Deferred PTCs - Sagamore	ENERGY1	(12,597)	0	0	0	0	0	
499	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,003,293)	(162,026)	(157,286)	(87,840)	(47,251)	(123,101)	
500	Total Non-Plant ADIT		(114,742,152)	(969,606)	(1,099,668)	(579,208)	(420,617)	(975,380)	
501									
502	**Total Account 190**		(163,501,467)	(2,163,727)	(1,848,400)	(745,645)	(448,070)	(1,023,560)	
503									
504	**Account 281**								-
505	311000E-Steam Prod Str & Improv	PRODPLT	615,981	0	0	0	0	0	-
506	**Total Account 281**		615,981	0	0	0	0	0	-
507									-
508									-
509									-
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
511	**Account 282**								
512	INTANGIBLE								
513	303003-Intg Misc Computr Softwar	SALWAGXAG	14,231	55	723	256	599	1,051	-
514	303004-Intg Misc Computr Softwar	SALWAGXAG	614,889	2,383	31,260	11,076	25,884	45,428	-
515	303005-Intg Misc Computr Soft 15y	SALWAGXAG	194,764	755	9,902	3,508	8,199	14,389	-
516	303007-Intg Misc Computr Softwar	SALWAGXAG	12,252	47	623	221	516	905	-
517	303010-Intg Misc Computr Softwar	SALWAGXAG	23,184	90	1,179	418	976	1,713	-
518	303014-Intg CRS Computr Softwar	CUST	2,571	0	0	0	0	2,571	-
519	TOTAL INTANGIBLE		861,890	3,330	43,687	15,479	36,173	66,057	-
520									-
521	PRODUCTION								-
522	Steam Production								-
523	310001-Steam Prod Land Own in Fe	DPROD	7,254	0	0	0	0	0	
524	310002-Steam Prod Land Rights	DPROD	159,225	0	0	0	0	0	-
525	310003-Steam Prod Water Rights	DPROD	(229,542)	0	0	0	0	0	-
526	310004-Steam Prod Land Rights-NM	DPROD	10,596	0	0	0	0	0	-
527	311000E-Steam Prod Str & Improv	DPROD	13,274,941	0	0	0	0	0	-
528	311001-Steam Prod Str&Imp-TolkSC	DTRAN	1,997,506	0	0	0	0	0	-
529	312000E-Steam Prod Boiler Plant E	DPROD	67,645,962	0	0	0	0	0	-
530	312001-Steam Prod Blr Plt-TolkSC	DTRAN	1,163,377	0	0	0	0	0	-
531	314000-Steam Prod Turbogen Unit	DPROD	30,108,762	0	0	0	0	0	-
532	314001-Steam Prod Turbogen-TolkSC	DTRAN	3,315,414	0	0	0	0	0	-
533	315000E-Steam Prod Acc Elec Eq	DPROD	3,526,646	0	0	0	0	0	-
534	315001-Steam Prod Acc El Eq-TolkS	DTRAN	1,664,357	0	0	0	0	0	-
535	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,334,697	0	0	0	0	0	-
536	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	384,331	0	0	0	0	0	-
537	Total Steam Production		124,363,524	0	0	0	0	0	-
538	Other Production Equipment:								-
539	340001-Other Prod Land Own in Fee	DPROD	657	0	0	0	0	0	-
540	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	
541	340145-Other Prod Wind Land Own	ENERGY1	151	0	0	0	0	0	
542	341000E-Other Prod Str & Impr	DPROD	1,215,908	0	0	0	0	0	-
543	341045-Other Prod Str & Imp-Wind	ENERGY1	3,505,682	0	0	0	0	0	-
544	342000E-Other Prod Fuel Hldr	DPROD	319,517	0	0	0	0	0	-
545	343000-Other Prod Prime Mover	DPROD	5,059,870	0	0	0	0	0	-
546	344000E-Other Prod Generator	DPROD	24,281,191	0	0	0	0	0	-
547	344045-Other Prod Generator-Wind	ENERGY1	45,225,132	0	0	0	0	0	-
548	345000E-Other Prod Access Elect Equip	DPROD	3,743,662	0	0	0	0	0	-
549	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,698,362	0	0	0	0	0	-
550	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,000	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)
551	346000E-Other Prod Misc Pwr P	DPROD	572,108	572,108	0	0	572,108	0	0
552	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0
553	Total Other Production Equipment		85,623,240	35,192,912	50,430,327	0	35,192,912	0	0
554	TOTAL PRODUCTION		209,986,764	159,556,437	50,430,327	0	151,031,453	0	0
555									
556	TRANSMISSION								
557	105000-Held for Future Us	DTRAN	22	22	0	0	0	0	0
558	350001-Tran Land Owned in Fe	DTRAN	(9,016)	(9,016)	0	0	0	0	0
559	350002E-Transmission Land Right	DTRAN	6,274,488	6,274,488	0	0	0	0	0
560	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	465,107	465,107	0	0	0	0	0
561	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0
562	352000-Transmission Str & Improv	DTRAN	11,336,946	11,336,946	0	0	0	0	0
563	352010-Tran Str & Impr-Prod	DPRODTI	69,995	69,995	0	0	0	0	69,995
564	352045-Tran Str & Impr-Wind	ENERGY1	28,258	0	28,258	0	0	0	0
565	353000E-Transmission Station	DTRAN	109,963,485	109,963,485	0	0	0	0	0
566	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
567	353010-Tran Station Equip Pro	DPRODTI	2,735,943	2,735,943	0	0	0	0	2,735,943
568	353045-Tran Station Equip-Wind	ENERGY1	641,693	0	641,693	0	0	0	0
569	354000E-Tran Towers & Fixture	DTRAN	660,341	660,341	0	0	0	0	0
570	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	48,949	48,949	0	0	0	0	0
571	355000E	DTRAN	107,133,154	107,133,154	0	0	0	0	0
572	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,941,422	7,941,422	0	0	0	0	0
573	355010-Tran Poles & Fixtures-Prod	DPRODTI	47,670	47,670	0	0	0	0	47,670
574	355045-Tran Poles & Fixtures-Wind	ENERGY1	273,654	0	273,654	0	0	0	0
575	356000E-Tran OH Conductor & D	DTRAN	38,275,509	38,275,509	0	0	0	0	0
576	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,837,235	2,837,235	0	0	0	0	0
577	356010-Tran OH Cond & Device-Prod	DPRODTI	66,698	66,698	0	0	0	0	66,698
578	356045-Tran OH Cond & Device-Wind	ENERGY1	167,360	0	167,360	0	0	0	0
579	357000E-Tran Underground Cond	DTRAN	21,616	21,616	0	0	0	0	0
580	358000-Tran UG Conductor & Devic	DTRANRADNET	38,492	38,492	0	0	0	0	0
581	359000-Transmission Road & Trai	DTRAN	40,694	40,694	0	0	0	0	0
582	Recoverable Meters	DTRAN	0	0	0	0	0	0	0
583	TOTAL TRANSMISSION		289,059,717	287,948,752	1,110,965	0	0	0	2,920,306
584									
585	DISTRIBUTION								
586	360001E-Dist Land Owned in Fee	DDISPSUB	885	885	0	0	0	0	0
587	360005-Dist Land Rights-TX	DDISPSUB	362,396	362,396	0	0	0	0	0
588	361000E-Str & Improv	DDISPSUB	1,698,458	1,698,458	0	0	0	0	0
589	362000E-Other Eq	DDISPSUB	38,481,798	38,481,798	0	0	0	0	0
590	364000-Dist Poles, Towers & Fixt	PLT_364	45,060,143	45,060,143	0	0	0	0	0
591	365000-Dist OH Conductor & Devic	PLT_365	32,105,492	32,105,492	0	0	0	0	0
592	366000E-Dist Underground Cond	PLT_366	1,794,687	1,794,687	0	0	0	0	0
593	367000E-Dist UG Conductor & D	PLT_367	8,226,150	8,226,150	0	0	0	0	0
594	368000E-Dist Line Transformer	PLT_368	24,516,174	24,516,174	0	0	0	0	0
595	369000E-Distribution Services	CSERVICE	(225,805)	0	0	(225,805)	0	0	0
596	369010-Distribution Services O	CSERVICE	3,696,955	0	0	3,696,955	0	0	0
597	369020-Distribution Services U	CSERVICE	5,230,669	0	0	5,230,669	0	0	0
598	370000E-Distribution Meter	CMETERS	5,752,083	0	0	5,752,083	0	0	0
599	371000E-Dist Inst on Cust Premis	CUSTPREM	441,115	0	0	441,115	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
551	346000E-Other Prod Misc Pwr P	DPROD	572,108	0	0	0	0	0	0	0
552	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0	0
553	Total Other Production Equipment		85,623,240	50,430,327	0	0	0	0	0	0
554	TOTAL PRODUCTION		209,986,764	50,430,327	8,524,984	0	0	0	0	0
555										
556	TRANSMISSION									
557	105000-Held for Future Us	DTRAN	22	0	22	0	0	0	0	0
558	350001-Tran Land Owned in Fe	DTRAN	(9,016)	0	(9,016)	0	0	0	0	0
559	350002E-Transmission Land Right	DTRAN	6,274,488	0	6,274,488	0	0	0	0	0
560	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	465,107	0	0	465,107	0	0	0	0
561	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0
562	352000-Transmission Str & Improv	DTRAN	11,336,946	0	11,336,946	0	0	0	0	0
563	352010-Tran Str & Impr-Prod	DPRODTI	69,995	0	0	0	0	0	0	0
564	352045-Tran Str & Impr-Wind	ENERGY1	28,258	28,258	0	0	0	0	0	0
565	353000E-Transmission Station	DTRAN	109,963,485	0	109,963,485	0	0	0	0	0
566	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
567	353010-Tran Station Equip Pro	DPRODTI	2,735,943	0	0	0	0	0	0	0
568	353045-Tran Station Equip-Wind	ENERGY1	641,693	641,693	0	0	0	0	0	0
569	354000E-Tran Towers & Fixture	DTRAN	660,341	0	660,341	0	0	0	0	0
570	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	48,949	0	0	48,949	0	0	0	0
571	355000E	DTRAN	107,133,154	0	107,133,154	0	0	0	0	0
572	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,941,422	0	0	7,941,422	0	0	0	0
573	355010-Tran Poles & Fixtures-Prod	DPRODTI	47,670	0	0	0	0	0	0	0
574	355045-Tran Poles & Fixtures-Wind	ENERGY1	273,654	273,654	0	0	0	0	0	0
575	356000E-Tran OH Conductor & D	DTRAN	38,275,509	0	38,275,509	0	0	0	0	0
576	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,837,235	0	0	2,837,235	0	0	0	0
577	356010-Tran OH Cond & Device-Prod	DPRODTI	66,698	0	0	0	0	0	0	0
578	356045-Tran OH Cond & Device-Wind	ENERGY1	167,360	167,360	0	0	0	0	0	0
579	357000E-Tran Underground Cond	DTRAN	21,616	0	21,616	0	0	0	0	0
580	358000-Tran UG Conductor & Devic	DTRANRADNET	38,492	0	0	38,492	0	0	0	0
581	359000-Transmission Road & Trai	DTRAN	40,694	0	40,694	0	0	0	0	0
582	Recoverable Meters	DTRAN	0	0	0	0	0	0	0	0
583	TOTAL TRANSMISSION		289,059,717	1,110,965	273,697,241	11,331,205	0	0	0	0
584										
585	DISTRIBUTION									
586	360001E-Dist Land Owned in Fee	DDISPSUB	885	0	0	0	885	0	0	0
587	360005-Dist Land Rights-TX	DDISPSUB	362,396	0	0	0	362,396	0	0	0
588	361000E-Str & Improv	DDISPSUB	1,698,458	0	0	0	1,698,458	0	0	0
589	362000E-Other Eq	DDISPSUB	38,481,798	0	0	0	38,481,798	0	0	0
590	364000-Dist Poles, Towers & Fixt	PLT_364	45,060,143	0	0	0	0	40,500,092	4,560,051	0
591	365000-Dist OH Conductor & Devic	PLT_365	32,105,492	0	0	0	0	28,856,442	3,249,050	0
592	366000E-Dist Underground Cond	PLT_366	1,794,687	0	0	0	0	1,632,413	162,275	0
593	367000E-Dist UG Conductor & D	PLT_367	8,226,150	0	0	0	0	7,482,345	743,805	0
594	368000E-Dist Line Transformer	PLT_368	24,516,174	0	0	0	0	1,299,357	0	23,216,817
595	369000E-Distribution Services	CSERVICE	(225,805)	0	0	0	0	0	0	0
596	369010-Distribution Services O	CSERVICE	3,696,955	0	0	0	0	0	0	0
597	369020-Distribution Services U	CSERVICE	5,230,669	0	0	0	0	0	0	0
598	370000E-Distribution Meter	CMETERS	5,752,083	0	0	0	0	0	0	0
599	371000E-Dist Inst on Cust Premis	CUSTPREM	441,115	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
551	346000E-Other Prod Misc Pwr P	DPROD	572,108	0	0	0	0	0	
552	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	-
553	Total Other Production Equipment		85,623,240	0	0	0	0	0	-
554	TOTAL PRODUCTION		209,986,764	0	0	0	0	0	-
555									-
556	TRANSMISSION								-
557	105000-Held for Future Us	DTRAN	22	0	0	0	0	0	-
558	350001-Tran Land Owned in Fe	DTRAN	(9,016)	0	0	0	0	0	-
559	350002E-Transmission Land Right	DTRAN	6,274,488	0	0	0	0	0	-
560	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	465,107	0	0	0	0	0	-
561	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	-
562	352000-Transmission Str & Improv	DTRAN	11,336,946	0	0	0	0	0	-
563	352010-Tran Str & Impr-Prod	DPRODTI	69,995	0	0	0	0	0	-
564	352045-Tran Str & Impr-Wind	ENERGY1	28,258	0	0	0	0	0	-
565	353000E-Transmission Station	DTRAN	109,963,485	0	0	0	0	0	-
566	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								-
567	353010-Tran Station Equip Pro	DPRODTI	2,735,943	0	0	0	0	0	-
568	353045-Tran Station Equip-Wind	ENERGY1	641,693	0	0	0	0	0	-
569	354000E-Tran Towers & Fixture	DTRAN	660,341	0	0	0	0	0	
570	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	48,949	0	0	0	0	0	
571	355000E	DTRAN	107,133,154	0	0	0	0	0	-
572	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,941,422	0	0	0	0	0	-
573	355010-Tran Poles & Fixtures-Prod	DPRODTI	47,670	0	0	0	0	0	-
574	355045-Tran Poles & Fixtures-Wind	ENERGY1	273,654	0	0	0	0	0	-
575	356000E-Tran OH Conductor & D	DTRAN	38,275,509	0	0	0	0	0	-
576	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,837,235	0	0	0	0	0	-
577	356010-Tran OH Cond & Device-Prod	DPRODTI	66,698	0	0	0	0	0	-
578	356045-Tran OH Cond & Device-Wind	ENERGY1	167,360	0	0	0	0	0	-
579	357000E-Tran Underground Cond	DTRAN	21,616	0	0	0	0	0	-
580	358000-Tran UG Conductor & Devic	DTRANRADNET	38,492	0	0	0	0	0	-
581	359000-Transmission Road & Trai	DTRAN	40,694	0	0	0	0	0	-
582	Recoverable Meters	DTRAN	0	0	0	0	0	0	-
583	TOTAL TRANSMISSION		289,059,717	0	0	0	0	0	-
584									-
585	DISTRIBUTION								-
586	360001E-Dist Land Owned in Fee	DDISPSUB	885	0	0	0	0	0	-
587	360005-Dist Land Rights-TX	DDISPSUB	362,396	0	0	0	0	0	
588	361000E-Str & Improv	DDISPSUB	1,698,458	0	0	0	0	0	
589	362000E-Other Eq	DDISPSUB	38,481,798	0	0	0	0	0	-
590	364000-Dist Poles, Towers & Fixt	PLT_364	45,060,143	0	0	0	0	0	-
591	365000-Dist OH Conductor & Devic	PLT_365	32,105,492	0	0	0	0	0	-
592	366000E-Dist Underground Cond	PLT_366	1,794,687	0	0	0	0	0	-
593	367000E-Dist UG Conductor & D	PLT_367	8,226,150	0	0	0	0	0	-
594	368000E-Dist Line Transformer	PLT_368	24,516,174	0	0	0	0	0	-
595	369000E-Distribution Services	CSERVICE	(225,805)	(225,805)	0	0	0	0	-
596	369010-Distribution Services O	CSERVICE	3,696,955	3,696,955	0	0	0	0	-
597	369020-Distribution Services U	CSERVICE	5,230,669	5,230,669	0	0	0	0	-
598	370000E-Distribution Meter	CMETERS	5,752,083	0	5,752,083	0	0	0	-
599	371000E-Dist Inst on Cust Premis	CUSTPREM	441,115	0	0	441,115	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)
600	373000-Dist Street Light & Sg Sy	CLIGHT	3,176,489	0	0	3,176,489	0	0	0
601	TOTAL DISTRIBUTION		170,317,689	152,246,183	0	18,071,506	0	0	0
602									
603	GENERAL								
604	389001-General Land Owned in Fe	SALWAGXAG	821	548	118	155	328	0	1
605	389002-General Land Rights	SALWAGXAG	5,784	3,860	833	1,092	2,315	0	7
606	390000-Genl Structures & Improv	SALWAGXAG	2,966,865	1,979,709	427,304	559,852	1,187,344	0	3,634
607	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,562)	(16,390)	(3,538)	(4,635)	(9,830)	0	(30)
608	390050-Genl Str & Imp-Call Center	CUST	596,234	0	0	596,234	0	0	0
609	391000-General Office Furn & E	SALWAGXAG	2,010,000	1,341,219	289,491	379,290	804,406	0	2,462
610	391004-General Info Sys Computer	SALWAGXAG	2,562,866	1,710,132	369,118	483,617	1,025,664	0	3,139
611	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
612	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
613	392010-General Transp Eq Grp	SALWAGXAG	272,274	181,681	39,214	51,379	108,964	0	333
614	392020-General Transp Eq Grp 2	SALWAGXAG	2,996,187	1,999,275	431,527	565,385	1,199,079	0	3,669
615	392030-General Transp Eq Trailer	SALWAGXAG	697,222	465,238	100,418	131,567	279,030	0	854
616	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
617	392040-General Transp Eq Grp 4	SALWAGXAG	3,813,959	2,544,952	549,307	719,700	1,526,353	0	4,671
618	393000-General Stores Equipmen	SALWAGXAG	33,209	22,160	4,783	6,267	13,290	0	41
619	394000-General Tools & Shop Equi	SALWAGXAG	4,033,711	2,691,586	580,957	761,168	1,614,298	0	4,940
620	395000-General Laboratory Equi	SALWAGXAG	842,206	561,981	121,299	158,926	337,052	0	1,031
621	396000-General Power Operated E	SALWAGXAG	854,880	570,438	123,124	161,317	342,124	0	1,047
622	397000-General Communication E	SALWAGXAG	4,947,673	3,301,449	712,591	933,634	1,980,067	0	6,059
623	397010-General Comm Eq Two Wa	SALWAGXAG	4,020,376	2,682,689	579,036	758,651	1,608,962	0	4,924
624	397020-General Comm Eq AE	SALWAGXAG	7,274	4,854	1,048	1,373	2,911	0	9
625	397030-General Comm Eq EM	SALWAGXAG	1,362,851	909,394	196,285	257,172	545,415	0	1,669
626	398000-General Miscellaneous E	SALWAGXAG	211,677	141,246	30,487	39,944	84,714	0	259
627	TOTAL GENERAL		32,211,508	21,096,020	4,553,403	6,562,086	12,652,487	0	38,719
628									
629	**Total Account 282**		702,437,569	621,420,792	56,218,459	24,798,317	164,027,841	0	2,960,078
630									
631	**Account 283**								
632	INTANGIBLE								
633	303003-Intg Misc Computr Softwar	SALWAGXAG	295,808	197,385	42,604	55,819	118,383	0	362
634	303004-Intg Misc Computr Softwar	SALWAGXAG	7,639,908	5,097,905	1,100,341	1,441,663	3,057,504	0	9,357
635	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	69,691	0	0	69,691	0	0	0
636	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,048,492	2,701,449	583,086	763,957	1,620,213	0	4,958
637	303007-Intg Misc Computr Softwar	SALWAGXAG	254,670	169,935	36,679	48,057	101,920	0	312
638	303010-Intg Misc Computr Softwar	SALWAGXAG	481,242	321,120	69,311	90,811	192,594	0	589
639	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	779	0	0	779	0	0	0
640	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(727)	(157)	(206)	(436)	0	(1)
641	303014-Intg CRS Computr Softwar	CUST	81,805	0	0	81,805	0	0	0
642	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(19,101)	(4,123)	(5,402)	(11,456)	0	(35)
643	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(21,390)	(4,617)	(6,049)	(12,829)	0	(39)
644	TOTAL INTANGIBLE		12,810,625	8,446,575	1,823,124	2,540,926	5,065,893	0	15,503
645									
646	GENERAL								
647	393000-General Stores Equipmen	SALWAGXAG	232	155	33	44	93	0	0
648	394000-General Tools & Shop Equi	SALWAGXAG	28,626	19,101	4,123	5,402	11,456	0	35
649	395000-General Laboratory Equi	SALWAGXAG	5,876	3,921	846	1,109	2,351	0	7

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
600	373000-Dist Street Light & Sg Sy	CLIGHT	3,176,489	0	0	0	0	0	0	0
601	TOTAL DISTRIBUTION		170,317,689	0	0	0	40,543,537	79,770,649	8,715,180	23,216,817
602										
603	GENERAL									
604	389001-General Land Owned in Fe	SALWAGXAG	821	118	93	1	24	83	9	8
605	389002-General Land Rights	SALWAGXAG	5,784	833	657	8	168	586	65	53
606	390000-Genl Structures & Improv	SALWAGXAG	2,966,865	427,304	336,818	4,290	86,152	300,693	33,463	27,314
607	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,562)	(3,538)	(2,788)	(36)	(713)	(2,489)	(277)	(226)
608	390050-Genl Str & Imp-Call Center	CUST	596,234	0	0	0	0	0	0	0
609	391000-General Office Furn & E	SALWAGXAG	2,010,000	289,491	228,188	2,907	58,367	203,715	22,670	18,505
610	391004-General Info Sys Computer	SALWAGXAG	2,562,866	369,118	290,953	3,706	74,421	259,748	28,906	23,595
611	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
612	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
613	392010-General Transp Eq Grp	SALWAGXAG	272,274	39,214	30,910	394	7,906	27,595	3,071	2,507
614	392020-General Transp Eq Grp 2	SALWAGXAG	2,996,187	431,527	340,147	4,333	87,004	303,665	33,793	27,584
615	392030-General Transp Eq Trailer	SALWAGXAG	697,222	100,418	79,153	1,008	20,246	70,664	7,864	6,419
616	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
617	392040-General Transp Eq Grp 4	SALWAGXAG	3,813,959	549,307	432,985	5,515	110,750	386,547	43,017	35,113
618	393000-General Stores Equipmen	SALWAGXAG	33,209	4,783	3,770	48	964	3,366	375	306
619	394000-General Tools & Shop Equi	SALWAGXAG	4,033,711	580,957	457,933	5,833	117,132	408,819	45,495	37,136
620	395000-General Laboratory Equi	SALWAGXAG	842,206	121,299	95,613	1,218	24,456	85,358	9,499	7,754
621	396000-General Power Operated E	SALWAGXAG	854,880	123,124	97,052	1,236	24,824	86,643	9,642	7,870
622	397000-General Communication E	SALWAGXAG	4,947,673	712,591	561,692	7,155	143,671	501,450	55,804	45,550
623	397010-General Comm Eq Two Wa	SALWAGXAG	4,020,376	579,036	456,419	5,814	116,744	407,467	45,345	37,013
624	397020-General Comm Eq AE	SALWAGXAG	7,274	1,048	826	11	211	737	82	67
625	397030-General Comm Eq EM	SALWAGXAG	1,362,851	196,285	154,720	1,971	39,575	138,126	15,371	12,547
626	398000-General Miscellaneous E	SALWAGXAG	211,677	30,487	24,031	306	6,147	21,454	2,387	1,949
627	TOTAL GENERAL		32,211,508	4,553,403	3,589,171	45,720	918,050	3,204,226	356,583	291,063
628										
629	**Total Account 282**		702,437,569	56,218,459	285,908,952	11,378,167	41,486,540	83,061,968	9,081,455	23,515,791
630										
631	**Account 283**									
632	INTANGIBLE									
633	303003-Intg Misc Computr Softwar	SALWAGXAG	295,808	42,604	33,582	428	8,590	29,980	3,336	2,723
634	303004-Intg Misc Computr Softwar	SALWAGXAG	7,639,908	1,100,341	867,332	11,048	221,849	774,309	86,169	70,336
635	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	69,691	0	0	0	0	0	0	0
636	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,048,492	583,086	459,611	5,855	117,561	410,317	45,662	37,272
637	303007-Intg Misc Computr Softwar	SALWAGXAG	254,670	36,679	28,912	368	7,395	25,811	2,872	2,345
638	303010-Intg Misc Computr Softwar	SALWAGXAG	481,242	69,311	54,634	696	13,974	48,774	5,428	4,431
639	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	779	0	0	0	0	0	0	0
640	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(157)	(124)	(2)	(32)	(110)	(12)	(10)
641	303014-Intg CRS Computr Softwar	CUST	81,805	0	0	0	0	0	0	0
642	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(4,123)	(3,250)	(41)	(831)	(2,901)	(323)	(264)
643	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(4,617)	(3,639)	(46)	(931)	(3,249)	(362)	(295)
644	TOTAL INTANGIBLE		12,810,625	1,823,124	1,437,058	18,306	367,575	1,282,931	142,771	116,538
645										
646	GENERAL									
647	393000-General Stores Equipmen	SALWAGXAG	232	33	26	0	7	23	3	2
648	394000-General Tools & Shop Equi	SALWAGXAG	28,626	4,123	3,250	41	831	2,901	323	264
649	395000-General Laboratory Equi	SALWAGXAG	5,876	846	667	8	171	595	66	54

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
600	373000-Dist Street Light & Sg Sy	CLIGHT	3,176,489	0	0	3,176,489	0	0	-
601	TOTAL DISTRIBUTION		170,317,689	8,701,819	5,752,083	3,617,604	0	0	
602									-
603	GENERAL								-
604	389001-General Land Owned in Fe	SALWAGXAG	821	3	42	15	35	61	-
605	389002-General Land Rights	SALWAGXAG	5,784	22	294	104	243	427	-
606	390000-Genl Structures & Improv	SALWAGXAG	2,966,865	11,497	150,833	53,443	124,890	219,190	-
607	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,562)	(95)	(1,249)	(442)	(1,034)	(1,815)	-
608	390050-Genl Str & Imp-Call Center	CUST	596,234	0	0	0	0	596,234	-
609	391000-General Office Furn & E	SALWAGXAG	2,010,000	7,789	102,187	36,206	84,611	148,497	-
610	391004-General Info Sys Computer	SALWAGXAG	2,562,866	9,931	130,294	46,165	107,884	189,343	-
611	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	-
612	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	-
613	392010-General Transp Eq Grp	SALWAGXAG	272,274	1,055	13,842	4,905	11,461	20,115	
614	392020-General Transp Eq Grp 2	SALWAGXAG	2,996,187	11,611	152,323	53,971	126,124	221,356	-
615	392030-General Transp Eq Trailer	SALWAGXAG	697,222	2,702	35,446	12,559	29,350	51,510	
616	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
617	392040-General Transp Eq Grp 4	SALWAGXAG	3,813,959	14,780	193,898	68,701	160,548	281,772	
618	393000-General Stores Equipmen	SALWAGXAG	33,209	129	1,688	598	1,398	2,453	-
619	394000-General Tools & Shop Equi	SALWAGXAG	4,033,711	15,631	205,070	72,660	169,799	298,008	-
620	395000-General Laboratory Equi	SALWAGXAG	842,206	3,264	42,817	15,171	35,453	62,222	-
621	396000-General Power Operated E	SALWAGXAG	854,880	3,313	43,461	15,399	35,986	63,158	-
622	397000-General Communication E	SALWAGXAG	4,947,673	19,173	251,535	89,123	208,272	365,530	-
623	397010-General Comm Eq Two Wa	SALWAGXAG	4,020,376	15,579	204,392	72,420	169,238	297,022	-
624	397020-General Comm Eq AE	SALWAGXAG	7,274	28	370	131	306	537	-
625	397030-General Comm Eq EM	SALWAGXAG	1,362,851	5,281	69,286	24,549	57,369	100,686	-
626	398000-General Miscellaneous E	SALWAGXAG	211,677	820	10,761	3,813	8,911	15,639	
627	TOTAL GENERAL		32,211,508	122,513	1,607,292	569,491	1,330,844	2,931,947	
628									-
629	**Total Account 282**		702,437,569	8,827,662	7,403,062	4,202,574	1,367,017	2,998,003	-
630									-
631	**Account 283**								-
632	INTANGIBLE								-
633	303003-Intg Misc Computr Softwar	SALWAGXAG	295,808	1,146	15,039	5,328	12,452	21,854	-
634	303004-Intg Misc Computr Softwar	SALWAGXAG	7,639,908	29,605	388,406	137,619	321,602	564,431	-
635	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	69,691	0	0	0	0	69,691	-
636	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,048,492	15,688	205,822	72,926	170,421	299,100	-
637	303007-Intg Misc Computr Softwar	SALWAGXAG	254,670	987	12,947	4,587	10,720	18,815	-
638	303010-Intg Misc Computr Softwar	SALWAGXAG	481,242	1,865	24,466	8,669	20,258	35,554	
639	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	779	0	0	0	0	779	
640	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(4)	(55)	(20)	(46)	(81)	-
641	303014-Intg CRS Computr Softwar	CUST	81,805	0	0	0	0	81,805	-
642	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(111)	(1,455)	(516)	(1,205)	(2,115)	(466)
643	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(124)	(1,630)	(577)	(1,349)	(2,368)	-
644	TOTAL INTANGIBLE		12,810,625	49,052	643,539	228,017	532,853	1,087,465	(466)
645									
646	GENERAL								(466)
647	393000-General Stores Equipmen	SALWAGXAG	232	1	12	4	10	17	
648	394000-General Tools & Shop Equi	SALWAGXAG	28,626	111	1,455	516	1,205	2,115	-
649	395000-General Laboratory Equi	SALWAGXAG	5,876	23	299	106	247	434	(365)

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)
650	397000-General Communication E	SALWAGXAG	34,517	23,032	4,971	6,513	13,814	0	42
651	397010-General Comm Eq Two Wa	SALWAGXAG	28,048	18,715	4,040	5,293	11,225	0	34
652	397020-General Comm Eq AE	SALWAGXAG	51	34	7	10	20	0	0
653	397030-General Comm Eq EM	SALWAGXAG	(69,136)	(46,133)	(9,957)	(13,046)	(27,669)	0	(85)
654	397030R-General Comm Eq EM-Retail Related	CUST	91,355	0	0	91,355	0	0	0
655	398000-General Miscellaneous E	SALWAGXAG	1,477	985	213	279	591	0	2
656	TOTAL GENERAL		121,043	19,810	4,276	96,957	11,881	0	36
657									
658	NON-PLANT								
659	SchM-107 - Pension Expense	SALWAGES	24,699,796	16,481,523	3,557,275	4,660,998	9,885,050	(42)	30,250
660	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,185,906	2,453,665	590,748	141,493	842,706	0	10,442
661	SchM-138 - Rate Case Expense	CLAIMREV	925,594	601,235	263,966	60,393	211,567	44,988	1,480
662	SchM-192 - Texas Margin Tax	TOTPLT	60,209	46,371	11,164	2,674	15,926	0	197
663	SchM-299 - Operating Lease	TOTPLT	58,326,693	44,921,027	10,815,254	2,590,412	15,428,022	0	191,172
664	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	216,524	166,758	40,149	9,616	57,273	0	710
665	TOTAL NON-PLANT		87,414,722	64,670,580	15,278,556	7,465,585	26,440,543	44,946	234,250
666									
667	**Total Account 283**		100,346,390	73,136,965	17,105,956	10,103,469	31,518,318	44,946	249,789
668									
669	ADIT NOL	TOTPLT	0	0	0	0	0	0	0
670	**Total Accumulated Deferred Income Taxes**		639,898,472	592,660,018	18,566,053	28,672,401	169,719,169	44,953	2,841,213
671									
672	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
673									
674	**CASH WORKING CAPITAL (LEAD LAG)**								
675									
676	SPS CWC-Fossil Fuel for Generation	ENERGY1	53,316,192	0	53,316,192	0	0	0	0
677	Multiplied by Factor of 0.018137		0.018137	0.018137	0.018137	0.018137	0.018137	0.018137	0.018137
678	SPS CWC-Fossil Fuel for Generation - CWC Amount		966,995	0	966,995	0	0	0	0
679									
680	SPS CWC-Fuel Oil for Generation	ENERGY1	48,957	0	48,957	0	0	0	0
681	Multiplied by Factor of 0.077041		0.077041	0.077041	0.077041	0.077041	0.077041	0.077041	0.077041
682	SPS CWC-Fuel Oil for Generation - CWC Amount		3,772	0	3,772	0	0	0	0
683									
684	SPS CWC-Gas for Generation	ENERGY1	67,706,300	0	67,706,300	0	0	0	0
685	Multiplied by Factor of -0.008521		(0.008521)	(0.008521)	(0.008521)	(0.008521)	(0.008521)	(0.008521)	(0.008521)
686	SPS CWC-Gas for Generation - CWC Amount		(576,895)	0	(576,895)	0	0	0	0
687									
688	SPS CWC-Purchased Power Capacity	DPURCH	36,266,758	36,266,758	0	0	0	36,266,758	0
689	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
690	SPS CWC-Purchased Power Capacity - CWC Amount		(420,297)	(420,297)	0	0	0	(420,297)	0
691									
692	SPS CWC-Purchased Power Energy	ENERGY1	196,675,714	0	196,675,714	0	0	0	0
693	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
694	SPS CWC-Purchased Power Energy - CWC Amount		(2,279,283)	0	(2,279,283)	0	0	0	0
695									
696	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,268,227	0	10,268,227	0	0	0	0
697	Multiplied by Factor of -0.042000		(0.042000)	(0.042000)	(0.042000)	(0.042000)	(0.042000)	(0.042000)	(0.042000)
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(431,266)	0	(431,266)	0	0	0	0
699									
700	SPS CWC-Franchise Tax	INCITYREV	1,376,570	0	1,376,570	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
650	397000-General Communication E	SALWAGXAG	34,517	4,971	3,919	50	1,002	3,498	389	318
651	397010-General Comm Eq Two Wa	SALWAGXAG	28,048	4,040	3,184	41	814	2,843	316	258
652	397020-General Comm Eq AE	SALWAGXAG	51	7	6	0	1	5	1	0
653	397030-General Comm Eq EM	SALWAGXAG	(69,136)	(9,957)	(7,849)	(100)	(2,008)	(7,007)	(780)	(636)
654	397030R-General Comm Eq EM-Retail Related	CUST	91,355	0	0	0	0	0	0	0
655	398000-General Miscellaneous E	SALWAGXAG	1,477	213	168	2	43	150	17	14
656	TOTAL GENERAL		121,043	4,276	3,370	43	862	3,009	335	273
657										
658	NON-PLANT									
659	SchM-107 - Pension Expense	SALWAGES	24,699,796	3,557,275	2,803,992	35,712	717,232	2,503,354	278,586	227,389
660	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,185,906	590,748	992,276	40,178	142,692	298,466	32,593	94,313
661	SchM-138 - Rate Case Expense	CLAIMREV	925,594	263,966	200,217	8,678	31,887	77,080	8,518	16,820
662	SchM-192 - Texas Margin Tax	TOTPLT	60,209	11,164	18,753	759	2,697	5,641	616	1,782
663	SchM-299 - Operating Lease	TOTPLT	58,326,693	10,815,254	18,166,323	735,569	2,612,358	5,464,230	596,706	1,726,647
664	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	216,524	40,149	67,438	2,731	9,698	20,285	2,215	6,410
665	TOTAL NON-PLANT		87,414,722	15,278,556	22,248,999	823,627	3,516,564	8,369,055	919,235	2,073,361
666										
667	**Total Account 283**		100,346,390	17,105,956	23,689,428	841,976	3,885,001	9,654,995	1,062,341	2,190,172
668										
669	ADIT NOL	TOTPLT	0	0	0	0	0	0	0	0
670	**Total Accumulated Deferred Income Taxes**		639,898,472	18,566,053	268,062,466	10,629,320	38,550,320	74,558,501	8,160,933	20,093,143
671										
672	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**									
673										
674	**CASH WORKING CAPITAL (LEAD LAG)**									
675										
676	SPS CWC-Fossil Fuel for Generation	ENERGY1	53,316,192	53,316,192	0	0	0	0	0	0
677	Multiplied by Factor of 0.018137		0.018137	0.018137	0.018137	0.018137	0.018137	0.018137	0.018137	0.018137
678	SPS CWC-Fossil Fuel for Generation - CWC Amount		966,995	966,995	0	0	0	0	0	0
679										
680	SPS CWC-Fuel Oil for Generation	ENERGY1	48,957	48,957	0	0	0	0	0	0
681	Multiplied by Factor of 0.077041		0.077041	0.077041	0.077041	0.077041	0.077041	0.077041	0.077041	0.077041
682	SPS CWC-Fuel Oil for Generation - CWC Amount		3,772	3,772	0	0	0	0	0	0
683										
684	SPS CWC-Gas for Generation	ENERGY1	67,706,300	67,706,300	0	0	0	0	0	0
685	Multiplied by Factor of -0.008521		(0.008521)	(0.008521)	(0.008521)	(0.008521)	(0.008521)	(0.008521)	(0.008521)	(0.008521)
686	SPS CWC-Gas for Generation - CWC Amount		(576,895)	(576,895)	0	0	0	0	0	0
687										
688	SPS CWC-Purchased Power Capacity	DPURCH	36,266,758	0	0	0	0	0	0	0
689	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
690	SPS CWC-Purchased Power Capacity - CWC Amount		(420,297)	0	0	0	0	0	0	0
691										
692	SPS CWC-Purchased Power Energy	ENERGY1	196,675,714	196,675,714	0	0	0	0	0	0
693	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)
694	SPS CWC-Purchased Power Energy - CWC Amount		(2,279,283)	(2,279,283)	0	0	0	0	0	0
695										
696	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,268,227	10,268,227	0	0	0	0	0	0
697	Multiplied by Factor of -0.042000		(0.042000)	(0.042000)	(0.042000)	(0.042000)	(0.042000)	(0.042000)	(0.042000)	(0.042000)
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(431,266)	(431,266)	0	0	0	0	0	0
699										
700	SPS CWC-Franchise Tax	INCITYREV	1,376,570	1,376,570	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
650	397000-General Communication E	SALWAGXAG	34,517	134	1,755	622	1,453	2,550	
651	397010-General Comm Eq Two Wa	SALWAGXAG	28,048	109	1,426	505	1,181	2,072	
652	397020-General Comm Eq AE	SALWAGXAG	51	0	3	1	2	4	
653	397030-General Comm Eq EM	SALWAGXAG	(69,136)	(268)	(3,515)	(1,245)	(2,910)	(5,108)	
654	397030R-General Comm Eq EM-Retail Related	CUST	91,355	0	0	0	0	91,355	
655	398000-General Miscellaneous E	SALWAGXAG	1,477	6	75	27	62	109	-
656	TOTAL GENERAL		121,043	115	1,509	535	1,250	93,548	0
657									-
658	NON-PLANT								
659	SchM-107 - Pension Expense	SALWAGES	24,699,796	95,711	1,255,746	444,930	1,039,764	1,824,846	-
660	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,185,906	39,697	38,536	21,521	11,577	30,161	0
661	SchM-138 - Rate Case Expense	CLAIMREV	925,594	7,034	14,664	7,402	10,093	21,704	-
662	SchM-192 - Texas Margin Tax	TOTPLT	60,209	750	728	407	219	570	
663	SchM-299 - Operating Lease	TOTPLT	58,326,693	726,771	705,512	394,008	211,946	552,174	-
664	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	216,524	2,698	2,619	1,463	787	2,050	(0)
665	TOTAL NON-PLANT		87,414,722	872,662	2,017,804	869,732	1,274,386	2,431,505	-
666									
667	**Total Account 283**		100,346,390	921,829	2,662,853	1,098,283	1,808,488	3,612,519	-
668									(0)
669	ADIT NOL	TOTPLT	0	0	0	0	0	0	-
670	**Total Accumulated Deferred Income Taxes**		639,898,472	7,585,764	8,217,514	4,555,213	2,727,436	5,586,961	
671									-
672	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								(0)
673									-
674	**CASH WORKING CAPITAL (LEAD LAG)**								
675									-
676	SPS CWC-Fossil Fuel for Generation	ENERGY1	53,316,192	0	0	0	0	0	(0)
677	Multiplied by Factor of 0.018137		0.018137	0.018137	0.018137	0.018137	0.018137	0.018137	-
678	SPS CWC-Fossil Fuel for Generation - CWC Amount		966,995	0	0	0	0	0	
679									-
680	SPS CWC-Fuel Oil for Generation	ENERGY1	48,957	0	0	0	0	0	0
681	Multiplied by Factor of 0.077041		0.077041	0.077041	0.077041	0.077041	0.077041	0.077041	-
682	SPS CWC-Fuel Oil for Generation - CWC Amount		3,772	0	0	0	0	0	
683									-
684	SPS CWC-Gas for Generation	ENERGY1	67,706,300	0	0	0	0	0	(0)
685	Multiplied by Factor of -0.008521		(0.008521)	(0.008521)	(0.008521)	(0.008521)	(0.008521)	(0.008521)	-
686	SPS CWC-Gas for Generation - CWC Amount		(576,895)	0	0	0	0	0	
687									
688	SPS CWC-Purchased Power Capacity	DPURCH	36,266,758	0	0	0	0	0	
689	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	
690	SPS CWC-Purchased Power Capacity - CWC Amount		(420,297)	0	0	0	0	0	
691									
692	SPS CWC-Purchased Power Energy	ENERGY1	196,675,714	0	0	0	0	0	
693	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	(0.011589)	
694	SPS CWC-Purchased Power Energy - CWC Amount		(2,279,283)	0	0	0	0	0	
695									
696	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,268,227	0	0	0	0	0	
697	Multiplied by Factor of -0.042000		(0.042000)	(0.042000)	(0.042000)	(0.042000)	(0.042000)	(0.042000)	
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(431,266)	0	0	0	0	0	
699									
700	SPS CWC-Franchise Tax	INCITYREV	1,376,570	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)
701	Multiplied by Factor of 0.198904		0.198904	0.198904	0.198904	0.198904	0.198904	0.198904	0.198904
702	SPS CWC-Federal Income Tax - CWC Amount		273,805	0	273,805	0	0	0	0
703									
704	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,419,842	0	7,419,842	0	0	0	0
705	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,344,109)	0	(1,344,109)	0	0	0	0
707									
708									
709									
710									
711									
712									
713									
714									
715									
716									
717									
718									
719									
720			(5,000)	520,918	1,303,485	1,517,304	1,321,099	1,669,569	1,672,228
721									
722	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
723									
724	**CASH WORKING CAPITAL (LEAD LAG)**								
725	Total O&M Expense	SCH O&M, LN 243	277,067,436	190,247,460	61,058,979	25,760,997	58,151,198	624,618	185,744
726	Multiplied by Factor of 0.006058		0.006058	0.006058	0.006058	0.006058	0.006058	0.006058	0.006058
727	Total O&M Expense CWC Amount		1,678,353	1,152,435	369,868	156,049	352,254	3,784	1,125
728									
729	SPS CWC-Payroll	SALWAGES	5,018,461	3,348,687	722,761	947,013	2,008,427	(9)	6,146
730	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
731	SPS CWC-Payroll - CWC Amount		216,688	144,590	31,207	40,890	86,720	(0)	265
732									
733	SPS CWC-Property Tax	SCH OTX, LN 5	40,046,137	29,070,460	9,611,883	1,363,795	7,019,260	0	106,480
734	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)
735	SPS CWC-Property Tax - CWC Amount		(16,346,504)	(11,866,323)	(3,923,492)	(556,690)	(2,865,204)	0	(43,464)
736									
737	SPS CWC-Sales Tax	SCH OTX, LN 9	65,493	47,543	15,720	2,230	11,480	0	174
738	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)
739	SPS CWC-Sales Tax - CWC Amount		(156)	(113)	(37)	(5)	(27)	0	(0)
740			(18,258,898)	(10,989,708)	(6,909,434)	(359,756)	(2,426,257)	(416,514)	(42,074)
741	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(307,602)	(205,255)	(44,301)	(58,046)	(123,105)	1	(377)
742	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
743	SPS CWC-Payroll Tax Adjustment - CWC Amount		(13,282)	(8,863)	(1,913)	(2,506)	(5,315)	0	(16)
744									
745	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,136,045)	1,136,072	(26,512,366)	240,249	1,960,109	222,355	(136,315)
746	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
747	SPS CWC-Payroll Tax Adjustment - CWC Amount		19,971	(903)	21,065	(191)	(1,557)	(177)	108
748									
749	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,537,308)	114,678	(2,676,238)	24,251	197,859	22,445	(13,760)
750	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
751	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,016	(91)	2,126	(19)	(157)	(18)	11
752									
753	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,250,192)	(10,999,564)	(6,888,156)	(362,473)	(2,433,287)	(416,708)	(41,971)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
701	Multiplied by Factor of 0.198904		0.198904	0.198904	0.198904	0.198904	0.198904	0.198904	0.198904	0.198904
702	SPS CWC-Federal Income Tax - CWC Amount		273,805	273,805	0	0	0	0	0	0
703										
704	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,419,842	7,419,842	0	0	0	0	0	0
705	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,344,109)	(1,344,109)	0	0	0	0	0	0
707										
708										
709										
710										
711										
712										
713										
714										
715										
716										
717										
718										
719										
720			(5,000)	1,303,485	1,041,496	1,670,645	1,640,396	1,569,974	1,661,745	1,660,589
721										
722	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
723										
724	**CASH WORKING CAPITAL (LEAD LAG)**									
725	Total O&M Expense	SCH O&M, LN 243	277,067,436	61,058,979	104,308,860	447,002	5,440,610	17,066,115	1,916,264	2,107,049
726	Multiplied by Factor of 0.006058		0.006058	0.006058	0.006058	0.006058	0.006058	0.006058	0.006058	0.006058
727	Total O&M Expense CWC Amount		1,678,353	369,868	631,857	2,708	32,957	103,379	11,608	12,764
728										
729	SPS CWC-Payroll	SALWAGES	5,018,461	722,761	569,710	7,256	145,726	508,627	56,603	46,200
730	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
731	SPS CWC-Payroll - CWC Amount		216,688	31,207	24,599	313	6,292	21,962	2,444	1,995
732										
733	SPS CWC-Property Tax	SCH OTX, LN 5	40,046,137	9,611,883	14,171,578	571,719	1,970,875	3,768,170	412,731	1,049,647
734	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)
735	SPS CWC-Property Tax - CWC Amount		(16,346,504)	(3,923,492)	(5,784,721)	(233,371)	(804,495)	(1,538,136)	(168,473)	(428,457)
736										
737	SPS CWC-Sales Tax	SCH OTX, LN 9	65,493	15,720	23,177	935	3,223	6,163	675	1,717
738	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)
739	SPS CWC-Sales Tax - CWC Amount		(156)	(37)	(55)	(2)	(8)	(15)	(2)	(4)
740			(18,258,898)	(6,909,434)	(5,128,321)	(230,352)	(765,254)	(1,412,810)	(154,423)	(413,703)
741	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(307,602)	(44,301)	(34,920)	(445)	(8,932)	(31,176)	(3,469)	(2,832)
742	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	0.043178
743	SPS CWC-Payroll Tax Adjustment - CWC Amount		(13,282)	(1,913)	(1,508)	(19)	(386)	(1,346)	(150)	(122)
744										
745	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,136,045)	(26,512,366)	(2,646,079)	(7,965)	261,848	1,017,469	125,861	338,789
746	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
747	SPS CWC-Payroll Tax Adjustment - CWC Amount		19,971	21,065	2,102	6	(208)	(808)	(100)	(269)
748										
749	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,537,308)	(2,676,238)	(267,103)	(804)	26,432	102,706	12,705	34,198
750	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)
751	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,016	2,126	212	1	(21)	(82)	(10)	(27)
752										
753	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,250,192)	(6,888,156)	(5,127,514)	(230,364)	(765,868)	(1,415,046)	(154,683)	(414,122)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
701	Multiplied by Factor of 0.198904		0.198904	0.198904	0.198904	0.198904	0.198904	0.198904	
702	SPS CWC-Federal Income Tax - CWC Amount		273,805	0	0	0	0	0	
703									
704	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,419,842	0	0	0	0	0	104,325
705	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	(0.181151)	0
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,344,109)	0	0	0	0	0	218
707									
708									-
709									0
710									-
711									
712									-
713									(0)
714									-
715									
716									-
717									(0)
718									-
719									218
720			(5,000)	1,667,998	1,641,210	1,658,577	1,637,614	1,605,442	-
721									0
722	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								-
723									
724	**CASH WORKING CAPITAL (LEAD LAG)**								(48,096)
725	Total O&M Expense	SCH O&M, LN 243	277,067,436	883,957	5,306,275	2,439,286	5,899,962	11,211,021	(0)
726	Multiplied by Factor of 0.006058		0.006058	0.006058	0.006058	0.006058	0.006058	0.006058	38
727	Total O&M Expense CWC Amount		1,678,353	5,355	32,143	14,776	35,739	67,911	
728									(4,855)
729	SPS CWC-Payroll	SALWAGES	5,018,461	19,446	255,140	90,400	211,257	370,769	(0)
730	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	4
731	SPS CWC-Payroll - CWC Amount		216,688	840	11,016	3,903	9,122	16,009	
732									260
733	SPS CWC-Property Tax	SCH OTX, LN 5	40,046,137	389,056	397,099	240,716	101,944	234,980	
734	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	(0.408192)	
735	SPS CWC-Property Tax - CWC Amount		(16,346,504)	(158,810)	(162,092)	(98,258)	(41,613)	(95,917)	
736									
737	SPS CWC-Sales Tax	SCH OTX, LN 9	65,493	636	649	394	167	384	
738	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	(0.002384)	
739	SPS CWC-Sales Tax - CWC Amount		(156)	(2)	(2)	(1)	(0)	(1)	
740			(18,258,898)	(152,617)	(118,934)	(79,580)	3,248	(11,997)	
741	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(307,602)	(1,192)	(15,639)	(5,541)	(12,949)	(22,726)	
742	Multiplied by Factor of 0.043178		0.043178	0.043178	0.043178	0.043178	0.043178	0.043178	
743	SPS CWC-Payroll Tax Adjustment - CWC Amount		(13,282)	(51)	(675)	(239)	(559)	(981)	
744									
745	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,136,045)	21,156	192,010	(268,447)	139,245	198,095	
746	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	
747	SPS CWC-Payroll Tax Adjustment - CWC Amount		19,971	(17)	(153)	213	(111)	(157)	
748									
749	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,537,308)	2,136	19,382	(27,098)	14,056	19,996	
750	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	(0.000795)	
751	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,016	(2)	(15)	22	(11)	(16)	
752									
753	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,250,192)	(152,687)	(119,778)	(79,584)	2,567	(13,152)	

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
3	PRESENT RATES						
4	----------						
5	RATE BASE		3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098
6	NET OPER INC (PRESENT RATES)		140,713,884	59,518,165	5,004,105	32,034,189	126,646
7	RATE OF RETURN (PRES RATES)		4.23%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.23	1.00	1.20	0.42
9	SALES REVENUE (PRE RATES)		618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
10	REVENUE PRES RATES $/KWH		$0.0469	$0.0938	$0.0825	$0.0585	$0.0637
11	REVENUE REQUIRED - $/MO/CUST		$2,381.40	$1,150.35	$729.91	$10,092.72	$454.60
12	SALES REV REQUIRED $/KW		$30.29	$0.00	$0.00	$19.96	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		251,385,747	86,347,190	8,922,947	47,503,066	536,994
18	SALES REVENUE REQ CLAIMED ROR		761,917,417	273,458,627	28,640,951	140,868,846	1,822,869
19	REVENUE DEFICIENCY SALES REV		143,060,618	34,680,693	5,065,714	19,995,932	530,440
20	PERCENT INCREASE REQUIRED		23.12%	14.52%	21.49%	16.54%	41.04%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0577	$0.1074	$0.1002	$0.0682	$0.0898
23	REVENUE DEFICIENCY $/KWH		$0.0108	$0.0136	$0.0177	$0.0097	$0.0261

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
3	PRESENT RATES								
4	----------								
5	RATE BASE		3,325,208,295	52,132,576	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698
6	NET OPER INC (PRESENT RATES)		140,713,884	1,595,850	1,190,110	16,490,834	22,292,042	1,067,273	1,394,672
7	RATE OF RETURN (PRES RATES)		4.23%	3.06%	2.00%	4.42%	2.44%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.72	0.47	1.04	0.58	1.08	3.53
9	SALES REVENUE (PRE RATES)		618,856,799	8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182
10	REVENUE PRES RATES $/KWH		$0.0469	$0.0452	$0.0618	$0.0372	$0.0231	$0.2036	$0.1776
11	REVENUE REQUIRED - $/MO/CUST		$2,381.40	$9,587.35	$12,244.15	$19,075.39	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$30.29	$14.87	$14.74	$19.54	$14.42	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		251,385,747	3,941,223	4,491,226	28,222,878	68,944,591	1,769,097	706,535
18	SALES REVENUE REQ CLAIMED ROR		761,917,417	11,602,847	13,217,680	81,833,997	201,380,161	5,732,781	3,358,658
19	REVENUE DEFICIENCY SALES REV		143,060,618	3,031,760	4,267,207	15,165,494	60,305,685	907,217	(889,524)
20	PERCENT INCREASE REQUIRED		23.12%	35.37%	47.68%	22.75%	42.75%	18.80%	-20.94%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0577	$0.0612	$0.0913	$0.0457	$0.0330	$0.2418	$0.1404
23	REVENUE DEFICIENCY $/KWH		$0.0108	$0.0160	$0.0295	$0.0085	$0.0099	$0.0383	($0.0372)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
3	PRESENT RATES									
4	---									
5	RATE BASE		3,325,208,295	158,022,603	753,942,891	8,331,251	43,801,325	1,052,444	58,355,313	1,142,158,597
6	NET OPER INC (PRESENT RATES)		140,713,884	5,064,668	17,227,374	191,550	1,404,300	(7,363)	1,197,473	59,518,165
7	RATE OF RETURN (PRES RATES)		4.23%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.76	0.54	0.54	0.76	-0.17	0.48	1.23
9	SALES REVENUE (PRE RATES)		618,856,799	25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934
10	REVENUE PRES RATES $/KWH		$0.0469	$0.0246	$0.0228	$0.0428	$0.0457	$0.0458	$0.0621	$0.0938
11	REVENUE REQUIRED - $/MO/CUST		$2,381.40	$0.00	$0.00	$0.00	$8,275.22	$29,209.75	$12,150.80	$1,150.35
12	SALES REV REQUIRED $/KW		$30.29	$15.44	$14.21	$13.76	$15.08	$14.37	$14.74	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	---									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		251,385,747	11,946,509	56,998,083	629,843	3,311,380	79,565	4,411,662	86,347,190
18	SALES REVENUE REQ CLAIMED ROR		761,917,417	34,526,078	166,854,083	1,847,178	9,755,669	229,207	12,988,473	273,458,627
19	REVENUE DEFICIENCY SALES REV		143,060,618	8,895,851	51,409,834	566,562	2,465,198	112,368	4,154,839	34,680,693
20	PERCENT INCREASE REQUIRED		23.12%	34.71%	44.53%	44.24%	33.81%	96.17%	47.03%	14.52%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0577	$0.0331	$0.0329	$0.0617	$0.0611	$0.0898	$0.0913	$0.1074
23	REVENUE DEFICIENCY $/KWH		$0.0108	$0.0085	$0.0101	$0.0189	$0.0155	$0.0440	$0.0292	$0.0136

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	DEMAND COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		2,283,606,813	894,132,363	85,678,921	466,119,715	4,451,420
6	NET OPER INC (PRESENT RATES)		99,842,555	46,593,457	3,632,569	23,763,552	79,367
7	RATE OF RETURN (PRES RATES)		4.37%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.19	0.97	1.17	0.41
9	SALES REVENUE (PRE RATES)		400,813,280	164,400,724	14,444,308	84,976,920	610,792
10	REVENUE PRES RATES $/KWH		$0.0304	$0.0646	$0.0506	$0.0411	$0.0301
11	REVENUE REQUIRED - $/MO/CUST		$1,542.35	$792.03	$447.21	$7,095.45	$214.84
12	SALES REV REQUIRED $/KW		$19.62	$0.00	$0.00	$14.03	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------			191,550,308			
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		172,640,675	67,596,407	6,477,326	35,238,650	336,527
18	SALES REVENUE REQ CLAIMED ROR		494,916,186	191,550,308	18,121,601	99,810,272	943,211
19	REVENUE DEFICIENCY SALES REV		94,102,907	27,149,583	3,677,292	14,833,351	332,420
20	PERCENT INCREASE REQUIRED		23.48%	16.51%	25.46%	17.46%	54.42%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0375	$0.0753	$0.0634	$0.0483	$0.0465
23	REVENUE DEFICIENCY $/KWH		$0.0071	$0.0107	$0.0129	$0.0072	$0.0164

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	DEMAND COMPONENT								
3	PRESENT RATES								
4	---								
5	RATE BASE		2,283,606,813	37,483,828	48,020,958	240,105,521	498,668,741	4,557,417	4,387,930
6	NET OPER INC (PRESENT RATES)		99,842,555	1,146,388	962,114	10,606,333	12,196,101	207,857	654,817
7	RATE OF RETURN (PRES RATES)		4.37%	3.06%	2.00%	4.42%	2.45%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.70	0.46	1.01	0.56	1.04	3.41
9	SALES REVENUE (PRE RATES)		400,813,280	5,857,998	6,653,006	42,098,532	79,679,782	764,480	1,326,737
10	REVENUE PRES RATES $/KWH		$0.0304	$0.0309	$0.0459	$0.0235	$0.0130	$0.0322	$0.0555
11	REVENUE REQUIRED - $/MO/CUST		$1,542.35	$6,552.57	$9,101.24	$12,045.36	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$19.62	$10.16	$10.95	$12.34	$8.14	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		172,640,675	2,833,777	3,630,384	18,151,977	37,699,357	344,541	331,727
18	SALES REVENUE REQ CLAIMED ROR		494,916,186	8,039,212	10,102,161	51,852,452	112,646,712	941,165	909,094
19	REVENUE DEFICIENCY SALES REV		94,102,907	2,181,214	3,449,155	9,753,921	32,966,930	176,685	(417,643)
20	PERCENT INCREASE REQUIRED		23.48%	37.23%	51.84%	23.17%	41.37%	23.11%	-31.48%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0375	$0.0424	$0.0697	$0.0289	$0.0184	$0.0397	$0.0380
23	REVENUE DEFICIENCY $/KWH		$0.0071	$0.0115	$0.0238	$0.0054	$0.0054	$0.0075	($0.0175)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	DEMAND COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		2,283,606,813	87,132,284	411,536,457	6,105,318	31,378,509	846,546	47,174,412	894,132,363
6	NET OPER INC (PRESENT RATES)		99,842,555	2,792,614	9,403,487	140,372	1,006,016	(5,923)	968,037	46,593,457
7	RATE OF RETURN (PRES RATES)		4.37%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.73	0.52	0.53	0.73	-0.16	0.47	1.19
9	SALES REVENUE (PRE RATES)		400,813,280	14,468,926	65,210,856	904,918	4,953,080	85,450	6,567,556	164,400,724
10	REVENUE PRES RATES $/KWH		$0.0304	$0.0139	$0.0129	$0.0302	$0.0310	$0.0335	$0.0462	$0.0646
11	REVENUE REQUIRED - $/MO/CUST		$1,542.35	$0.00	$0.00	$69,609.10	$5,622.11	$21,362.55	$9,033.78	$792.03
12	SALES REV REQUIRED $/KW		$19.62	$8.71	$8.03	$9.72	$10.25	$10.51	$10.96	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		172,640,675	6,587,201	31,112,156	461,562	2,372,215	63,999	3,566,386	67,596,407
18	SALES REVENUE REQ CLAIMED ROR		494,916,186	19,374,021	93,272,691	1,320,107	6,719,105	175,835	9,926,326	191,550,308
19	REVENUE DEFICIENCY SALES REV		94,102,907	4,905,095	28,061,835	415,188	1,766,025	90,384	3,358,770	27,149,583
20	PERCENT INCREASE REQUIRED		23.48%	33.90%	43.03%	45.88%	35.66%	105.77%	51.14%	16.51%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0375	$0.0186	$0.0184	$0.0441	$0.0421	$0.0689	$0.0698	$0.0753
23	REVENUE DEFICIENCY $/KWH		$0.0071	$0.0047	$0.0055	$0.0139	$0.0111	$0.0354	$0.0236	$0.0107

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ENERGY COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		926,606,907	186,109,249	20,928,950	150,958,925	1,486,225
6	NET OPER INC (PRESENT RATES)		35,004,321	9,698,199	887,334	7,696,135	26,499
7	RATE OF RETURN (PRES RATES)		3.78%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.38	1.12	1.35	0.47
9	SALES REVENUE (PRE RATES)		171,983,816	46,200,601	4,429,738	32,453,494	277,066
10	REVENUE PRES RATES $/KWH		$0.0130	$0.0182	$0.0155	$0.0157	$0.0136
11	REVENUE REQUIRED - $/MO/CUST		$661.80	$222.58	$137.15	$2,709.82	$97.46
12	SALES REV REQUIRED $/KW		$8.42	$0.00	$0.00	$5.36	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,051,482	14,069,859	1,582,229	11,412,495	112,359
18	SALES REVENUE REQ CLAIMED ROR		217,287,730	51,851,653	5,327,997	37,257,468	388,053
19	REVENUE DEFICIENCY SALES REV		45,303,914	5,651,052	898,259	4,803,974	110,987
20	PERCENT INCREASE REQUIRED		26.34%	12.23%	20.28%	14.80%	40.06%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0165	$0.0204	$0.0186	$0.0180	$0.0191
23	REVENUE DEFICIENCY $/KWH		$0.0034	$0.0022	$0.0031	$0.0023	$0.0055

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	ENERGY COMPONENT								
3	PRESENT RATES								
4	----------								
5	RATE BASE		926,606,907	13,855,529	10,563,154	129,066,776	410,171,909	1,721,899	1,744,290
6	NET OPER INC (PRESENT RATES)		35,004,321	424,697	211,715	5,701,348	10,019,557	78,533	260,303
7	RATE OF RETURN (PRES RATES)		3.78%	3.07%	2.00%	4.42%	2.44%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.81	0.53	1.17	0.65	1.21	3.95
9	SALES REVENUE (PRE RATES)		171,983,816	2,479,995	2,069,353	22,974,594	59,851,851	545,203	701,921
10	REVENUE PRES RATES $/KWH		$0.0130	$0.0131	$0.0143	$0.0128	$0.0098	$0.0230	$0.0293
11	REVENUE REQUIRED - $/MO/CUST		$661.80	$2,774.04	$2,830.85	$6,573.56	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$8.42	$4.30	$3.41	$6.73	$6.12	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,051,482	1,047,478	798,574	9,757,448	31,008,996	130,176	131,868
18	SALES REVENUE REQ CLAIMED ROR		217,287,730	3,285,036	2,827,960	28,217,734	86,983,969	611,959	535,900
19	REVENUE DEFICIENCY SALES REV		45,303,914	805,041	758,607	5,243,141	27,132,119	66,756	(166,022)
20	PERCENT INCREASE REQUIRED		26.34%	32.46%	36.66%	22.82%	45.33%	12.24%	-23.65%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0165	$0.0173	$0.0195	$0.0157	$0.0142	$0.0258	$0.0224
23	REVENUE DEFICIENCY $/KWH		$0.0034	$0.0042	$0.0052	$0.0029	$0.0044	$0.0028	($0.0069)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	ENERGY COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		926,606,907	70,348,841	339,823,068	2,152,428	11,703,101	183,346	10,379,808	186,109,249
6	NET OPER INC (PRESENT RATES)		35,004,321	2,254,700	7,764,858	49,488	375,209	(1,283)	212,998	9,698,199
7	RATE OF RETURN (PRES RATES)		3.78%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.85	0.60	0.61	0.85	-0.19	0.54	1.38
9	SALES REVENUE (PRE RATES)		171,983,816	10,888,745	48,963,106	354,637	2,125,358	25,799	2,043,553	46,200,601
10	REVENUE PRES RATES $/KWH		$0.0130	$0.0104	$0.0097	$0.0118	$0.0133	$0.0101	$0.0144	$0.0182
11	REVENUE REQUIRED - $/MO/CUST		$661.80	$0.00	$0.00	$27,279.80	$2,412.44	$6,449.86	$2,810.94	$222.58
12	SALES REV REQUIRED $/KW		$8.42	$6.56	$6.03	$3.81	$4.40	$3.17	$3.41	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,051,482	5,318,372	25,690,624	162,724	884,754	13,861	784,713	14,069,859
18	SALES REVENUE REQ CLAIMED ROR		217,287,730	14,849,019	72,134,950	501,012	2,784,024	45,375	2,782,585	51,851,653
19	REVENUE DEFICIENCY SALES REV		45,303,914	3,960,274	23,171,845	146,375	658,666	19,576	739,032	5,651,052
20	PERCENT INCREASE REQUIRED		26.34%	36.37%	47.33%	41.27%	30.99%	75.88%	36.16%	12.23%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0165	$0.0142	$0.0142	$0.0167	$0.0174	$0.0178	$0.0196	$0.0204
23	REVENUE DEFICIENCY $/KWH		$0.0034	$0.0038	$0.0046	$0.0049	$0.0041	$0.0077	$0.0052	$0.0022

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	CUSTOMER COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		114,994,575	61,916,984	11,420,529	11,268,788	1,165,453
6	NET OPER INC (PRESENT RATES)		5,867,008	3,226,509	484,201	574,501	20,780
7	RATE OF RETURN (PRES RATES)		5.10%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.02	0.83	1.00	0.35
9	SALES REVENUE (PRE RATES)		46,059,703	28,176,609	4,701,190	3,442,499	404,571
10	REVENUE PRES RATES $/KWH		$0.0035	$0.0111	$0.0165	$0.0017	$0.0199
11	REVENUE REQUIRED - $/MO/CUST		$177.24	$135.75	$145.55	$287.44	$142.30
12	SALES REV REQUIRED $/KW		$2.25	$0.00	$0.00	$0.57	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		8,693,590	4,680,924	863,392	851,920	88,108
18	SALES REVENUE REQ CLAIMED ROR		49,713,501	30,056,666	5,191,353	3,801,107	491,604
19	REVENUE DEFICIENCY SALES REV		3,653,797	1,880,058	490,163	358,607	87,033
20	PERCENT INCREASE REQUIRED		7.93%	6.67%	10.43%	10.42%	21.51%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0038	$0.0118	$0.0182	$0.0018	$0.0242
23	REVENUE DEFICIENCY $/KWH		$0.0003	$0.0007	$0.0017	$0.0002	$0.0043

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	CUSTOMER COMPONENT								
3	PRESENT RATES								
4	----------								
5	RATE BASE		114,994,575	793,219	823,645	4,146,194	3,124,843	17,121,440	3,213,478
6	NET OPER INC (PRESENT RATES)		5,867,008	24,765	16,281	183,152	76,384	780,883	479,552
7	RATE OF RETURN (PRES RATES)		5.10%	3.12%	1.98%	4.42%	2.44%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.61	0.39	0.87	0.48	0.89	2.92
9	SALES REVENUE (PRE RATES)		46,059,703	233,094	228,114	1,595,378	1,542,843	3,515,881	2,219,523
10	REVENUE PRES RATES $/KWH		$0.0035	$0.0012	$0.0016	$0.0009	$0.0003	$0.1483	$0.0928
11	REVENUE REQUIRED - $/MO/CUST		$177.24	$260.73	$312.06	$456.47	$24,106.93	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$2.25	$0.40	$0.38	$0.47	$0.16	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		8,693,590	59,967	62,268	313,452	236,238	1,294,381	242,939
18	SALES REVENUE REQ CLAIMED ROR		49,713,501	278,599	287,559	1,763,811	1,749,480	4,179,657	1,913,664
19	REVENUE DEFICIENCY SALES REV		3,653,797	45,505	59,445	168,433	206,637	663,776	(305,859)
20	PERCENT INCREASE REQUIRED		7.93%	19.52%	26.06%	10.56%	13.39%	18.88%	-13.78%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0038	$0.0015	$0.0020	$0.0010	$0.0003	$0.1763	$0.0800
23	REVENUE DEFICIENCY $/KWH		$0.0003	$0.0002	$0.0004	$0.0001	$0.0000	$0.0280	($0.0128)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	CUSTOMER COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		114,994,575	541,478	2,583,366	73,505	719,714	22,552	801,093	61,916,984
6	NET OPER INC (PRESENT RATES)		5,867,008	17,355	59,029	1,690	23,075	(158)	16,439	3,226,509
7	RATE OF RETURN (PRES RATES)		5.10%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.63	0.45	0.45	0.63	-0.14	0.40	1.02
9	SALES REVENUE (PRE RATES)		46,059,703	272,556	1,270,287	21,060	212,033	5,589	222,525	28,176,609
10	REVENUE PRES RATES $/KWH		$0.0035	$0.0003	$0.0003	$0.0007	$0.0013	$0.0022	$0.0016	$0.0111
11	REVENUE REQUIRED - $/MO/CUST		$177.24	$22,713.02	$24,428.60	$1,620.03	$240.67	$1,397.34	$306.09	$135.75
12	SALES REV REQUIRED $/KW		$2.25	$0.16	$0.16	$0.23	$0.44	$0.69	$0.37	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		8,693,590	40,936	195,302	5,557	54,410	1,705	60,563	4,680,924
18	SALES REVENUE REQ CLAIMED ROR		49,713,501	303,039	1,446,442	26,059	252,540	7,997	279,562	30,056,666
19	REVENUE DEFICIENCY SALES REV		3,653,797	30,482	176,154	4,999	40,507	2,408	57,037	1,880,058
20	PERCENT INCREASE REQUIRED		7.93%	11.18%	13.87%	23.73%	19.10%	43.08%	25.63%	6.67%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0038	$0.0003	$0.0003	$0.0009	$0.0016	$0.0031	$0.0020	$0.0118
23	REVENUE DEFICIENCY $/KWH		$0.0003	$0.0000	$0.0000	$0.0002	$0.0003	$0.0009	$0.0004	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	PRODUCTION DEMAND COMPONENT						
3	PRESENT RATES						
4	---						
5	RATE BASE		547,581,339	183,842,041	17,902,596	105,501,667	927,680
6	NET OPER INC (PRESENT RATES)		22,780,027	9,580,054	759,025	5,378,649	16,540
7	RATE OF RETURN (PRES RATES)		4.16%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.25	1.02	1.23	0.43
9	SALES REVENUE (PRE RATES)		150,088,913	53,480,389	4,895,055	30,018,241	224,271
10	REVENUE PRES RATES $/KWH		$0.0114	$0.0210	$0.0171	$0.0145	$0.0110
11	REVENUE REQUIRED - $/MO/CUST		$577.55	$257.65	$151.55	$2,506.48	$78.89
12	SALES REV REQUIRED $/KW		$7.35	$0.00	$0.00	$4.96	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	---						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		41,397,149	13,898,458	1,353,436	7,975,926	70,133
18	SALES REVENUE REQ CLAIMED ROR		174,154,443	59,062,599	5,663,425	33,375,626	293,548
19	REVENUE DEFICIENCY SALES REV		24,065,530	5,582,210	768,370	3,357,385	69,277
20	PERCENT INCREASE REQUIRED		16.03%	10.44%	15.70%	11.18%	30.89%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0132	$0.0232	$0.0198	$0.0162	$0.0145
23	REVENUE DEFICIENCY $/KWH		$0.0018	$0.0022	$0.0027	$0.0016	$0.0034

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	PRODUCTION DEMAND COMPONENT								
3	PRESENT RATES								
4	----------								
5	RATE BASE		547,581,339	8,396,460	8,920,867	55,311,199	165,405,920	683,388	689,520
6	NET OPER INC (PRESENT RATES)		22,780,027	256,250	178,746	2,443,297	4,033,399	31,168	102,898
7	RATE OF RETURN (PRES RATES)		4.16%	3.05%	2.00%	4.42%	2.44%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.73	0.48	1.06	0.59	1.10	3.59
9	SALES REVENUE (PRE RATES)		150,088,913	2,167,214	2,182,085	15,254,460	41,393,893	189,669	283,636
10	REVENUE PRES RATES $/KWH		$0.0114	$0.0114	$0.0151	$0.0085	$0.0068	$0.0080	$0.0119
11	REVENUE REQUIRED - $/MO/CUST		$577.55	$2,424.18	$2,985.07	$4,364.65	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$7.35	$3.76	$3.59	$4.47	$4.23	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		41,397,149	634,772	674,418	4,181,527	12,504,688	51,664	52,128
18	SALES REVENUE REQ CLAIMED ROR		174,154,443	2,656,512	2,822,817	17,501,393	52,344,352	216,163	218,007
19	REVENUE DEFICIENCY SALES REV		24,065,530	489,298	640,732	2,246,933	10,950,459	26,494	(65,629)
20	PERCENT INCREASE REQUIRED		16.03%	22.58%	29.36%	14.73%	26.45%	13.97%	-23.14%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0132	$0.0140	$0.0195	$0.0098	$0.0086	$0.0091	$0.0091
23	REVENUE DEFICIENCY $/KWH		$0.0018	$0.0026	$0.0044	$0.0013	$0.0018	$0.0011	($0.0027)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	PRODUCTION DEMAND COMPONENT									
3	PRESENT RATES									
4	---									
5	RATE BASE		547,581,339	27,598,559	137,807,361	1,427,472	6,968,988	156,749	8,764,118	183,842,041
6	NET OPER INC (PRESENT RATES)		22,780,027	884,541	3,148,858	32,820	223,430	(1,097)	179,843	9,580,054
7	RATE OF RETURN (PRES RATES)		4.16%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.77	0.55	0.55	0.77	-0.17	0.49	1.25
9	SALES REVENUE (PRE RATES)		150,088,913	7,179,767	34,214,126	354,579	1,812,634	32,870	2,149,216	53,480,389
10	REVENUE PRES RATES $/KWH		$0.0114	$0.0069	$0.0068	$0.0118	$0.0114	$0.0129	$0.0151	$0.0210
11	REVENUE REQUIRED - $/MO/CUST		$577.55	$0.00	$0.00	$27,275.33	$2,057.47	$8,217.41	$2,956.28	$257.65
12	SALES REV REQUIRED $/KW		$7.35	$4.32	$4.21	$3.81	$3.75	$4.04	$3.59	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	---									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		41,397,149	2,086,451	10,418,237	107,917	526,855	11,850	662,567	13,898,458
18	SALES REVENUE REQ CLAIMED ROR		174,154,443	8,733,422	43,610,930	451,654	2,204,859	49,606	2,773,212	59,062,599
19	REVENUE DEFICIENCY SALES REV		24,065,530	1,553,655	9,396,804	97,074	392,224	16,736	623,996	5,582,210
20	PERCENT INCREASE REQUIRED		16.03%	21.64%	27.46%	27.38%	21.64%	50.92%	29.03%	10.44%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0132	$0.0084	$0.0086	$0.0151	$0.0138	$0.0194	$0.0195	$0.0232
23	REVENUE DEFICIENCY $/KWH		$0.0018	$0.0015	$0.0019	$0.0032	$0.0025	$0.0066	$0.0044	$0.0022

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	PURCHASED CAPACITY COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		(461,806)	(154,369)	(15,133)	(89,177)	(784)
6	NET OPER INC (PRESENT RATES)		(19,201)	(8,044)	(642)	(4,546)	(14)
7	RATE OF RETURN (PRES RATES)		4.16%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.25	1.02	1.23	0.43
9	SALES REVENUE (PRE RATES)		37,053,125	12,577,886	1,204,242	7,096,184	62,439
10	REVENUE PRES RATES $/KWH		$0.0028	$0.0049	$0.0042	$0.0034	$0.0031
11	REVENUE REQUIRED - $/MO/CUST		$142.58	$60.60	$37.28	$592.52	$21.96
12	SALES REV REQUIRED $/KW		$1.81	$0.00	$0.00	$1.17	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(34,913)	(11,670)	(1,144)	(6,742)	(59)
18	SALES REVENUE REQ CLAIMED ROR		37,032,815	12,573,199	1,203,592	7,093,346	62,380
19	REVENUE DEFICIENCY SALES REV		(20,309)	(4,687)	(649)	(2,838)	(59)
20	PERCENT INCREASE REQUIRED		-0.05%	-0.04%	-0.05%	-0.04%	-0.09%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0028	$0.0049	$0.0042	$0.0034	$0.0031
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	PURCHASED CAPACITY COMPONENT								
3	PRESENT RATES								
4	----------								
5	RATE BASE		(461,806)	(7,097)	(7,540)	(46,749)	(139,797)	(578)	(583)
6	NET OPER INC (PRESENT RATES)		(19,201)	(217)	(151)	(2,065)	(3,409)	(26)	(87)
7	RATE OF RETURN (PRES RATES)		4.16%	3.05%	2.00%	4.42%	2.44%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.73	0.48	1.06	0.59	1.10	3.59
9	SALES REVENUE (PRE RATES)		37,053,125	564,951	600,407	3,721,459	11,133,295	45,961	46,301
10	REVENUE PRES RATES $/KWH		$0.0028	$0.0030	$0.0041	$0.0021	$0.0018	$0.0019	$0.0019
11	REVENUE REQUIRED - $/MO/CUST		$142.58	$631.94	$821.35	$1,064.80	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$1.81	$0.98	$0.99	$1.09	$1.14	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(34,913)	(537)	(570)	(3,534)	(10,569)	(44)	(44)
18	SALES REVENUE REQ CLAIMED ROR		37,032,815	564,537	599,866	3,719,560	11,124,040	45,939	46,356
19	REVENUE DEFICIENCY SALES REV		(20,309)	(414)	(542)	(1,899)	(9,255)	(22)	55
20	PERCENT INCREASE REQUIRED		-0.05%	-0.07%	-0.09%	-0.05%	-0.08%	-0.05%	0.12%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0028	$0.0030	$0.0041	$0.0021	$0.0018	$0.0019	$0.0019
23	REVENUE DEFICIENCY $/KWH		($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 GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	PURCHASED CAPACITY COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		(461,806)	(23,326)	(116,471)	(1,207)	(5,891)	(132)	(7,408)	(154,369)
6	NET OPER INC (PRESENT RATES)		(19,201)	(748)	(2,661)	(28)	(189)	1	(152)	(8,044)
7	RATE OF RETURN (PRES RATES)		4.16%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.77	0.55	0.55	0.77	-0.17	0.49	1.25
9	SALES REVENUE (PRE RATES)		37,053,125	1,857,351	9,275,943	96,060	468,891	10,554	589,853	12,577,886
10	REVENUE PRES RATES $/KWH		$0.0028	$0.0018	$0.0018	$0.0032	$0.0029	$0.0041	$0.0041	$0.0049
11	REVENUE REQUIRED - $/MO/CUST		$142.58	$0.00	$0.00	$7,389.26	$532.23	$2,638.61	$811.35	$60.60
12	SALES REV REQUIRED $/KW		$1.81	$1.12	$1.14	$1.03	$0.97	$1.30	$0.98	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(34,913)	(1,763)	(8,805)	(91)	(445)	(10)	(560)	(11,670)
18	SALES REVENUE REQ CLAIMED ROR		37,032,815	1,856,038	9,268,002	95,978	468,559	10,540	589,325	12,573,199
19	REVENUE DEFICIENCY SALES REV		(20,309)	(1,313)	(7,942)	(82)	(332)	(14)	(527)	(4,687)
20	PERCENT INCREASE REQUIRED		-0.05%	-0.07%	-0.09%	-0.09%	-0.07%	-0.13%	-0.09%	-0.04%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0028	$0.0018	$0.0018	$0.0032	$0.0029	$0.0041	$0.0041	$0.0049
23	REVENUE DEFICIENCY $/KWH		($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	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	TRANSMISSION INTERCONNECT COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		7,577,158	2,543,893	247,728	1,459,886	12,837
6	NET OPER INC (PRESENT RATES)		315,218	132,563	10,503	74,427	229
7	RATE OF RETURN (PRES RATES)		4.16%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.25	1.02	1.23	0.43
9	SALES REVENUE (PRE RATES)		884,908	335,353	28,996	187,069	1,096
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$3.41	$1.62	$0.90	$15.62	$0.39
12	SALES REV REQUIRED $/KW		$0.04	$0.00	$0.00	$0.03	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		572,833	192,318	18,728	110,367	970
18	SALES REVENUE REQ CLAIMED ROR		1,217,915	412,597	39,628	233,527	2,054
19	REVENUE DEFICIENCY SALES REV		333,007	77,243	10,632	46,458	959
20	PERCENT INCREASE REQUIRED		37.63%	23.03%	36.67%	24.83%	87.50%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0002	$0.0001	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	TRANSMISSION INTERCONNECT COMPONENT								
3	PRESENT RATES								
4	---								
5	RATE BASE		7,577,158	116,187	123,443	765,372	2,288,814	9,456	9,541
6	NET OPER INC (PRESENT RATES)		315,218	3,546	2,473	33,809	55,812	431	1,424
7	RATE OF RETURN (PRES RATES)		4.16%	3.05%	2.00%	4.42%	2.44%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.73	0.48	1.06	0.59	1.10	3.59
9	SALES REVENUE (PRE RATES)		884,908	11,818	10,887	91,365	214,746	1,146	2,433
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0000	$0.0000	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$3.41	$13.22	$14.89	$26.14	$3,355.40	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.04	$0.02	$0.02	$0.03	$0.02	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		572,833	8,784	9,332	57,862	173,034	715	721
18	SALES REVENUE REQ CLAIMED ROR		1,217,915	18,589	19,753	122,457	366,273	1,513	1,525
19	REVENUE DEFICIENCY SALES REV		333,007	6,771	8,866	31,092	151,528	367	(908)
20	PERCENT INCREASE REQUIRED		37.63%	57.29%	81.44%	34.03%	70.56%	31.99%	-37.33%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0001	$0.0000	$0.0000	$0.0000	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	TRANSMISSION INTERCONNECT COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		7,577,158	381,897	1,906,918	19,753	96,434	2,169	121,274	2,543,893
6	NET OPER INC (PRESENT RATES)		315,218	12,240	43,573	454	3,092	(15)	2,489	132,563
7	RATE OF RETURN (PRES RATES)		4.16%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.77	0.55	0.55	0.77	-0.17	0.49	1.25
9	SALES REVENUE (PRE RATES)		884,908	39,611	175,135	1,817	10,001	116	10,772	335,353
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0000	$0.0000	$0.0001	$0.0001	$0.0000	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$3.41	$3,300.91	$3,367.97	$139.79	$11.35	$28.89	$14.82	$1.62
12	SALES REV REQUIRED $/KW		$0.04	$0.02	$0.02	$0.02	$0.02	$0.01	$0.02	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		572,833	28,871	144,163	1,493	7,290	164	9,168	192,318
18	SALES REVENUE REQ CLAIMED ROR		1,217,915	61,110	305,164	3,161	15,429	347	19,406	412,597
19	REVENUE DEFICIENCY SALES REV		333,007	21,499	130,029	1,343	5,427	232	8,635	77,243
20	PERCENT INCREASE REQUIRED		37.63%	54.27%	74.25%	73.92%	54.27%	200.37%	80.16%	23.03%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0001	$0.0001	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	TRANSMISSION SYSTEM COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		1,113,873,725	383,809,943	37,025,656	215,622,130	1,877,016
6	NET OPER INC (PRESENT RATES)		46,591,900	20,000,430	1,569,794	10,992,772	33,466
7	RATE OF RETURN (PRES RATES)		4.18%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.25	1.01	1.22	0.43
9	SALES REVENUE (PRE RATES)		116,186,445	45,632,572	3,863,045	24,888,126	136,326
10	REVENUE PRES RATES $/KWH		$0.0088	$0.0179	$0.0135	$0.0120	$0.0067
11	REVENUE REQUIRED - $/MO/CUST		$447.09	$219.84	$119.60	$2,078.12	$47.95
12	SALES REV REQUIRED $/KW		$5.69	$0.00	$0.00	$4.11	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		84,208,854	29,016,032	2,799,140	16,301,033	141,902
18	SALES REVENUE REQ CLAIMED ROR		164,812,216	57,286,640	5,452,166	31,749,880	276,496
19	REVENUE DEFICIENCY SALES REV		48,625,771	11,654,069	1,589,121	6,861,754	140,170
20	PERCENT INCREASE REQUIRED		41.85%	25.54%	41.14%	27.57%	102.82%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0125	$0.0225	$0.0191	$0.0154	$0.0136
23	REVENUE DEFICIENCY $/KWH		$0.0037	$0.0046	$0.0056	$0.0033	$0.0069

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	TRANSMISSION SYSTEM COMPONENT								
3	PRESENT RATES								
4	----------								
5	RATE BASE		1,113,873,725	16,977,582	18,348,332	108,293,817	329,178,993	1,364,008	1,376,247
6	NET OPER INC (PRESENT RATES)		46,591,900	517,918	367,617	4,783,731	8,058,580	62,210	205,379
7	RATE OF RETURN (PRES RATES)		4.18%	3.05%	2.00%	4.42%	2.45%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.73	0.48	1.06	0.59	1.09	3.57
9	SALES REVENUE (PRE RATES)		116,186,445	1,510,802	1,384,884	11,550,156	26,739,172	147,951	333,411
10	REVENUE PRES RATES $/KWH		$0.0088	$0.0080	$0.0096	$0.0064	$0.0044	$0.0062	$0.0139
11	REVENUE REQUIRED - $/MO/CUST		$447.09	$1,689.94	$1,894.51	$3,304.77	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$5.69	$2.62	$2.28	$3.39	$2.73	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		84,208,854	1,283,505	1,387,134	8,187,013	24,885,932	103,119	104,044
18	SALES REVENUE REQ CLAIMED ROR		164,812,216	2,500,443	2,702,768	15,949,427	48,491,144	200,832	202,420
19	REVENUE DEFICIENCY SALES REV		48,625,771	989,641	1,317,884	4,399,271	21,751,972	52,881	(130,991)
20	PERCENT INCREASE REQUIRED		41.85%	65.50%	95.16%	38.09%	81.35%	35.74%	-39.29%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0125	$0.0132	$0.0187	$0.0089	$0.0079	$0.0085	$0.0085
23	REVENUE DEFICIENCY $/KWH		$0.0037	$0.0052	$0.0091	$0.0025	$0.0036	$0.0022	($0.0055)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	TRANSMISSION SYSTEM COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		1,113,873,725	58,359,100	270,819,894	2,910,438	14,067,145	323,342	18,024,990	383,809,943
6	NET OPER INC (PRESENT RATES)		46,591,900	1,870,425	6,188,155	66,916	451,002	(2,262)	369,880	20,000,430
7	RATE OF RETURN (PRES RATES)		4.18%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.77	0.55	0.55	0.77	-0.17	0.49	1.25
9	SALES REVENUE (PRE RATES)		116,186,445	5,310,903	21,428,269	230,761	1,280,041	13,118	1,371,766	45,632,572
10	REVENUE PRES RATES $/KWH		$0.0088	$0.0051	$0.0042	$0.0077	$0.0080	$0.0051	$0.0096	$0.0179
11	REVENUE REQUIRED - $/MO/CUST		$447.09	$0.00	$0.00	$17,750.85	$1,452.94	$3,279.49	$1,886.89	$219.84
12	SALES REV REQUIRED $/KW		$5.69	$3.20	$2.64	$2.48	$2.65	$1.61	$2.29	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		84,208,854	4,411,948	20,473,984	220,029	1,063,476	24,445	1,362,689	29,016,032
18	SALES REVENUE REQ CLAIMED ROR		164,812,216	8,596,217	39,894,927	428,683	2,071,759	47,641	2,655,127	57,286,640
19	REVENUE DEFICIENCY SALES REV		48,625,771	3,285,314	18,466,658	197,923	791,718	34,523	1,283,361	11,654,069
20	PERCENT INCREASE REQUIRED		41.85%	61.86%	86.18%	85.77%	61.85%	263.17%	93.56%	25.54%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0125	$0.0082	$0.0079	$0.0143	$0.0130	$0.0187	$0.0187	$0.0225
23	REVENUE DEFICIENCY $/KWH		$0.0037	$0.0032	$0.0036	$0.0066	$0.0050	$0.0135	$0.0090	$0.0046

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	TRANSMISSION RADIAL LINES COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		44,829,291	17,642,200	2,035,830	13,883,572	102,458
6	NET OPER INC (PRESENT RATES)		2,147,712	919,339	86,314	707,807	1,827
7	RATE OF RETURN (PRES RATES)		4.79%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.09	0.88	1.06	0.37
9	SALES REVENUE (PRE RATES)		5,538,929	2,281,605	233,415	1,764,766	8,233
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0009	$0.0008	$0.0009	$0.0004
11	REVENUE REQUIRED - $/MO/CUST		$21.31	$10.99	$7.23	$147.36	$2.90
12	SALES REV REQUIRED $/KW		$0.27	$0.00	$0.00	$0.29	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		3,389,094	1,333,750	153,909	1,049,598	7,746
18	SALES REVENUE REQ CLAIMED ROR		7,143,609	2,817,296	320,792	2,206,583	15,884
19	REVENUE DEFICIENCY SALES REV		1,604,680	535,691	87,377	441,818	7,651
20	PERCENT INCREASE REQUIRED		28.97%	23.48%	37.43%	25.04%	92.93%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0011	$0.0011	$0.0011	$0.0008
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0003	$0.0002	$0.0004

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	TRANSMISSION RADIAL LINES COMPONENT								
3	PRESENT RATES								
4	---								
5	RATE BASE		44,829,291	701,146	764,072	7,706,881	1,934,810	34,083	24,240
6	NET OPER INC (PRESENT RATES)		2,147,712	21,831	13,263	340,441	51,718	1,554	3,617
7	RATE OF RETURN (PRES RATES)		4.79%	3.11%	1.74%	4.42%	2.67%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.65	0.36	0.92	0.56	0.95	3.11
9	SALES REVENUE (PRE RATES)		5,538,929	70,385	60,816	910,808	198,677	4,080	6,145
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0004	$0.0004	$0.0005	$0.0000	$0.0002	$0.0003
11	REVENUE REQUIRED - $/MO/CUST		$21.31	$78.73	$83.20	$260.60	$3,104.33	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.27	$0.12	$0.10	$0.27	$0.02	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		3,389,094	53,007	57,764	582,640	146,272	2,577	1,833
18	SALES REVENUE REQ CLAIMED ROR		7,143,609	110,685	118,340	1,223,888	320,902	5,401	3,837
19	REVENUE DEFICIENCY SALES REV		1,604,680	40,300	57,524	313,080	122,225	1,321	(2,307)
20	PERCENT INCREASE REQUIRED		28.97%	57.26%	94.59%	34.37%	61.52%	32.39%	-37.55%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0006	$0.0008	$0.0007	$0.0001	$0.0002	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0004	$0.0002	$0.0000	$0.0001	($0.0001)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	TRANSMISSION RADIAL LINES COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		44,829,291	816,055	1,118,755	71,492	629,654	87,807	676,266	17,642,200
6	NET OPER INC (PRESENT RATES)		2,147,712	26,155	25,563	1,644	20,187	(614)	13,877	919,339
7	RATE OF RETURN (PRES RATES)		4.79%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.67	0.48	0.48	0.67	-0.15	0.43	1.09
9	SALES REVENUE (PRE RATES)		5,538,929	81,294	117,383	7,169	63,217	4,123	56,693	2,281,605
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0001	$0.0000	$0.0002	$0.0004	$0.0016	$0.0004	$0.0009
11	REVENUE REQUIRED - $/MO/CUST		$21.31	$6,774.50	$2,257.37	$551.43	$71.76	$1,030.74	$77.98	$10.99
12	SALES REV REQUIRED $/KW		$0.27	$0.05	$0.01	$0.08	$0.13	$0.51	$0.09	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		3,389,094	61,694	84,578	5,405	47,602	6,638	51,126	1,333,750
18	SALES REVENUE REQ CLAIMED ROR		7,143,609	127,234	193,669	12,030	98,654	13,498	104,842	2,817,296
19	REVENUE DEFICIENCY SALES REV		1,604,680	45,940	76,286	4,862	35,438	9,375	48,149	535,691
20	PERCENT INCREASE REQUIRED		28.97%	56.51%	64.99%	67.82%	56.06%	227.39%	84.93%	23.48%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0001	$0.0000	$0.0004	$0.0006	$0.0053	$0.0007	$0.0011
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0002	$0.0002	$0.0037	$0.0003	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	DISTRIBUTION SUBSTATIONS COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		155,085,861	75,219,203	6,991,108	39,073,238	376,089
6	NET OPER INC (PRESENT RATES)		7,568,312	3,919,691	296,405	1,992,018	6,706
7	RATE OF RETURN (PRES RATES)		4.88%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.07	0.87	1.04	0.37
9	SALES REVENUE (PRE RATES)		20,875,746	10,538,032	875,135	5,324,516	35,156
10	REVENUE PRES RATES $/KWH		$0.0016	$0.0041	$0.0031	$0.0026	$0.0017
11	REVENUE REQUIRED - $/MO/CUST		$80.33	$50.77	$27.09	$444.59	$12.37
12	SALES REV REQUIRED $/KW		$1.02	$0.00	$0.00	$0.88	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		11,724,491	5,686,572	528,528	2,953,937	28,432
18	SALES REVENUE REQ CLAIMED ROR		26,248,255	12,822,000	1,175,190	6,567,945	63,241
19	REVENUE DEFICIENCY SALES REV		5,372,509	2,283,968	300,055	1,243,430	28,085
20	PERCENT INCREASE REQUIRED		25.74%	21.67%	34.29%	23.35%	79.89%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0020	$0.0050	$0.0041	$0.0032	$0.0031
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0009	$0.0011	$0.0006	$0.0014

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	DISTRIBUTION SUBSTATIONS COMPONENT								
3	PRESENT RATES								
4	----------								
5	RATE BASE		155,085,861	3,355,036	5,687,900	23,215,896	(0)	605,552	561,838
6	NET OPER INC (PRESENT RATES)		7,568,312	102,377	114,122	1,025,530	0	27,618	83,844
7	RATE OF RETURN (PRES RATES)		4.88%	3.05%	2.01%	4.42%	0.00%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.63	0.41	0.91	0.00	0.93	3.06
9	SALES REVENUE (PRE RATES)		20,875,746	368,532	548,099	2,960,150	0	78,304	147,822
10	REVENUE PRES RATES $/KWH		$0.0016	$0.0019	$0.0038	$0.0017	$0.0000	$0.0033	$0.0062
11	REVENUE REQUIRED - $/MO/CUST		$80.33	$412.23	$749.79	$846.97	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$1.02	$0.64	$0.90	$0.87	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	20.02%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		11,724,491	253,641	430,005	1,755,122	(0)	45,780	42,475
18	SALES REVENUE REQ CLAIMED ROR		26,248,255	564,064	956,427	3,903,260	0	101,780	94,347
19	REVENUE DEFICIENCY SALES REV		5,372,509	195,532	408,328	943,110	0	23,476	(53,476)
20	PERCENT INCREASE REQUIRED		25.74%	53.06%	74.50%	31.86%	64.18%	29.98%	-36.18%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0020	$0.0030	$0.0066	$0.0022	$0.0000	$0.0043	$0.0039
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0010	$0.0028	$0.0005	$0.0000	$0.0010	($0.0022)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	DISTRIBUTION SUBSTATIONS COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		155,085,861	(0)	(0)	572,040	2,782,995	94,334	5,593,566	75,219,203
6	NET OPER INC (PRESENT RATES)		7,568,312	0	0	13,152	89,225	(660)	114,782	3,919,691
7	RATE OF RETURN (PRES RATES)		4.88%	0.00%	0.00%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.47	0.66	-0.14	0.42	1.07
9	SALES REVENUE (PRE RATES)		20,875,746	0	0	57,280	311,252	5,794	542,305	10,538,032
10	REVENUE PRES RATES $/KWH		$0.0016	$0.0000	$0.0000	$0.0019	$0.0020	$0.0023	$0.0038	$0.0041
11	REVENUE REQUIRED - $/MO/CUST		$80.33	$0.00	$0.00	$4,406.18	$353.29	$1,448.45	$745.95	$50.77
12	SALES REV REQUIRED $/KW		$1.02	$0.00	$0.00	$0.62	$0.64	$0.71	$0.91	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		11,724,491	(0)	(0)	43,246	210,394	7,132	422,874	5,686,572
18	SALES REVENUE REQ CLAIMED ROR		26,248,255	0	0	96,182	467,883	15,866	940,562	12,822,000
19	REVENUE DEFICIENCY SALES REV		5,372,509	0	0	38,901	156,631	10,072	398,256	2,283,968
20	PERCENT INCREASE REQUIRED		25.74%	64.23%	64.14%	67.91%	50.32%	173.84%	73.44%	21.67%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0020	$0.0000	$0.0000	$0.0032	$0.0029	$0.0062	$0.0066	$0.0050
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0000	$0.0000	$0.0013	$0.0010	$0.0039	$0.0028	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	DISTRIBUTION PRIMARY COMPONENTS						
3	PRESENT RATES						
4	----------						
5	RATE BASE		299,666,416	145,343,420	13,508,625	75,499,580	726,702
6	NET OPER INC (PRESENT RATES)		14,623,958	7,573,881	572,731	3,849,093	12,957
7	RATE OF RETURN (PRES RATES)		4.88%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.07	0.87	1.04	0.37
9	SALES REVENUE (PRE RATES)		53,068,491	26,591,101	2,260,089	13,469,251	98,551
10	REVENUE PRES RATES $/KWH		$0.0040	$0.0104	$0.0079	$0.0065	$0.0049
11	REVENUE REQUIRED - $/MO/CUST		$204.21	$128.11	$69.97	$1,124.66	$34.66
12	SALES REV REQUIRED $/KW		$2.60	$0.00	$0.00	$2.22	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		22,654,781	10,987,963	1,021,252	5,707,768	54,939
18	SALES REVENUE REQ CLAIMED ROR		63,449,581	31,004,333	2,839,872	15,871,878	152,819
19	REVENUE DEFICIENCY SALES REV		10,381,090	4,413,232	579,783	2,402,627	54,268
20	PERCENT INCREASE REQUIRED		19.56%	16.60%	25.65%	17.84%	55.07%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0048	$0.0122	$0.0099	$0.0077	$0.0075
23	REVENUE DEFICIENCY $/KWH		$0.0008	$0.0017	$0.0020	$0.0012	$0.0027

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	DISTRIBUTION PRIMARY COMPONENTS								
3	PRESENT RATES								
4	----------								
5	RATE BASE		299,666,416	6,482,795	10,990,491	44,859,105	(0)	1,170,083	1,085,615
6	NET OPER INC (PRESENT RATES)		14,623,958	197,819	220,513	1,981,590	0	53,366	162,008
7	RATE OF RETURN (PRES RATES)		4.88%	3.05%	2.01%	4.42%	0.00%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.63	0.41	0.91	0.00	0.93	3.06
9	SALES REVENUE (PRE RATES)		53,068,491	985,233	1,522,174	7,610,134	0	200,592	331,366
10	REVENUE PRES RATES $/KWH		$0.0040	$0.0052	$0.0105	$0.0042	$0.0000	$0.0085	$0.0139
11	REVENUE REQUIRED - $/MO/CUST		$204.21	$1,102.05	$2,082.32	$2,177.43	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$2.60	$1.71	$2.51	$2.23	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	20.02%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		22,654,781	490,099	830,881	3,391,348	(0)	88,458	82,073
18	SALES REVENUE REQ CLAIMED ROR		63,449,581	1,363,051	2,311,170	9,432,467	0	245,954	228,037
19	REVENUE DEFICIENCY SALES REV		10,381,090	377,818	788,995	1,822,333	0	45,363	(103,329)
20	PERCENT INCREASE REQUIRED		19.56%	38.35%	51.83%	23.95%	64.18%	22.61%	-31.18%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0048	$0.0072	$0.0160	$0.0053	$0.0000	$0.0104	$0.0095
23	REVENUE DEFICIENCY $/KWH		$0.0008	$0.0020	$0.0054	$0.0010	$0.0000	$0.0019	($0.0043)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	DISTRIBUTION PRIMARY COMPONENTS									
3	PRESENT RATES									
4	---									
5	RATE BASE		299,666,416	(0)	(0)	1,105,330	5,377,465	182,278	10,808,214	145,343,420
6	NET OPER INC (PRESENT RATES)		14,623,958	0	0	25,413	172,405	(1,275)	221,789	7,573,881
7	RATE OF RETURN (PRES RATES)		4.88%	0.00%	0.00%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.47	0.66	-0.14	0.42	1.07
9	SALES REVENUE (PRE RATES)		53,068,491	0	0	157,251	827,982	18,876	1,503,299	26,591,101
10	REVENUE PRES RATES $/KWH		$0.0040	$0.0000	$0.0000	$0.0053	$0.0052	$0.0074	$0.0106	$0.0104
11	REVENUE REQUIRED - $/MO/CUST		$204.21	$0.00	$0.00	$12,096.25	$939.82	$4,718.95	$2,067.81	$128.11
12	SALES REV REQUIRED $/KW		$2.60	$0.00	$0.00	$1.69	$1.71	$2.32	$2.51	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	---									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		22,654,781	(0)	(0)	83,563	406,536	13,780	817,101	10,987,963
18	SALES REVENUE REQ CLAIMED ROR		63,449,581	0	0	232,419	1,130,633	38,337	2,272,832	31,004,333
19	REVENUE DEFICIENCY SALES REV		10,381,090	0	0	75,167	302,651	19,461	769,534	4,413,232
20	PERCENT INCREASE REQUIRED		19.56%	64.23%	64.14%	47.80%	36.55%	103.10%	51.19%	16.60%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0048	$0.0000	$0.0000	$0.0078	$0.0071	$0.0150	$0.0160	$0.0122
23	REVENUE DEFICIENCY $/KWH		$0.0008	$0.0000	$0.0000	$0.0025	$0.0019	$0.0076	$0.0054	$0.0017

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	DISTRIBUTION SECONDARY COMPONENTS						
3	PRESENT RATES						
4	----------						
5	RATE BASE		32,842,765	24,431,518	2,270,734	4,314,977	122,155
6	NET OPER INC (PRESENT RATES)		1,659,743	1,273,132	96,273	219,985	2,178
7	RATE OF RETURN (PRES RATES)		5.05%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.03	0.84	1.01	0.35
9	SALES REVENUE (PRE RATES)		5,947,470	4,493,421	382,065	773,895	16,682
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0018	$0.0013	$0.0004	$0.0008
11	REVENUE REQUIRED - $/MO/CUST		$22.89	$21.65	$11.83	$64.62	$5.87
12	SALES REV REQUIRED $/KW		$0.29	$0.00	$0.00	$0.13	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,482,913	1,847,023	171,667	326,212	9,235
18	SALES REVENUE REQ CLAIMED ROR		7,011,545	5,235,264	479,524	911,210	25,804
19	REVENUE DEFICIENCY SALES REV		1,064,075	741,843	97,459	137,316	9,122
20	PERCENT INCREASE REQUIRED		17.89%	16.51%	25.51%	17.74%	54.68%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0021	$0.0017	$0.0004	$0.0013
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0003	$0.0003	$0.0001	$0.0004

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	DISTRIBUTION SECONDARY COMPONENTS								
3	PRESENT RATES								
4	----------								
5	RATE BASE		32,842,765	415,806	908,404	(0)	(0)	196,685	182,487
6	NET OPER INC (PRESENT RATES)		1,659,743	13,331	18,641	0	0	8,971	27,233
7	RATE OF RETURN (PRES RATES)		5.05%	3.21%	2.05%	0.00%	0.00%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.63	0.41	0.00	0.00	0.90	2.95
9	SALES REVENUE (PRE RATES)		5,947,470	64,417	127,211	0	0	33,905	55,874
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0003	$0.0009	$0.0000	$0.0000	$0.0014	$0.0023
11	REVENUE REQUIRED - $/MO/CUST		$22.89	$72.06	$174.02	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.29	$0.11	$0.21	$0.00	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	20.02%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,482,913	31,435	68,675	(0)	(0)	14,869	13,796
18	SALES REVENUE REQ CLAIMED ROR		7,011,545	87,819	191,888	0	0	41,530	38,505
19	REVENUE DEFICIENCY SALES REV		1,064,075	23,402	64,677	0	0	7,625	(17,369)
20	PERCENT INCREASE REQUIRED		17.89%	36.33%	50.84%	64.36%	64.18%	22.49%	-31.09%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0005	$0.0013	$0.0000	$0.0000	$0.0018	$0.0016
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0001	$0.0004	$0.0000	$0.0000	$0.0003	($0.0007)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	DISTRIBUTION SECONDARY COMPONENTS									
3	PRESENT RATES									
4	----------									
5	RATE BASE		32,842,765	(0)	(0)	(0)	415,806	(0)	908,404	24,431,518
6	NET OPER INC (PRESENT RATES)		1,659,743	0	0	0	13,331	0	18,641	1,273,132
7	RATE OF RETURN (PRES RATES)		5.05%	0.00%	0.00%	0.00%	3.21%	0.00%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.63	0.00	0.41	1.03
9	SALES REVENUE (PRE RATES)		5,947,470	0	0	0	64,417	0	127,211	4,493,421
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0004	$0.0000	$0.0009	$0.0018
11	REVENUE REQUIRED - $/MO/CUST		$22.89	$0.00	$0.00	$0.00	$73.12	$0.00	$174.98	$21.65
12	SALES REV REQUIRED $/KW		$0.29	$0.00	$0.00	$0.00	$0.13	$0.00	$0.21	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,482,913	(0)	(0)	(0)	31,435	(0)	68,675	1,847,023
18	SALES REVENUE REQ CLAIMED ROR		7,011,545	0	0	0	87,819	0	191,888	5,235,264
19	REVENUE DEFICIENCY SALES REV		1,064,075	0	0	0	23,402	0	64,677	741,843
20	PERCENT INCREASE REQUIRED		17.89%	64.23%	64.14%	64.33%	36.33%	64.04%	50.84%	16.51%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0006	$0.0000	$0.0013	$0.0021
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0001	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	DISTRIBUTION SERVICE LATERALS COMPONENTS						
3	PRESENT RATES						
4	----------						
5	RATE BASE		30,548,882	21,317,782	3,496,760	4,903,501	354,070
6	NET OPER INC (PRESENT RATES)		1,528,210	1,110,875	148,254	249,989	6,313
7	RATE OF RETURN (PRES RATES)		5.00%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.04	0.85	1.02	0.36
9	SALES REVENUE (PRE RATES)		4,780,388	3,410,722	506,112	764,115	40,024
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0013	$0.0018	$0.0004	$0.0020
11	REVENUE REQUIRED - $/MO/CUST		$18.40	$16.43	$15.67	$63.80	$14.08
12	SALES REV REQUIRED $/KW		$0.23	$0.00	$0.00	$0.13	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,309,495	1,611,624	264,355	370,705	26,768
18	SALES REVENUE REQ CLAIMED ROR		5,790,321	4,058,019	656,191	920,159	66,465
19	REVENUE DEFICIENCY SALES REV		1,009,933	647,297	150,079	156,044	26,441
20	PERCENT INCREASE REQUIRED		21.13%	18.98%	29.65%	20.42%	66.06%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0016	$0.0023	$0.0004	$0.0033
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0003	$0.0005	$0.0001	$0.0013

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	DISTRIBUTION SERVICE LATERALS COMPONENTS								
3	PRESENT RATES								
4	----------								
5	RATE BASE		30,548,882	259,632	217,135	(0)	(0)	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,528,210	8,324	4,456	0	0	0	0
7	RATE OF RETURN (PRES RATES)		5.00%	3.21%	2.05%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.64	0.41	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		4,780,388	34,116	25,299	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0002	$0.0002	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$18.40	$38.16	$34.61	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.23	$0.06	$0.04	$0.00	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	20.02%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,309,495	19,628	16,415	(0)	(0)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		5,790,321	48,728	40,759	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		1,009,933	14,612	15,460	0	0	0	0
20	PERCENT INCREASE REQUIRED		21.13%	42.83%	61.11%	64.36%	64.18%	64.66%	65.34%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0003	$0.0003	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	DISTRIBUTION SERVICE LATERALS COMPONENTS									
3	PRESENT RATES									
4	----------									
5	RATE BASE		30,548,882	(0)	(0)	(0)	259,632	(0)	217,135	21,317,782
6	NET OPER INC (PRESENT RATES)		1,528,210	0	0	0	8,324	0	4,456	1,110,875
7	RATE OF RETURN (PRES RATES)		5.00%	0.00%	0.00%	0.00%	3.21%	0.00%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.64	0.00	0.41	1.04
9	SALES REVENUE (PRE RATES)		4,780,388	0	0	0	34,116	0	25,299	3,410,722
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0002	$0.0013
11	REVENUE REQUIRED - $/MO/CUST		$18.40	$0.00	$0.00	$0.00	$38.72	$0.00	$34.80	$16.43
12	SALES REV REQUIRED $/KW		$0.23	$0.00	$0.00	$0.00	$0.07	$0.00	$0.04	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,309,495	(0)	(0)	(0)	19,628	(0)	16,415	1,611,624
18	SALES REVENUE REQ CLAIMED ROR		5,790,321	0	0	0	48,728	0	40,759	4,058,019
19	REVENUE DEFICIENCY SALES REV		1,009,933	0	0	0	14,612	0	15,460	647,297
20	PERCENT INCREASE REQUIRED		21.13%	64.23%	64.14%	64.33%	42.83%	64.04%	61.11%	18.98%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0003	$0.0000	$0.0003	$0.0016
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0001	$0.0000	$0.0001	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	METERING COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		34,627,712	19,847,877	4,694,963	5,102,764	474,816
6	NET OPER INC (PRESENT RATES)		1,675,763	1,034,278	199,055	260,147	8,466
7	RATE OF RETURN (PRES RATES)		4.84%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.08	0.88	1.05	0.37
9	SALES REVENUE (PRE RATES)		10,852,737	6,361,610	1,420,413	1,600,447	128,615
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0025	$0.0050	$0.0008	$0.0063
11	REVENUE REQUIRED - $/MO/CUST		$41.76	$30.65	$43.98	$133.64	$45.24
12	SALES REV REQUIRED $/KW		$0.53	$0.00	$0.00	$0.26	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,617,855	1,500,500	354,939	385,769	35,896
18	SALES REVENUE REQ CLAIMED ROR		12,070,538	6,964,274	1,621,918	1,762,832	164,073
19	REVENUE DEFICIENCY SALES REV		1,217,801	602,664	201,505	162,386	35,458
20	PERCENT INCREASE REQUIRED		11.22%	9.47%	14.19%	10.15%	27.57%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0027	$0.0057	$0.0009	$0.0081
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0007	$0.0001	$0.0017

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	METERING COMPONENT								
3	PRESENT RATES								
4	----------								
5	RATE BASE		34,627,712	427,752	519,971	3,227,164	332,404	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,675,763	13,061	10,062	142,556	8,138	0	0
7	RATE OF RETURN (PRES RATES)		4.84%	3.05%	1.94%	4.42%	2.45%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.63	0.40	0.91	0.51	0.00	0.00
9	SALES REVENUE (PRE RATES)		10,852,737	122,870	141,868	984,006	92,908	0	0
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0006	$0.0010	$0.0005	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$41.76	$137.44	$194.07	$281.55	$1,451.69	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.53	$0.21	$0.23	$0.29	$0.01	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,617,855	32,338	39,310	243,974	25,130	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		12,070,538	147,788	179,675	1,115,105	114,873	0	0
19	REVENUE DEFICIENCY SALES REV		1,217,801	24,918	37,807	131,099	21,965	0	0
20	PERCENT INCREASE REQUIRED		11.22%	20.28%	26.65%	13.32%	23.64%	64.66%	65.34%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0008	$0.0012	$0.0006	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0001	$0.0003	$0.0001	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	METERING COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		34,627,712	58,975	273,429	71,966	355,786	22,078	497,892	19,847,877
6	NET OPER INC (PRESENT RATES)		1,675,763	1,890	6,248	1,655	11,407	(154)	10,217	1,034,278
7	RATE OF RETURN (PRES RATES)		4.84%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.66	0.47	0.48	0.66	-0.14	0.42	1.08
9	SALES REVENUE (PRE RATES)		10,852,737	17,060	75,849	19,971	102,899	5,273	136,595	6,361,610
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0000	$0.0000	$0.0007	$0.0006	$0.0021	$0.0010	$0.0025
11	REVENUE REQUIRED - $/MO/CUST		$41.76	$1,421.65	$1,458.63	$1,536.26	$116.80	$1,318.15	$187.89	$30.65
12	SALES REV REQUIRED $/KW		$0.53	$0.01	$0.01	$0.21	$0.21	$0.65	$0.23	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		2,617,855	4,458	20,671	5,441	26,897	1,669	37,641	1,500,500
18	SALES REVENUE REQ CLAIMED ROR		12,070,538	20,380	94,493	24,865	122,923	7,630	172,045	6,964,274
19	REVENUE DEFICIENCY SALES REV		1,217,801	3,320	18,645	4,894	20,024	2,357	35,449	602,664
20	PERCENT INCREASE REQUIRED		11.22%	19.46%	24.58%	24.51%	19.46%	44.71%	25.95%	9.47%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0000	$0.0000	$0.0008	$0.0008	$0.0030	$0.0012	$0.0027
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0002	$0.0001	$0.0009	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	METER READING COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		10,729,344	8,570,034	1,333,471	494,441	117,375
6	NET OPER INC (PRESENT RATES)		538,655	446,587	56,536	25,207	2,093
7	RATE OF RETURN (PRES RATES)		5.02%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.04	0.84	1.02	0.36
9	SALES REVENUE (PRE RATES)		7,955,856	6,397,556	961,861	362,155	80,958
10	REVENUE PRES RATES $/KWH		$0.0006	$0.0025	$0.0034	$0.0002	$0.0040
11	REVENUE REQUIRED - $/MO/CUST		$30.61	$30.82	$29.78	$30.24	$28.48
12	SALES REV REQUIRED $/KW		$0.39	$0.00	$0.00	$0.06	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		811,138	647,895	100,810	37,380	8,874
18	SALES REVENUE REQ CLAIMED ROR		8,308,084	6,657,778	1,019,093	377,889	89,723
19	REVENUE DEFICIENCY SALES REV		352,228	260,222	57,232	15,735	8,765
20	PERCENT INCREASE REQUIRED		4.43%	4.07%	5.95%	4.34%	10.83%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0026	$0.0036	$0.0002	$0.0044
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0001	$0.0002	$0.0000	$0.0004

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	METER READING COMPONENT								
3	PRESENT RATES								
4	---								
5	RATE BASE		10,729,344	36,909	30,180	144,292	2,642	(0)	(0)
6	NET OPER INC (PRESENT RATES)		538,655	1,178	615	6,374	65	0	0
7	RATE OF RETURN (PRES RATES)		5.02%	3.19%	2.04%	4.42%	2.46%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.64	0.41	0.88	0.49	0.00	0.00
9	SALES REVENUE (PRE RATES)		7,955,856	26,126	20,915	104,439	1,846	0	0
10	REVENUE PRES RATES $/KWH		$0.0006	$0.0001	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$30.61	$29.22	$28.61	$29.88	$28.84	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.39	$0.05	$0.03	$0.03	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		811,138	2,790	2,282	10,908	200	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		8,308,084	28,210	23,070	110,301	2,020	0	0
19	REVENUE DEFICIENCY SALES REV		352,228	2,084	2,155	5,862	174	0	0
20	PERCENT INCREASE REQUIRED		4.43%	7.98%	10.30%	5.61%	9.44%	64.66%	65.34%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0001	$0.0002	$0.0001	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$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 GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	METER READING COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		10,729,344	495	2,147	537	36,372	165	30,015	8,570,034
6	NET OPER INC (PRESENT RATES)		538,655	16	49	12	1,166	(1)	616	446,587
7	RATE OF RETURN (PRES RATES)		5.02%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.64	0.46	0.46	0.64	-0.14	0.41	1.04
9	SALES REVENUE (PRE RATES)		7,955,856	351	1,495	374	25,753	109	20,806	6,397,556
10	REVENUE PRES RATES $/KWH		$0.0006	$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0001	$0.0025
11	REVENUE REQUIRED - $/MO/CUST		$30.61	$29.24	$28.75	$28.75	$29.23	$27.15	$28.62	$30.82
12	SALES REV REQUIRED $/KW		$0.39	$0.00	$0.00	$0.00	$0.05	$0.01	$0.03	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		811,138	37	162	41	2,750	12	2,269	647,895
18	SALES REVENUE REQ CLAIMED ROR		8,308,084	379	1,641	410	27,800	126	22,943	6,657,778
19	REVENUE DEFICIENCY SALES REV		352,228	28	146	36	2,047	18	2,137	260,222
20	PERCENT INCREASE REQUIRED		4.43%	7.95%	9.79%	9.77%	7.95%	16.23%	10.27%	4.07%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0002	$0.0026
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	CUST ACCT, SALES, & SERVICE COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		23,457,623	16,004,206	2,490,202	988,653	219,192
6	NET OPER INC (PRESENT RATES)		1,102,498	833,983	105,578	50,403	3,908
7	RATE OF RETURN (PRES RATES)		4.70%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.11	0.90	1.08	0.38
9	SALES REVENUE (PRE RATES)		16,998,948	12,228,574	1,839,280	728,046	154,975
10	REVENUE PRES RATES $/KWH		$0.0013	$0.0048	$0.0064	$0.0004	$0.0076
11	REVENUE REQUIRED - $/MO/CUST		$65.41	$58.91	$56.95	$60.79	$54.51
12	SALES REV REQUIRED $/KW		$0.83	$0.00	$0.00	$0.12	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,773,396	1,209,918	188,259	74,742	16,571
18	SALES REVENUE REQ CLAIMED ROR		17,866,189	12,714,528	1,946,158	759,508	171,343
19	REVENUE DEFICIENCY SALES REV		867,241	485,954	106,878	31,462	16,369
20	PERCENT INCREASE REQUIRED		5.10%	3.97%	5.81%	4.32%	10.56%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0014	$0.0050	$0.0068	$0.0004	$0.0084
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0004	$0.0000	$0.0008

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	CUST ACCT, SALES, & SERVICE COMPONENT								
3	PRESENT RATES								
4	---								
5	RATE BASE		23,457,623	68,926	56,359	839,108	2,790,976	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,102,498	2,201	1,148	37,066	68,210	0	0
7	RATE OF RETURN (PRES RATES)		4.70%	3.19%	2.04%	4.42%	2.44%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.68	0.43	0.94	0.52	0.00	0.00
9	SALES REVENUE (PRE RATES)		16,998,948	49,981	40,032	509,946	1,448,115	0	0
10	REVENUE PRES RATES $/KWH		$0.0013	$0.0003	$0.0003	$0.0003	$0.0002	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$65.41	$55.91	$54.76	$145.91	$22,626.79	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.83	$0.09	$0.07	$0.15	$0.15	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,773,396	5,211	4,261	63,437	210,998	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		17,866,189	53,872	44,056	544,033	1,632,690	0	0
19	REVENUE DEFICIENCY SALES REV		867,241	3,891	4,024	34,087	184,576	0	0
20	PERCENT INCREASE REQUIRED		5.10%	7.78%	10.05%	6.68%	12.75%	64.66%	65.34%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0014	$0.0003	$0.0003	$0.0003	$0.0003	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$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	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	CUST ACCT, SALES, & SERVICE COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		23,457,623	482,228	2,308,748	1,002	67,924	308	56,051	16,004,206
6	NET OPER INC (PRESENT RATES)		1,102,498	15,456	52,754	23	2,178	(2)	1,150	833,983
7	RATE OF RETURN (PRES RATES)		4.70%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.68	0.49	0.49	0.68	-0.15	0.44	1.11
9	SALES REVENUE (PRE RATES)		16,998,948	255,152	1,192,962	715	49,266	208	39,824	12,228,574
10	REVENUE PRES RATES $/KWH		$0.0013	$0.0002	$0.0002	$0.0000	$0.0003	$0.0001	$0.0003	$0.0048
11	REVENUE REQUIRED - $/MO/CUST		$65.41	$21,262.71	$22,941.58	$55.02	$55.92	$52.04	$54.78	$58.91
12	SALES REV REQUIRED $/KW		$0.83	$0.15	$0.15	$0.01	$0.10	$0.03	$0.07	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,773,396	36,456	174,541	76	5,135	23	4,237	1,209,918
18	SALES REVENUE REQ CLAIMED ROR		17,866,189	282,299	1,350,391	783	53,089	241	43,815	12,714,528
19	REVENUE DEFICIENCY SALES REV		867,241	27,147	157,429	68	3,823	33	3,991	485,954
20	PERCENT INCREASE REQUIRED		5.10%	10.64%	13.20%	9.53%	7.76%	15.82%	10.02%	3.97%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0014	$0.0003	$0.0003	$0.0000	$0.0003	$0.0001	$0.0003	$0.0050
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	STREET AND AREA LIGHTING COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		20,334,918	(0)	(0)	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,260,435	0	0	0	0
7	RATE OF RETURN (PRES RATES)		6.20%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		5,735,404	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$22.07	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.28	$0.00	$0.00	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	19.39%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,537,320	(0)	(0)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		6,093,321	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		357,917	0	0	0	0
20	PERCENT INCREASE REQUIRED		6.24%	52.22%	64.55%	64.56%	64.22%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	STREET AND AREA LIGHTING COMPONENT								
3	PRESENT RATES								
4	---								
5	RATE BASE		20,334,918	(0)	(0)	(0)	(0)	17,121,440	3,213,478
6	NET OPER INC (PRESENT RATES)		1,260,435	0	0	0	0	780,883	479,552
7	RATE OF RETURN (PRES RATES)		6.20%	0.00%	0.00%	0.00%	0.00%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00	0.74	2.41
9	SALES REVENUE (PRE RATES)		5,735,404	0	0	0	0	3,515,881	2,219,523
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.1483	$0.0928
11	REVENUE REQUIRED - $/MO/CUST		$22.07	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.28	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.56%	20.03%	20.02%	7.56%	20.02%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,537,320	(0)	(0)	(0)	(0)	1,294,381	242,939
18	SALES REVENUE REQ CLAIMED ROR		6,093,321	0	0	0	0	4,179,657	1,913,664
19	REVENUE DEFICIENCY SALES REV		357,917	0	0	0	0	663,776	(305,859)
20	PERCENT INCREASE REQUIRED		6.24%	64.42%	64.24%	64.36%	64.16%	18.88%	-13.78%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.1763	$0.0800
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0280	($0.0128)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	STREET AND AREA LIGHTING COMPONENT									
3	PRESENT RATES									
4	---									
5	RATE BASE		20,334,918	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6	NET OPER INC (PRESENT RATES)		1,260,435	0	0	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)		6.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		5,735,404	0	0	0	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$22.07	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.28	$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		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		1,537,320	(0)	(0)	(0)	(0)	(0)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		6,093,321	0	0	0	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		357,917	0	0	0	0	0	0	0
20	PERCENT INCREASE REQUIRED		6.24%	64.23%	64.14%	64.33%	64.42%	64.04%	64.24%	52.22%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0005	$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

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	CUSTOMER OTHER						
3	PRESENT RATES						
4	----------						
5	RATE BASE		(4,703,904)	(3,822,916)	(594,868)	(220,572)	(0)
6	NET OPER INC (PRESENT RATES)		(238,552)	(199,213)	(25,221)	(11,245)	0
7	RATE OF RETURN (PRES RATES)		5.07%	5.21%	4.24%	5.10%	0.00%
8	RELATIVE RATE OF RETURN		1.00	1.03	0.84	1.01	0.00
9	SALES REVENUE (PRE RATES)		(263,630)	(221,854)	(26,476)	(12,262)	0
10	REVENUE PRES RATES $/KWH		($0.0000)	($0.0001)	($0.0001)	($0.0000)	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		($1.01)	($1.07)	($0.82)	($1.02)	$0.00
12	SALES REV REQUIRED $/KW		($0.01)	$0.00	$0.00	($0.00)	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(355,615)	(289,012)	(44,972)	(16,675)	(0)
18	SALES REVENUE REQ CLAIMED ROR		(414,953)	(337,933)	(52,007)	(19,282)	0
19	REVENUE DEFICIENCY SALES REV		(151,323)	(116,080)	(25,531)	(7,019)	0
20	PERCENT INCREASE REQUIRED		57.40%	52.32%	96.43%	57.24%	64.22%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		($0.0000)	($0.0001)	($0.0002)	($0.0000)	$0.0000
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0001)	($0.0000)	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	CUSTOMER OTHER								
3	PRESENT RATES								
4	---								
5	RATE BASE		(4,703,904)	(0)	(0)	(64,369)	(1,179)	(0)	(0)
6	NET OPER INC (PRESENT RATES)		(238,552)	0	0	(2,843)	(29)	0	0
7	RATE OF RETURN (PRES RATES)		5.07%	0.00%	0.00%	4.42%	2.46%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.87	0.48	0.00	0.00
9	SALES REVENUE (PRE RATES)		(263,630)	0	0	(3,013)	(25)	0	0
10	REVENUE PRES RATES $/KWH		($0.0000)	$0.0000	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		($1.01)	$0.00	$0.00	($0.86)	($0.40)	$0.00	$0.00
12	SALES REV REQUIRED $/KW		($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		7.56%	20.03%	20.02%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(355,615)	(0)	(0)	(4,866)	(89)	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		(414,953)	0	0	(5,628)	(103)	0	0
19	REVENUE DEFICIENCY SALES REV		(151,323)	0	0	(2,615)	(78)	0	0
20	PERCENT INCREASE REQUIRED		57.40%	64.42%	64.24%	86.78%	306.74%	64.66%	65.33%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		($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

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	CUSTOMER OTHER									
3	PRESENT RATES									
4	---									
5	RATE BASE		(4,703,904)	(221)	(958)	(0)	(0)	(0)	(0)	(3,822,916)
6	NET OPER INC (PRESENT RATES)		(238,552)	(7)	(22)	0	0	0	0	(199,213)
7	RATE OF RETURN (PRES RATES)		5.07%	3.21%	2.28%	0.00%	0.00%	0.00%	0.00%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.63	0.45	0.00	0.00	0.00	0.00	1.03
9	SALES REVENUE (PRE RATES)		(263,630)	(7)	(18)	0	0	0	0	(221,854)
10	REVENUE PRES RATES $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0001)
11	REVENUE REQUIRED - $/MO/CUST		($1.01)	($0.57)	($0.36)	$0.00	$0.00	$0.00	$0.00	($1.07)
12	SALES REV REQUIRED $/KW		($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		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		(355,615)	(17)	(72)	(0)	(0)	(0)	(0)	(289,012)
18	SALES REVENUE REQ CLAIMED ROR		(414,953)	(19)	(84)	0	0	0	0	(337,933)
19	REVENUE DEFICIENCY SALES REV		(151,323)	(12)	(65)	0	0	0	0	(116,080)
20	PERCENT INCREASE REQUIRED		57.40%	180.68%	353.76%	64.33%	64.42%	64.04%	64.24%	52.32%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0001)
23	REVENUE DEFICIENCY $/KWH		($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	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	PRODUCTION ENERGY COMPONENT						
3	PRESENT RATES						
4	----------						
5	RATE BASE		926,606,907	186,109,249	20,928,950	150,958,925	1,486,225
6	NET OPER INC (PRESENT RATES)		35,004,321	9,698,199	887,334	7,696,135	26,499
7	RATE OF RETURN (PRES RATES)		3.78%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.38	1.12	1.35	0.47
9	SALES REVENUE (PRE RATES)		171,983,816	46,200,601	4,429,738	32,453,494	277,066
10	REVENUE PRES RATES $/KWH		$0.0130	$0.0182	$0.0155	$0.0157	$0.0136
11	REVENUE REQUIRED - $/MO/CUST		$661.80	$222.58	$137.15	$2,709.82	$97.46
12	SALES REV REQUIRED $/KW		$8.42	$0.00	$0.00	$5.36	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,051,482	14,069,859	1,582,229	11,412,495	112,359
18	SALES REVENUE REQ CLAIMED ROR		217,287,730	51,851,653	5,327,997	37,257,468	388,053
19	REVENUE DEFICIENCY SALES REV		45,303,914	5,651,052	898,259	4,803,974	110,987
20	PERCENT INCREASE REQUIRED		26.34%	12.23%	20.28%	14.80%	40.06%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0165	$0.0204	$0.0186	$0.0180	$0.0191
23	REVENUE DEFICIENCY $/KWH		$0.0034	$0.0022	$0.0031	$0.0023	$0.0055

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	PRODUCTION ENERGY COMPONENT								
3	PRESENT RATES								
4	---								
5	RATE BASE		926,606,907	13,855,529	10,563,154	129,066,776	410,171,909	1,721,899	1,744,290
6	NET OPER INC (PRESENT RATES)		35,004,321	424,697	211,715	5,701,348	10,019,557	78,533	260,303
7	RATE OF RETURN (PRES RATES)		3.78%	3.07%	2.00%	4.42%	2.44%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.81	0.53	1.17	0.65	1.21	3.95
9	SALES REVENUE (PRE RATES)		171,983,816	2,479,995	2,069,353	22,974,594	59,851,851	545,203	701,921
10	REVENUE PRES RATES $/KWH		$0.0130	$0.0131	$0.0143	$0.0128	$0.0098	$0.0230	$0.0293
11	REVENUE REQUIRED - $/MO/CUST		$661.80	$2,774.04	$2,830.85	$6,573.56	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$8.42	$4.30	$3.41	$6.73	$6.12	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,051,482	1,047,478	798,574	9,757,448	31,008,996	130,176	131,868
18	SALES REVENUE REQ CLAIMED ROR		217,287,730	3,285,036	2,827,960	28,217,734	86,983,969	611,959	535,900
19	REVENUE DEFICIENCY SALES REV		45,303,914	805,041	758,607	5,243,141	27,132,119	66,756	(166,022)
20	PERCENT INCREASE REQUIRED		26.34%	32.46%	36.66%	22.82%	45.33%	12.24%	-23.65%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0165	$0.0173	$0.0195	$0.0157	$0.0142	$0.0258	$0.0224
23	REVENUE DEFICIENCY $/KWH		$0.0034	$0.0042	$0.0052	$0.0029	$0.0044	$0.0028	($0.0069)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	PRODUCTION ENERGY COMPONENT									
3	PRESENT RATES									
4	----------									
5	RATE BASE		926,606,907	70,348,841	339,823,068	2,152,428	11,703,101	183,346	10,379,808	186,109,249
6	NET OPER INC (PRESENT RATES)		35,004,321	2,254,700	7,764,858	49,488	375,209	(1,283)	212,998	9,698,199
7	RATE OF RETURN (PRES RATES)		3.78%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.85	0.60	0.61	0.85	-0.19	0.54	1.38
9	SALES REVENUE (PRE RATES)		171,983,816	10,888,745	48,963,106	354,637	2,125,358	25,799	2,043,553	46,200,601
10	REVENUE PRES RATES $/KWH		$0.0130	$0.0104	$0.0097	$0.0118	$0.0133	$0.0101	$0.0144	$0.0182
11	REVENUE REQUIRED - $/MO/CUST		$661.80	$0.00	$0.00	$27,279.80	$2,412.44	$6,449.86	$2,810.94	$222.58
12	SALES REV REQUIRED $/KW		$8.42	$6.56	$6.03	$3.81	$4.40	$3.17	$3.41	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		70,051,482	5,318,372	25,690,624	162,724	884,754	13,861	784,713	14,069,859
18	SALES REVENUE REQ CLAIMED ROR		217,287,730	14,849,019	72,134,950	501,012	2,784,024	45,375	2,782,585	51,851,653
19	REVENUE DEFICIENCY SALES REV		45,303,914	3,960,274	23,171,845	146,375	658,666	19,576	739,032	5,651,052
20	PERCENT INCREASE REQUIRED		26.34%	36.37%	47.33%	41.27%	30.99%	75.88%	36.16%	12.23%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0165	$0.0142	$0.0142	$0.0167	$0.0174	$0.0178	$0.0196	$0.0204
23	REVENUE DEFICIENCY $/KWH		$0.0034	$0.0038	$0.0046	$0.0049	$0.0041	$0.0077	$0.0052	$0.0022

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	DISTRIBUTION LINE TRANSFORMERS COMPONENTS						
3	PRESENT RATES						
4	----------						
5	RATE BASE		82,612,064	61,454,515	5,711,776	10,853,841	307,267
6	NET OPER INC (PRESENT RATES)		4,174,887	3,202,410	242,165	553,347	5,478
7	RATE OF RETURN (PRES RATES)		5.05%	5.21%	4.24%	5.10%	1.78%
8	RELATIVE RATE OF RETURN		1.00	1.03	0.84	1.01	0.35
9	SALES REVENUE (PRE RATES)		11,169,251	8,470,365	702,266	1,454,874	28,038
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0033	$0.0025	$0.0007	$0.0014
11	REVENUE REQUIRED - $/MO/CUST		$42.98	$40.81	$21.74	$121.48	$9.86
12	SALES REV REQUIRED $/KW		$0.55	$0.00	$0.00	$0.24	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		6,245,472	4,645,961	431,810	820,550	23,229
18	SALES REVENUE REQ CLAIMED ROR		13,845,806	10,336,380	947,413	1,800,276	50,984
19	REVENUE DEFICIENCY SALES REV		2,676,554	1,866,015	245,146	345,402	22,946
20	PERCENT INCREASE REQUIRED		23.96%	22.03%	34.91%	23.74%	81.84%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0041	$0.0033	$0.0009	$0.0025
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0007	$0.0009	$0.0002	$0.0011

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	DISTRIBUTION LINE TRANSFORMERS COMPONENTS								
3	PRESENT RATES								
4	---								
5	RATE BASE		82,612,064	1,045,913	2,284,988	(0)	(0)	494,739	459,025
6	NET OPER INC (PRESENT RATES)		4,174,887	33,533	46,889	0	0	22,564	68,501
7	RATE OF RETURN (PRES RATES)		5.05%	3.21%	2.05%	0.00%	0.00%	4.56%	14.92%
8	RELATIVE RATE OF RETURN		1.00	0.63	0.41	0.00	0.00	0.90	2.95
9	SALES REVENUE (PRE RATES)		11,169,251	114,645	216,442	0	0	62,873	119,749
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0006	$0.0015	$0.0000	$0.0000	$0.0027	$0.0050
11	REVENUE REQUIRED - $/MO/CUST		$42.98	$128.24	$296.09	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.55	$0.20	$0.36	$0.00	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	20.02%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		6,245,472	79,071	172,745	(0)	(0)	37,402	34,702
18	SALES REVENUE REQ CLAIMED ROR		13,845,806	173,511	379,131	0	0	82,053	76,059
19	REVENUE DEFICIENCY SALES REV		2,676,554	58,865	162,689	0	0	19,180	(43,690)
20	PERCENT INCREASE REQUIRED		23.96%	51.35%	75.17%	64.36%	64.16%	30.51%	-36.48%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0009	$0.0026	$0.0000	$0.0000	$0.0035	$0.0032
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0003	$0.0011	$0.0000	$0.0000	$0.0008	($0.0018)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	DISTRIBUTION LINE TRANSFORMERS COMPONENTS									
3	PRESENT RATES									
4	----------									
5	RATE BASE		82,612,064	(0)	(0)	(0)	1,045,913	(0)	2,284,988	61,454,515
6	NET OPER INC (PRESENT RATES)		4,174,887	0	0	0	33,533	0	46,889	3,202,410
7	RATE OF RETURN (PRES RATES)		5.05%	0.00%	0.00%	0.00%	3.21%	0.00%	2.05%	5.21%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.63	0.00	0.41	1.03
9	SALES REVENUE (PRE RATES)		11,169,251	0	0	0	114,645	0	216,442	8,470,365
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0000	$0.0000	$0.0000	$0.0007	$0.0000	$0.0015	$0.0033
11	REVENUE REQUIRED - $/MO/CUST		$42.98	$0.00	$0.00	$0.00	$130.13	$0.00	$297.72	$40.81
12	SALES REV REQUIRED $/KW		$0.55	$0.00	$0.00	$0.00	$0.24	$0.00	$0.36	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
17	RETURN REQ FOR CLAIMED ROR		6,245,472	(0)	(0)	(0)	79,071	(0)	172,745	4,645,961
18	SALES REVENUE REQ CLAIMED ROR		13,845,806	0	0	0	173,511	0	379,131	10,336,380
19	REVENUE DEFICIENCY SALES REV		2,676,554	0	0	0	58,865	0	162,689	1,866,015
20	PERCENT INCREASE REQUIRED		23.96%	64.23%	64.14%	64.33%	51.35%	64.04%	75.17%	22.03%
21	ANNUAL BOOKED KWH SALES		13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0000	$0.0000	$0.0000	$0.0011	$0.0000	$0.0027	$0.0041
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0000	$0.0000	$0.0000	$0.0004	$0.0000	$0.0011	$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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	AVAILABLE COMPONENT						
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 MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	AVAILABLE COMPONENT								
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 GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	AVAILABLE COMPONENT									
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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	AVAILABLE COMPONENT						
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 MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	AVAILABLE COMPONENT								
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 GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	AVAILABLE COMPONENT									
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
	(a) (b)	(c)	(d)	(e)	(f)	(g)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**					
2						
3	**RATE OF RETURN**	4.23%	5.21%	4.24%	5.10%	1.78%
4						
5	**REVENUES REQUIRED**					
6	**DEMAND COMPONENTS**	400,813,280	164,400,724	14,444,308	84,976,920	610,792
7	**PRODUCTION COSTS**					
8	PRODUCTION DEMAND COMPONENT	150,088,913	53,480,389	4,895,055	30,018,241	224,271
9	PURCHASED CAPACITY COMPONENT	37,053,125	12,577,886	1,204,242	7,096,184	62,439
10	TRANSMISSION INTERCONNECT COMPONENT	884,908	335,353	28,996	187,069	1,096
11	**TRANSMISSION COSTS**					
12	TRANSMISSION SYSTEM COMPONENT	116,186,445	45,632,572	3,863,045	24,888,126	136,326
13	TRANSMISSION RADIAL LINES COMPONENT	5,538,929	2,281,605	233,415	1,764,766	8,233
14	**DISTRIBUTION COSTS**					
15	DISTRIBUTION SUBSTATIONS COMPONENT	20,875,746	10,538,032	875,135	5,324,516	35,156
16	DISTRIBUTION PRIMARY COMPONENTS	53,068,491	26,591,101	2,260,089	13,469,251	98,551
17	DISTRIBUTION SECONDARY COMPONENTS	5,947,470	4,493,421	382,065	773,895	16,682
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	11,169,251	8,470,365	702,266	1,454,874	28,038
19	**CUSTOMER COMPONENTS**	46,059,703	28,176,609	4,701,190	3,442,499	404,571
20	**CUSTOMER DISTRIBUTION COSTS**					
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,780,388	3,410,722	506,112	764,115	40,024
22	METERING COMPONENT	10,852,737	6,361,610	1,420,413	1,600,447	128,615
23	STREET AND AREA LIGHTING COMPONENT	5,735,404	0	0	0	0
24	**CUSTOMER COSTS**					
25	METER READING COMPONENT	7,955,856	6,397,556	961,861	362,155	80,958
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,998,948	12,228,574	1,839,280	728,046	154,975
27	CUSTOMER OTHER	(263,630)	(221,854)	(26,476)	(12,262)	0
28	**ENERGY COMPONENTS**	171,983,816	46,200,601	4,429,738	32,453,494	277,066
29	PRODUCTION ENERGY COMPONENT	171,983,816	46,200,601	4,429,738	32,453,494	277,066
30	**TOTAL COMPANY**	618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
31						
32						
33						
34						
35	Annual kWh Sales @ Meter	13,024,297,688	2,366,636,355	285,734,338	2,065,760,672	20,301,638
36	Annual kW - Billed	20,433,446	0	0	6,055,590	0
37	Number of Customers	259,871	207,569	32,299	11,976	2,843
38						
39	Use per Month per Customer (kWh/Cust/12)	4,177	950	737	14,374	595
40	NCP per Customer (NCP/Cust)	7.64	4.64	2.77	41.75	1.69
41						
42						
43						
44						

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	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
	(a) (b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**							
2								
3	**RATE OF RETURN**	4.23%	3.06%	2.00%	4.42%	2.44%	4.56%	14.92%
4								
5	**REVENUES REQUIRED**							
6	**DEMAND COMPONENTS**	400,813,280	5,857,998	6,653,006	42,098,532	79,679,782	764,480	1,326,737
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	150,088,913	2,167,214	2,182,085	15,254,460	41,393,893	189,669	283,636
9	PURCHASED CAPACITY COMPONENT	37,053,125	564,951	600,407	3,721,459	11,133,295	45,961	46,301
10	TRANSMISSION INTERCONNECT COMPONENT	884,908	11,818	10,887	91,365	214,746	1,146	2,433
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	116,186,445	1,510,802	1,384,884	11,550,156	26,739,172	147,951	333,411
13	TRANSMISSION RADIAL LINES COMPONENT	5,538,929	70,385	60,816	910,808	198,677	4,080	6,145
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	20,875,746	368,532	548,099	2,960,150	0	78,304	147,822
16	DISTRIBUTION PRIMARY COMPONENTS	53,068,491	985,233	1,522,174	7,610,134	0	200,592	331,366
17	DISTRIBUTION SECONDARY COMPONENTS	5,947,470	64,417	127,211	0	0	33,905	55,874
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	11,169,251	114,645	216,442	0	0	62,873	119,749
19	**CUSTOMER COMPONENTS**	46,059,703	233,094	228,114	1,595,378	1,542,843	3,515,881	2,219,523
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,780,388	34,116	25,299	0	0	0	0
22	METERING COMPONENT	10,852,737	122,870	141,868	984,006	92,908	0	0
23	STREET AND AREA LIGHTING COMPONENT	5,735,404	0	0	0	0	3,515,881	2,219,523
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	7,955,856	26,126	20,915	104,439	1,846	0	0
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,998,948	49,981	40,032	509,946	1,448,115	0	0
27	CUSTOMER OTHER	(263,630)	0	0	(3,013)	(25)	0	0
28	**ENERGY COMPONENTS**	171,983,816	2,479,995	2,069,353	22,974,594	59,851,851	545,203	701,921
29	PRODUCTION ENERGY COMPONENT	171,983,816	2,479,995	2,069,353	22,974,594	59,851,851	545,203	701,921
30	**TOTAL COMPANY**	618,856,799	8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182
31								
32								
33								
34								
35	Annual kWh Sales @ Meter	13,024,297,688	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
36	Annual kW - Billed	20,433,446	576,448	607,313	3,411,312	9,782,783	0	0
37	Number of Customers	259,871	894	731	3,495	64	0	0
38								
39	Use per Month per Customer (kWh/Cust/12)	4,177	17,662	16,512	42,740	7,957,562	0	0
40	NCP per Customer (NCP/Cust)	7.64	48.02	99.57	85.00	0.00	0.00	0.00
41								
42								
43								
44								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a) (b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**	4.23%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**	400,813,280	14,468,926	65,210,856	904,918	4,953,080	85,450	6,567,556	164,400,724
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	150,088,913	7,179,767	34,214,126	354,579	1,812,634	32,870	2,149,216	53,480,389
9	PURCHASED CAPACITY COMPONENT	37,053,125	1,857,351	9,275,943	96,060	468,891	10,554	589,853	12,577,886
10	TRANSMISSION INTERCONNECT COMPONENT	884,908	39,611	175,135	1,817	10,001	116	10,772	335,353
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	116,186,445	5,310,903	21,428,269	230,761	1,280,041	13,118	1,371,766	45,632,572
13	TRANSMISSION RADIAL LINES COMPONENT	5,538,929	81,294	117,383	7,169	63,217	4,123	56,693	2,281,605
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	20,875,746	0	0	57,280	311,252	5,794	542,305	10,538,032
16	DISTRIBUTION PRIMARY COMPONENTS	53,068,491	0	0	157,251	827,982	18,876	1,503,299	26,591,101
17	DISTRIBUTION SECONDARY COMPONENTS	5,947,470	0	0	0	64,417	0	127,211	4,493,421
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	11,169,251	0	0	0	114,645	0	216,442	8,470,365
19	**CUSTOMER COMPONENTS**	46,059,703	272,556	1,270,287	21,060	212,033	5,589	222,525	28,176,609
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,780,388	0	0	0	34,116	0	25,299	3,410,722
22	METERING COMPONENT	10,852,737	17,060	75,849	19,971	102,899	5,273	136,595	6,361,610
23	STREET AND AREA LIGHTING COMPONENT	5,735,404	0	0	0	0	0	0	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	7,955,856	351	1,495	374	25,753	109	20,806	6,397,556
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,998,948	255,152	1,192,962	715	49,266	208	39,824	12,228,574
27	CUSTOMER OTHER	(263,630)	(7)	(18)	0	0	0	0	(221,854)
28	**ENERGY COMPONENTS**	171,983,816	10,888,745	48,963,106	354,637	2,125,358	25,799	2,043,553	46,200,601
29	PRODUCTION ENERGY COMPONENT	171,983,816	10,888,745	48,963,106	354,637	2,125,358	25,799	2,043,553	46,200,601
30	**TOTAL COMPANY**	618,856,799	25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934
31									
32									
33									
34									
35	Annual kWh Sales @ Meter	13,024,297,688	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
36	Annual kW - Billed	20,433,446	1,660,462	8,122,321	93,102	483,346	8,129	599,184	0
37	Number of Customers	259,871	12	52	13	881	4	727	207,569
38									
39	Use per Month per Customer (kWh/Cust/12)	4,177	7,241,939	8,122,706	191,850	15,092	53,176	16,310	1,022
40	NCP per Customer (NCP/Cust)	7.64	0.00	0.00	563.09	40.42	301.78	98.46	4.64
41									
42									
43									
44									

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
	(a) (b)	(c)	(d)	(e)	(f)	(g)
45						
46						
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**					
2						
3	**RATE OF RETURN**	4.23%	5.21%	4.24%	5.10%	1.78%
4						
5	**$/KWH**					
6	**DEMAND COMPONENTS**	0.0304	0.0646	0.0506	0.0411	0.0301
7	**PRODUCTION COSTS**					
8	PRODUCTION DEMAND COMPONENT	0.0114	0.0210	0.0171	0.0145	0.0110
9	PURCHASED CAPACITY COMPONENT	0.0028	0.0049	0.0042	0.0034	0.0031
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0001
11	**TRANSMISSION COSTS**					
12	TRANSMISSION SYSTEM COMPONENT	0.0088	0.0179	0.0135	0.0120	0.0067
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0009	0.0008	0.0009	0.0004
14	**DISTRIBUTION COSTS**					
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0016	0.0041	0.0031	0.0026	0.0017
16	DISTRIBUTION PRIMARY COMPONENTS	0.0040	0.0104	0.0079	0.0065	0.0049
17	DISTRIBUTION SECONDARY COMPONENTS	0.0005	0.0018	0.0013	0.0004	0.0008
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0008	0.0033	0.0025	0.0007	0.0014
19	**CUSTOMER COMPONENTS**	0.0035	0.0111	0.0165	0.0017	0.0199
20	**CUSTOMER DISTRIBUTION COSTS**					
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0004	0.0013	0.0018	0.0004	0.0020
22	METERING COMPONENT	0.0008	0.0025	0.0050	0.0008	0.0063
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**					
25	METER READING COMPONENT	0.0006	0.0025	0.0034	0.0002	0.0040
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0013	0.0048	0.0064	0.0004	0.0076
27	CUSTOMER OTHER	(0.0000)	(0.0001)	(0.0001)	(0.0000)	0.0000
28	**ENERGY COMPONENTS**	0.0130	0.0182	0.0155	0.0157	0.0136
29	PRODUCTION ENERGY COMPONENT	0.0130	0.0182	0.0155	0.0157	0.0136
30	**TOTAL COMPANY**	0.0469	0.0938	0.0825	0.0585	0.0637
31						
32						
33						
34	**$/MONTH/CUSTOMER**					
35	**CUSTOMER COMPONENTS**	$14.77	$11.31	$12.13	$23.95	$11.86
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.53	$1.37	$1.31	$5.32	$1.17
37	METERING COMPONENT	$3.48	$2.55	$3.66	$11.14	$3.77
38	STREET AND AREA LIGHTING COMPONENT	$1.84	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.55	$2.57	$2.48	$2.52	$2.37
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.45	$4.91	$4.75	$5.07	$4.54
41	CUSTOMER OTHER	($0.08)	($0.09)	($0.07)	($0.09)	$0.00
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.45	$4.91	$4.75	$5.07	$4.54
41	CUSTOMER OTHER	($0.08)	($0.09)	($0.07)	($0.09)	$0.00
42						
43						

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	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
	(a) (b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
45								
46								
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**							
2								
3	**RATE OF RETURN**	4.23%	3.06%	2.00%	4.42%	2.44%	4.56%	14.92%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	0.0304	0.0309	0.0459	0.0235	0.0130	0.0322	0.0555
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	0.0114	0.0114	0.0151	0.0085	0.0068	0.0080	0.0119
9	PURCHASED CAPACITY COMPONENT	0.0028	0.0030	0.0041	0.0021	0.0018	0.0019	0.0019
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0000	0.0000	0.0001
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	0.0088	0.0080	0.0096	0.0064	0.0044	0.0062	0.0139
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0004	0.0004	0.0005	0.0000	0.0002	0.0003
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0016	0.0019	0.0038	0.0017	0.0000	0.0033	0.0062
16	DISTRIBUTION PRIMARY COMPONENTS	0.0040	0.0052	0.0105	0.0042	0.0000	0.0085	0.0139
17	DISTRIBUTION SECONDARY COMPONENTS	0.0005	0.0003	0.0009	0.0000	0.0000	0.0014	0.0023
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0008	0.0006	0.0015	0.0000	0.0000	0.0027	0.0050
19	**CUSTOMER COMPONENTS**	0.0035	0.0012	0.0016	0.0009	0.0003	0.1483	0.0928
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0004	0.0002	0.0002	0.0000	0.0000	0.0000	0.0000
22	METERING COMPONENT	0.0008	0.0006	0.0010	0.0005	0.0000	0.0000	0.0000
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000	0.1483	0.0928
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	0.0006	0.0001	0.0001	0.0001	0.0000	0.0000	0.0000
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0013	0.0003	0.0003	0.0003	0.0002	0.0000	0.0000
27	CUSTOMER OTHER	(0.0000)	0.0000	0.0000	(0.0000)	(0.0000)	0.0000	0.0000
28	**ENERGY COMPONENTS**	0.0130	0.0131	0.0143	0.0128	0.0098	0.0230	0.0293
29	PRODUCTION ENERGY COMPONENT	0.0130	0.0131	0.0143	0.0128	0.0098	0.0230	0.0293
30	**TOTAL COMPANY**	0.0469	0.0452	0.0618	0.0372	0.0231	0.2036	0.1776
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$14.77	$21.73	$26.00	$38.04	$2,008.91	$0.00	$0.00
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.53	$3.18	$2.88	$0.00	$0.00	$0.00	$0.00
37	METERING COMPONENT	$3.48	$11.45	$16.17	$23.46	$120.97	$0.00	$0.00
38	STREET AND AREA LIGHTING COMPONENT	$1.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.55	$2.44	$2.38	$2.49	$2.40	$0.00	$0.00
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.45	$4.66	$4.56	$12.16	$1,885.57	$0.00	$0.00
41	CUSTOMER OTHER	($0.08)	$0.00	$0.00	($0.07)	($0.03)	$0.00	$0.00
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.45	$4.66	$4.56	$12.16	$1,885.57	$0.00	$0.00
41	CUSTOMER OTHER	($0.08)	$0.00	$0.00	($0.07)	($0.03)	$0.00	$0.00
42								
43								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a) (b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
45									
46									
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**								
2									
3	**RATE OF RETURN**	4.23%	3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%
4									
5	**$/KWH**								
6	**DEMAND COMPONENTS**	0.0304	0.0139	0.0129	0.0302	0.0310	0.0335	0.0462	0.0646
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	0.0114	0.0069	0.0068	0.0118	0.0114	0.0129	0.0151	0.0210
9	PURCHASED CAPACITY COMPONENT	0.0028	0.0018	0.0018	0.0032	0.0029	0.0041	0.0041	0.0049
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0000	0.0000	0.0001	0.0001	0.0000	0.0001	0.0001
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	0.0088	0.0051	0.0042	0.0077	0.0080	0.0051	0.0096	0.0179
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0001	0.0000	0.0002	0.0004	0.0016	0.0004	0.0009
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0016	0.0000	0.0000	0.0019	0.0020	0.0023	0.0038	0.0041
16	DISTRIBUTION PRIMARY COMPONENTS	0.0040	0.0000	0.0000	0.0053	0.0052	0.0074	0.0106	0.0104
17	DISTRIBUTION SECONDARY COMPONENTS	0.0005	0.0000	0.0000	0.0000	0.0004	0.0000	0.0009	0.0018
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0008	0.0000	0.0000	0.0000	0.0007	0.0000	0.0015	0.0033
19	**CUSTOMER COMPONENTS**	0.0035	0.0003	0.0003	0.0007	0.0013	0.0022	0.0016	0.0111
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0004	0.0000	0.0000	0.0000	0.0002	0.0000	0.0002	0.0013
22	METERING COMPONENT	0.0008	0.0000	0.0000	0.0007	0.0006	0.0021	0.0010	0.0025
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	0.0006	0.0000	0.0000	0.0000	0.0002	0.0000	0.0001	0.0025
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0013	0.0002	0.0002	0.0000	0.0003	0.0001	0.0003	0.0048
27	CUSTOMER OTHER	(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000	0.0000	0.0000	(0.0001)
28	**ENERGY COMPONENTS**	0.0130	0.0104	0.0097	0.0118	0.0133	0.0101	0.0144	0.0182
29	PRODUCTION ENERGY COMPONENT	0.0130	0.0104	0.0097	0.0118	0.0133	0.0101	0.0144	0.0182
30	**TOTAL COMPANY**	0.0469	0.0246	0.0228	0.0428	0.0457	0.0458	0.0621	0.0938
31									
32									
33									
34	**$/MONTH/CUSTOMER**								
35	**CUSTOMER COMPONENTS**	$14.77	$1,892.75	$2,035.72	$135.00	$20.06	$116.45	$25.51	$11.31
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.53	$0.00	$0.00	$0.00	$3.23	$0.00	$2.90	$1.37
37	METERING COMPONENT	$3.48	$118.47	$121.55	$128.02	$9.73	$109.85	$15.66	$2.55
38	STREET AND AREA LIGHTING COMPONENT	$1.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.55	$2.44	$2.40	$2.40	$2.44	$2.26	$2.38	$2.57
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.45	$1,771.89	$1,911.80	$4.58	$4.66	$4.34	$4.56	$4.91
41	CUSTOMER OTHER	($0.08)	($0.05)	($0.03)	$0.00	$0.00	$0.00	$0.00	($0.09)
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.45	$1,771.89	$1,911.80	$4.58	$4.66	$4.34	$4.56	$4.91
41	CUSTOMER OTHER	($0.08)	($0.05)	($0.03)	$0.00	$0.00	$0.00	$0.00	($0.09)
42									
43									

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS						
1	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%
	REVENUES REQUIRED						
2	**DEMAND COMPONENTS**	496,807,186	496,807,186	188,104,822	15,904,298	100,940,947	955,196
	PRODUCTION COSTS						
3	PRODUCTION DEMAND COMPONENT		177,717,036	58,963,581	4,782,159	34,357,619	303,377
4	PURCHASED CAPACITY COMPONENT		37,844,377	12,567,562	1,017,952	7,313,420	64,568
5	TRANSMISSION INTERCONNECT COMPONENT		1,406,243	466,288	37,850	271,938	2,401
	TRANSMISSION COSTS						
6	TRANSMISSION SYSTEM COMPONENT		164,450,244	55,373,910	4,430,186	31,824,468	279,437
7	TRANSMISSION RADIAL LINES COMPONENT		7,131,036	2,809,622	320,486	2,204,184	15,879
	DISTRIBUTION COSTS						
8	DISTRIBUTION SUBSTATIONS COMPONENT		25,922,722	12,624,207	1,158,880	6,565,337	63,124
9	DISTRIBUTION PRIMARY COMPONENTS		62,216,963	30,307,487	2,780,739	15,753,471	151,457
10	DISTRIBUTION SECONDARY COMPONENTS		6,996,551	5,214,271	478,409	921,498	26,057
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,122,014	9,777,895	897,637	1,729,013	48,895
12	**CUSTOMER COMPONENTS**	49,833,054	49,833,054	29,722,609	5,165,674	3,823,611	491,868
	CUSTOMER DISTRIBUTION COSTS						
13	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,554,734	3,890,594	630,337	883,980	63,853
14	METERING COMPONENT		12,621,697	7,259,298	1,694,369	1,841,647	171,409
15	STREET AND AREA LIGHTING COMPONENT		6,450,683	0	0	0	0
	CUSTOMER COSTS						
16	METER READING COMPONENT		8,332,951	6,673,749	1,020,882	380,913	90,741
17	CUST ACCT, SALES, & SERVICE COMPONENT		17,240,162	12,197,862	1,866,039	734,218	165,865
18	CUSTOMER OTHER		(367,173)	(298,895)	(45,953)	(17,147)	0
19	**ENERGY COMPONENTS**		218,880,771	51,976,766	5,235,873	37,547,187	380,455
20	PRODUCTION ENERGY COMPONENT		218,880,771	51,976,766	5,235,873	37,547,187	380,455
21	**TOTAL COMPANY**	765,521,011	765,521,011	269,804,197	26,305,845	142,311,746	1,827,519
22	Annual kWh Sales @ Meter		13,148,200,292	2,366,636,355	280,671,444	2,089,581,792	19,872,725
23	Annual kW - Billed		20,613,703	0	0	6,078,843	0
24	Number of Customers		258,775	206,671	32,060	11,962	2,849

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		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
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS								
1	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
	REVENUES REQUIRED								
2	**DEMAND COMPONENTS**	496,807,186	496,807,186	8,107,612	9,935,670	53,791,635	117,202,569	976,541	887,897
	PRODUCTION COSTS								
3	PRODUCTION DEMAND COMPONENT		177,717,036	2,730,824	2,844,792	18,663,333	54,613,759	238,382	219,210
4	PURCHASED CAPACITY COMPONENT		37,844,377	581,223	605,472	3,972,633	11,624,126	50,738	46,683
5	TRANSMISSION INTERCONNECT COMPONENT		1,406,243	21,616	22,518	147,721	432,289	1,887	1,734
	TRANSMISSION COSTS								
6	TRANSMISSION SYSTEM COMPONENT		164,450,244	2,511,866	2,639,914	16,758,896	50,212,210	218,524	200,833
7	TRANSMISSION RADIAL LINES COMPONENT		7,131,036	110,589	118,297	1,222,566	320,185	5,396	3,834
	DISTRIBUTION COSTS								
8	DISTRIBUTION SUBSTATIONS COMPONENT		25,922,722	558,216	929,808	3,831,913	0	100,640	90,597
9	DISTRIBUTION PRIMARY COMPONENTS		62,216,963	1,339,375	2,230,957	9,194,574	0	241,477	217,426
10	DISTRIBUTION SECONDARY COMPONENTS		6,996,551	88,271	189,094	0	0	41,545	37,407
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,122,014	165,631	354,818	0	0	77,953	70,172
12	**CUSTOMER COMPONENTS**	49,833,054	49,833,054	297,702	304,308	1,814,441	1,762,158	4,336,107	2,114,576
	CUSTOMER DISTRIBUTION COSTS								
13	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,554,734	46,814	39,156	0	0	0	0
14	METERING COMPONENT		12,621,697	170,376	199,674	1,164,920	120,005	0	0
15	STREET AND AREA LIGHTING COMPONENT		6,450,683	0	0	0	0	4,336,107	2,114,576
	CUSTOMER COSTS								
16	METER READING COMPONENT		8,332,951	28,471	23,154	113,003	2,039	0	0
17	CUST ACCT, SALES, & SERVICE COMPONENT		17,240,162	52,041	42,324	541,606	1,640,207	0	0
18	CUSTOMER OTHER		(367,173)	0	0	(5,087)	(92)	0	0
19	**ENERGY COMPONENTS**		218,880,771	3,267,396	2,924,292	29,389,135	87,007,648	631,632	520,386
20	PRODUCTION ENERGY COMPONENT		218,880,771	3,267,396	2,924,292	29,389,135	87,007,648	631,632	520,386
21	**TOTAL COMPANY**	765,521,011	765,521,011	11,672,709	13,164,270	84,995,210	205,972,375	5,944,281	3,522,859
22	Annual kWh Sales @ Meter		13,148,200,292	188,878,831	151,303,340	1,873,215,012	6,130,068,502	24,985,313	22,986,979
23	Annual kW - Billed		20,613,703	566,863	612,598	3,491,270	9,864,129	0	0
24	Number of Customers		258,775	894	727	3,548	64	0	0

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS									
1	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
	REVENUES REQUIRED									
2	**DEMAND COMPONENTS**	496,807,186	496,807,186	20,454,572	96,747,996	1,321,623	6,785,989	167,867	9,767,803	188,104,822
	PRODUCTION COSTS									
3	PRODUCTION DEMAND COMPONENT		177,717,036	9,210,681	45,403,078	462,332	2,268,493	50,174	2,794,618	58,963,581
4	PURCHASED CAPACITY COMPONENT		37,844,377	1,960,470	9,663,656	98,398	482,825	10,677	594,795	12,567,562
5	TRANSMISSION INTERCONNECT COMPONENT		1,406,243	72,905	359,384	3,660	17,956	397	22,121	466,288
	TRANSMISSION COSTS									
6	TRANSMISSION SYSTEM COMPONENT		164,450,244	9,083,353	41,128,857	427,879	2,083,987	46,727	2,593,187	55,373,910
7	TRANSMISSION RADIAL LINES COMPONENT		7,131,036	127,164	193,021	11,999	98,590	13,497	104,800	2,809,622
	DISTRIBUTION COSTS									
8	DISTRIBUTION SUBSTATIONS COMPONENT		25,922,722	0	0	93,357	464,858	13,649	916,159	12,624,207
9	DISTRIBUTION PRIMARY COMPONENTS		62,216,963	0	0	223,998	1,115,378	32,746	2,198,211	30,307,487
10	DISTRIBUTION SECONDARY COMPONENTS		6,996,551	0	0	0	88,271	0	189,094	5,214,271
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,122,014	0	0	0	165,631	0	354,818	9,777,895
12	**CUSTOMER COMPONENTS**	49,833,054	49,833,054	305,299	1,456,859	43,127	254,575	20,303	284,005	29,722,609
	CUSTOMER DISTRIBUTION COSTS									
13	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,554,734	0	0	0	46,814	0	39,156	3,890,594
14	METERING COMPONENT		12,621,697	21,290	98,715	41,956	128,420	19,942	179,731	7,259,298
15	STREET AND AREA LIGHTING COMPONENT		6,450,683	0	0	0	0	0	0	0
	CUSTOMER COSTS									
16	METER READING COMPONENT		8,332,951	382	1,656	414	28,057	127	23,027	6,673,749
17	CUST ACCT, SALES, & SERVICE COMPONENT		17,240,162	283,644	1,356,563	757	51,284	233	42,091	12,197,862
18	CUSTOMER OTHER		(367,173)	(17)	(75)	0	0	0	0	(298,895)
19	**ENERGY COMPONENTS**		218,880,771	14,927,976	72,079,672	497,246	2,770,149	46,322	2,877,970	51,976,766
20	PRODUCTION ENERGY COMPONENT		218,880,771	14,927,976	72,079,672	497,246	2,770,149	46,322	2,877,970	51,976,766
21	**TOTAL COMPANY**	765,521,011	765,521,011	35,687,848	170,284,528	1,861,996	9,810,713	234,492	12,929,778	269,804,197
22	Annual kWh Sales @ Meter		13,148,200,292	1,051,210,235	5,078,858,266	29,769,057	159,109,773	2,620,159	148,683,181	2,566,040,589
23	Annual kW - Billed		20,613,703	1,676,323	8,187,806	92,215	474,648	8,300	604,298	0
24	Number of Customers		258,775	12	52	13	881	4	723	206,671

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS						
25	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%
	$/KWH						
26	**DEMAND COMPONENTS**		$0.0372	$0.0733	$0.0567	$0.0483	$0.0481
	PRODUCTION COSTS						
27	PRODUCTION DEMAND COMPONENT		$0.0133	$0.0230	$0.0170	$0.0164	$0.0153
28	PURCHASED CAPACITY COMPONENT		$0.0028	$0.0049	$0.0036	$0.0035	$0.0032
29	TRANSMISSION INTERCONNECT COMPONENT		$0.0001	$0.0002	$0.0001	$0.0001	$0.0001
	TRANSMISSION COSTS						
30	TRANSMISSION SYSTEM COMPONENT		$0.0123	$0.0216	$0.0158	$0.0152	$0.0141
31	TRANSMISSION RADIAL LINES COMPONENT		$0.0005	$0.0011	$0.0011	$0.0011	$0.0008
	DISTRIBUTION COSTS						
32	DISTRIBUTION SUBSTATIONS COMPONENT		$0.0019	$0.0049	$0.0041	$0.0031	$0.0032
33	DISTRIBUTION PRIMARY COMPONENTS		$0.0047	$0.0118	$0.0099	$0.0075	$0.0076
34	DISTRIBUTION SECONDARY COMPONENTS		$0.0005	$0.0020	$0.0017	$0.0004	$0.0013
35	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		$0.0010	$0.0203	$0.0187	$0.0180	$0.0191
36	**CUSTOMER COMPONENTS**		$0.0037	$0.0116	$0.0184	$0.0018	$0.0248
	CUSTOMER DISTRIBUTION COSTS						
37	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.0004	$0.0015	$0.0022	$0.0004	$0.0032
38	METERING COMPONENT		$0.0009	$0.0028	$0.0060	$0.0009	$0.0086
39	STREET AND AREA LIGHTING COMPONENT		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000
	CUSTOMER COSTS						
40	METER READING COMPONENT		$0.0006	$0.0026	$0.0036	$0.0002	$0.0046
41	CUST ACCT, SALES, & SERVICE COMPONENT		$0.0013	$0.0048	$0.0066	$0.0004	$0.0083
42	CUSTOMER OTHER		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
43	**ENERGY COMPONENTS**		$0.0164	$0.0203	$0.0187	$0.0180	$0.0191
44	PRODUCTION ENERGY COMPONENT		$0.0164	$0.0203	$0.0187	$0.0180	$0.0191
45	**TOTAL COMPANY**		$0.0574	$0.1051	$0.0937	$0.0681	$0.0920
	$/MONTH/CUSTOMER						
46	**CUSTOMER COMPONENTS**		$16.05	$11.98	$13.43	$26.64	$14.39
47	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.79	$1.57	$1.64	$6.16	$1.87
48	METERING COMPONENT		$4.06	$2.93	$4.40	$12.83	$5.01
49	STREET AND AREA LIGHTING COMPONENT		$2.08	$0.00	$0.00	$0.00	$0.00
50	METER READING COMPONENT		$2.68	$2.69	$2.65	$2.65	$2.65
51	CUST ACCT, SALES, & SERVICE COMPONENT		$5.55	$4.92	$4.85	$5.12	$4.85
52	CUSTOMER OTHER		($0.12)	($0.12)	($0.12)	($0.12)	$0.00

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	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
	(a) (b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS							
25	**RATE OF RETURN**	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
	$/KWH							
26	**DEMAND COMPONENTS**	$0.0372	$0.0429	$0.0657	$0.0287	$0.0191	$0.0391	$0.0386
	PRODUCTION COSTS							
27	PRODUCTION DEMAND COMPONENT	$0.0133	$0.0145	$0.0188	$0.0100	$0.0089	$0.0095	$0.0095
28	PURCHASED CAPACITY COMPONENT	$0.0028	$0.0031	$0.0040	$0.0021	$0.0019	$0.0020	$0.0020
29	TRANSMISSION INTERCONNECT COMPONENT	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
	TRANSMISSION COSTS							
30	TRANSMISSION SYSTEM COMPONENT	$0.0123	$0.0133	$0.0174	$0.0089	$0.0082	$0.0087	$0.0087
31	TRANSMISSION RADIAL LINES COMPONENT	$0.0005	$0.0006	$0.0008	$0.0007	$0.0001	$0.0002	$0.0002
	DISTRIBUTION COSTS							
32	DISTRIBUTION SUBSTATIONS COMPONENT	$0.0019	$0.0030	$0.0061	$0.0020	$0.0000	$0.0040	$0.0039
33	DISTRIBUTION PRIMARY COMPONENTS	$0.0047	$0.0071	$0.0147	$0.0049	$0.0000	$0.0097	$0.0095
34	DISTRIBUTION SECONDARY COMPONENTS	$0.0005	$0.0005	$0.0012	$0.0000	$0.0000	$0.0017	$0.0016
35	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	$0.0010	$0.0173	$0.0193	$0.0157	$0.0142	$0.0253	$0.0226
36	**CUSTOMER COMPONENTS**	$0.0037	$0.0016	$0.0020	$0.0010	$0.0003	$0.1735	$0.0920
	CUSTOMER DISTRIBUTION COSTS							
37	DISTRIBUTION SERVICE LATERALS COMPONENTS	$0.0004	$0.0002	$0.0003	$0.0000	$0.0000	$0.0000	$0.0000
38	METERING COMPONENT	$0.0009	$0.0009	$0.0013	$0.0006	$0.0000	$0.0000	$0.0000
39	STREET AND AREA LIGHTING COMPONENT	$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.1735	$0.0920
	CUSTOMER COSTS							
40	METER READING COMPONENT	$0.0006	$0.0002	$0.0002	$0.0001	$0.0000	$0.0000	$0.0000
41	CUST ACCT, SALES, & SERVICE COMPONENT	$0.0013	$0.0003	$0.0003	$0.0003	$0.0003	$0.0000	$0.0000
42	CUSTOMER OTHER	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.1735	$0.0920
43	**ENERGY COMPONENTS**	$0.0164	$0.0173	$0.0193	$0.0157	$0.0142	$0.0253	$0.0226
44	PRODUCTION ENERGY COMPONENT	$0.0164	$0.0173	$0.0193	$0.0157	$0.0142	$0.0253	$0.0226
45	**TOTAL COMPANY**	$0.0574	$0.0618	$0.0870	$0.0454	$0.0336	$0.2379	$0.1533
	$/MONTH/CUSTOMER							
46	**CUSTOMER COMPONENTS**	$16.05	$27.75	$34.88	$42.62	$2,294.48		
47	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.79	$4.36	$4.49	$0.00	$0.00		
48	METERING COMPONENT	$4.06	$15.88	$22.89	$27.36	$156.26		
49	STREET AND AREA LIGHTING COMPONENT	$2.08	$0.00	$0.00	$0.00	$0.00		
50	METER READING COMPONENT	$2.68	$2.65	$2.65	$2.65	$2.65		
51	CUST ACCT, SALES, & SERVICE COMPONENT	$5.55	$4.85	$4.85	$12.72	$2,135.69		
52	CUSTOMER OTHER	($0.12)	$0.00	$0.00	($0.12)	($0.12)		

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a) (b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS								
25	**RATE OF RETURN**	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
	$/KWH								
26	**DEMAND COMPONENTS**	$0.0372	$0.0195	$0.0190	$0.0444	$0.0426	$0.0641	$0.0657	$0.0733
	PRODUCTION COSTS								
27	PRODUCTION DEMAND COMPONENT	$0.0133	$0.0088	$0.0089	$0.0155	$0.0143	$0.0191	$0.0188	$0.0230
28	PURCHASED CAPACITY COMPONENT	$0.0028	$0.0019	$0.0019	$0.0033	$0.0030	$0.0041	$0.0040	$0.0049
29	TRANSMISSION INTERCONNECT COMPONENT	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002	$0.0001	$0.0002
	TRANSMISSION COSTS								
30	TRANSMISSION SYSTEM COMPONENT	$0.0123	$0.0086	$0.0081	$0.0144	$0.0131	$0.0178	$0.0174	$0.0216
31	TRANSMISSION RADIAL LINES COMPONENT	$0.0005	$0.0001	$0.0000	$0.0004	$0.0006	$0.0052	$0.0007	$0.0011
	DISTRIBUTION COSTS								
32	DISTRIBUTION SUBSTATIONS COMPONENT	$0.0019	$0.0000	$0.0000	$0.0031	$0.0029	$0.0052	$0.0062	$0.0049
33	DISTRIBUTION PRIMARY COMPONENTS	$0.0047	$0.0000	$0.0000	$0.0075	$0.0070	$0.0125	$0.0148	$0.0118
34	DISTRIBUTION SECONDARY COMPONENTS	$0.0005	$0.0000	$0.0000	$0.0000	$0.0006	$0.0000	$0.0013	$0.0020
35	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	$0.0010	$0.0142	$0.0142	$0.0167	$0.0174	$0.0177	$0.0194	$0.0203
36	**CUSTOMER COMPONENTS**	$0.0037	$0.0003	$0.0003	$0.0014	$0.0016	$0.0077	$0.0019	$0.0116
	CUSTOMER DISTRIBUTION COSTS								
37	DISTRIBUTION SERVICE LATERALS COMPONENTS	$0.0004	$0.0000	$0.0000	$0.0000	$0.0003	$0.0000	$0.0003	$0.0015
38	METERING COMPONENT	$0.0009	$0.0000	$0.0000	$0.0014	$0.0008	$0.0076	$0.0012	$0.0028
39	STREET AND AREA LIGHTING COMPONENT	$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
	CUSTOMER COSTS								
40	METER READING COMPONENT	$0.0006	$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0002	$0.0026
41	CUST ACCT, SALES, & SERVICE COMPONENT	$0.0013	$0.0003	$0.0003	$0.0000	$0.0003	$0.0001	$0.0003	$0.0048
42	CUSTOMER OTHER	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
43	**ENERGY COMPONENTS**	$0.0164	$0.0142	$0.0142	$0.0167	$0.0174	$0.0177	$0.0194	$0.0203
44	PRODUCTION ENERGY COMPONENT	$0.0164	$0.0142	$0.0142	$0.0167	$0.0174	$0.0177	$0.0194	$0.0203
45	**TOTAL COMPANY**	$0.0574	$0.0339	$0.0335	$0.0625	$0.0617	$0.0895	$0.0870	$0.1051
	$/MONTH/CUSTOMER								
46	**CUSTOMER COMPONENTS**	$16.05	$2,120.14	$2,334.71	$276.45	$24.08	$422.97	$32.73	$11.98
47	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.79	$0.00	$0.00	$0.00	$4.43	$0.00	$4.51	$1.57
48	METERING COMPONENT	$4.06	$147.85	$158.20	$268.95	$12.15	$415.47	$20.72	$2.93
49	STREET AND AREA LIGHTING COMPONENT	$2.08	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50	METER READING COMPONENT	$2.68	$2.65	$2.65	$2.65	$2.65	$2.65	$2.65	$2.69
51	CUST ACCT, SALES, & SERVICE COMPONENT	$5.55	$1,969.75	$2,173.98	$4.85	$4.85	$4.85	$4.85	$4.92
52	CUSTOMER OTHER	($0.12)	($0.12)	($0.12)	$0.00	$0.00	$0.00	$0.00	($0.12)

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**ALLOCATION FACTOR Inputs TABLE**							
2	**DEMAND**							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	100.00%	33.57%	3.27%	19.27%	0.17%	1.53%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	33.57%	3.27%	19.27%	0.17%	1.53%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	33.57%	3.27%	19.27%	0.17%	1.53%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	33.57%	3.27%	19.27%	0.17%	1.53%
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	34.46%	3.32%	19.36%	0.17%	1.52%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	62,537,607	24,162,465	2,791,631	19,532,143	133,572	966,272
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	34.46%	3.32%	19.36%	0.17%	1.52%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	10,786,391	3,803,094	442,181	3,502,298	15,436	157,043
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	51,751,216	20,359,371	2,349,450	16,029,845	118,136	809,229
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,984,559	962,539	89,462	500,004	4,813	42,933
22								
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,984,559	962,539	89,462	500,004	4,813	42,933
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,984,559	962,539	89,462	500,004	4,813	42,933
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,293,925	962,539	89,462	170,001	4,813	16,382
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,293,925	962,539	89,462	170,001	4,813	16,382
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,293,925	962,539	89,462	170,001	4,813	16,382
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	1,984,559	962,539	89,462	500,004	4,813	42,933
32								
33	AED 4-CP Distribution	AED4CPDIST	100.00%	48.91%	4.72%	27.48%	0.24%	2.16%
34								
35								
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Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
1	**ALLOCATION FACTOR Inputs TABLE**							
2	**DEMAND**							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	100.00%	1.63%	10.10%	30.21%	0.12%	0.13%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	1.63%	10.10%	30.21%	0.12%	0.13%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	1.63%	10.10%	30.21%	0.12%	0.13%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	1.63%	10.10%	30.21%	0.12%	0.13%
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	1.65%	9.72%	29.55%	0.12%	0.12%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	62,537,607	993,078	10,809,516	3,067,568	47,547	33,816
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	1.65%	9.72%	29.55%	0.12%	0.12%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	10,786,391	112,132	1,911,734	828,439	8,201	5,832
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	51,751,216	880,946	8,897,782	2,239,129	39,346	27,983
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,984,559	72,785	297,084	0	7,749	7,190
22								
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,984,559	72,785	297,084	0	7,749	7,190
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,984,559	72,785	297,084	0	7,749	7,190
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,293,925	35,789	0	0	7,749	7,190
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,293,925	35,789	0	0	7,749	7,190
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,293,925	35,789	0	0	7,749	7,190
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	1,984,559	72,785	297,084	0	7,749	7,190
32								
33	AED 4-CP Distribution	AED4CPDIST	100.00%	2.34%	13.80%	0.00%	0.17%	0.18%
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
1	**ALLOCATION FACTOR Inputs TABLE**							
2	**DEMAND**							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	100.00%	5.04%	25.17%	0.26%	1.27%	0.03%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	5.04%	25.17%	0.26%	1.27%	0.03%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	5.04%	25.17%	0.26%	1.27%	0.03%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	5.04%	25.17%	0.26%	1.27%	0.03%
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	5.24%	24.31%	0.26%	1.26%	0.03%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	62,537,607	1,082,720	1,984,848	117,885	848,387	111,403
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	5.24%	24.31%	0.26%	1.26%	0.03%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	10,786,391	141,504	686,935	35,080	121,964	10,207
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	51,751,216	941,217	1,297,913	82,806	726,423	101,196
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,984,559	0	0	7,320	35,613	1,207
22								
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,984,559	0	0	7,320	35,613	1,207
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,984,559	0	0	7,320	35,613	1,207
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,293,925	0	0	0	16,382	0
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,293,925	0	0	0	16,382	0
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,293,925	0	0	0	16,382	0
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	1,984,559	0	0	7,320	35,613	1,207
32								
33	AED 4-CP Distribution	AED4CPDIST	100.00%	0.00%	0.00%	0.37%	1.79%	0.04%
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
1	**ALLOCATION FACTOR Inputs TABLE**				
2	**DEMAND**				
3					
4	DEMAND - PRODUCTION RELATED				
5	Demand Production (AED 4-CP)	DPROD	100.00%	1.60%	33.57%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	1.60%	33.57%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	1.60%	33.57%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	1.60%	33.57%
9					
10					
11	DEMAND - TRANSMISSION RELATED				
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	1.62%	34.46%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	62,537,607	881,675	24,162,465
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	1.62%	34.46%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	10,786,391	101,925	3,803,094
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	51,751,216	779,750	20,359,371
17					
18					
19					
20	DEMAND - DISTRIBUTION RELATED				
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,984,559	71,578	962,539
22					
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,984,559	71,578	962,539
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,984,559	71,578	962,539
25					
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,293,925	35,789	962,539
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,293,925	35,789	962,539
28					
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,293,925	35,789	962,539
30					
31	Distribution Load Dispatching (NCP)	DDISTLD	1,984,559	71,578	962,539
32					
33	AED 4-CP Distribution	AED4CPDIST	100.00%	2.30%	48.91%
34					
35					
36					
37					
38					
39					
40					
41					
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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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
47								
48								
49								
50								
51	**ALLOCATION FACTOR TABLE CONTINUED**							
52								
53	**ENERGY - PRODUCTION RELATED**				0.0226			
54	Energy @ Generation with losses (kWh)	ENEFUEL	14,252,371,880	2,871,792,019	322,419,484	2,324,077,846	22,908,145	213,137,088
55	Energy @ Generation with losses(kWh)	ENERGY1	14,252,371,880	2,871,792,019	322,419,484	2,324,077,846	22,908,145	213,137,088
56	Energy @ Meter (kWh Sales)	ENERGY2	13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638	189,482,716
57								
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	7,953,309,633	2,871,792,019	322,419,484	2,324,077,846	22,908,145	213,137,088
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	332,573,379	198,617,662	14,734,689	84,746,005	1,221,866	5,305,636
60	Energy @ Meter, less REC opt-out	ENERGYREC	8,595,910,695	2,545,037,233	285,734,338	2,065,760,672	20,301,638	189,482,716
61								
62	Secondary Line - 1.128389							
63	Sec Line Tranf - 1.125047							
64	Primary - 1.105898							
65	Subtransmission - 1.035919							
66	Transmission - 1.029633							
67								
68	**CUSTOMER**							
69								
70	369-Service Investment (Replacement Costs)	CSERVICE	66,920,752	46,698,832	7,660,102	10,741,770	775,632	568,756
71	370-Meters (New Meter Cost)	CMETERS	53,030,962	30,395,922	7,190,248	7,814,802	727,168	655,092
72								
73	902-Meter Reading (Customer Count)	CMETRDG	259,871	207,569	32,299	11,976	2,843	894
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,130,865	2,490,828	387,588	143,715	34,116	10,728
75	905-Miscellaneous Customer Accounts	CUSTCAM	3,130,865	2,490,828	387,588	143,715	34,116	10,728
76	908-Customer Assistance	CUSTASST	3,130,865	2,490,828	387,588	143,715	34,116	10,728
77	909-Advertisement	CUSTADVT	3,130,865	2,490,828	387,588	143,715	34,116	10,728
78	910-Miscellaneous Customer Service	CUSTCSM	3,130,865	2,490,828	387,588	143,715	34,116	10,728
79								
80								
81	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0
82	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0
83								
84	Customer Deposits (Number of Customers)	CUSTDEP	255,403	207,569	32,299	11,976	0	0
85								
86								
87	Number of Bills (Annual)	CUSTBILLS	3,118,455	2,490,828	387,588	143,715	34,116	10,728
88	Number of Bills (Weighted)	CUSTWBILLS	3,130,865	2,490,828	387,588	143,715	34,116	10,728
89	Number of Customers	CUST	259,871	207,569	32,299	11,976	2,843	894
90	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	0	0	0
91								
92	Major Acct Representatives Acct 908	MAJACCT	7,826,452,997	0		152,130,407		0
93	Number of Customers (Distribution Only)	CUSTDIST	259,807	207,569	32,299	11,976	2,843	894

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
47								
48								
49								
50								
51	**ALLOCATION FACTOR TABLE CONTINUED**							
52								
53	**ENERGY - PRODUCTION RELATED**							
54	Energy @ Generation with losses (kWh)	ENEFUEL	14,252,371,880	162,906,471	1,982,327,662	6,299,062,247	26,750,131	26,990,787
55	Energy @ Generation with losses(kWh)	ENERGY1	14,252,371,880	162,906,471	1,982,327,662	6,299,062,247	26,750,131	26,990,787
56	Energy @ Meter (kWh Sales)	ENERGY2	13,202,698,566	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
57								
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	7,953,309,633	162,906,471	1,982,327,662	0	26,750,131	26,990,787
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	332,573,379	9,960,834	5,490,349	5,188,398	4,392,472	2,915,468
60	Energy @ Meter, less REC opt-out	ENERGYREC	8,595,910,695	144,843,147	1,792,504,971	1,504,619,747	23,706,480	23,919,754
61								
62	Secondary Line - 1.128389							
63	Sec Line Tranf - 1.125047							
64	Primary - 1.105898							
65	Subtransmission - 1.035919							
66	Transmission - 1.029633							
67								
68	**CUSTOMER**							
69								
70	369-Service Investment (Replacement Costs)	CSERVICE	66,920,752	475,660	0	-	0	0
71	370-Meters (New Meter Cost)	CMETERS	53,030,962	796,321	4,942,341	509,068	0	0
72								
73	902-Meter Reading (Customer Count)	CMETRDG	259,871	731	3,495	64	0	0
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,130,865	8,772	44,296	10,822	0	0
75	905-Miscellaneous Customer Accounts	CUSTCAM	3,130,865	8,772	44,296	10,822	0	0
76	908-Customer Assistance	CUSTASST	3,130,865	8,772	44,296	10,822	0	0
77	909-Advertisement	CUSTADVT	3,130,865	8,772	44,296	10,822	0	0
78	910-Miscellaneous Customer Service	CUSTCSM	3,130,865	8,772	44,296	10,822	0	0
79								
80								
81	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	1
82	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	1	0
83								
84	Customer Deposits (Number of Customers)	CUSTDEP	255,403	0	3,495	64	0	0
85								
86								
87	Number of Bills (Annual)	CUSTBILLS	3,118,455	8,772	41,940	768	0	0
88	Number of Bills (Weighted)	CUSTWBILLS	3,130,865	8,772	44,296	10,822	0	0
89	Number of Customers	CUST	259,871	731	3,495	64	0	0
90	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	62	0	0
91								
92	Major Acct Representatives Acct 908	MAJACCT	7,826,452,997	0	1,299,893,583	6,374,429,007	0	0
93	Number of Customers (Distribution Only)	CUSTDIST	259,807	731	3,495	0	0	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
47								
48								
49								
50								
51	**ALLOCATION FACTOR TABLE CONTINUED**							
52								
53	**ENERGY - PRODUCTION RELATED**							
54	Energy @ Generation with losses (kWh)	ENEFUEL	14,252,371,880	1,080,296,932	5,218,765,315	33,097,992	180,039,097	2,822,767
55	Energy @ Generation with losses(kWh)	ENERGY1	14,252,371,880	1,080,296,932	5,218,765,315	33,097,992	180,039,097	2,822,767
56	Energy @ Meter (kWh Sales)	ENERGY2	13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466
57								
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	7,953,309,633	0	0	33,097,992	180,039,097	2,822,767
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	332,573,379	0	5,188,398	648,659	4,656,976	104,465
60	Energy @ Meter, less REC opt-out	ENERGYREC	8,595,910,695	216,487,372	1,288,132,375	29,928,611	159,554,105	2,552,466
61								
62	Secondary Line - 1.128389							
63	Sec Line Tranf - 1.125047							
64	Primary - 1.105898							
65	Subtransmission - 1.035919							
66	Transmission - 1.029633							
67								
68	**CUSTOMER**							
69								
70	369-Service Investment (Replacement Costs)	CSERVICE	66,920,752	0	0	0	568,756	0
71	370-Meters (New Meter Cost)	CMETERS	53,030,962	90,319	418,749	110,214	544,878	33,812
72								
73	902-Meter Reading (Customer Count)	CMETRDG	259,871	12	52	13	881	4
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,130,865	2,029	8,793	156	10,572	48
75	905-Miscellaneous Customer Accounts	CUSTCAM	3,130,865	2,029	8,793	156	10,572	48
76	908-Customer Assistance	CUSTASST	3,130,865	2,029	8,793	156	10,572	48
77	909-Advertisement	CUSTADVT	3,130,865	2,029	8,793	156	10,572	48
78	910-Miscellaneous Customer Service	CUSTCSM	3,130,865	2,029	8,793	156	10,572	48
79								
80								
81	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0
82	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0
83								
84	Customer Deposits (Number of Customers)	CUSTDEP	255,403	12	52	0	0	0
85								
86								
87	Number of Bills (Annual)	CUSTBILLS	3,118,455	144	624	156	10,572	48
88	Number of Bills (Weighted)	CUSTWBILLS	3,130,865	2,029	8,793	156	10,572	48
89	Number of Customers	CUST	259,871	12	52	13	881	4
90	Transmission Meters (Transmission Customers)	TRANSMET	62	11	51	0	0	0
91								
92	Major Acct Representatives Acct 908	MAJACCT	7,826,452,997	1,099,511,199	5,274,917,808			
93	Number of Customers (Distribution Only)	CUSTDIST	259,807	0	0	13	881	4

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
47					
48					
49					
50					
51	**ALLOCATION FACTOR TABLE CONTINUED**				
52					
53	**ENERGY - PRODUCTION RELATED**				
54	Energy @ Generation with losses (kWh)	ENEFUEL	14,252,371,880	160,083,704	2,871,792,019
55	Energy @ Generation with losses(kWh)	ENERGY1	14,252,371,880	160,083,704	2,871,792,019
56	Energy @ Meter (kWh Sales)	ENERGY2	13,202,698,566	142,290,681	2,545,037,233
57					
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	7,953,309,633	160,083,704	2,871,792,019
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	332,573,379	9,856,369	198,617,662
60	Energy @ Meter, less REC opt-out	ENERGYREC	8,595,910,695	142,290,681	2,545,037,233
61					
62	Secondary Line - 1.128389				
63	Sec Line Tranf - 1.125047				
64	Primary - 1.105898				
65	Subtransmission - 1.035919				
66	Transmission - 1.029633				
67					
68	**CUSTOMER**				
69					
70	369-Service Investment (Replacement Costs)	CSERVICE	66,920,752	475,660	46,698,832
71	370-Meters (New Meter Cost)	CMETERS	53,030,962	762,509	30,395,922
72					
73	902-Meter Reading (Customer Count)	CMETRDG	259,871	727	207,569
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,130,865	8,724	2,490,828
75	905-Miscellaneous Customer Accounts	CUSTCAM	3,130,865	8,724	2,490,828
76	908-Customer Assistance	CUSTASST	3,130,865	8,724	2,490,828
77	909-Advertisement	CUSTADVT	3,130,865	8,724	2,490,828
78	910-Miscellaneous Customer Service	CUSTCSM	3,130,865	8,724	2,490,828
79					
80					
81	371-Installation on Customer Premises	CUSTPREM	1	0	0
82	373-Street Lighting & Signal Systems	CLIGHT	1	0	0
83					
84	Customer Deposits (Number of Customers)	CUSTDEP	255,403	0	207,569
85					
86					
87	Number of Bills (Annual)	CUSTBILLS	3,118,455	8,724	2,490,828
88	Number of Bills (Weighted)	CUSTWBILLS	3,130,865	8,724	2,490,828
89	Number of Customers	CUST	259,871	727	207,569
90	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0
91					
92	Major Acct Representatives Acct 908	MAJACCT	7,826,452,997		
93	Number of Customers (Distribution Only)	CUSTDIST	259,807	727	207,569

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
94								
95								
96								
97								
98								
99								
100								
101	**ALLOCATION FACTOR TABLE CONTINUED**							
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
103								
104	**Plant**							
105	Intangible Plant In Service	INTPLT	147,637,845	62,591,234	7,820,816	24,075,990	574,822	1,979,009
106	Production Plant In Service	PRODPLT	2,174,855,612	613,089,685	62,312,965	393,141,780	3,607,826	33,010,293
107	Transmission Plant in Service	TRANPLT	1,685,231,077	576,089,567	56,234,291	332,613,412	2,866,198	25,687,203
108	Distribution Plant in Service	DISTPLT	1,019,933,093	551,446,163	57,877,206	215,091,666	3,731,653	18,394,439
109	General Plant in Service	GENLPLT	331,543,610	133,691,012	16,256,126	56,209,974	1,161,735	4,626,748
110	Intangible and General Plant in Service	INTGENLPLT	479,181,455	196,282,247	24,076,943	80,285,964	1,736,557	6,605,757
111	Total Transmission and Distribution Plant	TDPLT	2,705,164,170	1,127,535,730	114,111,497	547,705,078	6,597,851	44,081,642
112	Prod, Trans, and Distr Plant in Service	PTDPLT	4,880,019,783	1,740,625,415	176,424,462	940,846,858	10,205,677	77,091,936
113	Total Electric Plant In Service	TOTPLT	5,359,201,238	1,936,907,662	200,501,404	1,021,132,822	11,942,234	83,697,692
114	Net Electric Plant In Service	NETPLT	3,884,352,714	1,362,883,588	140,012,629	740,510,048	8,278,696	61,096,338
115	Rate Base	RATEBASE	3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098	52,132,576
116								
117	**Transmission Plant in Service**							
118	Account 352	PLT_352	60,082,127	20,702,550	1,997,164	11,630,678	101,246	915,768
119	Account 353	PLT_353	598,948,021	206,236,485	19,900,497	115,929,395	1,009,446	9,130,621
120	Transmission Overhead Accounts 354-356	OHTRAN	914,672,167	315,053,007	30,908,341	183,824,916	1,567,726	13,948,916
121	Transmission Underground Accounts 357&358	UGTRAN	575,763	198,391	19,139	111,456	970	8,776
122								
123	**Distribution Plant in Service**							
124	Acct 360-Land and Land Rights	PLT_360	11,249,765	5,456,294	507,130	2,834,349	27,281	243,371
125	Acct 361-Structures & Improvements	PLT_361	22,701,685	11,010,636	1,023,372	5,719,630	55,052	491,116
126	Acct 362-Station Equipment	PLT_362	192,644,752	93,435,409	8,684,260	48,536,338	467,170	4,167,569
127	Acct 364-Towers and Fixtures	PLT_364	258,343,204	132,068,189	12,274,944	61,936,875	660,331	5,354,265
128	Acct 365-Overhead Conductors & Devices	PLT_365	182,072,186	93,077,517	8,650,996	43,651,167	465,381	3,773,518
129	Acct 366-Underground Conduit	PLT_366	18,693,837	9,504,350	883,372	4,506,077	47,521	389,245
130	Acct 367 - Underground Conductor	PLT_367	37,038,886	18,831,368	1,750,263	8,928,080	94,155	771,228
131	Acct 368-Line Transformers	PLT_368	163,030,125	119,039,771	11,064,031	22,461,344	595,190	2,141,588
132	Acct 369-Services	PLT_369	64,984,773	45,347,861	7,438,500	10,431,016	753,194	552,303
133	Acct 370-Meters	PLT_370	41,304,742	23,674,768	5,600,339	6,086,791	566,376	510,238
134	Acct 371-Inst. on Customer Premises	PLT_371	8,129,851	0	0	0	0	0
135	Acct 373-Street Lighting / Signal Systems	PLT_373	19,739,287	0	0	0	0	0
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	440,415,390	225,145,706	20,925,940	105,588,042	1,125,712	9,127,783
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	55,732,724	28,335,718	2,633,635	13,434,157	141,677	1,160,473
138	Accounts 371&373	PLT_3713	27,869,138	0	0	0	0	0
139								

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
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101	**ALLOCATION FACTOR TABLE CONTINUED**							
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
103								
104	**Plant**							
105	Intangible Plant In Service	INTPLT	147,637,845	2,295,338	13,832,337	31,576,774	1,503,046	1,388,479
106	Production Plant In Service	PRODPLT	2,174,855,612	31,182,493	252,808,949	779,144,391	3,263,933	3,293,297
107	Transmission Plant in Service	TRANPLT	1,685,231,077	27,462,141	171,086,366	489,056,437	2,066,013	2,069,450
108	Distribution Plant in Service	DISTPLT	1,019,933,093	31,729,253	105,909,778	396,503	23,623,075	11,733,356
109	General Plant in Service	GENLPLT	331,543,610	5,387,866	32,532,941	74,824,975	3,561,865	3,290,367
110	Intangible and General Plant in Service	INTGENLPLT	479,181,455	7,683,204	46,365,279	106,401,749	5,064,911	4,678,846
111	Total Transmission and Distribution Plant	TDPLT	2,705,164,170	59,191,394	276,996,143	489,452,940	25,689,088	13,802,806
112	Prod, Trans, and Distr Plant in Service	PTDPLT	4,880,019,783	90,373,887	529,805,092	1,268,597,332	28,953,021	17,096,103
113	Total Electric Plant In Service	TOTPLT	5,359,201,238	98,057,091	576,170,371	1,374,999,081	34,017,932	21,774,949
114	Net Electric Plant In Service	NETPLT	3,884,352,714	70,774,587	430,511,520	1,032,406,332	27,311,790	10,567,186
115	Rate Base	RATEBASE	3,325,208,295	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698
116								
117	**Transmission Plant in Service**							
118	Account 352	PLT_352	60,082,127	989,704	5,841,369	17,755,838	73,575	74,237
119	Account 353	PLT_353	598,948,021	9,863,241	58,293,071	177,110,996	733,833	740,435
120	Transmission Overhead Accounts 354-356	OHTRAN	914,672,167	14,935,231	94,390,973	257,839,744	1,103,688	1,099,625
121	Transmission Underground Accounts 357&358	UGTRAN	575,763	9,484	55,977	170,153	705	711
122								
123	**Distribution Plant in Service**							
124	Acct 360-Land and Land Rights	PLT_360	11,249,765	412,594	1,684,064	0	43,926	40,756
125	Acct 361-Structures & Improvements	PLT_361	22,701,685	832,602	3,398,390	0	88,642	82,245
126	Acct 362-Station Equipment	PLT_362	192,644,752	7,065,396	28,838,477	0	752,209	697,924
127	Acct 364-Towers and Fixtures	PLT_364	258,343,204	9,239,209	34,759,669	0	1,063,225	986,495
128	Acct 365-Overhead Conductors & Devices	PLT_365	182,072,186	6,511,505	24,497,524	0	749,328	695,251
129	Acct 366-Underground Conduit	PLT_366	18,693,837	670,371	2,545,392	0	76,516	70,994
130	Acct 367 - Underground Conductor	PLT_367	37,038,886	1,328,233	5,043,293	0	151,603	140,663
131	Acct 368-Line Transformers	PLT_368	163,030,125	4,587,206	1,293,477	0	958,339	889,178
132	Acct 369-Services	PLT_369	64,984,773	461,899	0	0	0	0
133	Acct 370-Meters	PLT_370	41,304,742	620,238	3,849,489	396,503	0	0
134	Acct 371-Inst. on Customer Premises	PLT_371	8,129,851	0	0	0	0	8,129,851
135	Acct 373-Street Lighting / Signal Systems	PLT_373	19,739,287	0	0	0	19,739,287	0
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	440,415,390	15,750,714	59,257,194	0	1,812,553	1,681,746
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	55,732,724	1,998,604	7,588,685	0	228,119	211,656
138	Accounts 371&373	PLT_3713	27,869,138	0	0	0	19,739,287	8,129,851
139								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
94								
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101	**ALLOCATION FACTOR TABLE CONTINUED**							
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
103								
104	**Plant**							
105	Intangible Plant In Service	INTPLT	147,637,845	5,368,882	26,207,892	312,438	1,666,571	40,284
106	Production Plant In Service	PRODPLT	2,174,855,612	132,006,825	647,137,566	5,420,526	27,589,767	545,523
107	Transmission Plant in Service	TRANPLT	1,685,231,077	87,097,082	401,959,355	4,339,820	21,347,383	584,240
108	Distribution Plant in Service	DISTPLT	1,019,933,093	70,347	326,155	2,600,601	15,793,839	441,036
109	General Plant in Service	GENLPLT	331,543,610	12,722,135	62,102,840	739,487	3,887,261	95,182
110	Intangible and General Plant in Service	INTGENLPLT	479,181,455	18,091,018	88,310,731	1,051,924	5,553,832	135,466
111	Total Transmission and Distribution Plant	TDPLT	2,705,164,170	87,167,429	402,285,511	6,940,420	37,141,222	1,025,276
112	Prod, Trans, and Distr Plant in Service	PTDPLT	4,880,019,783	219,174,255	1,049,423,077	12,360,946	64,730,989	1,570,799
113	Total Electric Plant In Service	TOTPLT	5,359,201,238	237,265,272	1,137,733,808	13,412,871	70,284,822	1,706,266
114	Net Electric Plant In Service	NETPLT	3,884,352,714	179,043,854	853,362,479	9,781,833	51,314,505	1,253,787
115	Rate Base	RATEBASE	3,325,208,295	158,022,603	753,942,891	8,331,251	43,801,325	1,052,444
116								
117	**Transmission Plant in Service**							
118	Account 352	PLT_352	60,082,127	3,147,882	14,607,956	156,988	758,780	17,441
119	Account 353	PLT_353	598,948,021	31,348,328	145,762,668	1,564,890	7,565,731	173,800
120	Transmission Overhead Accounts 354-356	OHTRAN	914,672,167	46,194,895	211,644,849	2,339,483	11,609,433	355,922
121	Transmission Underground Accounts 357&358	UGTRAN	575,763	30,166	139,987	1,504	7,271	167
122								
123	**Distribution Plant in Service**							
124	Acct 360-Land and Land Rights	PLT_360	11,249,765	0	0	41,495	201,876	6,843
125	Acct 361-Structures & Improvements	PLT_361	22,701,685	0	0	83,736	407,379	13,809
126	Acct 362-Station Equipment	PLT_362	192,644,752	0	0	710,578	3,456,991	117,179
127	Acct 364-Towers and Fixtures	PLT_364	258,343,204	0	0	856,475	4,497,789	141,239
128	Acct 365-Overhead Conductors & Devices	PLT_365	182,072,186	0	0	603,617	3,169,901	99,540
129	Acct 366-Underground Conduit	PLT_366	18,693,837	0	0	62,718	326,527	10,343
130	Acct 367 - Underground Conductor	PLT_367	37,038,886	0	0	124,266	646,962	20,492
131	Acct 368-Line Transformers	PLT_368	163,030,125	0	0	31,871	2,109,717	5,256
132	Acct 369-Services	PLT_369	64,984,773	0	0	0	552,303	0
133	Acct 370-Meters	PLT_370	41,304,742	70,347	326,155	85,843	424,394	26,335
134	Acct 371-Inst. on Customer Premises	PLT_371	8,129,851	0	0	0	0	0
135	Acct 373-Street Lighting / Signal Systems	PLT_373	19,739,287	0	0	0	0	0
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	440,415,390	0	0	1,460,092	7,667,690	240,779
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	55,732,724	0	0	186,985	973,489	30,835
138	Accounts 371&373	PLT_3713	27,869,138	0	0	0	0	0
139								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
94					
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101	**ALLOCATION FACTOR TABLE CONTINUED**				
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**				
103					
104	**Plant**				
105	Intangible Plant In Service	INTPLT	147,637,845	2,255,054	62,591,234
106	Production Plant In Service	PRODPLT	2,174,855,612	30,636,970	613,089,685
107	Transmission Plant in Service	TRANPLT	1,685,231,077	26,877,900	576,089,567
108	Distribution Plant in Service	DISTPLT	1,019,933,093	31,288,218	551,446,163
109	General Plant in Service	GENLPLT	331,543,610	5,292,684	133,691,012
110	Intangible and General Plant in Service	INTGENLPLT	479,181,455	7,547,737	196,282,247
111	Total Transmission and Distribution Plant	TDPLT	2,705,164,170	58,166,118	1,127,535,730
112	Prod, Trans, and Distr Plant in Service	PTDPLT	4,880,019,783	88,803,088	1,740,625,415
113	Total Electric Plant In Service	TOTPLT	5,359,201,238	96,350,825	1,936,907,662
114	Net Electric Plant In Service	NETPLT	3,884,352,714	69,520,800	1,362,883,588
115	Rate Base	RATEBASE	3,325,208,295	58,355,313	1,142,158,597
116					
117	**Transmission Plant in Service**				
118	Account 352	PLT_352	60,082,127	972,263	20,702,550
119	Account 353	PLT_353	598,948,021	9,689,441	206,236,485
120	Transmission Overhead Accounts 354-356	OHTRAN	914,672,167	14,579,309	315,053,007
121	Transmission Underground Accounts 357&358	UGTRAN	575,763	9,317	198,391
122					
123	**Distribution Plant in Service**				
124	Acct 360-Land and Land Rights	PLT_360	11,249,765	405,751	5,456,294
125	Acct 361-Structures & Improvements	PLT_361	22,701,685	818,793	11,010,636
126	Acct 362-Station Equipment	PLT_362	192,644,752	6,948,217	93,435,409
127	Acct 364-Towers and Fixtures	PLT_364	258,343,204	9,097,971	132,068,189
128	Acct 365-Overhead Conductors & Devices	PLT_365	182,072,186	6,411,964	93,077,517
129	Acct 366-Underground Conduit	PLT_366	18,693,837	660,028	9,504,350
130	Acct 367 - Underground Conductor	PLT_367	37,038,886	1,307,741	18,831,368
131	Acct 368-Line Transformers	PLT_368	163,030,125	4,581,950	119,039,771
132	Acct 369-Services	PLT_369	64,984,773	461,899	45,347,861
133	Acct 370-Meters	PLT_370	41,304,742	593,903	23,674,768
134	Acct 371-Inst. on Customer Premises	PLT_371	8,129,851	0	0
135	Acct 373-Street Lighting / Signal Systems	PLT_373	19,739,287	0	0
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	440,415,390	15,509,935	225,145,706
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	55,732,724	1,967,769	28,335,718
138	Accounts 371&373	PLT_3713	27,869,138	0	0
139					

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
140	Accts 360-362-Distibution Substation	PLT_SUB	226,596,202	109,902,339	10,214,762	57,090,316	549,504	4,902,055
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	446,539,099	216,577,732	20,129,599	112,504,350	1,082,873	9,660,177
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	49,609,014	36,903,693	3,429,976	6,517,848	184,516	628,079
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151	**ALLOCATION FACTOR TABLE CONTINUED**							
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
153								
154	**Production Expense**							
155	O&M Expense Production Operation Accts 502-509	OX_PROD	20,660,332	6,936,298	675,473	3,980,635	35,002	316,802
156	O&M Expense Production Maint Accts 511-514	MX_PROD	19,980,189	5,076,868	530,851	3,489,868	32,794	301,763
157	Salaries and Wages Production Operation	SALWAGPO	14,488,637	4,757,942	465,716	2,768,082	24,477	221,866
158	Salaries and Wages Production Maintenance	SALWAGPM	8,957,873	2,319,158	241,227	1,574,125	14,731	135,413
159								
160	**Transmission Expense**							
161	O&M Accounts 561-567	OX_TRAN	9,808,376	3,373,206	326,860	1,914,573	16,592	149,510
162	O&M Accounts 569-573	MX_TRAN	1,178,052	405,692	39,403	231,446	1,999	17,961
163	Salaries & Wages Accounts 561-567	SALWAGTO	2,428,055	834,652	80,803	472,764	4,103	37,011
164	Salaries & Wages Accounts 569-573	SALWAGTM	327,434	112,757	10,938	64,152	555	4,992
165								
166	**Distribution Expense**							
167	Acct 580-Supervision	OX_580	3,166,268	1,548,860	227,936	569,112	18,927	48,576
168	Acct 581-Load Dispatch	OX_581	214,862	104,211	9,686	54,134	521	4,648
169	Acct 582-Station Equipment	OX_582	623,595	302,453	28,111	157,113	1,512	13,491
170	Acct 583-Overhead Lines	OX_583	168,631	86,206	8,012	40,429	431	3,495
171	Acct 584-Underground Lines	OX_584	542,706	275,923	25,645	130,817	1,380	11,300
172	Acct 585-Street Lighting	OX_585	358,907	0	0	0	0	0
173	Acct 586-Metering	OX_586	1,111,030	636,812	150,640	163,725	15,235	13,725
174	Acct 587-Customer Installations	OX_587	371,569	0	0	0	0	0
175	Acct 588-Miscellaneous	OX_588	5,632,418	3,045,274	319,618	1,187,810	20,607	101,580
176	Acct 589-Rents	OX_589	1,615,035	873,199	91,647	340,591	5,909	29,127
177	Acct 590-Supervision	MX_590	16,440	8,297	788	3,891	44	336
178	Acct 592-Station Equipment	MX_592	445,085	215,872	20,064	112,138	1,079	9,629
179	Acct 593-Overhead Lines	MX_593	6,171,500	3,154,946	293,233	1,479,596	15,775	127,907
180	Acct 594-Underground Lines	MX_594	49,994	25,418	2,362	12,051	127	1,041
181	Acct 595-Transformers	MX_595	0	0	0	0	0	0
182	Acct 596-Street Lighting	MX_596	161,958	0	0	0	0	0
183	Acct 597-Metering	MX_597	35,399	20,290	4,800	5,216	485	437
184	Acct 598-Miscellaneous	MX_598	14,518	7,850	824	3,062	53	262
185	O&M Accounts 581-589	OX_DIST	10,638,753	5,324,078	633,359	2,074,619	45,595	177,366

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
140	Accts 360-362-Distibution Substation	PLT_SUB	226,596,202	8,310,592	33,920,932	0	884,777	820,925
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	446,539,099	16,377,168	66,845,879	0	1,743,576	1,617,747
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	49,609,014	1,372,150	0	0	297,096	275,655
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151	**ALLOCATION FACTOR TABLE CONTINUED**							
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
153								
154	**Production Expense**							
155	O&M Expense Production Operation Accts 502-509	OX_PROD	20,660,332	336,587	2,086,918	6,240,816	25,785	26,017
156	O&M Expense Production Maint Accts 511-514	MX_PROD	19,980,189	266,436	2,480,887	7,735,274	32,577	32,870
157	Salaries and Wages Production Operation	SALWAGPO	14,488,637	232,190	1,493,672	4,487,365	18,580	18,747
158	Salaries and Wages Production Maintenance	SALWAGPM	8,957,873	121,011	1,100,076	3,423,194	14,404	14,534
159								
160	**Transmission Expense**							
161	O&M Accounts 561-567	OX_TRAN	9,808,376	161,022	969,312	2,873,234	11,997	12,069
162	O&M Accounts 569-573	MX_TRAN	1,178,052	19,335	117,367	341,973	1,435	1,441
163	Salaries & Wages Accounts 561-567	SALWAGTO	2,428,055	39,870	239,186	713,698	2,974	2,994
164	Salaries & Wages Accounts 569-573	SALWAGTM	327,434	5,378	32,482	95,379	399	401
165								
166	**Distribution Expense**							
167	Acct 580-Supervision	OX_580	3,166,268	77,816	313,933	9,360	177,302	174,446
168	Acct 581-Load Dispatch	OX_581	214,862	7,880	32,164	0	839	778
169	Acct 582-Station Equipment	OX_582	623,595	22,871	93,351	0	2,435	2,259
170	Acct 583-Overhead Lines	OX_583	168,631	6,031	22,689	0	694	644
171	Acct 584-Underground Lines	OX_584	542,706	19,462	73,896	0	2,221	2,061
172	Acct 585-Street Lighting	OX_585	358,907	0	0	0	358,907	0
173	Acct 586-Metering	OX_586	1,111,030	16,683	103,545	10,665	0	0
174	Acct 587-Customer Installations	OX_587	371,569	0	0	0	0	371,569
175	Acct 588-Miscellaneous	OX_588	5,632,418	175,220	584,870	2,190	130,455	64,796
176	Acct 589-Rents	OX_589	1,615,035	50,242	167,705	628	37,406	18,579
177	Acct 590-Supervision	MX_590	16,440	578	2,194	2	250	62
178	Acct 592-Station Equipment	MX_592	445,085	16,324	66,628	0	1,738	1,612
179	Acct 593-Overhead Lines	MX_593	6,171,500	220,713	830,366	0	25,399	23,566
180	Acct 594-Underground Lines	MX_594	49,994	1,793	6,807	0	205	190
181	Acct 595-Transformers	MX_595	0	0	0	0	0	0
182	Acct 596-Street Lighting	MX_596	161,958	0	0	0	161,958	0
183	Acct 597-Metering	MX_597	35,399	532	3,299	340	0	0
184	Acct 598-Miscellaneous	MX_598	14,518	452	1,508	6	336	167
185	O&M Accounts 581-589	OX_DIST	10,638,753	298,389	1,078,220	13,483	532,957	460,686

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
140	Accts 360-362-Distibution Substation	PLT_SUB	226,596,202	0	0	835,809	4,066,246	137,831
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	446,539,099	0	0	1,647,077	8,013,100	271,614
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	49,609,014	0	0	0	628,079	0
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151	**ALLOCATION FACTOR TABLE CONTINUED**							
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
153								
154	**Production Expense**							
155	O&M Expense Production Operation Accts 502-509	OX_PROD	20,660,332	1,041,304	5,199,512	53,859	262,943	5,914
156	O&M Expense Production Maint Accts 511-514	MX_PROD	19,980,189	1,315,618	6,419,656	48,628	253,136	4,648
157	Salaries and Wages Production Operation	SALWAGPO	14,488,637	750,361	3,737,004	37,545	184,321	4,078
158	Salaries and Wages Production Maintenance	SALWAGPM	8,957,873	581,705	2,841,489	21,893	113,521	2,112
159								
160	**Transmission Expense**							
161	O&M Accounts 561-567	OX_TRAN	9,808,376	510,380	2,362,854	25,488	124,022	3,073
162	O&M Accounts 569-573	MX_TRAN	1,178,052	60,810	281,162	3,053	14,909	388
163	Salaries & Wages Accounts 561-567	SALWAGTO	2,428,055	126,647	587,052	6,317	30,693	745
164	Salaries & Wages Accounts 569-573	SALWAGTM	327,434	16,946	78,434	850	4,142	105
165								
166	**Distribution Expense**							
167	Acct 580-Supervision	OX_580	3,166,268	1,661	7,699	7,523	41,053	1,528
168	Acct 581-Load Dispatch	OX_581	214,862	0	0	793	3,856	131
169	Acct 582-Station Equipment	OX_582	623,595	0	0	2,300	11,190	379
170	Acct 583-Overhead Lines	OX_583	168,631	0	0	559	2,936	92
171	Acct 584-Underground Lines	OX_584	542,706	0	0	1,821	9,479	300
172	Acct 585-Street Lighting	OX_585	358,907	0	0	0	0	0
173	Acct 586-Metering	OX_586	1,111,030	1,892	8,773	2,309	11,416	708
174	Acct 587-Customer Installations	OX_587	371,569	0	0	0	0	0
175	Acct 588-Miscellaneous	OX_588	5,632,418	388	1,801	14,361	87,219	2,436
176	Acct 589-Rents	OX_589	1,615,035	111	516	4,118	25,009	698
177	Acct 590-Supervision	MX_590	16,440	0	2	54	282	9
178	Acct 592-Station Equipment	MX_592	445,085	0	0	1,642	7,987	271
179	Acct 593-Overhead Lines	MX_593	6,171,500	0	0	20,460	107,447	3,374
180	Acct 594-Underground Lines	MX_594	49,994	0	0	168	873	28
181	Acct 595-Transformers	MX_595	0	0	0	0	0	0
182	Acct 596-Street Lighting	MX_596	161,958	0	0	0	0	0
183	Acct 597-Metering	MX_597	35,399	60	280	74	364	23
184	Acct 598-Miscellaneous	MX_598	14,518	1	5	37	225	6
185	O&M Accounts 581-589	OX_DIST	10,638,753	2,392	11,091	26,261	151,105	4,745

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
140	Accts 360-362-Distibution Substation	PLT_SUB	226,596,202	8,172,761	109,902,339
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	446,539,099	16,105,554	216,577,732
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	49,609,014	1,372,150	36,903,693
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151	**ALLOCATION FACTOR TABLE CONTINUED**				
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**				
153					
154	**Production Expense**				
155	O&M Expense Production Operation Accts 502-509	OX_PROD	20,660,332	330,673	6,936,298
156	O&M Expense Production Maint Accts 511-514	MX_PROD	19,980,189	261,789	5,076,868
157	Salaries and Wages Production Operation	SALWAGPO	14,488,637	228,113	4,757,942
158	Salaries and Wages Production Maintenance	SALWAGPM	8,957,873	118,899	2,319,158
159					
160	**Transmission Expense**				
161	O&M Accounts 561-567	OX_TRAN	9,808,376	157,950	3,373,206
162	O&M Accounts 569-573	MX_TRAN	1,178,052	18,948	405,692
163	Salaries & Wages Accounts 561-567	SALWAGTO	2,428,055	39,125	834,652
164	Salaries & Wages Accounts 569-573	SALWAGTM	327,434	5,272	112,757
165					
166	**Distribution Expense**				
167	Acct 580-Supervision	OX_580	3,166,268	76,288	1,548,860
168	Acct 581-Load Dispatch	OX_581	214,862	7,750	104,211
169	Acct 582-Station Equipment	OX_582	623,595	22,492	302,453
170	Acct 583-Overhead Lines	OX_583	168,631	5,939	86,206
171	Acct 584-Underground Lines	OX_584	542,706	19,161	275,923
172	Acct 585-Street Lighting	OX_585	358,907	0	0
173	Acct 586-Metering	OX_586	1,111,030	15,975	636,812
174	Acct 587-Customer Installations	OX_587	371,569	0	0
175	Acct 588-Miscellaneous	OX_588	5,632,418	172,784	3,045,274
176	Acct 589-Rents	OX_589	1,615,035	49,544	873,199
177	Acct 590-Supervision	MX_590	16,440	569	8,297
178	Acct 592-Station Equipment	MX_592	445,085	16,053	215,872
179	Acct 593-Overhead Lines	MX_593	6,171,500	217,339	3,154,946
180	Acct 594-Underground Lines	MX_594	49,994	1,765	25,418
181	Acct 595-Transformers	MX_595	0	0	0
182	Acct 596-Street Lighting	MX_596	161,958	0	0
183	Acct 597-Metering	MX_597	35,399	509	20,290
184	Acct 598-Miscellaneous	MX_598	14,518	445	7,850
185	O&M Accounts 581-589	OX_DIST	10,638,753	293,644	5,324,078

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
186	O&M Accounts 591-598	MX_DIST	6,878,161	3,424,233	321,270	1,611,989	17,519	139,269
187	Salaries & Wages Accounts 581-589	SALWAGDO	5,834,087	2,853,891	419,989	1,048,632	34,875	89,505
188	Salaries & Wages Accounts 591-598	SALWAGDM	2,962,494	1,495,059	141,914	701,168	7,866	60,569
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201	**ALLOCATION FACTOR TABLE CONTINUED**							
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
203								
204	**Customer Accounting Expense**							
205	Account 902	OX_902	3,426,867	2,737,168	425,920	157,928	37,490	11,789
206	Account 903	OX_903	4,893,330	3,892,995	605,774	224,617	53,321	16,767
207	Account 904	OX_904	4,399,093	4,119,690	12,693	72,614	953	5,276
208	Accounts 902 & 903	OX_902_3	8,320,197	6,630,163	1,031,694	382,545	90,811	28,556
209	O&M Accounts 902-905	OX_CA	12,719,290	10,749,853	1,044,386	455,159	91,764	33,833
210	Salaries & Wages Accounts 902-905	SALWAGCA	4,001,586	3,189,877	496,364	184,049	43,691	13,739
211								
212	**Customer Service Expense**							
213	Account 908	OX_908	2,235,926	1,070,880	157,232	173,007	13,306	13,244
214	Account 909	OX_909	77,720	61,832	9,621	3,568	847	266
215								
216	O&M Accounts 908-910	OX_CS	2,313,646	1,132,712	166,853	176,575	14,153	13,510
217	Salaries & Wages Accounts 908-910	SALWAGCS	1,530,013	702,440	109,271	53,435	9,616	3,056
218								
219	Total Customer Operations Expense	OMXCUST	15,413,730	12,186,323	1,258,506	649,260	109,758	48,550
220								
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	48,939,641	19,365,113	2,329,336	8,412,487	164,544	692,777
222	Total Salaries and Wages Expense	SALWAGES	85,232,073	33,725,914	4,056,743	14,650,941	286,568	1,206,521
223								
224	Total O&M less Fuel and Purchased Power	OMXFPP	257,369,607	97,367,496	10,300,856	45,920,320	660,418	3,753,193
225								
226								
227								
228	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0
229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0
230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0
231	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
186	O&M Accounts 591-598	MX_DIST	6,878,161	239,802	908,564	345	189,635	25,534
187	Salaries & Wages Accounts 581-589	SALWAGDO	5,834,087	143,382	578,446	17,246	326,692	321,430
188	Salaries & Wages Accounts 591-598	SALWAGDM	2,962,494	104,167	395,309	340	44,979	11,123
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201	**ALLOCATION FACTOR TABLE CONTINUED**							
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
203								
204	**Customer Accounting Expense**							
205	Account 902	OX_902	3,426,867	9,640	46,088	844	0	0
206	Account 903	OX_903	4,893,330	13,710	69,232	16,914	0	0
207	Account 904	OX_904	4,399,093	6,561	53,258	123,829	2,064	2,155
208	Accounts 902 & 903	OX_902_3	8,320,197	23,350	115,320	17,758	0	0
209	O&M Accounts 902-905	OX_CA	12,719,290	29,911	168,579	141,586	2,064	2,155
210	Salaries & Wages Accounts 902-905	SALWAGCA	4,001,586	11,234	55,218	7,415	0	0
211								
212	**Customer Service Expense**							
213	Account 908	OX_908	2,235,926	12,020	169,310	625,064	928	936
214	Account 909	OX_909	77,720	218	1,100	269	0	0
215								
216	O&M Accounts 908-910	OX_CS	2,313,646	12,238	170,409	625,332	928	936
217	Salaries & Wages Accounts 908-910	SALWAGCS	1,530,013	2,503	119,973	529,713	3	3
218								
219	Total Customer Operations Expense	OMXCUST	15,413,730	43,136	344,292	767,821	2,992	3,091
220								
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	48,939,641	807,856	4,881,284	11,255,482	535,801	494,961
222	Total Salaries and Wages Expense	SALWAGES	85,232,073	1,406,939	8,501,102	19,602,168	933,149	862,029
223								
224	Total O&M less Fuel and Purchased Power	OMXFPP	257,369,607	4,179,368	26,072,461	65,903,376	1,761,126	1,450,992
225								
226								
227								
228	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0
229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0
230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0
231	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
186	O&M Accounts 591-598	MX_DIST	6,878,161	61	284	22,379	116,890	3,701
187	Salaries & Wages Accounts 581-589	SALWAGDO	5,834,087	3,060	14,186	13,861	75,644	2,816
188	Salaries & Wages Accounts 591-598	SALWAGDM	2,962,494	60	279	9,733	50,836	1,615
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201	**ALLOCATION FACTOR TABLE CONTINUED**							
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
203								
204	**Customer Accounting Expense**							
205	Account 902	OX_902	3,426,867	158	686	171	11,618	53
206	Account 903	OX_903	4,893,330	3,171	13,743	244	16,523	75
207	Account 904	OX_904	4,399,093	21,826	102,002	818	4,459	87
208	Accounts 902 & 903	OX_902_3	8,320,197	3,330	14,428	415	28,141	128
209	O&M Accounts 902-905	OX_CA	12,719,290	25,156	116,430	1,233	32,599	215
210	Salaries & Wages Accounts 902-905	SALWAGCA	4,001,586	1,390	6,025	200	13,539	61
211								
212	**Customer Service Expense**							
213	Account 908	OX_908	2,235,926	107,196	517,867	1,597	11,647	172
214	Account 909	OX_909	77,720	50	218	4	262	1
215								
216	O&M Accounts 908-910	OX_CS	2,313,646	107,247	518,086	1,601	11,909	174
217	Salaries & Wages Accounts 908-910	SALWAGCS	1,530,013	91,412	438,300	49	3,006	14
218								
219	Total Customer Operations Expense	OMXCUST	15,413,730	132,572	635,250	2,851	45,699	393
220								
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	48,939,641	1,913,712	9,341,770	111,192	581,585	14,304
222	Total Salaries and Wages Expense	SALWAGES	85,232,073	3,332,855	16,269,312	193,649	1,012,871	24,911
223								
224	Total O&M less Fuel and Purchased Power	OMXFPP	257,369,607	11,383,891	54,519,485	613,167	3,140,026	72,649
225								
226								
227								
228	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0
229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0
230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0
231	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
186	O&M Accounts 591-598	MX_DIST	6,878,161	236,101	3,424,233
187	Salaries & Wages Accounts 581-589	SALWAGDO	5,834,087	140,567	2,853,891
188	Salaries & Wages Accounts 591-598	SALWAGDM	2,962,494	102,552	1,495,059
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201	**ALLOCATION FACTOR TABLE CONTINUED**				
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**				
203					
204	**Customer Accounting Expense**				
205	Account 902	OX_902	3,426,867	9,587	2,737,168
206	Account 903	OX_903	4,893,330	13,635	3,892,995
207	Account 904	OX_904	4,399,093	6,475	4,119,690
208	Accounts 902 & 903	OX_902_3	8,320,197	23,222	6,630,163
209	O&M Accounts 902-905	OX_CA	12,719,290	29,696	10,749,853
210	Salaries & Wages Accounts 902-905	SALWAGCA	4,001,586	11,172	3,189,877
211					
212	**Customer Service Expense**				
213	Account 908	OX_908	2,235,926	11,848	1,070,880
214	Account 909	OX_909	77,720	217	61,832
215					
216	O&M Accounts 908-910	OX_CS	2,313,646	12,064	1,132,712
217	Salaries & Wages Accounts 908-910	SALWAGCS	1,530,013	2,489	702,440
218					
219	Total Customer Operations Expense	OMXCUST	15,413,730	42,743	12,186,323
220					
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	48,939,641	793,552	19,365,113
222	Total Salaries and Wages Expense	SALWAGES	85,232,073	1,382,028	33,725,914
223					
224	Total O&M less Fuel and Purchased Power	OMXFPP	257,369,607	4,106,719	97,367,496
225					
226					
227					
228	Electric Plant in Service - Production Demand	DPROD	0	0	0
229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0
230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0
231	Impact of Production Tax Deduction	PRODTAXD	0	0	0

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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251	**REVENUES AND BILLING DETERMINANTS**							
252								
253	Sales of Electricity Revenue - Present	SALESREV	618,856,799	238,777,934	23,575,237	120,872,914	1,292,429	8,571,087
254			0	0				0
255	Small General Service Sales Revenue	SREVSGSTX	23,575,237	0	23,575,237	0	0	0
256	Secondary General Service Sales Revenue	SREVSGTX	120,872,914	0	0	120,872,914	0	0
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,292,429	0	0	0	1,292,429	0
258	Primary General Service	SREVPGTX	66,668,503	0	0	0	0	0
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,630,227	0	0	0	0	0
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	115,444,249	0	0	0	0	0
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	4,825,564	0	0	0	0	0
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,248,182	0	0	0	0	0
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,280,616	0	0	0	0	1,280,616
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,290,471	0	0	0	0	7,290,471
265	Large School Primary Service Sales Revenue	SREVLSPSTX	116,839	0	0	0	0	0
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	8,833,634	0	0	0	0	0
267	Residential Service Sales Revenue	SREVRTX	238,777,934	238,777,934	0	0	0	0
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0	0
269								
270								
271	Updated Test Year Sales Revenue	CLAIMREV	761,917,417	273,458,627	28,640,951	140,868,846	1,822,869	11,602,847
272								
273	Updated Test Year Combined Residential Revenue	CLAIMREVR	273,458,627	273,458,627				0
274								
275	**PRESENT REVENUES FROM SALES INPUT**							
276	Total Sales of Electricity Revenues		618,856,799	238,777,934	23,575,237	120,872,914	1,292,429	8,571,087
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		618,856,799	238,777,934	23,575,237	120,872,914	1,292,429	8,571,087
278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	0	0	0	0	0	0
279								
280								
281								
282	BILLING DETERMINANT INPUTS							
283	Number of Customer Bills	SCH AF, LN 87	3,118,455	2,490,828	387,588	143,715	34,116	10,228
284	Annual kWh Sales @ Meter	SCH AF, LN 56	13,024,297,688	2,366,636,355	285,734,338	2,065,760,672	20,301,638	189,882,916
285	Annual kW - Billed		20,433,446	0	0	6,055,590	0	576,748
286								
287								

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
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251	**REVENUES AND BILLING DETERMINANTS**							
252								
253	Sales of Electricity Revenue - Present	SALESREV	618,856,799	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182
254			0	0		0		
255	Small General Service Sales Revenue	SREVSGSTX	23,575,237	0	0	0	0	0
256	Secondary General Service Sales Revenue	SREVSGTX	120,872,914	0	0	0	0	0
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,292,429	0	0	0	0	0
258	Primary General Service	SREVPGTX	66,668,503	0	66,668,503	0	0	0
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,630,227	0	0	25,630,227	0	0
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	115,444,249	0	0	115,444,249	0	0
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	4,825,564	0	0	0	4,825,564	0
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,248,182	0	0	0	0	4,248,182
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,280,616	0	0	0	0	0
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,290,471	0	0	0	0	0
265	Large School Primary Service Sales Revenue	SREVLSPSTX	116,839	116,839	0	0	0	0
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	8,833,634	8,833,634	0	0	0	0
267	Residential Service Sales Revenue	SREVRTX	238,777,934	0	0	0	0	0
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0	0
269								
270								
271	Updated Test Year Sales Revenue	CLAIMREV	761,917,417	13,217,680	81,833,997	201,380,161	5,732,781	3,358,658
272								
273	Updated Test Year Combined Residential Revenue	CLAIMREVR	273,458,627	0		0		
274								
275	**PRESENT REVENUES FROM SALES INPUT**							
276	Total Sales of Electricity Revenues		618,856,799	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		618,856,799	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182
278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	0	0	0	0	0	0
279								
280								
281								
282	BILLING DETERMINANT INPUTS							
283	Number of Customer Bills	SCH AF, LN 87	3,118,455	8,772	41,940	768	0	[illegible]
284	Annual kWh Sales @ Meter	SCH AF, LN 56	13,024,297,688	144,843,147	1,792,504,971	6,111,407,618	23,706,480	1,915,754
285	Annual kW - Billed		20,433,446	607,313	3,411,312	9,782,783	0	
286								
287								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
232								
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251	**REVENUES AND BILLING DETERMINANTS**							
252								
253	Sales of Electricity Revenue - Present	SALESREV	618,856,799	25,630,227	115,444,249	1,280,616	7,290,471	116,839
254			0					
255	Small General Service Sales Revenue	SREVSGSTX	23,575,237	0	0	0	0	0
256	Secondary General Service Sales Revenue	SREVSGTX	120,872,914	0	0	0	0	0
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,292,429	0	0	0	0	0
258	Primary General Service	SREVPGTX	66,668,503	0	0	0	0	0
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,630,227	25,630,227	0	0	0	0
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	115,444,249	0	115,444,249	0	0	0
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	4,825,564	0	0	0	0	0
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,248,182	0	0	0	0	0
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,280,616	0	0	1,280,616	0	0
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,290,471	0	0	0	7,290,471	0
265	Large School Primary Service Sales Revenue	SREVLSPSTX	116,839	0	0	0	0	116,839
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	8,833,634	0	0	0	0	0
267	Residential Service Sales Revenue	SREVRTX	238,777,934	0	0	0	0	0
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0	0
269								
270								
271	Updated Test Year Sales Revenue	CLAIMREV	761,917,417	34,526,078	166,854,083	1,847,178	9,755,669	229,207
272								
273	Updated Test Year Combined Residential Revenue	CLAIMREVR	273,458,627					
274								
275	**PRESENT REVENUES FROM SALES INPUT**							
276	Total Sales of Electricity Revenues		618,856,799	25,630,227	115,444,249	1,280,616	7,290,471	116,839
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		618,856,799	25,630,227	115,444,249	1,280,616	7,290,471	116,839
278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	0	0	0	0	0	0
279								
280								
281								
282	BILLING DETERMINANT INPUTS							
283	Number of Customer Bills	SCH AF, LN 87	3,118,455	144	624	156	10,572	8
284	Annual kWh Sales @ Meter	SCH AF, LN 56	13,024,297,688	1,042,839,191	5,068,568,427	29,928,611	159,554,105	252,366
285	Annual kW - Billed		20,433,446	1,660,462	8,122,321	93,102	483,346	829
286								
287								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
232					
233					
234					
235					
236					
237					
238					
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248					
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250					
251	**REVENUES AND BILLING DETERMINANTS**				
252					
253	Sales of Electricity Revenue - Present	SALESREV	618,856,799	8,833,634	238,777,934
254			0		
255	Small General Service Sales Revenue	SREVSGSTX	23,575,237	0	0
256	Secondary General Service Sales Revenue	SREVSGTX	120,872,914	0	0
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,292,429	0	0
258	Primary General Service	SREVPGTX	66,668,503	0	0
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,630,227	0	0
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	115,444,249	0	0
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	4,825,564	0	0
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,248,182	0	0
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,280,616	0	0
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,290,471	0	0
265	Large School Primary Service Sales Revenue	SREVLSPSTX	116,839	0	0
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	8,833,634	8,833,634	0
267	Residential Service Sales Revenue	SREVRTX	238,777,934	0	238,777,934
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0
269					
270					
271	Updated Test Year Sales Revenue	CLAIMREV	761,917,417	12,988,473	273,458,627
272					
273	Updated Test Year Combined Residential Revenue	CLAIMREVR	273,458,627		273,458,627
274					
275	**PRESENT REVENUES FROM SALES INPUT**				
276	Total Sales of Electricity Revenues		618,856,799	8,833,634	238,777,934
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		618,856,799	8,833,634	238,777,934
278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	0	0	0
279					
280					
281					
282	BILLING DETERMINANT INPUTS				
283	Number of Customer Bills	SCH AF, LN 87	3,118,455	8,724	2,490,828
284	Annual kWh Sales @ Meter	SCH AF, LN 56	13,024,297,688	142,290,681	2,545,037,233
285	Annual kW - Billed		20,433,446	599,184	0
286					
287					

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
288	RATE OF RETURN							
289	Rate of Return (Equalized)	SCH AF, LN 289	0	0	0	0	0	0
290								
291								
292	PROPOSED REVENUES FROM SALES INPUT							
293	Annual kWh Sales - Proposed	SCH AF, LN 284	13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638	189,482,716
294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		761,917,413	273,646,854	28,661,915	141,022,276	1,824,372	11,616,768
295								
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301	**Allocation Factors**							
302	DEMANDDEMANDDEMANDDEMANDDEMANDDEMANDDEMAND							
303								
304	DEMAND - PRODUCTION RELATED							
305	Demand Production (AED 4-CP)	DPROD	1.00000	0.33573	0.03269	0.19267	0.00169	0.01533
306	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.33573	0.03269	0.19267	0.00169	0.01533
307	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.33573	0.03269	0.19267	0.00169	0.01533
308	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.33573	0.03269	0.19267	0.00169	0.01533
309								
310								
311	DEMAND - TRANSMISSION RELATED							
312	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.34457	0.03324	0.19358	0.00169	0.01524
313	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.38637	0.04464	0.31233	0.00214	0.01545
314	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.34457	0.03324	0.19358	0.00169	0.01524
315	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.35258	0.04099	0.32470	0.00143	0.01456
316	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.39341	0.04540	0.30975	0.00228	0.01564
317								
318								
319								
320	DEMAND - DISTRIBUTION RELATED							
321	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
322								

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
288	RATE OF RETURN							
289	Rate of Return (Equalized)	SCH AF, LN 289	0	0	0	0	0	0
290								
291								
292	PROPOSED REVENUES FROM SALES INPUT							
293	Annual kWh Sales - Proposed	SCH AF, LN 284	13,202,698,566	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754
294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		761,917,413	13,228,494	81,966,941	200,853,894	5,743,086	3,352,813
295								
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300								
301	**Allocation Factors**							
302	DEMANDDEMANDDEMANDDEMANDDEMANDDEMANDDEMAND							
303								
304	DEMAND - PRODUCTION RELATED							
305	Demand Production (AED 4-CP)	DPROD	1.00000	0.01629	0.10101	0.30207	0.00125	0.00126
306	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.01629	0.10101	0.30207	0.00125	0.00126
307	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.01629	0.10101	0.30207	0.00125	0.00126
308	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.01629	0.10101	0.30207	0.00125	0.00126
309								
310								
311	DEMAND - TRANSMISSION RELATED							
312	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.01647	0.09722	0.29553	0.00122	0.00124
313	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.01588	0.17285	0.04905	0.00076	0.00054
314	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.01647	0.09722	0.29553	0.00122	0.00124
315	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.01040	0.17724	0.07680	0.00076	0.00054
316	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.01702	0.17193	0.04327	0.00076	0.00054
317								
318								
319								
320	DEMAND - DISTRIBUTION RELATED							
321	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
322								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
288	RATE OF RETURN							
289	Rate of Return (Equalized)	SCH AF, LN 289	0	0	0	0	0	0
290								
291								
292	PROPOSED REVENUES FROM SALES INPUT							
293	Annual kWh Sales - Proposed	SCH AF, LN 284	13,202,698,566	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466
294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		761,917,413	35,269,390	165,584,504	1,849,362	9,767,406	189,050
295								
296								
297								
298								
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300								
301	**Allocation Factors**							
302	DEMANDDEMANDDEMANDDEMANDDEMANDDEMANDDEMAND							
303								
304	DEMAND - PRODUCTION RELATED							
305	Demand Production (AED 4-CP)	DPROD	1.00000	0.05040	0.25167	0.00261	0.01273	0.00029
306	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.05040	0.25167	0.00261	0.01273	0.00029
307	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.05040	0.25167	0.00261	0.01273	0.00029
308	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.05040	0.25167	0.00261	0.01273	0.00029
309								
310								
311	DEMAND - TRANSMISSION RELATED							
312	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.05239	0.24313	0.00261	0.01263	0.00029
313	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.01731	0.03174	0.00189	0.01357	0.00178
314	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.05239	0.24313	0.00261	0.01263	0.00029
315	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.01312	0.06369	0.00325	0.01131	0.00095
316	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.01819	0.02508	0.00160	0.01404	0.00196
317								
318								
319								
320	DEMAND - DISTRIBUTION RELATED							
321	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
322								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
288	RATE OF RETURN				
289	Rate of Return (Equalized)	SCH AF, LN 289	0	0	0
290					
291					
292	PROPOSED REVENUES FROM SALES INPUT				
293	Annual kWh Sales - Proposed	SCH AF, LN 284	13,202,698,566	142,290,681	2,545,037,233
294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		761,917,413	13,039,444	273,646,854
295					
296					
297					
298					
299					
300					
301	**Allocation Factors**				
302	DEMANDDEMANDDEMANDDEMANDDEMANDDEMANDDEMAND				
303					
304	DEMAND - PRODUCTION RELATED				
305	Demand Production (AED 4-CP)	DPROD	1.00000	0.01601	0.33573
306	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.01601	0.33573
307	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.01601	0.33573
308	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.01601	0.33573
309					
310					
311	DEMAND - TRANSMISSION RELATED				
312	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.01618	0.34457
313	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.01410	0.38637
314	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.01618	0.34457
315	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00945	0.35258
316	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.01507	0.39341
317					
318					
319					
320	DEMAND - DISTRIBUTION RELATED				
321	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.03607	0.48501
322					

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
323	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
324	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
325								
326	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.74389	0.06914	0.13138	0.00372	0.01266
327	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.74389	0.06914	0.13138	0.00372	0.01266
328								
329	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.74389	0.06914	0.13138	0.00372	0.01266
330								
331	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
332								
333	AED 4-CP Distribution	AED4CPDIST	1.00000	0.48912	0.04718	0.27479	0.00239	0.02164
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337								
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351	ALLOCATION PROPORTIONS TABLE CONTINUED							
352								
353	ENERGY - PRODUCTION RELATED							
354	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.20150	0.02262	0.16307	0.00161	0.01495
355	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.20150	0.02262	0.16307	0.00161	0.01495
356	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.19277	0.02164	0.15647	0.00154	0.01435
357			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.36108	0.04054	0.29222	0.00288	0.02680
359	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.59721	0.04431	0.25482	0.00367	0.01595
360	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.29608	0.03324	0.24032	0.00236	0.02204
361								
362	Secondary Line - 1.128389							
363	Sec Line Tranf - 1.125047							
364	Primary - 1.105898							
365	Subtransmission - 1.035919							
366	Transmission - 1.029633							
367								
368	CUSTOMERCUSTOMERCUSTOMERCUSTOMERCUSTOMER							
369								

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
323	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
324	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
325								
326	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.02766	0.00000	0.00000	0.00599	0.00556
327	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.02766	0.00000	0.00000	0.00599	0.00556
328								
329	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.02766	0.00000	0.00000	0.00599	0.00556
330								
331	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
332								
333	AED 4-CP Distribution	AED4CPDIST	1.00000	0.02338	0.13801	0.00000	0.00174	0.00175
334								
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348								
349								
350								
351	ALLOCATION PROPORTIONS TABLE CONTINUED							
352								
353	ENERGY - PRODUCTION RELATED							
354	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.01143	0.13909	0.44197	0.00188	0.00189
355	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.01143	0.13909	0.44197	0.00188	0.00189
356	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.01097	0.13577	0.46289	0.00180	0.00181
357			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.02048	0.24925	0.00000	0.00336	0.00339
359	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.02995	0.01651	0.01560	0.01321	0.00877
360	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.01685	0.20853	0.17504	0.00276	0.00278
361								
362	Secondary Line - 1.128389							
363	Sec Line Tranf - 1.125047							
364	Primary - 1.105898							
365	Subtransmission - 1.035919							
366	Transmission - 1.029633							
367								
368	CUSTOMERCUSTOMERCUSTOMERCUSTOMERCUSTOMER							
369								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
323	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
324	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
325								
326	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.00000	0.01266	0.00000
327	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00000	0.01266	0.00000
328								
329	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	0.01266	0.00000
330								
331	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
332								
333	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00000	0.00371	0.01793	0.00041
334								
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350								
351	ALLOCATION PROPORTIONS TABLE CONTINUED							
352								
353	ENERGY - PRODUCTION RELATED							
354	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.07580	0.36617	0.00232	0.01263	0.00020
355	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.07580	0.36617	0.00232	0.01263	0.00020
356	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.07899	0.38390	0.00227	0.01208	0.00019
357			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00000	0.00416	0.02264	0.00035
359	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	0.01560	0.00195	0.01400	0.00031
360	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.02518	0.14985	0.00348	0.01856	0.00030
361								
362	Secondary Line - 1.128389							
363	Sec Line Tranf - 1.125047							
364	Primary - 1.105898							
365	Subtransmission - 1.035919							
366	Transmission - 1.029633							
367								
368	CUSTOMERCUSTOMERCUSTOMERCUSTOMERCUSTOMER							
369								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
323	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.03607	0.48501
324	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.03607	0.48501
325					
326	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.02766	0.74389
327	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.02766	0.74389
328					
329	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.02766	0.74389
330					
331	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.03607	0.48501
332					
333	AED 4-CP Distribution	AED4CPDIST	1.00000	0.02297	0.48912
334					
335					
336					
337					
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341					
342					
343					
344					
345					
346					
347					
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349					
350					
351	ALLOCATION PROPORTIONS TABLE CONTINUED				
352					
353	ENERGY - PRODUCTION RELATED				
354	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.01123	0.20150
355	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.01123	0.20150
356	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.01078	0.19277
357			0.00000	0.00000	0.00000
358	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.02013	0.36108
359	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.02964	0.59721
360	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.01655	0.29608
361					
362	Secondary Line - 1.128389				
363	Sec Line Tranf - 1.125047				
364	Primary - 1.105898				
365	Subtransmission - 1.035919				
366	Transmission - 1.029633				
367					
368	CUSTOMERCUSTOMERCUSTOMERCUSTOMERCUSTOMER				
369					

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
370	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.69782	0.11447	0.16051	0.01159	0.00850
371	370-Meters (New Meter Cost)	CMETERS	1.00000	0.57317	0.13559	0.14736	0.01371	0.01235
372								
373	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.79874	0.12429	0.04609	0.01094	0.00344
374	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.79557	0.12380	0.04590	0.01090	0.00343
375	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.79557	0.12380	0.04590	0.01090	0.00343
376	908-Customer Assistance	CUSTASST	1.00000	0.79557	0.12380	0.04590	0.01090	0.00343
377	909-Advertisement	CUSTADVT	1.00000	0.79557	0.12380	0.04590	0.01090	0.00343
378	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.79557	0.12380	0.04590	0.01090	0.00343
379								
380								
381	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
382	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
383								
384	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.81271	0.12646	0.04689	0.00000	0.00000
385								
386								
387	Number of Bills (Annual)	CUSTBILLS	1.00000	0.79874	0.12429	0.04609	0.01094	0.00344
388	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.79557	0.12380	0.04590	0.01090	0.00343
389	Number of Customers	CUST	1.00000	0.79874	0.12429	0.04609	0.01094	0.00344
390	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391								
392	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.01944	0.00000	0.00000
393	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.79893	0.12432	0.04610	0.01094	0.00344
394								
395								
396								
397								
398								
399								
400								
401	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
402	INTERNALLY DEVELOPED ALLOCATION FACTORS							
403								
404	Plant							
405	Intangible Plant In Service	INTPLT	1.00000	0.42395	0.05297	0.16307	0.00389	0.01340
406	Production Plant In Service	PRODPLT	1.00000	0.28190	0.02865	0.18077	0.00166	0.01518
407	Transmission Plant in Service	TRANPLT	1.00000	0.34185	0.03337	0.19737	0.00170	0.01524
408	Distribution Plant in Service	DISTPLT	1.00000	0.54067	0.05675	0.21089	0.00366	0.01803
409	General Plant in Service	GENLPLT	1.00000	0.40324	0.04903	0.16954	0.00350	0.01396
410	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.40962	0.05025	0.16755	0.00362	0.01379
411	Total Transmission and Distribution Plant	TDPLT	1.00000	0.41681	0.04218	0.20247	0.00244	0.01630
412	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.35668	0.03615	0.19280	0.00209	0.01580
413	Total Electric Plant In Service	TOTPLT	1.00000	0.36142	0.03741	0.19054	0.00223	0.01562
414	Net Electric Plant In Service	NETPLT	1.00000	0.35087	0.03605	0.19064	0.00213	0.01573
415	Rate Base	RATEBASE	1.00000	0.34348	0.03550	0.18896	0.00214	0.01568

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
370	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00711	0.00000	0.00000	0.00000	0.00000
371	370-Meters (New Meter Cost)	CMETERS	1.00000	0.01502	0.09320	0.00960	0.00000	0.00000
372								
373	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00281	0.01345	0.00025	0.00000	0.00000
374	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00280	0.01415	0.00346	0.00000	0.00000
375	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00280	0.01415	0.00346	0.00000	0.00000
376	908-Customer Assistance	CUSTASST	1.00000	0.00280	0.01415	0.00346	0.00000	0.00000
377	909-Advertisement	CUSTADVT	1.00000	0.00280	0.01415	0.00346	0.00000	0.00000
378	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00280	0.01415	0.00346	0.00000	0.00000
379								
380								
381	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
382	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
383								
384	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.01368	0.00025	0.00000	0.00000
385								
386								
387	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00281	0.01345	0.00025	0.00000	0.00000
388	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00280	0.01415	0.00346	0.00000	0.00000
389	Number of Customers	CUST	1.00000	0.00281	0.01345	0.00025	0.00000	0.00000
390	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
391								
392	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.16609	0.81447	0.00000	0.00000
393	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00281	0.01345	0.00000	0.00000	0.00000
394								
395								
396								
397								
398								
399								
400								
401	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
402	INTERNALLY DEVELOPED ALLOCATION FACTORS							
403								
404	Plant							
405	Intangible Plant In Service	INTPLT	1.00000	0.01555	0.09369	0.21388	0.01018	0.00940
406	Production Plant In Service	PRODPLT	1.00000	0.01434	0.11624	0.35825	0.00150	0.00151
407	Transmission Plant in Service	TRANPLT	1.00000	0.01630	0.10152	0.29020	0.00123	0.00123
408	Distribution Plant in Service	DISTPLT	1.00000	0.03111	0.10384	0.00039	0.02316	0.01150
409	General Plant in Service	GENLPLT	1.00000	0.01625	0.09813	0.22569	0.01074	0.00992
410	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.01603	0.09676	0.22205	0.01057	0.00976
411	Total Transmission and Distribution Plant	TDPLT	1.00000	0.02188	0.10240	0.18093	0.00950	0.00510
412	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.01852	0.10857	0.25996	0.00593	0.00350
413	Total Electric Plant In Service	TOTPLT	1.00000	0.01830	0.10751	0.25657	0.00635	0.00406
414	Net Electric Plant In Service	NETPLT	1.00000	0.01822	0.11083	0.26579	0.00703	0.00272
415	Rate Base	RATEBASE	1.00000	0.01787	0.11227	0.27426	0.00704	0.00281

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
370	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00850	0.00000
371	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00170	0.00790	0.00208	0.01027	0.00064
372								
373	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00005	0.00020	0.00005	0.00339	0.00002
374	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00065	0.00281	0.00005	0.00338	0.00002
375	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00065	0.00281	0.00005	0.00338	0.00002
376	908-Customer Assistance	CUSTASST	1.00000	0.00065	0.00281	0.00005	0.00338	0.00002
377	909-Advertisement	CUSTADVT	1.00000	0.00065	0.00281	0.00005	0.00338	0.00002
378	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00065	0.00281	0.00005	0.00338	0.00002
379								
380								
381	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
382	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
383								
384	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00005	0.00020	0.00000	0.00000	0.00000
385								
386								
387	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00005	0.00020	0.00005	0.00339	0.00002
388	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00065	0.00281	0.00005	0.00338	0.00002
389	Number of Customers	CUST	1.00000	0.00005	0.00020	0.00005	0.00339	0.00002
390	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.17742	0.82258	0.00000	0.00000	0.00000
391								
392	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.14049	0.67399	0.00000	0.00000	0.00000
393	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00005	0.00339	0.00002
394								
395								
396								
397								
398								
399								
400								
401	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
402	INTERNALLY DEVELOPED ALLOCATION FACTORS							
403								
404	Plant							
405	Intangible Plant In Service	INTPLT	1.00000	0.03637	0.17751	0.00212	0.01129	0.00027
406	Production Plant In Service	PRODPLT	1.00000	0.06070	0.29755	0.00249	0.01269	0.00025
407	Transmission Plant in Service	TRANPLT	1.00000	0.05168	0.23852	0.00258	0.01267	0.00035
408	Distribution Plant in Service	DISTPLT	1.00000	0.00007	0.00032	0.00255	0.01549	0.00043
409	General Plant in Service	GENLPLT	1.00000	0.03837	0.18731	0.00223	0.01172	0.00029
410	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.03775	0.18429	0.00220	0.01159	0.00028
411	Total Transmission and Distribution Plant	TDPLT	1.00000	0.03222	0.14871	0.00257	0.01373	0.00038
412	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.04491	0.21504	0.00253	0.01326	0.00032
413	Total Electric Plant In Service	TOTPLT	1.00000	0.04427	0.21230	0.00250	0.01311	0.00032
414	Net Electric Plant In Service	NETPLT	1.00000	0.04609	0.21969	0.00252	0.01321	0.00032
415	Rate Base	RATEBASE	1.00000	0.04752	0.22674	0.00251	0.01317	0.00032

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
370	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00711	0.69782
371	370-Meters (New Meter Cost)	CMETERS	1.00000	0.01438	0.57317
372					
373	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00280	0.79874
374	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00279	0.79557
375	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00279	0.79557
376	908-Customer Assistance	CUSTASST	1.00000	0.00279	0.79557
377	909-Advertisement	CUSTADVT	1.00000	0.00279	0.79557
378	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00279	0.79557
379					
380					
381	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000
382	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000
383					
384	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.81271
385					
386					
387	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00280	0.79874
388	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00279	0.79557
389	Number of Customers	CUST	1.00000	0.00280	0.79874
390	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000
391					
392	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000
393	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00280	0.79893
394					
395					
396					
397					
398					
399					
400					
401	**ALLOCATION PROPORTIONS TABLE CONTINUED**				
402	INTERNALLY DEVELOPED ALLOCATION FACTORS				
403					
404	Plant				
405	Intangible Plant In Service	INTPLT	1.00000	0.01527	0.42395
406	Production Plant In Service	PRODPLT	1.00000	0.01409	0.28190
407	Transmission Plant in Service	TRANPLT	1.00000	0.01595	0.34185
408	Distribution Plant in Service	DISTPLT	1.00000	0.03068	0.54067
409	General Plant in Service	GENLPLT	1.00000	0.01596	0.40324
410	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.01575	0.40962
411	Total Transmission and Distribution Plant	TDPLT	1.00000	0.02150	0.41681
412	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.01820	0.35668
413	Total Electric Plant In Service	TOTPLT	1.00000	0.01798	0.36142
414	Net Electric Plant In Service	NETPLT	1.00000	0.01790	0.35087
415	Rate Base	RATEBASE	1.00000	0.01755	0.34348

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
416			0.00000	0.00000	0	0	0	0.00000
417	Transmission Plant in Service							
418	Account 352	PLT_352	1.00000	0.34457	0.03324	0.19358	0.00169	0.01524
419	Account 353	PLT_353	1.00000	0.34433	0.03323	0.19356	0.00169	0.01524
420	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.34444	0.03379	0.20097	0.00171	0.01525
421	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.34457	0.03324	0.19358	0.00169	0.01524
422								
423	Distribution Plant in Service		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
424	Acct 360-Land and Land Rights	PLT_360	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
425	Acct 361-Structures & Improvements	PLT_361	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
426	Acct 362-Station Equipment	PLT_362	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
427	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.51121	0.04751	0.23975	0.00256	0.02073
428	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.51121	0.04751	0.23975	0.00256	0.02073
429	Acct 366-Underground Conduit	PLT_366	1.00000	0.50842	0.04725	0.24105	0.00254	0.02082
430	Acct 367 - Underground Conductor	PLT_367	1.00000	0.50842	0.04725	0.24105	0.00254	0.02082
431	Acct 368-Line Transformers	PLT_368	1.00000	0.73017	0.06786	0.13777	0.00365	0.01314
432	Acct 369-Services	PLT_369	1.00000	0.69782	0.11447	0.16051	0.01159	0.00850
433	Acct 370-Meters	PLT_370	1.00000	0.57317	0.13559	0.14736	0.01371	0.01235
434	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
435	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
436	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.51121	0.04751	0.23975	0.00256	0.02073
437	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.50842	0.04725	0.24105	0.00254	0.02082
438	Accounts 371&373	PLT_3713	1.00000	0.00000	0	0	0	0.00000
439								
440	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
441	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
442	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.74389	0	0	0	0.01266
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451	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
452	INTERNALLY DEVELOPED ALLOCATION FACTORS							
453								
454	Production Expense							
455	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.33573	0.03269	0.19267	0.00169	0.01533
456	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.25410	0.02657	0.17467	0.00164	0.01510
457	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.32839	0.03214	0.19105	0.00169	0.01531
458	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.25890	0.02693	0.17573	0.00164	0.01512
459								
460	Transmission Expense							
461	O&M Accounts 561-567	OX_TRAN	1.00000	0.34391	0.03332	0.19520	0.00169	0.01524

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
416			0.00000	0.00000	0	0.00000	0	0
417	Transmission Plant in Service							
418	Account 352	PLT_352	1.00000	0.01647	0.09722	0.29553	0.00122	0.00124
419	Account 353	PLT_353	1.00000	0.01647	0.09733	0.29570	0.00123	0.00124
420	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.01633	0.10320	0.28189	0.00121	0.00120
421	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.01647	0.09722	0.29553	0.00122	0.00124
422								
423	Distribution Plant in Service		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
424	Acct 360-Land and Land Rights	PLT_360	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
425	Acct 361-Structures & Improvements	PLT_361	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
426	Acct 362-Station Equipment	PLT_362	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
427	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.03576	0.13455	0.00000	0.00412	0.00382
428	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.03576	0.13455	0.00000	0.00412	0.00382
429	Acct 366-Underground Conduit	PLT_366	1.00000	0.03586	0.13616	0.00000	0.00409	0.00380
430	Acct 367 - Underground Conductor	PLT_367	1.00000	0.03586	0.13616	0.00000	0.00409	0.00380
431	Acct 368-Line Transformers	PLT_368	1.00000	0.02814	0.00793	0.00000	0.00588	0.00545
432	Acct 369-Services	PLT_369	1.00000	0.00711	0.00000	0.00000	0.00000	0.00000
433	Acct 370-Meters	PLT_370	1.00000	0.01502	0.09320	0.00960	0.00000	0.00000
434	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
435	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
436	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.03576	0.13455	0.00000	0.00412	0.00382
437	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.03586	0.13616	0.00000	0.00409	0.00380
438	Accounts 371&373	PLT_3713	1.00000	0.00000	0	0.00000	1	0
439								
440	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
441	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
442	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.02766	0	0.00000	0	0
443								
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451	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
452	INTERNALLY DEVELOPED ALLOCATION FACTORS							
453								
454	Production Expense							
455	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.01629	0.10101	0.30207	0.00125	0.00126
456	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.01334	0.12417	0.38715	0.00163	0.00165
457	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.01603	0.10309	0.30972	0.00128	0.00129
458	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.01351	0.12281	0.38214	0.00161	0.00162
459								
460	Transmission Expense							
461	O&M Accounts 561-567	OX_TRAN	1.00000	0.01642	0.09882	0.29294	0.00122	0.00123

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
416			0.00000	0	0	0	0	0
417	Transmission Plant in Service							
418	Account 352	PLT_352	1.00000	0.05239	0.24313	0.00261	0.01263	0.00029
419	Account 353	PLT_353	1.00000	0.05234	0.24336	0.00261	0.01263	0.00029
420	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.05050	0.23139	0.00256	0.01269	0.00039
421	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.05239	0.24313	0.00261	0.01263	0.00029
422								
423	Distribution Plant in Service		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
424	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
425	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
426	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
427	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00332	0.01741	0.00055
428	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00332	0.01741	0.00055
429	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00336	0.01747	0.00055
430	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00336	0.01747	0.00055
431	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00020	0.01294	0.00003
432	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00850	0.00000
433	Acct 370-Meters	PLT_370	1.00000	0.00170	0.00790	0.00208	0.01027	0.00064
434	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
435	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
436	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00332	0.01741	0.00055
437	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00336	0.01747	0.00055
438	Accounts 371&373	PLT_3713	1.00000	0	0	0	0	0
439								
440	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
441	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
442	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0	0	0	0	0
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451	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
452	INTERNALLY DEVELOPED ALLOCATION FACTORS							
453								
454	Production Expense							
455	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.05040	0.25167	0.00261	0.01273	0.00029
456	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.06585	0.32130	0.00243	0.01267	0.00023
457	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.05179	0.25793	0.00259	0.01272	0.00028
458	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.06494	0.31721	0.00244	0.01267	0.00024
459								
460	Transmission Expense							
461	O&M Accounts 561-567	OX_TRAN	1.00000	0.05204	0.24090	0.00260	0.01264	0.00031

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
416			0.00000	0	0
417	Transmission Plant in Service				
418	Account 352	PLT_352	1.00000	0.01618	0.34457
419	Account 353	PLT_353	1.00000	0.01618	0.34433
420	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.01594	0.34444
421	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.01618	0.34457
422					
423	Distribution Plant in Service		0.00000	0.00000	0.00000
424	Acct 360-Land and Land Rights	PLT_360	1.00000	0.03607	0.48501
425	Acct 361-Structures & Improvements	PLT_361	1.00000	0.03607	0.48501
426	Acct 362-Station Equipment	PLT_362	1.00000	0.03607	0.48501
427	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.03522	0.51121
428	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.03522	0.51121
429	Acct 366-Underground Conduit	PLT_366	1.00000	0.03531	0.50842
430	Acct 367 - Underground Conductor	PLT_367	1.00000	0.03531	0.50842
431	Acct 368-Line Transformers	PLT_368	1.00000	0.02810	0.73017
432	Acct 369-Services	PLT_369	1.00000	0.00711	0.69782
433	Acct 370-Meters	PLT_370	1.00000	0.01438	0.57317
434	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000
435	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000
436	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.03522	0.51121
437	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.03531	0.50842
438	Accounts 371&373	PLT_3713	1.00000	0	0
439					
440	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.03607	0.48501
441	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.03607	0.48501
442	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0	1
443					
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451	**ALLOCATION PROPORTIONS TABLE CONTINUED**				
452	INTERNALLY DEVELOPED ALLOCATION FACTORS				
453					
454	Production Expense				
455	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.01601	0.33573
456	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.01310	0.25410
457	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.01574	0.32839
458	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.01327	0.25890
459					
460	Transmission Expense				
461	O&M Accounts 561-567	OX_TRAN	1.00000	0.01610	0.34391

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
462	O&M Accounts 569-573	MX_TRAN	1.00000	0.34438	0.03345	0.19646	0.00170	0.01525
463	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.34375	0.03328	0.19471	0.00169	0.01524
464	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.34437	0.03341	0.19592	0.00169	0.01525
465			0.00000	0.00000	0	0	0	0.00000
466	Distribution Expense							
467	Acct 580-Supervision	OX_580	1.00000	0.48918	0.07199	0.17974	0.00598	0.01534
468	Acct 581-Load Dispatch	OX_581	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
469	Acct 582-Station Equipment	OX_582	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
470	Acct 583-Overhead Lines	OX_583	1.00000	0.51121	0.04751	0.23975	0.00256	0.02073
471	Acct 584-Underground Lines	OX_584	1.00000	0.50842	0.04725	0.24105	0.00254	0.02082
472	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
473	Acct 586-Metering	OX_586	1.00000	0.57317	0.13559	0.14736	0.01371	0.01235
474	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
475	Acct 588-Miscellaneous	OX_588	1.00000	0.54067	0.05675	0.21089	0.00366	0.01803
476	Acct 589-Rents	OX_589	1.00000	0.54067	0.05675	0.21089	0.00366	0.01803
477	Acct 590-Supervision	MX_590	1.00000	0.50466	0.04790	0.23668	0.00266	0.02045
478	Acct 592-Station Equipment	MX_592	1.00000	0.48501	0.04508	0.25195	0.00243	0.02163
479	Acct 593-Overhead Lines	MX_593	1.00000	0.51121	0.04751	0.23975	0.00256	0.02073
480	Acct 594-Underground Lines	MX_594	1.00000	0.50842	0.04725	0.24105	0.00254	0.02082
481	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
482	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
483	Acct 597-Metering	MX_597	1.00000	0.57317	0.13559	0.14736	0.01371	0.01235
484	Acct 598-Miscellaneous	MX_598	1.00000	0.54067	0.05675	0.21089	0.00366	0.01803
485	O&M Accounts 581-589	OX_DIST	1.00000	0.50044	0.05953	0.19501	0.00429	0.01667
486	O&M Accounts 591-598	MX_DIST	1.00000	0.49784	0.04671	0.23436	0.00255	0.02025
487	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.48918	0.07199	0.17974	0.00598	0.01534
488	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.50466	0.04790	0.23668	0.00266	0.02045
489			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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501	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
502	INTERNALLY DEVELOPED ALLOCATION FACTORS							
503								
504	Customer Accounting Expense							
505	Account 902	OX_902	1.00000	0.79874	0.12429	0.04609	0.01094	0.00344
506	Account 903	OX_903	1.00000	0.79557	0.12380	0.04590	0.01090	0.00343
507	Account 904	OX_904	1.00000	0.93649	0.00289	0.01651	0.00022	0.00120

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
462	O&M Accounts 569-573	MX_TRAN	1.00000	0.01641	0.09963	0.29029	0.00122	0.00122
463	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.01642	0.09851	0.29394	0.00122	0.00123
464	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.01642	0.09920	0.29129	0.00122	0.00123
465			0.00000	0.00000	0	0.00000	0	0
466	Distribution Expense							
467	Acct 580-Supervision	OX_580	1.00000	0.02458	0.09915	0.00296	0.05600	0.05510
468	Acct 581-Load Dispatch	OX_581	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
469	Acct 582-Station Equipment	OX_582	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
470	Acct 583-Overhead Lines	OX_583	1.00000	0.03576	0.13455	0.00000	0.00412	0.00382
471	Acct 584-Underground Lines	OX_584	1.00000	0.03586	0.13616	0.00000	0.00409	0.00380
472	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
473	Acct 586-Metering	OX_586	1.00000	0.01502	0.09320	0.00960	0.00000	0.00000
474	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
475	Acct 588-Miscellaneous	OX_588	1.00000	0.03111	0.10384	0.00039	0.02316	0.01150
476	Acct 589-Rents	OX_589	1.00000	0.03111	0.10384	0.00039	0.02316	0.01150
477	Acct 590-Supervision	MX_590	1.00000	0.03516	0.13344	0.00011	0.01518	0.00375
478	Acct 592-Station Equipment	MX_592	1.00000	0.03668	0.14970	0.00000	0.00390	0.00362
479	Acct 593-Overhead Lines	MX_593	1.00000	0.03576	0.13455	0.00000	0.00412	0.00382
480	Acct 594-Underground Lines	MX_594	1.00000	0.03586	0.13616	0.00000	0.00409	0.00380
481	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
482	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
483	Acct 597-Metering	MX_597	1.00000	0.01502	0.09320	0.00960	0.00000	0.00000
484	Acct 598-Miscellaneous	MX_598	1.00000	0.03111	0.10384	0.00039	0.02316	0.01150
485	O&M Accounts 581-589	OX_DIST	1.00000	0.02805	0.10135	0.00127	0.05010	0.04330
486	O&M Accounts 591-598	MX_DIST	1.00000	0.03486	0.13209	0.00005	0.02757	0.00371
487	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.02458	0.09915	0.00296	0.05600	0.05510
488	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.03516	0.13344	0.00011	0.01518	0.00375
489			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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501	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
502	INTERNALLY DEVELOPED ALLOCATION FACTORS							
503								
504	Customer Accounting Expense							
505	Account 902	OX_902	1.00000	0.00281	0.01345	0.00025	0.00000	0.00000
506	Account 903	OX_903	1.00000	0.00280	0.01415	0.00346	0.00000	0.00000
507	Account 904	OX_904	1.00000	0.00149	0.01211	0.02815	0.00047	0.00049

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
462	O&M Accounts 569-573	MX_TRAN	1.00000	0.05162	0.23867	0.00259	0.01266	0.00033
463	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.05216	0.24178	0.00260	0.01264	0.00031
464	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.05175	0.23954	0.00260	0.01265	0.00032
465			0.00000	0	0	0	0	0
466	Distribution Expense							
467	Acct 580-Supervision	OX_580	1.00000	0.00052	0.00243	0.00238	0.01297	0.00048
468	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
469	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
470	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00332	0.01741	0.00055
471	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00336	0.01747	0.00055
472	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
473	Acct 586-Metering	OX_586	1.00000	0.00170	0.00790	0.00208	0.01027	0.00064
474	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
475	Acct 588-Miscellaneous	OX_588	1.00000	0.00007	0.00032	0.00255	0.01549	0.00043
476	Acct 589-Rents	OX_589	1.00000	0.00007	0.00032	0.00255	0.01549	0.00043
477	Acct 590-Supervision	MX_590	1.00000	0.00002	0.00009	0.00329	0.01716	0.00055
478	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00369	0.01794	0.00061
479	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00332	0.01741	0.00055
480	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00336	0.01747	0.00055
481	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
482	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
483	Acct 597-Metering	MX_597	1.00000	0.00170	0.00790	0.00208	0.01027	0.00064
484	Acct 598-Miscellaneous	MX_598	1.00000	0.00007	0.00032	0.00255	0.01549	0.00043
485	O&M Accounts 581-589	OX_DIST	1.00000	0.00022	0.00104	0.00247	0.01420	0.00045
486	O&M Accounts 591-598	MX_DIST	1.00000	0.00001	0.00004	0.00325	0.01699	0.00054
487	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00052	0.00243	0.00238	0.01297	0.00048
488	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00002	0.00009	0.00329	0.01716	0.00055
489			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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501	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
502	INTERNALLY DEVELOPED ALLOCATION FACTORS							
503								
504	Customer Accounting Expense							
505	Account 902	OX_902	1.00000	0.00005	0.00020	0.00005	0.00339	0.00002
506	Account 903	OX_903	1.00000	0.00065	0.00281	0.00005	0.00338	0.00002
507	Account 904	OX_904	1.00000	0.00496	0.02319	0.00019	0.00101	0.00002

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
462	O&M Accounts 569-573	MX_TRAN	1.00000	0.01608	0.34438
463	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.01611	0.34375
464	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.01610	0.34437
465			0.00000	0	0
466	Distribution Expense				
467	Acct 580-Supervision	OX_580	1.00000	0.02409	0.48918
468	Acct 581-Load Dispatch	OX_581	1.00000	0.03607	0.48501
469	Acct 582-Station Equipment	OX_582	1.00000	0.03607	0.48501
470	Acct 583-Overhead Lines	OX_583	1.00000	0.03522	0.51121
471	Acct 584-Underground Lines	OX_584	1.00000	0.03531	0.50842
472	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000
473	Acct 586-Metering	OX_586	1.00000	0.01438	0.57317
474	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000
475	Acct 588-Miscellaneous	OX_588	1.00000	0.03068	0.54067
476	Acct 589-Rents	OX_589	1.00000	0.03068	0.54067
477	Acct 590-Supervision	MX_590	1.00000	0.03462	0.50466
478	Acct 592-Station Equipment	MX_592	1.00000	0.03607	0.48501
479	Acct 593-Overhead Lines	MX_593	1.00000	0.03522	0.51121
480	Acct 594-Underground Lines	MX_594	1.00000	0.03531	0.50842
481	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000
482	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000
483	Acct 597-Metering	MX_597	1.00000	0.01438	0.57317
484	Acct 598-Miscellaneous	MX_598	1.00000	0.03068	0.54067
485	O&M Accounts 581-589	OX_DIST	1.00000	0.02760	0.50044
486	O&M Accounts 591-598	MX_DIST	1.00000	0.03433	0.49784
487	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.02409	0.48918
488	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.03462	0.50466
489			0.00000	0.00000	0.00000
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501	**ALLOCATION PROPORTIONS TABLE CONTINUED**				
502	INTERNALLY DEVELOPED ALLOCATION FACTORS				
503					
504	Customer Accounting Expense				
505	Account 902	OX_902	1.00000	0.00280	0.79874
506	Account 903	OX_903	1.00000	0.00279	0.79557
507	Account 904	OX_904	1.00000	0.00147	0.93649

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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
508	Accounts 902 & 903	OX_902_3	1.00000	0.79688	0.12400	0.04598	0.01091	0.00343
509	O&M Accounts 902-905	OX_CA	1.00000	0.84516	0.08211	0.03578	0.00721	0.00266
510	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.79715	0.12404	0.04599	0.01092	0.00343
511			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
512	Customer Service Expense							
513	Account 908	OX_908	1.00000	0.47894	0.07032	0.07738	0.00595	0.00592
514	Account 909	OX_909	1.00000	0.79557	0.12380	0.04590	0.01090	0.00343
515			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
516	O&M Accounts 908-910	OX_CS	1.00000	0.48958	0.07212	0.07632	0.00612	0.00584
517	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.45911	0.07142	0.03492	0.00629	0.00200
518								
519	Total Customer Operations Expense	OMXCUST	1.00000	0.79061	0.08165	0.04212	0.00712	0.00315
520								
521	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.39569	0.04760	0.17190	0.00336	0.01416
522	Total Salaries and Wages Expense	SALWAGES	1.00000	0.39570	0.04760	0.17189	0.00336	0.01416
523			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
524	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.37832	0.04002	0.17842	0.00257	0.01458
525			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
526			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
527			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
528	Electric Plant in Service - Production Demand	DPROD						
529	Electric Plant in Service - Transmission Interconnect	DPRODTI						
530	Electric Plant in Service - Production Energy	ENERGY1						
531	Impact of Production Tax Deduction	PRODTAXD	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 LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
508	Accounts 902 & 903	OX_902_3	1.00000	0.00281	0.01386	0.00213	0.00000	0.00000
509	O&M Accounts 902-905	OX_CA	1.00000	0.00235	0.01325	0.01113	0.00016	0.00017
510	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00281	0.01380	0.00185	0.00000	0.00000
511			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
512	Customer Service Expense							
513	Account 908	OX_908	1.00000	0.00538	0.07572	0.27955	0.00041	0.00042
514	Account 909	OX_909	1.00000	0.00280	0.01415	0.00346	0.00000	0.00000
515			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
516	O&M Accounts 908-910	OX_CS	1.00000	0.00529	0.07365	0.27028	0.00040	0.00040
517	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00164	0.07841	0.34621	0.00000	0.00000
518								
519	Total Customer Operations Expense	OMXCUST	1.00000	0.00280	0.02234	0.04981	0.00019	0.00020
520								
521	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.01651	0.09974	0.22999	0.01095	0.01011
522	Total Salaries and Wages Expense	SALWAGES	1.00000	0.01651	0.09974	0.22999	0.01095	0.01011
523			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
524	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.01624	0.10130	0.25607	0.00684	0.00564
525			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
526			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
527			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
528	Electric Plant in Service - Production Demand	DPROD						
529	Electric Plant in Service - Transmission Interconnect	DPRODTI						
530	Electric Plant in Service - Production Energy	ENERGY1						
531	Impact of Production Tax Deduction	PRODTAXD	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 TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
508	Accounts 902 & 903	OX_902_3	1.00000	0.00040	0.00173	0.00005	0.00338	0.00002
509	O&M Accounts 902-905	OX_CA	1.00000	0.00198	0.00915	0.00010	0.00256	0.00002
510	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00035	0.00151	0.00005	0.00338	0.00002
511			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
512	Customer Service Expense							
513	Account 908	OX_908	1.00000	0.04794	0.23161	0.00071	0.00521	0.00008
514	Account 909	OX_909	1.00000	0.00065	0.00281	0.00005	0.00338	0.00002
515			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
516	O&M Accounts 908-910	OX_CS	1.00000	0.04635	0.22393	0.00069	0.00515	0.00007
517	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.05975	0.28647	0.00003	0.00196	0.00001
518								
519	Total Customer Operations Expense	OMXCUST	1.00000	0.00860	0.04121	0.00018	0.00296	0.00003
520								
521	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.03910	0.19088	0.00227	0.01188	0.00029
522	Total Salaries and Wages Expense	SALWAGES	1.00000	0.03910	0.19088	0.00227	0.01188	0.00029
523			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
524	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.04423	0.21183	0.00238	0.01220	0.00028
525			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
526			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
527			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
528	Electric Plant in Service - Production Demand	DPROD						
529	Electric Plant in Service - Transmission Interconnect	DPRODTI						
530	Electric Plant in Service - Production Energy	ENERGY1						
531	Impact of Production Tax Deduction	PRODTAXD	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 SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
508	Accounts 902 & 903	OX_902_3	1.00000	0.00279	0.79688
509	O&M Accounts 902-905	OX_CA	1.00000	0.00233	0.84516
510	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00279	0.79715
511			0.00000	0.00000	0.00000
512	Customer Service Expense				
513	Account 908	OX_908	1.00000	0.00530	0.47894
514	Account 909	OX_909	1.00000	0.00279	0.79557
515			0.00000	0.00000	0.00000
516	O&M Accounts 908-910	OX_CS	1.00000	0.00521	0.48958
517	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00163	0.45911
518					
519	Total Customer Operations Expense	OMXCUST	1.00000	0.00277	0.79061
520					
521	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.01621	0.39569
522	Total Salaries and Wages Expense	SALWAGES	1.00000	0.01621	0.39570
523			0.00000	0.00000	0.00000
524	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.01596	0.37832
525			0.00000	0.00000	0.00000
526			0.00000	0.00000	0.00000
527			0.00000	0.00000	0.00000
528	Electric Plant in Service - Production Demand	DPROD			
529	Electric Plant in Service - Transmission Interconnect	DPRODTI			
530	Electric Plant in Service - Production Energy	ENERGY1			
531	Impact of Production Tax Deduction	PRODTAXD	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	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
550								
551	REVENUES AND BILLING DETERMINANTS							
552								
553	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.38584	0.03809	0.19532	0.00209	0.01385
554			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
555	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
556	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
557	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
558	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
559	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
560	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
561	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
562	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
563	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
564	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
565	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
566	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
567	Residential Service Sales Revenue	SREVRTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
568	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
569								
570								
571	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.35891	0.03759	0.18489	0.00239	0.01523
572			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
573	**Claimed Combined Residential Revenue**	CLAIMREVR	1.00000	1.00000	0	0	0	0.00000
574	PRESENT REVENUES FROM SALES INPUT							
575								
576	Total Sales of Electricity Revenues		1.00000	0.38584	0.03809	0.19532	0.00209	0.01385
577	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.38584	0.03809	0.19532	0.00209	0.01385

Southwestern Public Service Company

Allocation Factors

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
550								
551	REVENUES AND BILLING DETERMINANTS							
552								
553	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.01446	0.10773	0.22796	0.00780	0.00686
554			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
555	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
556	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
557	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
558	Primary General Service	SREVPGTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
559	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
560	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
561	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
562	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
563	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
564	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
565	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
566	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
567	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
568	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
569								
570								
571	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.01735	0.10741	0.26431	0.00752	0.00441
572			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
573	**Claimed Combined Residential Revenue**	CLAIMREVR	1.00000	0.00000	0	0.00000	0	0
574	PRESENT REVENUES FROM SALES INPUT							
575								
576	Total Sales of Electricity Revenues		1.00000	0.01446	0.10773	0.22796	0.00780	0.00686
577	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.01446	0.10773	0.22796	0.00780	0.00686

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)
550								
551	REVENUES AND BILLING DETERMINANTS							
552								
553	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.04142	0.18654	0.00207	0.01178	0.00019
554			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
555	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
556	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
557	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
558	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
559	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
560	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
561	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
562	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
563	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
564	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
565	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
566	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
567	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
568	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
569								
570								
571	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.04531	0.21899	0.00242	0.01280	0.00030
572			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
573	**Claimed Combined Residential Revenue**	CLAIMREVR	1.00000	0	0	0	0	0
574	PRESENT REVENUES FROM SALES INPUT							
575								
576	Total Sales of Electricity Revenues		1.00000	0.04142	0.18654	0.00207	0.01178	0.00019
577	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.04142	0.18654	0.00207	0.01178	0.00019

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)
550					
551	REVENUES AND BILLING DETERMINANTS				
552					
553	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.01427	0.38584
554			0.00000	0.00000	0.00000
555	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000
556	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000
557	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000
558	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000
559	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000
560	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000
561	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000
562	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000
563	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000
564	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000
565	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000
566	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	1.00000	0.00000
567	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	1.00000
568	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000
569					
570					
571	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.01705	0.35891
572			0.00000	0.00000	0.00000
573	**Claimed Combined Residential Revenue**	CLAIMREVR	1.00000	0	1
574	PRESENT REVENUES FROM SALES INPUT				
575					
576	Total Sales of Electricity Revenues		1.00000	0.01427	0.38584
577	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.01427	0.38584

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
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	1.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	1.00000	0.00000	0.00000	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	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	1.00000	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	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	1.00000	0.00000	0.00000	0.00000	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									
38									
39									
40									
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
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	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00000	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	0.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.00000	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	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00000	0.00000	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	1.00000	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	1.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	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	1.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28										
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
30										
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
32										
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS 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	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	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									
38									
39									
40									
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
47									
48									
49									
50									
51	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
52									
53	**ENERGY - PRODUCTION RELATED**								
54	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
55	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
56	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
57			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
60	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
61									
62	Secondary Line - 1.128389								
63	Sec Line Tranf - 1.125047								
64	Primary - 1.105898								
65	Subtransmission - 1.035919								
66	Transmission - 1.029633								
67									
68	**CUSTOMER**								
69									
70	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
71	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
72									
73	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
75	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
76	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
77	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
78	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
79									
80									
81	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
82	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
83									
84	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
85									
86									
87	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
88	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
89	Number of Customers	CUST	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
90	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
91									
92	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
93	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
47										
48										
49										
50										
51	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
52										
53	**ENERGY - PRODUCTION RELATED**									
54	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
56	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
57			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61										
62	Secondary Line - 1.128389									
63	Sec Line Tranf - 1.125047									
64	Primary - 1.105898									
65	Subtransmission - 1.035919									
66	Transmission - 1.029633									
67										
68	**CUSTOMER**									
69										
70	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72										
73	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
75	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
76	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
78	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
79										
80										
81	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
82	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83										
84	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
85										
86										
87	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
88	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
89	Number of Customers	CUST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
91										
92	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
93	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
47									
48									
49									
50									
51	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
52									
53	**ENERGY - PRODUCTION RELATED**								
54	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
56	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
57			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61									
62	Secondary Line - 1.128389								
63	Sec Line Tranf - 1.125047								
64	Primary - 1.105898								
65	Subtransmission - 1.035919								
66	Transmission - 1.029633								
67									
68	**CUSTOMER**								
69									
70	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
72									
73	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
75	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
76	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
79									
80									
81	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
82	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
83									
84	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
85									
86									
87	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
88	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
89	Number of Customers	CUST	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
90	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
91									
92	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
93	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
94									
95									
96									
97									
98									
99									
100									
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
103									
104	**Plant**								
105	Intangible Plant In Service	INTPLT	1.00000	0.62049	0.13393	0.24558	0.37214	0.00000	0.00114
106	Production Plant In Service	PRODPLT	1.00000	0.59698	0.40302	0.00000	0.56667	0.00000	0.00000
107	Transmission Plant in Service	TRANPLT	1.00000	0.96998	0.03002	0.00000	0.00000	0.00000	0.01009
108	Distribution Plant in Service	DISTPLT	1.00000	0.86846	0.00000	0.13154	0.00000	0.00000	0.00000
109	General Plant in Service	GENLPLT	1.00000	0.65478	0.14133	0.20389	0.39271	0.00000	0.00120
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.64422	0.13905	0.21673	0.38637	0.00000	0.00118
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.93170	0.01870	0.04959	0.00000	0.00000	0.00628
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.78253	0.18998	0.02749	0.25254	0.00000	0.00348
113	Total Electric Plant In Service	TOTPLT	1.00000	0.77016	0.18543	0.04441	0.26451	0.00000	0.00328
114	Net Electric Plant In Service	NETPLT	1.00000	0.72592	0.24002	0.03406	0.17528	0.00000	0.00266
115	Rate Base	RATEBASE	1.00000	0.68676	0.27866	0.03458	0.16468	(0.00014)	0.00228
116			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	**Transmission Plant in Service**								
118	Account 352	PLT_352	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Account 353	PLT_353	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.02711
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.97940	0.02060	0.00000	0.00000	0.00000	0.00038
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122									
123	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 361-Structures & Improvements	PLT_361	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 362-Station Equipment	PLT_362	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Acct 366-Underground Conduit	PLT_366	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Acct 367 - Underground Conductor	PLT_367	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
131	Acct 368-Line Transformers	PLT_368	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
133	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
138	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
139									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
94										
95										
96										
97										
98										
99										
100										
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
103										
104	**Plant**									
105	Intangible Plant In Service	INTPLT	1.00000	0.13393	0.10557	0.00134	0.02700	0.09424	0.01049	0.00856
106	Production Plant In Service	PRODPLT	1.00000	0.40302	0.03031	0.00000	0.00000	0.00000	0.00000	0.00000
107	Transmission Plant in Service	TRANPLT	1.00000	0.03002	0.92018	0.03971	0.00000	0.00000	0.00000	0.00000
108	Distribution Plant in Service	DISTPLT	1.00000	0.00000	0.00000	0.00000	0.22217	0.44628	0.04864	0.15137
109	General Plant in Service	GENLPLT	1.00000	0.14133	0.11140	0.00142	0.02849	0.09945	0.01107	0.00903
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.13905	0.10960	0.00140	0.02803	0.09785	0.01089	0.00889
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.01870	0.57325	0.02474	0.08376	0.16826	0.01834	0.05707
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.18998	0.33128	0.01371	0.04643	0.09327	0.01017	0.03164
113	Total Electric Plant In Service	TOTPLT	1.00000	0.18543	0.31146	0.01261	0.04479	0.09368	0.01023	0.02960
114	Net Electric Plant In Service	NETPLT	1.00000	0.24002	0.35388	0.01428	0.04922	0.09410	0.01031	0.02621
115	Rate Base	RATEBASE	1.00000	0.27866	0.33498	0.01348	0.04664	0.09012	0.00988	0.02484
116			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	**Transmission Plant in Service**									
118	Account 352	PLT_352	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Account 353	PLT_353	1.00000	0.00000	0.97289	0.00000	0.00000	0.00000	0.00000	0.00000
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.02060	0.91146	0.06756	0.00000	0.00000	0.00000	0.00000
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122										
123	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
126	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000	0.89880	0.10120	0.00000
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000	0.89880	0.10120	0.00000
129	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000	0.90958	0.09042	0.00000
130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000	0.90958	0.09042	0.00000
131	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000	0.05300	0.00000	0.94700
132	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.89880	0.10120	0.00000
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.90958	0.09042	0.00000
138	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
139										

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
94									
95									
96									
97									
98									
99									
100									
101	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
103									
104	**Plant**								
105	Intangible Plant In Service	INTPLT	1.00000	0.00360	0.04727	0.01675	0.03914	0.13881	0.00000
106	Production Plant In Service	PRODPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107	Transmission Plant in Service	TRANPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
108	Distribution Plant in Service	DISTPLT	1.00000	0.06371	0.04050	0.02732	0.00000	0.00000	0.00000
109	General Plant in Service	GENLPLT	1.00000	0.00380	0.04989	0.01768	0.04131	0.09121	0.00000
110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.00374	0.04908	0.01739	0.04064	0.10588	0.00000
111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.02402	0.01527	0.01030	0.00000	0.00000	0.00000
112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.01332	0.00846	0.00571	0.00000	0.00000	0.00000
113	Total Electric Plant In Service	TOTPLT	1.00000	0.01246	0.01210	0.00676	0.00363	0.00947	0.00000
114	Net Electric Plant In Service	NETPLT	1.00000	0.00972	0.00992	0.00601	0.00255	0.00587	0.00000
115	Rate Base	RATEBASE	1.00000	0.00919	0.01041	0.00612	0.00323	0.00705	(0.00141)
116			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	**Transmission Plant in Service**								
118	Account 352	PLT_352	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Account 353	PLT_353	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122									
123	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
131	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132	Acct 369-Services	PLT_369	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133	Acct 370-Meters	PLT_370	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
138	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
139									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
143									
144									
145									
146									
147									
148									
149									
150									
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
153									
154	**Production Expense**								
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.39185	0.60815	0.00000	0.39185	0.00000	0.00000
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.94533	0.05467	0.00000	0.94533	0.00000	0.00000
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.42761	0.57239	0.00000	0.42761	0.00000	0.00000
159									
160	**Transmission Expense**								
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.99098	0.00902	0.00000	0.00000	0.00000	0.00426
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.99192	0.00808	0.00000	0.00000	0.00000	0.01662
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.99146	0.00854	0.00000	0.00000	0.00000	0.00996
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.99342	0.00658	0.00000	0.00000	0.00000	0.01857
165			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
166	**Distribution Expense**								
167	Acct 580-Supervision	OX_580	1.00000	0.56187	0.00000	0.43813	0.00000	0.00000	0.00000
168	Acct 581-Load Dispatch	OX_581	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 582-Station Equipment	OX_582	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 583-Overhead Lines	OX_583	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 584-Underground Lines	OX_584	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.86846	0.00000	0.13154	0.00000	0.00000	0.00000
176	Acct 589-Rents	OX_589	1.00000	0.86846	0.00000	0.13154	0.00000	0.00000	0.00000
177	Acct 590-Supervision	MX_590	1.00000	0.97654	0.00000	0.02346	0.00000	0.00000	0.00000
178	Acct 592-Station Equipment	MX_592	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
179	Acct 593-Overhead Lines	MX_593	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180	Acct 594-Underground Lines	MX_594	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
181	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
184	Acct 598-Miscellaneous	MX_598	1.00000	0.86846	0.00000	0.13154	0.00000	0.00000	0.00000
185	O&M Accounts 581-589	OX_DIST	1.00000	0.73730	0.00000	0.26270	0.00000	0.00000	0.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143										
144										
145										
146										
147										
148										
149										
150										
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
153										
154	**Production Expense**									
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.60815	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.05467	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.57239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
159										
160	**Transmission Expense**									
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.00902	0.97075	0.01598	0.00000	0.00000	0.00000	0.00000
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.00808	0.94879	0.02650	0.00000	0.00000	0.00000	0.00000
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00854	0.96972	0.01178	0.00000	0.00000	0.00000	0.00000
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00658	0.95327	0.02157	0.00000	0.00000	0.00000	0.00000
165			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
166	**Distribution Expense**									
167	Acct 580-Supervision	OX_580	1.00000	0.00000	0.00000	0.00000	0.15368	0.31694	0.03494	0.05630
168	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
169	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
170	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000	0.89880	0.10120	0.00000
171	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000	0.90958	0.09042	0.00000
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.00000	0.00000	0.00000	0.22217	0.44628	0.04864	0.15137
176	Acct 589-Rents	OX_589	1.00000	0.00000	0.00000	0.00000	0.22217	0.44628	0.04864	0.15137
177	Acct 590-Supervision	MX_590	1.00000	0.00000	0.00000	0.00000	0.06621	0.81774	0.09187	0.00072
178	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
179	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000	0.89880	0.10120	0.00000
180	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000	0.90958	0.09042	0.00000
181	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
184	Acct 598-Miscellaneous	MX_598	1.00000	0.00000	0.00000	0.00000	0.22217	0.44628	0.04864	0.15137
185	O&M Accounts 581-589	OX_DIST	1.00000	0.00000	0.00000	0.00000	0.23016	0.36467	0.03935	0.10312

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
143									
144									
145									
146									
147									
148									
149									
150									
151	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
153									
154	**Production Expense**								
155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
159									
160	**Transmission Expense**								
161	O&M Accounts 561-567	OX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
162	O&M Accounts 569-573	MX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
165			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
166	**Distribution Expense**								
167	Acct 580-Supervision	OX_580	1.00000	0.02370	0.30794	0.10650	0.00000	0.00000	0.00000
168	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
173	Acct 586-Metering	OX_586	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
175	Acct 588-Miscellaneous	OX_588	1.00000	0.06371	0.04050	0.02732	0.00000	0.00000	0.00000
176	Acct 589-Rents	OX_589	1.00000	0.06371	0.04050	0.02732	0.00000	0.00000	0.00000
177	Acct 590-Supervision	MX_590	1.00000	0.00030	0.01194	0.01121	0.00000	0.00000	0.00000
178	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
179	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
181	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
183	Acct 597-Metering	MX_597	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
184	Acct 598-Miscellaneous	MX_598	1.00000	0.06371	0.04050	0.02732	0.00000	0.00000	0.00000
185	O&M Accounts 581-589	OX_DIST	1.00000	0.04340	0.13202	0.08728	0.00000	0.00000	0.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
186	O&M Accounts 591-598	MX_DIST	1.00000	0.97103	0.00000	0.02897	0.00000	0.00000	0.00000
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.56187	0.00000	0.43813	0.00000	0.00000	0.00000
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.97654	0.00000	0.02346	0.00000	0.00000	0.00000
189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190									
191									
192									
193									
194									
195									
196									
197									
198									
199									
200									
201	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
203									
204	**Customer Accounting Expense**								
205	Account 902	OX_902	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
206	Account 903	OX_903	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
207	Account 904	OX_904	1.00000	0.68395	0.20316	0.11289	0.22624	0.05354	0.00141
208	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
209	O&M Accounts 902-905	OX_CA	1.00000	0.23655	0.07026	0.69318	0.07825	0.01852	0.00049
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212	**Customer Service Expense**								
213	Account 908	OX_908	1.00000	0.16503	0.11141	0.72356	0.15665	0.00000	0.00000
214	Account 909	OX_909	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
216	O&M Accounts 908-910	OX_CS	1.00000	0.15949	0.10767	0.73284	0.15139	0.00000	0.00000
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00084	0.00057	0.99859	0.00080	0.00000	0.00000
218									
219	Total Customer Operations Expense	OMXCUST	1.00000	0.21914	0.07414	0.70672	0.08729	0.01528	0.00040
220									
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.66727	0.14403	0.18870	0.40020	0.00000	0.00122
222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.66727	0.14402	0.18871	0.40021	(0.00000)	0.00122
223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.73920	0.16071	0.10009	0.22594	0.00243	0.00072
225			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
226			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
227			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
228	Electric Plant in Service - Production Demand	DPROD							
229	Electric Plant in Service - Transmission Interconnect	DPRODTI							
230	Electric Plant in Service - Production Energy	ENERGY1							
231	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
186	O&M Accounts 591-598	MX_DIST	1.00000	0.00000	0.00000	0.00000	0.06514	0.81401	0.09156	0.00032
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00000	0.00000	0.00000	0.15368	0.31694	0.03494	0.05630
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00000	0.00000	0.00000	0.06621	0.81774	0.09187	0.00072
189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190										
191										
192										
193										
194										
195										
196										
197										
198										
199										
200										
201	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
203										
204	**Customer Accounting Expense**									
205	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
206	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
207	Account 904	OX_904	1.00000	0.20316	0.19079	0.00945	0.04288	0.10825	0.01782	0.03358
208	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
209	O&M Accounts 902-905	OX_CA	1.00000	0.07026	0.06599	0.00327	0.01483	0.03744	0.00616	0.01161
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	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	0.00000
212	**Customer Service Expense**									
213	Account 908	OX_908	1.00000	0.11141	0.00838	0.00000	0.00000	0.00000	0.00000	0.00000
214	Account 909	OX_909	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
216	O&M Accounts 908-910	OX_CS	1.00000	0.10767	0.00810	0.00000	0.00000	0.00000	0.00000	0.00000
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00057	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000
218										
219	Total Customer Operations Expense	OMXCUST	1.00000	0.07414	0.05567	0.00270	0.01224	0.03090	0.00509	0.00958
220										
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.14403	0.11353	0.00145	0.02904	0.10135	0.01128	0.00921
222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.14402	0.11352	0.00145	0.02904	0.10135	0.01128	0.00921
223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.16071	0.40529	0.00174	0.02114	0.06631	0.00745	0.00819
225			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
226			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
227			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
228	Electric Plant in Service - Production Demand	DPROD								
229	Electric Plant in Service - Transmission Interconnect	DPRODTI								
230	Electric Plant in Service - Production Energy	ENERGY1								
231	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
186	O&M Accounts 591-598	MX_DIST	1.00000	0.00013	0.00523	0.02360	0.00000	0.00000	0.00000
187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.02370	0.30794	0.10650	0.00000	0.00000	0.00000
188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00030	0.01194	0.01121	0.00000	0.00000	0.00000
189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190									
191									
192									
193									
194									
195									
196									
197									
198									
199									
200									
201	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
203									
204	**Customer Accounting Expense**								
205	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
206	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
207	Account 904	OX_904	1.00000	0.01356	0.02560	0.00060	0.02530	0.04871	(0.00088)
208	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.41187	0.58813	0.00000
209	O&M Accounts 902-905	OX_CA	1.00000	0.00469	0.00885	0.00021	0.27817	0.40156	(0.00030)
210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	0.00000	0.49946	0.50054	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212	**Customer Service Expense**								
213	Account 908	OX_908	1.00000	0.00000	0.00000	0.00000	0.00000	0.72356	0.00000
214	Account 909	OX_909	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
216	O&M Accounts 908-910	OX_CS	1.00000	0.00000	0.00000	0.00000	0.00000	0.73284	0.00000
217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00000	0.00000	0.00000	0.00000	0.99859	0.00000
218									
219	Total Customer Operations Expense	OMXCUST	1.00000	0.00387	0.00731	0.00017	0.23555	0.45821	0.00161
220									
221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.00388	0.05084	0.01801	0.04209	0.07388	0.00000
222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.00387	0.05084	0.01801	0.04210	0.07388	0.00000
223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.00343	0.02062	0.00948	0.02292	0.04356	0.00008
225			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
226			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
227			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
228	Electric Plant in Service - Production Demand	DPROD							
229	Electric Plant in Service - Transmission Interconnect	DPRODTI							
230	Electric Plant in Service - Production Energy	ENERGY1							
231	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
232									
233									
234									
235									
236									
237									
238									
239									
240									
241									
242									
243									
244									
245									
246									
247									
248									
249									
250									
251	**REVENUES AND BILLING DETERMINANTS**								
252									
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.64767	0.27791	0.07443	0.24253	0.05987	0.00143
254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.61269	0.18790	0.19941	0.20764	0.05108	0.00123
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.70303	0.26849	0.02848	0.24835	0.05871	0.00155
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.47259	0.21438	0.31303	0.17353	0.04831	0.00085
258	Primary General Service	SREVPGTX	1.00000	0.63146	0.34461	0.02393	0.22881	0.05582	0.00137
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.56453	0.42484	0.01063	0.28013	0.07247	0.00155
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.56487	0.42413	0.01100	0.29637	0.08035	0.00152
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.15842	0.11298	0.72859	0.03931	0.00952	0.00024
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.31231	0.16523	0.52246	0.06677	0.01090	0.00057
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.70663	0.27693	0.01645	0.27688	0.07501	0.00142
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.67939	0.29153	0.02908	0.24863	0.06432	0.00137
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.73135	0.22081	0.04784	0.28132	0.09033	0.00099
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.74347	0.23134	0.02519	0.24330	0.06677	0.00122
267	Residential Service Sales Revenue	SREVRTX	1.00000	0.68851	0.19349	0.11800	0.22398	0.05268	0.00140
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
269									
270									
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.64957	0.28519	0.06525	0.22857	0.04860	0.00160
272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
273	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.70047	0.18961	0.10991	0.21598	0.04598	0.00151
274	**PRESENT REVENUES FROM SALES INPUT**								
275									
276	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)
232										
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251	**REVENUES AND BILLING DETERMINANTS**									
252										
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.27791	0.18774	0.00895	0.03373	0.08575	0.00961	0.01805
254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.18790	0.16386	0.00990	0.03712	0.09587	0.01621	0.02979
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.26849	0.20590	0.01460	0.04405	0.11143	0.00640	0.01204
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.21438	0.10548	0.00637	0.02720	0.07625	0.01291	0.02169
258	Primary General Service	SREVPGTX	1.00000	0.34461	0.17325	0.01366	0.04440	0.11415	0.00000	0.00000
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.42484	0.20721	0.00317	0.00000	0.00000	0.00000	0.00000
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.42413	0.18562	0.00102	0.00000	0.00000	0.00000	0.00000
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.11298	0.03066	0.00085	0.01623	0.04157	0.00703	0.01303
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.16523	0.07848	0.00145	0.03480	0.07800	0.01315	0.02819
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.27693	0.18020	0.00560	0.04473	0.12279	0.00000	0.00000
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.29153	0.17558	0.00867	0.04269	0.11357	0.00884	0.01573
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.22081	0.11227	0.03529	0.04959	0.16155	0.00000	0.00000
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.23134	0.15529	0.00642	0.06139	0.17018	0.01440	0.02450
267	Residential Service Sales Revenue	SREVRTX	1.00000	0.19349	0.19111	0.00956	0.04413	0.11136	0.01882	0.03547
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
269										
270										
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.28519	0.21631	0.00938	0.03445	0.08328	0.00920	0.01817
272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
273	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.18961	0.20949	0.01030	0.04689	0.11338	0.01914	0.03780
274	**PRESENT REVENUES FROM SALES INPUT**									
275										
276	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
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251	**REVENUES AND BILLING DETERMINANTS**								
252									
253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.00772	0.01754	0.00927	0.01286	0.02747	(0.00043)
254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.02147	0.06025	0.00000	0.04080	0.07802	(0.00112)
256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00632	0.01324	0.00000	0.00300	0.00602	(0.00010)
257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.03097	0.09951	0.00000	0.06264	0.11991	0.00000
258	Primary General Service	SREVPGTX	1.00000	0.00000	0.01476	0.00000	0.00157	0.00765	(0.00005)
259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00067	0.00000	0.00001	0.00996	(0.00000)
260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00066	0.00000	0.00001	0.01033	(0.00000)
261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.72859	0.00000	0.00000	0.00000
262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.52246	0.00000	0.00000	0.00000
263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.01560	0.00000	0.00029	0.00056	0.00000
264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00468	0.01411	0.00000	0.00353	0.00676	0.00000
265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.04513	0.00000	0.00093	0.00178	0.00000
266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00286	0.01546	0.00000	0.00236	0.00451	0.00000
267	Residential Service Sales Revenue	SREVRTX	1.00000	0.01428	0.02664	0.00000	0.02679	0.05121	(0.00093)
268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
269									
270									
271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.00760	0.01584	0.00800	0.01090	0.02345	(0.00054)
272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
273	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.01484	0.02547	0.00000	0.02435	0.04650	(0.00124)
274	**PRESENT REVENUES FROM SALES INPUT**								
275									
276	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

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)
3	**COST OF SALES S&W EXPENSE**							
4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0	0
5	TOTAL COST OF SALES		0	0	0	0	0	0
6								
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**							
8	50000-Stm Prod Op & Supr	OX_PROD	1,957,764	657,280	64,008	377,203	3,317	30,020
9	50170-Stm Gen Fuel	ENEFUEL	792,132	159,611	17,920	129,170	1,273	11,846
10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0
11	50200-Steam Expenses Major	DPROD	4,170,677	1,400,222	136,357	803,566	7,066	63,952
12	50500-Stm Gen Elec Exp Major	DPROD	3,475,202	1,166,730	113,619	669,569	5,888	53,288
13	50600-Misc Steam Pwr Exp	DPROD	4,092,863	1,374,098	133,813	788,574	6,934	62,759
14	50700-Stm Pow Gen Rents	DPROD	0	0	0	0	0	0
15	TOTAL STEAM PRODUCTION OPERATIONS		14,488,637	4,757,942	465,716	2,768,082	24,477	221,866
16								
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**							
18	51000-Stm Maint Super&Eng	MX_PROD	214,396	54,477	5,696	37,448	352	3,238
19	51100-Stm Maint of Structures	DPROD	589,284	197,841	19,266	113,538	998	9,036
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,200,695	644,926	72,407	521,925	5,145	47,865
21	51300-Stm Maint of Elec Plant	ENERGY1	1,796,292	361,945	40,636	292,914	2,887	26,863
22	51400-Stm Maint of Misc Stm Plt	DPROD	3,157,205	1,059,969	103,222	608,300	5,349	48,412
23	TOTAL STEAM PRODUCTION MAINTENANCE		8,957,873	2,319,158	241,227	1,574,125	14,731	135,413
24								
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**							
26	54600-Oth Oper Super&Eng	OX_PROD	213,275	71,603	6,973	41,092	361	3,270
27	54600W-Oth Oper Super&Eng	ENERGY1	55,493	11,182	1,255	9,049	89	830
28	54800-Oth Oper Gen Exp	DPROD	177,297	59,524	5,797	34,160	300	2,719
29	54900-Oth Oper Misc Gen Exp	DPROD	178,555	59,946	5,838	34,402	302	2,738
30	55000-Oth Oper Rents	DPROD	0	0	0	0	0	0
31	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		624,620	202,255	19,863	118,703	1,053	9,557
32								
33	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**							
34	55100-Oth Mtce Supervision&Eng	MX_PROD	221,539	56,292	5,886	38,695	364	3,346
35	55200-Oth Maint of Structures	DPROD	51,319	17,229	1,678	9,888	87	787
36	55300-Oth Mtc of Gen & Ele Plant	DPROD	384,191	128,985	12,561	74,022	651	5,891
37	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	13,543	2,729	306	2,208	22	203
38	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	503	169	16	97	1	8
39	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		671,096	205,404	20,448	124,911	1,124	10,234
40								
41	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**							
42	55600-Load Dispatch	DPRODLD	575,533	193,224	18,817	110,888	975	8,825
43	55700-Purchased Power Other	MX_PROD	995,335	252,910	26,445	173,852	1,634	15,033
44	TOTAL SYSTEM CONTROL AND DISPATCH		1,570,868	446,134	45,262	284,740	2,609	23,858
45								
46	**TOTAL PRODUCTION S&W EXPENSE**		26,313,094	7,930,893	792,515	4,870,560	43,994	400,928
47								
48								

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
3	**COST OF SALES S&W EXPENSE**							
4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0	0
5	TOTAL COST OF SALES		0	0	0	0	0	0
6								
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**							
8	50000-Stm Prod Op & Supr	OX_PROD	1,957,764	31,895	197,755	591,377	2,443	2,465
9	50170-Stm Gen Fuel	ENEFUEL	792,132	9,054	110,176	350,095	1,487	1,500
10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0
11	50200-Steam Expenses Major	DPROD	4,170,677	67,946	421,284	1,259,826	5,205	5,252
12	50500-Stm Gen Elec Exp Major	DPROD	3,475,202	56,616	351,033	1,049,746	4,337	4,376
13	50600-Misc Steam Pwr Exp	DPROD	4,092,863	66,679	413,424	1,236,321	5,108	5,154
14	50700-Stm Pow Gen Rents	DPROD	0	0	0	0	0	0
15	TOTAL STEAM PRODUCTION OPERATIONS		14,488,637	232,190	1,493,672	4,487,365	18,580	18,747
16								
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**							
18	51000-Stm Maint Super&Eng	MX_PROD	214,396	2,859	26,621	83,003	350	353
19	51100-Stm Maint of Structures	DPROD	589,284	9,600	59,524	178,004	735	742
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,200,695	36,584	445,177	1,414,598	6,007	6,061
21	51300-Stm Maint of Elec Plant	ENERGY1	1,796,292	20,532	249,842	793,900	3,371	3,402
22	51400-Stm Maint of Misc Stm Plt	DPROD	3,157,205	51,435	318,912	953,689	3,940	3,976
23	TOTAL STEAM PRODUCTION MAINTENANCE		8,957,873	121,011	1,100,076	3,423,194	14,404	14,534
24								
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**							
26	54600-Oth Oper Super&Eng	OX_PROD	213,275	3,475	21,543	64,423	266	269
27	54600W-Oth Oper Super&Eng	ENERGY1	55,493	634	7,718	24,526	104	105
28	54800-Oth Oper Gen Exp	DPROD	177,297	2,888	17,909	53,556	221	223
29	54900-Oth Oper Misc Gen Exp	DPROD	178,555	2,909	18,036	53,936	223	225
30	55000-Oth Oper Rents	DPROD	0	0	0	0	0	0
31	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		624,620	9,906	65,206	196,441	814	822
32								
33	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**							
34	55100-Oth Mtce Supervision&Eng	MX_PROD	221,539	2,954	27,508	85,768	361	364
35	55200-Oth Maint of Structures	DPROD	51,319	836	5,184	15,502	64	65
36	55300-Oth Mtc of Gen & Ele Plant	DPROD	384,191	6,259	38,807	116,052	479	484
37	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	13,543	155	1,884	5,985	25	26
38	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	503	8	51	152	1	1
39	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		671,096	10,212	73,434	223,459	931	939
40								
41	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**							
42	55600-Load Dispatch	DPRODLD	575,533	9,376	58,135	173,850	718	725
43	55700-Purchased Power Other	MX_PROD	995,335	13,273	123,588	385,341	1,623	1,637
44	TOTAL SYSTEM CONTROL AND DISPATCH		1,570,868	22,649	181,723	559,191	2,341	2,362
45								
46	**TOTAL PRODUCTION S&W EXPENSE**		26,313,094	395,969	2,914,111	8,889,650	37,071	37,404
47								
48								

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
3	**COST OF SALES S&W EXPENSE**									
4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0	0	0	0
5	TOTAL COST OF SALES		0	0	0	0	0	0	0	0
6										
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**									
8	50000-Stm Prod Op & Supr	OX_PROD	1,957,764	98,673	492,703	5,104	24,916	560	31,334	657,280
9	50170-Stm Gen Fuel	ENEFUEL	792,132	60,042	290,054	1,840	10,006	157	8,897	159,611
10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0
11	50200-Steam Expenses Major	DPROD	4,170,677	210,207	1,049,619	10,872	53,080	1,194	66,752	1,400,222
12	50500-Stm Gen Elec Exp Major	DPROD	3,475,202	175,154	874,592	9,059	44,229	995	55,621	1,166,730
13	50600-Misc Steam Pwr Exp	DPROD	4,092,863	206,285	1,030,036	10,670	52,090	1,172	65,507	1,374,098
14	50700-Stm Pow Gen Rents	DPROD	0	0	0	0	0	0	0	0
15	TOTAL STEAM PRODUCTION OPERATIONS		14,488,637	750,361	3,737,004	37,545	184,321	4,078	228,113	4,757,942
16										
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**									
18	51000-Stm Maint Super&Eng	MX_PROD	214,396	14,117	68,886	522	2,716	50	2,809	54,477
19	51100-Stm Maint of Structures	DPROD	589,284	29,701	148,303	1,536	7,500	169	9,432	197,841
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,200,695	242,605	1,171,993	7,433	40,432	634	35,950	644,926
21	51300-Stm Maint of Elec Plant	ENERGY1	1,796,292	136,155	657,745	4,171	22,691	356	20,176	361,945
22	51400-Stm Maint of Misc Stm Plt	DPROD	3,157,205	159,127	794,562	8,230	40,182	904	50,532	1,059,969
23	TOTAL STEAM PRODUCTION MAINTENANCE		8,957,873	581,705	2,841,489	21,893	113,521	2,112	118,899	2,319,158
24										
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**									
26	54600-Oth Oper Super&Eng	OX_PROD	213,275	10,749	53,674	556	2,714	61	3,414	71,603
27	54600W-Oth Oper Super&Eng	ENERGY1	55,493	4,206	20,320	129	701	11	623	11,182
28	54800-Oth Oper Gen Exp	DPROD	177,297	8,936	44,620	462	2,256	51	2,838	59,524
29	54900-Oth Oper Misc Gen Exp	DPROD	178,555	8,999	44,936	465	2,272	51	2,858	59,946
30	55000-Oth Oper Rents	DPROD	0	0	0	0	0	0	0	0
31	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		624,620	32,891	163,550	1,613	7,944	174	9,732	202,255
32										
33	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**									
34	55100-Oth Mtce Supervision&Eng	MX_PROD	221,539	14,587	71,181	539	2,807	52	2,903	56,292
35	55200-Oth Maint of Structures	DPROD	51,319	2,587	12,915	134	653	15	821	17,229
36	55300-Oth Mtc of Gen & Ele Plant	DPROD	384,191	19,364	96,688	1,002	4,890	110	6,149	128,985
37	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	13,543	1,027	4,959	31	171	3	152	2,729
38	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	503	25	127	1	6	0	8	169
39	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		671,096	37,590	185,870	1,707	8,527	179	10,033	205,404
40										
41	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**									
42	55600-Load Dispatch	DPRODLD	575,533	29,007	144,842	1,500	7,325	165	9,212	193,224
43	55700-Purchased Power Other	MX_PROD	995,335	65,539	319,802	2,422	12,610	232	13,041	252,910
44	TOTAL SYSTEM CONTROL AND DISPATCH		1,570,868	94,546	464,645	3,923	19,935	396	22,253	446,134
45										
46	**TOTAL PRODUCTION S&W EXPENSE**		26,313,094	1,497,092	7,392,558	66,680	334,248	6,939	389,030	7,930,893
47										
48										

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)
49								
50								
51	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
52	**TRANSMISSION SALARIES & WAGES EXPENSE**							
53	Operation							
54	56000-Trans Oper Super & Eng	SALWAGTO	2,979,855	1,024,335	99,166	580,204	5,036	45,422
55	56110-Load Disp-Reliability	DTRANLD	(413)	(142)	(14)	(80)	(1)	(6)
56	56111-Load Disp-Reliability	DTRANLD	391	135	13	76	1	6
57	56120-Load Disp-Monitor/Operate	DTRANLD	1,009,179	347,734	33,546	195,357	1,701	15,382
58	56150-Rel/Plan/Standards Dev	DTRAN	1,435	494	48	278	2	22
59	56160-Trans Service Studies	DTRAN	9,128	3,145	303	1,767	15	139
60	56170-Gen Interconn Studies	DTRAN	66,057	22,761	2,196	12,787	111	1,007
61	56200-Trans Oper Station Exp	PLT_353	641,963	221,048	21,330	124,255	1,082	9,786
62	56300-Trans Oper OH Lines	OHTRAN	29,165	10,046	986	5,861	50	445
63	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0
64	56600-Trans Oper Misc Exp	TRANPLT	670,737	229,289	22,382	132,383	1,141	10,224
65	56700-Trans Rents	TRANPLT	0	0	0	0	0	0
66	Total Transmission Operations		5,407,497	1,858,844	179,955	1,052,888	9,138	82,426
67								
68	Maintenance							
69	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0
70	57000-Tran Mnt of Station Equip	PLT_353	222,879	76,744	7,405	43,139	376	3,398
71	57100-Trans Mt of Overhead Lines	OHTRAN	104,555	36,013	3,533	21,013	179	1,594
72	Total Transmission Maintenance		327,434	112,757	10,938	64,152	555	4,992
73								
74	TOTAL TRANSMISSION EXPENSE		5,734,931	1,971,602	190,893	1,117,041	9,693	87,418
75								
76	**REGIONAL MARKET EXPENSE**							
77	57510-Operations Supervision	ENERGY1	77,454	15,607	1,752	12,630	124	1,158
78	57520-DA & RT Mkt Admin	ENERGY1	170,842	34,424	3,865	27,859	275	2,555
79	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	1,646	185	1,332	13	122
80	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	2,879	323	2,330	23	214
81	57580-Regional Market Rents	ENERGY1	0	0	0	0	0	0
82	TOTAL REGIONAL MARKET EXPENSE		270,754	54,556	6,125	44,151	435	4,049
83								
84	**DISTRIBUTION SALARIES & WAGES EXPENSE**							
85	Distribution Operations:							
86	58000-Dist Oper Sup & Eng	SALWAGDO	2,130,062	1,041,973	153,341	382,862	12,733	32,679
87	58100-Dist Load Dispatching	DDISTLD	35,147	17,047	1,584	8,855	85	760
88	58200-Dist Op Station Exp	PLT_362	379,298	183,965	17,098	95,563	920	8,206
89	58300-Dist Oper Overhead Lines	OHDIST	909,814	465,108	43,229	218,125	2,326	18,856
90	58400-Dist Op UG Elec lines	UGDIST	69,114	35,139	3,266	16,660	176	1,439
91	58500-Dist Oper Streetlight	PLT_373	270,785	0	0	0	0	0
92	58600-Dist Oper Meter Exp	CMETERS	1,708,658	979,357	231,670	251,793	23,429	21,107
93	58700-Dist Oper Cust Install	PLT_371	291,227	0	0	0	0	0
94	58800-Dist Oper Misc Exp	DISTPLT	2,170,044	1,173,275	123,141	457,636	7,940	39,137

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
49								
50								
51	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
52	**TRANSMISSION SALARIES & WAGES EXPENSE**							
53	Operation							
54	56000-Trans Oper Super & Eng	SALWAGTO	2,979,855	48,931	293,543	875,894	3,650	3,675
55	56110-Load Disp-Reliability	DTRANLD	(413)	(7)	(40)	(122)	(1)	(1)
56	56111-Load Disp-Reliability	DTRANLD	391	6	38	115	0	0
57	56120-Load Disp-Monitor/Operate	DTRANLD	1,009,179	16,624	98,116	298,239	1,236	1,247
58	56150-Rel/Plan/Standards Dev	DTRAN	1,435	24	139	424	2	2
59	56160-Trans Service Studies	DTRAN	9,128	150	887	2,698	11	11
60	56170-Gen Interconn Studies	DTRAN	66,057	1,088	6,422	19,522	81	82
61	56200-Trans Oper Station Exp	PLT_353	641,963	10,572	62,480	189,831	787	794
62	56300-Trans Oper OH Lines	OHTRAN	29,165	476	3,010	8,221	35	35
63	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0
64	56600-Trans Oper Misc Exp	TRANPLT	670,737	10,930	68,094	194,649	822	824
65	56700-Trans Rents	TRANPLT	0	0	0	0	0	0
66	Total Transmission Operations		5,407,497	88,795	532,689	1,589,470	6,624	6,669
67								
68	Maintenance							
69	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0
70	57000-Tran Mnt of Station Equip	PLT_353	222,879	3,670	21,692	65,906	273	276
71	57100-Trans Mt of Overhead Lines	OHTRAN	104,555	1,707	10,790	29,473	126	126
72	Total Transmission Maintenance		327,434	5,378	32,482	95,379	399	401
73								
74	TOTAL TRANSMISSION EXPENSE		5,734,931	94,172	565,171	1,684,849	7,023	7,070
75								
76	**REGIONAL MARKET EXPENSE**							
77	57510-Operations Supervision	ENERGY1	77,454	885	10,773	34,232	145	147
78	57520-DA & RT Mkt Admin	ENERGY1	170,842	1,953	23,762	75,506	321	324
79	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	93	1,136	3,611	15	15
80	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	163	1,987	6,315	27	27
81	57580-Regional Market Rents	ENERGY1	0	0	0	0	0	0
82	TOTAL REGIONAL MARKET EXPENSE		270,754	3,095	37,659	119,664	508	513
83								
84	**DISTRIBUTION SALARIES & WAGES EXPENSE**							
85	Distribution Operations:							
86	58000-Dist Oper Sup & Eng	SALWAGDO	2,130,062	52,350	211,194	6,297	119,277	117,356
87	58100-Dist Load Dispatching	DDISTLD	35,147	1,289	5,261	0	137	127
88	58200-Dist Op Station Exp	PLT_362	379,298	13,911	56,780	0	1,481	1,374
89	58300-Dist Oper Overhead Lines	OHDIST	909,814	32,538	122,414	0	3,744	3,474
90	58400-Dist Op UG Elec lines	UGDIST	69,114	2,478	9,411	0	283	262
91	58500-Dist Oper Streetlight	PLT_373	270,785	0	0	0	270,785	0
92	58600-Dist Oper Meter Exp	CMETERS	1,708,658	25,657	159,242	16,402	0	0
93	58700-Dist Oper Cust Install	PLT_371	291,227	0	0	0	0	291,227
94	58800-Dist Oper Misc Exp	DISTPLT	2,170,044	67,508	225,337	844	50,261	24,964

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
49										
50										
51	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
52	**TRANSMISSION SALARIES & WAGES EXPENSE**									
53	Operation									
54	56000-Trans Oper Super & Eng	SALWAGTO	2,979,855	155,429	720,465	7,753	37,669	915	48,016	1,024,335
55	56110-Load Disp-Reliability	DTRANLD	(413)	(22)	(101)	(1)	(5)	(0)	(7)	(142)
56	56111-Load Disp-Reliability	DTRANLD	391	20	95	1	5	0	6	135
57	56120-Load Disp-Monitor/Operate	DTRANLD	1,009,179	52,874	245,365	2,637	12,745	293	16,331	347,734
58	56150-Rel/Plan/Standards Dev	DTRAN	1,435	75	349	4	18	0	23	494
59	56160-Trans Service Studies	DTRAN	9,128	478	2,219	24	115	3	148	3,145
60	56170-Gen Interconn Studies	DTRAN	66,057	3,461	16,061	173	834	19	1,069	22,761
61	56200-Trans Oper Station Exp	PLT_353	641,963	33,600	156,231	1,677	8,109	186	10,385	221,048
62	56300-Trans Oper OH Lines	OHTRAN	29,165	1,473	6,749	75	370	11	465	10,046
63	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0
64	56600-Trans Oper Misc Exp	TRANPLT	670,737	34,665	159,983	1,727	8,496	233	10,698	229,289
65	56700-Trans Rents	TRANPLT	0	0	0	0	0	0	0	0
66	Total Transmission Operations		5,407,497	282,054	1,307,416	14,069	68,357	1,660	87,134	1,858,844
67										
68	Maintenance									
69	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0
70	57000-Tran Mnt of Station Equip	PLT_353	222,879	11,665	54,241	582	2,815	65	3,606	76,744
71	57100-Trans Mt of Overhead Lines	OHTRAN	104,555	5,280	24,193	267	1,327	41	1,667	36,013
72	Total Transmission Maintenance		327,434	16,946	78,434	850	4,142	105	5,272	112,757
73										
74	TOTAL TRANSMISSION EXPENSE		5,734,931	298,999	1,385,850	14,919	72,499	1,766	92,407	1,971,602
75										
76	**REGIONAL MARKET EXPENSE**									
77	57510-Operations Supervision	ENERGY1	77,454	5,871	28,361	180	978	15	870	15,607
78	57520-DA & RT Mkt Admin	ENERGY1	170,842	12,949	62,557	397	2,158	34	1,919	34,424
79	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	619	2,991	19	103	2	92	1,646
80	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	1,083	5,232	33	180	3	160	2,879
81	57580-Regional Market Rents	ENERGY1	0	0	0	0	0	0	0	0
82	TOTAL REGIONAL MARKET EXPENSE		270,754	20,523	99,142	629	3,420	54	3,041	54,556
83										
84	**DISTRIBUTION SALARIES & WAGES EXPENSE**									
85	Distribution Operations:									
86	58000-Dist Oper Sup & Eng	SALWAGDO	2,130,062	1,117	5,179	5,061	27,618	1,028	51,322	1,041,973
87	58100-Dist Load Dispatching	DDISTLD	35,147	0	0	130	631	21	1,268	17,047
88	58200-Dist Op Station Exp	PLT_362	379,298	0	0	1,399	6,806	231	13,680	183,965
89	58300-Dist Oper Overhead Lines	OHDIST	909,814	0	0	3,016	15,840	497	32,041	465,108
90	58400-Dist Op UG Elec lines	UGDIST	69,114	0	0	232	1,207	38	2,440	35,139
91	58500-Dist Oper Streetlight	PLT_373	270,785	0	0	0	0	0	0	0
92	58600-Dist Oper Meter Exp	CMETERS	1,708,658	2,910	13,492	3,551	17,556	1,089	24,568	979,357
93	58700-Dist Oper Cust Install	PLT_371	291,227	0	0	0	0	0	0	0
94	58800-Dist Oper Misc Exp	DISTPLT	2,170,044	150	694	5,533	33,603	938	66,570	1,173,275

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	58900-Dist Rents	DISTPLT	0	0	0	0	0	0
96	Total Distribution Operation		7,964,149	3,895,864	573,330	1,431,494	47,608	122,184
97								
98								
99								
100								
101	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
102								
103	Distribution Maintenance							
104	59000-Dist Mtc Super & Eng	SALWAGDM	16,327	8,240	782	3,864	43	334
105	59100-Dist Mt of Structures	SALWAGDM	(2)	(1)	(0)	(0)	(0)	(0)
106	59200-Dist Mt of Station Equip	PLT_362	193,012	93,614	8,701	48,629	468	4,176
107	59300-Dist Mtc of Overhead Lines	OHDIST	2,640,625	1,349,920	125,467	633,081	6,750	54,728
108	59400-Dist Mt of Undergrnd Line	UGDIST	47,129	23,961	2,227	11,360	120	981
109	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0
110	59600-Dist Mtc of Streetlights	PLT_373	32,839	0	0	0	0	0
111	59700-Dist Mtc of Meters	CMETERS	34,815	19,955	4,720	5,130	477	430
112	59800-Dist Mtce of Dist Plant	DISTPLT	14,074	7,609	799	2,968	51	254
113	Total Distribution Maintenance		2,978,820	1,503,298	142,696	705,032	7,910	60,903
114	TOTAL DISTRIBUTION		10,942,969	5,399,162	716,026	2,136,526	55,518	183,086
115								
116	**CUSTOMER ACCOUNTING EXPENSE**							
117	90100-Cust Acct Supervise	SALWAGCA	16,493	13,147	2,046	759	180	57
118	90200-Cust Acct Meter Read	CMETRDG	1,998,636	1,596,386	248,407	92,108	21,865	6,876
119	90300-Cust Acct Recrds &Coll	CUSTREC	1,993,284	1,585,800	246,760	91,497	21,720	6,830
120	90500-Cust Acct Misc	CUSTCAM	9,666	7,690	1,197	444	105	33
121	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,018,079	3,203,024	498,410	184,807	43,871	13,795
122								
123	**CUSTOMER SERVICE EXPENSES**							
124	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	0	0	12,551	0	0
125	90800-Customer Asst Expense	CUSTASST	876,694	697,473	108,531	40,243	9,553	3,004
126	90804EE-Customer Assistance SaversSwitch	PRODPLT	2,156	608	62	390	4	33
127	910000-Misc Cust Serv Expense	CUSTCSM	5,480	4,360	678	252	60	19
128	TOTAL CUSTOMER SERVICE EXPENSE		1,530,013	702,440	109,271	53,435	9,616	3,056
129								
130	**SALES EXPENSES**							
131	91200-Economic Development	OX_902_3	129,259	103,004	16,028	5,943	1,411	444
132	916000-Misc Sales Expense	CUST	540	432	67	25	6	2
133	TOTAL SALES EXPENSES		129,800	103,435	16,095	5,968	1,417	445
134								
135	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**							
136	92000-A&G Salaries	SALWAGXAG	19,832,533	7,847,610	943,951	3,409,116	66,680	280,744
137	92100-A&G Office & Supplies	SALWAGXAG	244,531	96,759	11,639	42,034	822	3,462
138	92500-A&G Injuries & Damages	SALWAGXAG	466,224	184,482	22,190	80,142	1,568	6,600
139	926000-Employee pensions and benefits	SALWAGXAG	15,752,150	6,233,028	749,741	2,707,718	52,961	222,983
140	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0
141	92800-A&G Regulatory Comm Exp	CLAIMREV	(3,005)	(1,079)	(113)	(556)	(7)	(46)
142	92804R-Regulatory Commision Expense Misc	ENERGY1	0	0	0	0	0	0
143	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0
144	93100-A&G Rents	SALWAGXAG	0	0	0	0	0	0
145	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0
146	TOTAL ADMINISTRATIVE & GENERAL		36,292,433	14,360,801	1,727,408	6,238,454	122,024	513,743
147								
148	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		85,232,073	33,725,914	4,056,743	14,650,941	286,568	1,206,521

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
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)
95	58900-Dist Rents	DISTPLT	0	0	0	0	0	0
96	Total Distribution Operation		7,964,149	195,732	789,640	23,542	445,969	438,786
97								
98								
99								
100								
101	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
102								
103	Distribution Maintenance							
104	59000-Dist Mtc Super & Eng	SALWAGDM	16,327	574	2,179	2	248	61
105	59100-Dist Mt of Structures	SALWAGDM	(2)	(0)	(0)	(0)	(0)	(0)
106	59200-Dist Mt of Station Equip	PLT_362	193,012	7,079	28,894	0	754	699
107	59300-Dist Mtc of Overhead Lines	OHDIST	2,640,625	94,438	355,292	0	10,868	10,083
108	59400-Dist Mt of Undergrnd Line	UGDIST	47,129	1,690	6,417	0	193	179
109	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0
110	59600-Dist Mtc of Streetlights	PLT_373	32,839	0	0	0	32,839	0
111	59700-Dist Mtc of Meters	CMETERS	34,815	523	3,245	334	0	0
112	59800-Dist Mtce of Dist Plant	DISTPLT	14,074	438	1,461	5	326	162
113	Total Distribution Maintenance		2,978,820	104,741	397,487	342	45,227	11,185
114	TOTAL DISTRIBUTION		10,942,969	300,473	1,187,127	23,884	491,196	449,970
115								
116	**CUSTOMER ACCOUNTING EXPENSE**							
117	90100-Cust Acct Supervise	SALWAGCA	16,493	46	228	31	0	0
118	90200-Cust Acct Meter Read	CMETRDG	1,998,636	5,622	26,880	492	0	0
119	90300-Cust Acct Recrds &Coll	CUSTREC	1,993,284	5,585	28,202	6,890	0	0
120	90500-Cust Acct Misc	CUSTCAM	9,666	27	137	33	0	0
121	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,018,079	11,280	55,445	7,446	0	0
122								
123	**CUSTOMER SERVICE EXPENSES**							
124	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	0	107,241	525,891	0	0
125	90800-Customer Asst Expense	CUSTASST	876,694	2,456	12,404	3,030	0	0
126	90804EE-Customer Assistance SaversSwitch	PRODPLT	2,156	31	251	772	3	3
127	910000-Misc Cust Serv Expense	CUSTCSM	5,480	15	78	19	0	0
128	TOTAL CUSTOMER SERVICE EXPENSE		1,530,013	2,503	119,973	529,713	3	3
129								
130	**SALES EXPENSES**							
131	91200-Economic Development	OX_902_3	129,259	363	1,792	276	0	0
132	916000-Misc Sales Expense	CUST	540	2	7	0	0	0
133	TOTAL SALES EXPENSES		129,800	364	1,799	276	0	0
134								
135	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**							
136	92000-A&G Salaries	SALWAGXAG	19,832,533	327,379	1,978,115	4,561,225	217,131	200,580
137	92100-A&G Office & Supplies	SALWAGXAG	244,531	4,037	24,390	56,239	2,677	2,473
138	92500-A&G Injuries & Damages	SALWAGXAG	466,224	7,696	46,502	107,225	5,104	4,715
139	926000-Employee pensions and benefits	SALWAGXAG	15,752,150	260,024	1,571,134	3,622,790	172,458	159,312
140	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0
141	92800-A&G Regulatory Comm Exp	CLAIMREV	(3,005)	(52)	(323)	(794)	(23)	(13)
142	92804R-Regulatory Commision Expense Misc	ENERGY1	0	0	0	0	0	0
143	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0
144	93100-A&G Rents	SALWAGXAG	0	0	0	0	0	0
145	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0
146	TOTAL ADMINISTRATIVE & GENERAL		36,292,433	599,083	3,619,817	8,346,685	397,347	367,068
147								
148	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		85,232,073	1,406,939	8,501,102	19,602,168	933,149	862,029

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(c)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
95	58900-Dist Rents	DISTPLT	0	0	0	0	0	0	0	0
96	Total Distribution Operation		7,964,149	4,177	19,365	18,922	103,262	3,843	191,888	3,895,864
97										
98										
99										
100										
101	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
102										
103	Distribution Maintenance									
104	59000-Dist Mtc Super & Eng	SALWAGDM	16,327	0	2	54	280	9	565	8,240
105	59100-Dist Mt of Structures	SALWAGDM	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
106	59200-Dist Mt of Station Equip	PLT_362	193,012	0	0	712	3,464	117	6,961	93,614
107	59300-Dist Mtc of Overhead Lines	OHDIST	2,640,625	0	0	8,754	45,974	1,444	92,994	1,349,920
108	59400-Dist Mt of Undergrnd Line	UGDIST	47,129	0	0	158	823	26	1,664	23,961
109	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0
110	59600-Dist Mtc of Streetlights	PLT_373	32,839	0	0	0	0	0	0	0
111	59700-Dist Mtc of Meters	CMETERS	34,815	59	275	72	358	22	501	19,955
112	59800-Dist Mtce of Dist Plant	DISTPLT	14,074	1	5	36	218	6	432	7,609
113	Total Distribution Maintenance		2,978,820	61	281	9,786	51,116	1,624	103,117	1,503,298
114	TOTAL DISTRIBUTION		10,942,969	4,237	19,646	28,708	154,378	5,468	295,005	5,399,162
115										
116	**CUSTOMER ACCOUNTING EXPENSE**									
117	90100-Cust Acct Supervise	SALWAGCA	16,493	6	25	1	56	0	46	13,147
118	90200-Cust Acct Meter Read	CMETRDG	1,998,636	92	400	100	6,776	31	5,591	1,596,386
119	90300-Cust Acct Recrds &Coll	CUSTREC	1,993,284	1,292	5,598	99	6,731	31	5,554	1,585,800
120	90500-Cust Acct Misc	CUSTCAM	9,666	6	27	0	33	0	27	7,690
121	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,018,079	1,396	6,050	201	13,595	62	11,218	3,203,024
122										
123	**CUSTOMER SERVICE EXPENSES**									
124	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	90,710	435,181	0	0	0	0	0
125	90800-Customer Asst Expense	CUSTASST	876,694	568	2,462	44	2,960	13	2,443	697,473
126	90804EE-Customer Assistance SaversSwitch	PRODPLT	2,156	131	641	5	27	1	30	608
127	910000-Misc Cust Serv Expense	CUSTCSM	5,480	4	15	0	19	0	15	4,360
128	TOTAL CUSTOMER SERVICE EXPENSE		1,530,013	91,412	438,300	49	3,006	14	2,489	702,440
129										
130	**SALES EXPENSES**									
131	91200-Economic Development	OX_902_3	129,259	52	224	6	437	2	361	103,004
132	916000-Misc Sales Expense	CUST	540	0	0	0	2	0	2	432
133	TOTAL SALES EXPENSES		129,800	52	224	6	439	2	362	103,435
134										
135	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**									
136	92000-A&G Salaries	SALWAGXAG	19,832,533	775,522	3,785,703	45,060	235,684	5,796	321,583	7,847,610
137	92100-A&G Office & Supplies	SALWAGXAG	244,531	9,562	46,677	556	2,906	71	3,965	96,759
138	92500-A&G Injuries & Damages	SALWAGXAG	466,224	18,231	88,994	1,059	5,540	136	7,560	184,482
139	926000-Employee pensions and benefits	SALWAGXAG	15,752,150	615,965	3,006,826	35,789	187,194	4,604	255,420	6,233,028
140	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0	0
141	92800-A&G Regulatory Comm Exp	CLAIMREV	(3,005)	(136)	(658)	(7)	(38)	(1)	(51)	(1,079)
142	92804R-Regulatory Commision Expense Misc	ENERGY1	0	0	0	0	0	0	0	0
143	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0	0	0
144	93100-A&G Rents	SALWAGXAG	0	0	0	0	0	0	0	0
145	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0	0	0
146	TOTAL ADMINISTRATIVE & GENERAL		36,292,433	1,419,143	6,927,542	82,457	431,286	10,607	588,476	14,360,801
147										
148	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		85,232,073	3,332,855	16,269,312	193,649	1,012,871	24,911	1,382,028	33,725,914

Southwestern Public Service Company

Distribution Plant Study

Percentage Split Between Primary and Secondary Cost Components
12 Months Ended December 31, 2020

Line No.		
	Plant Account 365 – Overhead Conductors and Devices	
1	Primary :	89.88%
2	Secondary :	10.12%
	Plant Account 367 – Underground Conductors and Devices	
3	Primary :	90.96%
4	Secondary :	9.04%

Southwestern Public Service Company

Distribution Plant Study

Percentage Split Between Customer and Demand Cost Components.
12 Months Ended December 31, 2020

Line No.	FERC Acct	Description	% Customer	% Demand	Total	% Primary	% Secondary	Total
1	360	Land and Land Rights	0.00%	100.00%	100.00%	70.03%	29.97%	100.00%
2	361	Structures and Improvements	0.00%	100.00%	100.00%	70.03%	29.97%	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%	89.88%	10.12%	100.00%
5	365	OH Conductor & Devices	0.00%	100.00%	100.00%	89.88%	10.12%	100.00%
6	366	Underground Conduit	0.00%	100.00%	100.00%	90.96%	9.04%	100.00%
		Underground Conductor	0.00%	100.00%	100.00%	90.96%	9.04%	100.00%
8	368	Line Transformers	0.00%	100.00%	100.00%	5.30%	94.70%	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%	10.25%	89.75%	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)
For The Twelve Months Ended December 31, 2020

Line No.	Account Number	Description	Quantity	Original Cost
1	368	Transformer Line Network 3PH	0	$ -
2	368	Transformer Line Overhead 1PH	73,663	43,401,243
3	368	Transformer Line Overhead 3PH	50	237,734
4	368	Transformer Line Underground 1PH	4,737	6,223,366
5	368	Transformer Line Underground 3PH	718	4,818,545
		Transformer Line (type unknown)	43,367	95,756,219
7		**Totals**	**122,535**	**$ 150,437,108**

Note: KVA Ratings are not available.

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended December 31, 2020

Line No.	Rate Class	Meter Description Type	Size	Phase	Voltage	Meters by Type	New Meter Cost Unit Cost $/Meter	Total Cost $	Total Cost Allocation Factor
1	Residential	DI	SC	1Ph	Sec	234	**273.49**	63,997	
		DI	SC	3Ph	Sec	240	**271.82**	65,237	
3		IDR	SC	1Ph	Sec	279	**315.24**	87,952	
4		IDR	SC	3Ph	Sec	26	**331.94**	8,630	
5		kWh	SC	1Ph	Sec	205,976	**136.63**	28,142,501	
6		kWh	SC	3Ph	Sec	6,978	**271.82**	1,896,760	
7		DI	TR	3Ph	Sec	67	**1,271.79**	85,210	
8		IDR	TR	3Ph	Sec	3	**1,355.95**	4,068	
9		kWh	TR	1Ph	Sec	7	**850.95**	5,957	
10		kWh	TR	1PH	Sec	28	**1,271.79**	35,610	
11								0	
12	**Subtotal**					**213,838**		**30,395,922**	**57.32%**
13	Residential Space Heat	DI	SC	1Ph	Sec			0	
14		DI	SC	3Ph	Sec			0	
15		IDR	SC	1Ph	Sec			0	
16		IDR	SC	3Ph	Sec			0	
17		kWh	SC	1Ph	Sec			0	
18		kWh	SC	3Ph	Sec			0	
19		kWh	SC	N	Sec			0	
20		DI	TR	3Ph	Sec			0	

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended December 31, 2020

21			IDR	TR	3Ph	Sec			0	
22			kWh	TR	1PH	Sec			0	
23			kWh	TR	3Ph	Sec			0	
24		**Subtotal**					**0**		**0**	**0.00%**
25	Small General		DI	SC	1Ph	Sec	2,463	**273.49**	673,606	
26			DI	SC	3Ph	Sec	6,061	**271.82**	1,647,501	
27			IDR	SC	1Ph	Sec	165	**315.24**	52,015	
28			IDR	SC	3Ph	Sec	131	**331.94**	43,484	
29			kWh	SC	1Ph	Sec	21,384	**136.63**	2,921,696	
30			kWh	SC	3Ph	Sec	3,484	**271.82**	947,021	
31			DI	TR	1Ph	Sec	2	**850.95**	1,702	
32			DI	TR	3Ph	Sec	617	**1,271.79**	784,694	
33			DI	TR	3Ph	Pri	7	**8,442.72**	59,099	
34			IDR	TR	3Ph	Sec	21	**1,355.95**	28,475	
35			IDR	TR	3Ph	Pri	1	**8,484.47**	8,484	
36			kWh	TR	1Ph	Sec	1	**850.95**	851	
37			kWh	TR	3Ph	Sec	17	**1,271.79**	21,620	
38									0	
39		**Subtotal**					**34,354**		**7,190,248**	**13.56%**

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended December 31, 2020

40	Secondary General	DI	SC	1Ph	Sec	1,868	**273.49**	510,879	
41		DI	SC	3Ph	Sec	6,155	**271.82**	1,673,052	
42		IDR	SC	1Ph	Sec	59	**315.24**	18,599	
43		IDR	SC	3Ph	Sec	152	**331.94**	50,455	
44		DI	TR	1Ph	Sec	5	**850.95**	4,255	
45		DI	TR	3Ph	Sec	3,742	**1,271.79**	4,759,038	
46		DI	TR	3Ph	Pri	19	**8,442.72**	160,412	
47		IDR	TR	3Ph	Sec	383	**1,355.95**	519,329	
48		IDR	TR	3Ph	Pri	14	**8,484.47**	118,783	
49								0	
50								0	
51	**Subtotal**					**12,397**		**7,814,802**	**14.74%**
52	Primary General	DI	SC	1Ph	Sec	76	**273.49**	20,785	
53		DI	SC	3Ph	Sec	2,845	**271.82**	773,328	
54		IDR	SC	3Ph	Sec	131	**331.94**	43,484	
55		kWh	SC	1Ph	Sec	2	**136.63**	273	
56		kWh	SC	3Ph	Sec	1	**271.82**	272	
57		DI	TR	3Ph	Sec	90	**1,271.79**	114,461	
58		DI	TR	3Ph	Pri	276	**8,442.72**	2,330,191	
59		IDR	TR	3Ph	Sec	10	**1,355.95**	13,560	
60		IDR	TR	3Ph	Pri	194	**8,484.47**	1,645,987	
61	**Subtotal**					**3,625**		**4,942,341**	**9.32%**
62	Large General - Transmission	IDR	TR	3Ph	Pri	60	**8,484.47**	509,068	
63		IDR	TR	3Ph	69kV	4	**115,513.00**	462,052	

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended December 31, 2020

64		IDR	TR	3Ph	115kV	17	**137,068.00**	2,330,156	
65		IDR	TR	3Ph	230kV	7	**215,504.00**	1,508,528	
66		IDR	TR	3Ph	Pri			0	
67	**Subtotal**					**88**		**4,809,804**	
68	LGST-69 kV							867,342	**0.00%**
69	LGST - 115 kV							3,942,462	**0.00%**
70	**Total C&I**					**50,464**		**24,757,195**	
71	Small Municipal & School	DI	SC	1Ph	Sec	561	**273.49**	153,428	
72		DI	SC	3Ph	Sec	543	**271.82**	147,598	
73		IDR	SC	1Ph	Sec	148	**315.24**	46,656	
74		IDR	SC	3Ph	Sec	112	**331.94**	37,177	
75		kWh	SC	1Ph	Sec	1,319	**136.63**	180,215	
76		kWh	SC	3Ph	Sec	175	**271.82**	47,569	
77		DI	TR	1Ph	Sec	2	**850.95**	1,702	
78		DI	TR	3Ph	Sec	64	**1,271.79**	81,395	
79		DI	TR	3Ph	Pri	1	**8,442.72**	8,443	
80		IDR	TR	3Ph	Sec	11	**1,355.95**	14,915	
81		kWh	TR	1Ph	Sec	5	**850.95**	4,255	
82		kWh	TR	3Ph	Sec	3	**1,271.79**	3,815	
83	**Subtotal**					**2,944**		**727,168**	**1.37%**

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended December 31, 2020

84	Large Municipal - Secondary	DI	SC	1Ph	Sec	56	**273.49**	15,315	
85		DI	SC	3Ph	Sec	340	**271.82**	92,419	
86		IDR	SC	1Ph	Sec	24	**315.24**	7,566	
87		IDR	SC	3Ph	Sec	182	**331.94**	60,413	
88		DI	TR	1Ph	Sec	3	**850.95**	2,553	
89		DI	TR	3Ph	Sec	139	**1,271.79**	176,779	
90		IDR	TR	3Ph	Sec	140	**1,355.95**	189,833	
91	**Subtotal**					**884**		**544,878**	**1.03%**
92	Large Municipal - Primary	DI	TR	3Ph	Pri	2	**8,442.72**	16,885	
93		IDR	TR	3Ph	Pri	11	**8,484.47**	93,329	
94	**Subtotal**					**13**		**110,214**	**0.21%**
95	Large School - Secondary	DI	SC	1Ph	Sec	90	**273.49**	24,614	
96		DI	SC	3Ph	Sec	83	**271.82**	22,561	
97		IDR	SC	1Ph	Sec	19	**315.24**	5,990	
98		IDR	SC	3Ph	Sec	9	**331.94**	2,987	
99		DI	TR	1Ph	Sec	1	**850.95**	851	
100		DI	TR	3Ph	Sec	414	**1,271.79**	526,521	
101		IDR	TR	3Ph	Sec	132	**1,355.95**	178,985	
102	**Subtotal**					**748**		**762,509**	**1.44%**
103	Large School - Primary	DI	TR	3Ph	Pri	3	**8,442.72**	25,328	
104		IDR	TR	3Ph	Pri	1	**8,484.47**	8,484	
105		IDR	TR	3Ph	Pri			0	
106	**Subtotal**					**4**		**33,812**	**0.06%**
107	Standby -- Transmission	IDR	TR	3Ph	69kV	2	**115,513.00**	231,026	

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended December 31, 2020

108			IDR	TR	3Ph	115kV	12	**137,068.00**	1,644,816
109			IDR	TR	3Ph	230kV	10	**215,504.00**	2,155,040
110			IDR	TR	3Ph	345kV	4	**242,430.00**	969,720
111		**Subtotal**					**28**		**5,000,602**
112	**PUCT Total**						**268,923**		**62,332,300**
113	*Rounding*								
114		**Total Not Including Transmission**							**53,030,962**

Southwestern Public Service Company

Summary of Changes in Allocation Factors

FERC Account	Allocation Factor - 49831	Allocation Methodology - 49831	Allocation Factor - 51802	Allocation Methodology - 51802
340145-Other Prod Wind Land Own	NA	NA	ENERGY1	Associated with kWh consumed by customers
341045-Other Prod Str & Imp-Wind	NA	NA	ENERGY1	Associated with kWh consumed by customers
344045-Other Prod Generator-Wind	WIND	Weighted Energy	ENERGY1	Associated with kWh consumed by customers
345045-Other Prod Acc El Eq-Wind	NA	NA	ENERGY1	Associated with kWh consumed by customers
346045-Other Prod Misc P Eq-Wind	NA	NA	ENERGY1	Associated with kWh consumed by customers
350045-Tran Land Fee-Wind	NA	NA	ENERGY1	Associated with kWh consumed by customers
352045-Tran Str & Impr-Wind	NA	NA	ENERGY1	Associated with kWh consumed by customers
353045-Tran Station Equip-Wind	WIND	Weighted Energy	ENERGY1	Associated with kWh consumed by customers
355045-Tran Poles & Fixtures-Wind	WIND	Weighted Energy	ENERGY1	Associated with kWh consumed by customers
356045-Tran OH Cond & Device-Wind	WIND	Weighted Energy	ENERGY1	Associated with kWh consumed by customers
311001-Steam Prod Str&Imp-TolkSC	NA	NA	DTRAN	Transmission Related
312001-Steam Prod Blr Plt-TolkSC	NA	NA	DTRAN	Transmission Related
314001-Steam Prod Turbogen-TolkSC	NA	NA	DTRAN	Transmission Related
315000E-Steam Prod Acc Elec Eq	NA	NA	DTRAN	Transmission Related
315001-Steam Prod Acc El Eq-TolkS	NA	NA	DTRAN	Transmission Related
316001-Steam Prod PwrPltEq-TolkSC	NA	NA	DTRAN	Transmission Related
303013-Sfwr-Non Reg 3 Yr	NA	NA	SALWAGXAG	Common costs to operate utility
303015-Sfwr-Non Reg 15 Yr	NA	NA	SALWAGXAG	Common costs to operate utility
303016-Sfwr-Non Reg 5 Yr	NA	NA	SALWAGXAG	Common costs to operate utility