

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
<b>1 Steam Production Operation:</b>													
2	Supervision & Engineering	0500	\$ 329,887	\$ 175,401	\$ 173,999	\$ 169,596	\$ 182,910	\$ 158,148	\$ 222,726	\$ 161,307	\$ 141,941	\$ 167,912	\$ 149,080
3	Fuel (Transportation & Handling)	0501	3,107,526	2,529,616	4,154,451	3,083,764	2,242,336	2,951,113	2,708,036	3,316,713	3,499,467	3,925,310	2,330,087
4	Steam Expense	0502	1,305,364	307,841	928,403	996,906	1,114,726	912,862	1,118,569	1,061,530	801,103	772,908	797,101
5	Electric Expense	0505	851,371	909,081	856,436	1,054,901	762,267	702,973	895,163	1,021,153	889,896	616,062	690,736
6	Miscellaneous	0506	988,682	(263,161)	2,442,292	934,042	1,076,906	1,056,009	995,995	789,792	2,050,265	1,250,052	1,044,156
7	Rent	0507	343,731	651,410	603,983	432,632	421,042	474,700	500,283	633,743	749,686	467,798	526,144
8	Supplies and Expenses	0508	-	-	-	-	-	-	-	-	-	-	-
9	Allowances	0509	-	-	-	-	-	-	28,654	-	-	-	93,856
<b>10 Total Steam Production Operation</b>			<b>\$ 6,926,561</b>	<b>\$ 4,310,188</b>	<b>\$ 9,159,564</b>	<b>\$ 6,671,842</b>	<b>\$ 5,800,187</b>	<b>\$ 6,255,805</b>	<b>\$ 6,469,426</b>	<b>\$ 6,974,439</b>	<b>\$ 8,226,195</b>	<b>\$ 7,200,042</b>	<b>\$ 5,537,303</b>
<b>11 Steam Production Maintenance:</b>													
12	Supervision & Engineering	0510	\$ 150,280	\$ 117,745	\$ 95,443	\$ 119,376	\$ 167,751	\$ 129,586	\$ 132,096	\$ 77,642	\$ 88,544	\$ 164,765	\$ 119,532
13	Structures	0511	446,887	391,050	453,303	480,333	444,950	311,610	310,349	235,795	1,229,350	323,799	366,008
14	Boilers	0512	1,027,921	1,464,739	720,271	1,214,217	1,092,368	1,468,936	2,415,388	1,852,832	2,223,130	812,278	1,122,800
15	Electric Plant	0513	723,617	652,226	678,556	583,405	744,481	887,240	2,091,381	1,512,413	1,127,494	747,500	1,040,896
16	Miscellaneous Plant	0514	651,462	963,195	993,897	955,117	836,586	779,010	913,957	933,100	1,256,057	892,479	1,000,479
17	Steam Production (Nonmajor)	0515	-	-	-	-	-	-	-	-	-	-	-
<b>18 Total Steam Production Maintenance</b>			<b>\$ 3,000,167</b>	<b>\$ 3,588,955</b>	<b>\$ 2,941,471</b>	<b>\$ 3,352,448</b>	<b>\$ 3,286,136</b>	<b>\$ 3,576,283</b>	<b>\$ 5,863,171</b>	<b>\$ 4,611,781</b>	<b>\$ 5,924,575</b>	<b>\$ 2,940,821</b>	<b>\$ 3,649,715</b>

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	FERC Acct. No.	Description	March 2019	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
<b>1 Steam Production Operation:</b>										
2	0500	Supervision & Engineering	\$ 207,666	\$ 2,240,774	\$ (36)	\$ 2,240,738	\$ 27,816	\$ 2,268,554	\$ 627,965	Attachment APF-2, p. 4, line 4 Attachment APF-6, p. 3 line 8
3	0501	Fuel (Transportation & Handling)	2,293,440	36,141,859	(19)	36,141,841	42,112	36,183,952	10,380,449	Attachment APF-2, p. 4 line 7 + line 10 Attachment APF-6, p. 3 line 12 + line 17
4	0502	Steam Expense	733,177	10,850,490	-	10,850,490	148,683	10,999,173	3,044,713	Attachment APF-2, p. 4 line 14 Attachment APF-6, p. 3 line 25
5	0505	Electric Expense	573,177	9,823,217	-	9,823,217	(18,467)	9,804,750	2,714,081	Attachment APF-2, p. 4 line 17 Attachment APF-6, p. 3 line 31
6	0506	Miscellaneous	1,223,573	13,588,603	(290)	13,588,313	(1,279,676)	12,308,638	3,407,190	Attachment APF-2, p. 4 line 22 Attachment APF-6, p. 3 line 41
7	0507	Rent	561,071	6,356,224	(11,721)	6,344,503	1,651	6,346,153	1,756,697	Attachment APF-2, p. 4 line 26 Attachment APF-6, p. 4 line 48
8	0508	Supplies and Expenses	-	-	-	-	-	-	-	-
9	0509	Allowances	-	122,490	-	122,490	37,230	159,720	69,444	Attachment APF-2, p. 4 line 27 Attachment APF-6, p. 4 line 51 + 54
<b>10 Total Steam Production Operation</b>			<b>\$ 5,592,104</b>	<b>\$ 79,123,657</b>	<b>\$ (12,065)</b>	<b>\$ 79,111,592</b>	<b>\$ (1,040,652)</b>	<b>\$ 78,070,940</b>	<b>\$ 22,000,541</b>	
<b>11 Steam Production Maintenance:</b>										
12	0510	Supervision & Engineering	\$ 98,376	\$ 1,461,134	\$ -	\$ 1,461,134	\$ 26,442	\$ 1,487,576	\$ 411,780	Attachment APF-2, p. 4 line 34 Attachment APF-6, p. 4 line 61
13	0511	Structures	321,519	5,314,954	-	5,314,954	(149,092)	5,165,862	1,429,977	Attachment APF-2, p. 5 line 37 Attachment APF-6, p. 4 line 67
14	0512	Boilers	2,123,436	17,538,315	-	17,538,315	(39,404)	17,498,911	5,020,086	Attachment APF-2, p. 5 line 41 Attachment APF-6, p. 4 line 75
15	0513	Electric Plant	1,551,610	12,340,821	-	12,340,821	(48,466)	12,292,355	3,526,430	Attachment APF-2, p. 5 line 44 Attachment APF-6, p. 4 line 82
16	0514	Miscellaneous Plant	923,480	11,098,819	-	11,098,819	(13,225)	11,085,594	3,068,636	Attachment APF-2, p. 5 line 47 Attachment APF-6, p. 5 line 89
17	0515	Steam Production (Nonmajor)	-	-	-	-	-	-	-	-
<b>18 Total Steam Production Maintenance</b>			<b>\$ 5,018,421</b>	<b>\$ 47,754,043</b>	<b>\$ -</b>	<b>\$ 47,754,043</b>	<b>\$ (223,745)</b>	<b>\$ 47,530,298</b>	<b>\$ 13,456,909</b>	





Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
40	Supervision & Engineering	0560	\$ 888,366	\$ 776,362	\$ 830,235	\$ 587,093	\$ 807,258	\$ 712,396	\$ 808,207	\$ 831,213	\$ 863,023	\$ 774,660	\$ 785,005
41	Load Dispatch	0561	-	-	-	-	-	-	-	-	-	-	-
42	Load Dispatch - Reliability	56111	17,550	17,144	24,907	18,705	20,024	19,685	18,432	15,764	10,601	22,226	17,779
43	Load Dispatch - Monitor and Operate Transmission System	56120	303,800	307,889	290,934	179,600	294,071	269,919	329,332	285,287	177,569	289,824	229,491
44	Load Dispatch - Transmission Service and Scheduling	56130	-	-	-	-	-	-	-	-	-	-	-
45	Load Dispatch - Scheduling, System Control and Dispatching Services	56140	329,430	340,325	329,388	340,367	329,388	329,388	340,284	329,845	340,367	352,703	318,570
46	Reliability, Planning and Standards Development	56150	8	8	4	4	4	4	-	-	-	-	-
47	Transmission Service Studies	56160	(2,372)	7,799	(3,869)	6,237	27,376	6,621	1,658	(138)	(307)	(9,947)	6,593
48	Generation Interconnection Studies	56170	25,864	(7,685)	(19,837)	(6,914)	(26,902)	(10,131)	(2,132)	(483)	-	(2,351)	-
49	Reliability, Planning and Standards Development Services	56180	271,239	293,686	276,067	270,707	268,866	265,217	270,666	313,246	270,720	250,288	201,562
50	Substation Equipment	0562	177,559	199,492	158,175	191,905	185,776	170,671	217,804	147,313	111,562	112,928	86,858
51	Overhead Lines	0563	140,062	156,868	48,726	127,427	14,211	3,855	928	36,555	304,396	1,536	14,529
52	Underground Lines	0564	-	-	-	-	-	-	-	-	-	-	-
53	Miscellaneous	0566	120,754	113,037	160,640	343,756	176,169	185,608	132,357	273,114	815,269	267,793	220,409
54	Rents	0567	118,129	212,021	190,221	140,872	130,208	146,424	157,821	185,688	223,743	138,171	163,408
55	<b>Total Transmission Operations</b>		<b>\$ 2,390,388</b>	<b>\$ 2,416,946</b>	<b>\$ 2,285,590</b>	<b>\$ 2,199,760</b>	<b>\$ 2,237,567</b>	<b>\$ 2,099,659</b>	<b>\$ 2,275,356</b>	<b>\$ 2,417,405</b>	<b>\$ 3,116,943</b>	<b>\$ 2,197,831</b>	<b>\$ 2,044,005</b>
56	<b>Transmission Maintenance:</b>												
57	Supervision & Engineering	0568	\$ 1,969	\$ 1,398	\$ 1,622	\$ 949	\$ 887	\$ 295	\$ 120	\$ 657	\$ 744	\$ -	\$ -

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	March 2019	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
40	Supervision & Engineering	0560	\$ 929,510	\$ 9,593,328	\$ (23,025)	\$ 9,570,303	\$ 212,595	\$ 9,782,898	\$ 2,049,023	Attachment APF-2, p. 6 line 95 Attachment APF-6, p. 7 line 179
41	Load Dispatch	0561	-	-	-	-	-	-	-	-
42	Load Dispatch - Reliability	56111	22,998	225,815	-	225,815	5,825	231,641	47,369	Attachment APF-2, p. 6 line 98 Attachment APF-6, p. 7 line 184
43	Load Dispatch - Monitor and Operate Transmission System	56120	244,369	3,202,085	-	3,202,085	46,216	3,248,302	664,252	Attachment APF-2, p. 6 line 101 Attachment APF-6, p. 7 line 190
44	Load Dispatch - Transmission Service and Scheduling	56130	-	-	-	-	-	-	-	-
45	Load Dispatch - Scheduling, System Control and Dispatching Services	56140	352,229	4,043,263	-	4,043,263	-	4,043,263	989,084	Attachment APF-2, p. 7 line 103 + 105 Attachment APF-6, p. 7 line 192 + 194
46	Reliability, Planning and Standards Development	56150	-	31	-	31	-	31	6	Attachment APF-2, p. 7 line 107 Attachment APF-6, p. 8 line 196
47	Transmission Service Studies	56160	26,385	66,036	-	66,036	462	66,498	13,598	Attachment APF-2, p. 7 line 110 Attachment APF-6, p. 8 line 202
48	Generation Interconnection Studies	56170	(5,284)	(55,916)	-	(55,916)	-	(55,916)	(11,434)	Attachment APF-2, p. 7 line 112 Attachment APF-6, p. 8 line 204
49	Reliability, Planning and Standards Development Services	56180	238,118	3,190,183	-	3,190,183	-	3,190,183	875,170	Attachment APF-2, p. 7 line 114 + 116 Attachment APF-6, p. 8 line 206 + 208
50	Station Equipment	0562	138,304	1,898,346	-	1,898,346	37,992	1,936,338	405,565	Attachment APF-2, p. 7 line 119 Attachment APF-6, p. 8 line 213
51	Overhead Lines	0563	(14,014)	833,080	(1,121)	833,959	727	834,686	174,825	Attachment APF-2, p. 7 line 123 Attachment APF-6, p. 8 line 220
52	Underground Lines	0564	-	-	-	-	-	-	-	-
53	Miscellaneous	0566	212,578	3,021,486	(74)	3,021,412	28,874	3,050,286	638,881	Attachment APF-2, p. 8 line 159 Attachment APF-6, p. 10 line 271
54	Rents	0567	163,681	1,970,387	(4,384)	1,966,003	503	1,966,505	411,884	Attachment APF-2, p. 9 line 164 Attachment APF-6, p. 10 line 279
55	<b>Total Transmission Operations</b>		<b>\$ 2,308,874</b>	<b>\$ 27,990,124</b>	<b>\$ (28,604)</b>	<b>\$ 27,961,520</b>	<b>\$ 333,194</b>	<b>\$ 28,294,714</b>	<b>\$ 6,258,222</b>	
56	<b>Transmission Maintenance:</b>									
57	Supervision & Engineering	0568	\$ -	\$ 8,642	\$ -	\$ 8,642	\$ (122)	\$ 8,520	\$ 1,784	Attachment APF-2, p. 9 line 167 Attachment APF-6, p. 10 line 285

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
58	Structures	0569	-	-	-	-	-	-	-	-	-	-	-
59	Station Equipment	0570	101,461	104,196	171,967	52,642	118,737	120,490	148,937	137,597	442,900	110,293	101,531
60	Overhead Lines	0571	42,641	181,303	73,949	84,898	63,733	143,096	52,172	242,633	16,449	25,447	30,023
61	Underground Lines	0572	-	-	-	-	-	-	-	-	-	-	-
62	Miscellaneous	0573	-	-	-	-	-	-	-	-	-	-	-
63	<b>Total Transmission Maintenance</b>		<b>\$ 146,071</b>	<b>\$ 286,897</b>	<b>\$ 247,538</b>	<b>\$ 138,490</b>	<b>\$ 183,357</b>	<b>\$ 263,882</b>	<b>\$ 201,229</b>	<b>\$ 380,887</b>	<b>\$ 460,093</b>	<b>\$ 135,740</b>	<b>\$ 131,554</b>
64	<b>Wheeling:</b>												
65	Wheeling	0565	\$ 14,820,085	\$ 15,372,447	\$ 14,584,941	\$ 14,966,998	\$ 14,410,331	\$ 12,233,655	\$ 7,645,736	\$ 13,142,927	\$ 14,097,249	\$ 14,145,889	\$ 13,868,528
66	<b>Total Wheeling</b>		<b>\$ 14,820,085</b>	<b>\$ 15,372,447</b>	<b>\$ 14,584,941</b>	<b>\$ 14,966,998</b>	<b>\$ 14,410,331</b>	<b>\$ 12,233,655</b>	<b>\$ 7,645,736</b>	<b>\$ 13,142,927</b>	<b>\$ 14,097,249</b>	<b>\$ 14,145,889</b>	<b>\$ 13,868,528</b>
67	<b>Total Transmission O&amp;M</b>		<b>\$ 17,356,544</b>	<b>\$ 18,076,289</b>	<b>\$ 17,118,068</b>	<b>\$ 17,305,248</b>	<b>\$ 16,831,055</b>	<b>\$ 14,597,196</b>	<b>\$ 10,122,321</b>	<b>\$ 15,941,218</b>	<b>\$ 17,674,286</b>	<b>\$ 16,479,461</b>	<b>\$ 16,044,086</b>
68	<b>Regional Market:</b>												
69	Operation Supervision	057510	\$ 19,740	\$ 17,282	\$ 21,106	\$ 13,408	\$ 13,163	\$ 11,967	\$ 735	\$ 26,644	\$ 2,941	\$ 11,807	\$ 5,586
70	Day-Ahead and Real-Time Market Administration	057520	23,345	27,990	24,865	19,325	24,964	23,459	25,132	38,179	18,893	29,798	17,998
71	Transmission Rights Market Administration	057530	-	-	-	-	-	-	-	-	-	-	-
72	Capacity Market Administration	057540	-	-	-	-	-	-	-	-	-	-	-
73	Ancillary Services Market Administration	057550	-	-	5,092	8,383	1,904	695	505	1,191	1,286	2,212	1,175
74	Market Monitoring and Compliance	057560	5,422	(779)	1,615	2,820	3,239	5,883	2,878	7,024	3,905	3,204	2,791
75	Market Administration, Monitoring and Compliance Services	057570	682,391	704,958	682,303	705,046	705,046	682,303	704,873	683,251	705,046	670,136	605,284
76	Regional Market Rents	057580	-	-	10,795	(5,521)	5,112	5,761	5,550	6,984	8,397	4,411	4,934

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	FERC Acct. No.	Description	March 2019	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
58	0569	Structures	-	-	-	-	-	-	-	-
59	0570	Station Equipment	126,242	1,736,994	-	1,736,994	5,677	1,742,671	365,002	Attachment APF-2, p. 9 line 170 Attachment APF-6, p. 10 line 291
60	0571	Overhead Lines	45,351	1,001,695	(12)	1,001,683	286,785	1,288,468	269,869	Attachment APF-2, p. 9 line 175 Attachment APF-6, p. 10 line 300
61	0572	Underground Lines	-	-	-	-	-	-	-	-
62	0573	Miscellaneous	-	-	-	-	-	-	-	-
63		<b>Total Transmission Maintenance</b>	<b>\$ 171,593</b>	<b>\$ 2,747,331</b>	<b>\$ (12)</b>	<b>\$ 2,747,319</b>	<b>\$ 292,339</b>	<b>\$ 3,039,658</b>	<b>\$ 636,655</b>	
64		<b>Wheeling:</b>								
65	0565	Wheeling	\$ 13,883,989	\$ 163,172,774	\$ -	\$ 163,172,774	\$ 7,186,466	\$ 170,359,240	\$ 34,813,443	Attachment APF-2, p. 7 and 8 lines 124 - 155 Attachment APF-6, p. 8 and 9 lines 223 - 264
66		<b>Total Wheeling</b>	<b>\$ 13,883,989</b>	<b>\$ 163,172,774</b>	<b>\$ -</b>	<b>\$ 163,172,774</b>	<b>\$ 7,186,466</b>	<b>\$ 170,359,240</b>	<b>\$ 34,813,443</b>	
67		<b>Total Transmission O&amp;M</b>	<b>\$ 16,364,457</b>	<b>\$ 193,910,229</b>	<b>\$ (28,615)</b>	<b>\$ 193,881,613</b>	<b>\$ 7,811,999</b>	<b>\$ 201,693,613</b>	<b>\$ 41,708,320</b>	
68		<b>Regional Market:</b>								
69	057510	Operation Supervision	12,359	156,739	(75)	156,664	1,474	158,137	45,366	Attachment APF-2, p. 11 line 257 Attachment APF-6, p. 14 line 434
70	057520	Day-Ahead and Real-Time Market Administration	29,498	303,445	-	303,445	3,123	306,568	87,948	Attachment APF-2, p. 11 line 260 Attachment APF-6, p. 14 line 439
71	057530	Transmission Rights Market Administration	-	-	-	-	-	-	-	-
72	057540	Capacity Market Administration	-	-	-	-	-	-	-	-
73	057550	Ancillary Services Market Administration	1,690	24,331	-	24,331	185	24,516	7,033	Attachment APF-2, p. 12 line 263 Attachment APF-6, p. 14 line 444
74	057560	Market Monitoring and Compliance	2,997	41,000	-	41,000	429	41,429	11,885	Attachment APF-2, p. 12 line 266 Attachment APF-6, p. 14 line 449
75	057570	Market Administration, Monitoring and Compliance Services	669,235	8,199,872	-	8,199,872	-	8,199,872	2,005,954	Attachment APF-2, p. 12 lines 268 and 270 Attachment APF-6, p. 14 lines 451 and 453
76	057580	Regional Market Rents	5,270	51,693	(96)	51,598	12	51,609	14,806	Attachment APF-2, p. 12 line 274 Attachment APF-6, p. 15 line 460



Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
77	Total Regional Market		\$ 730,897	\$ 749,452	\$ 745,776	\$ 743,661	\$ 753,428	\$ 730,069	\$ 739,674	\$ 763,273	\$ 740,468	\$ 721,568	\$ 637,768
78	Distribution Operations:												
79	Supervision	0580	\$ 140,915	\$ 156,844	\$ 177,134	\$ 172,004	\$ 206,420	\$ 128,530	\$ 281,436	\$ 372,289	\$ 316,219	\$ 367,415	\$ 376,167
80	Load Dispatch	0581	33,249	32,193	39,192	29,485	32,526	32,521	30,231	27,809	(15,115)	24,698	20,616
81	Station Equipment	0582	42,845	175,343	128,427	173,116	156,533	191,602	105,306	150,820	115,320	120,035	96,149
82	Overhead Lines	0583	(154,505)	117,728	(315,488)	(419,380)	(237,378)	214,157	369,198	342,403	2,944,990	310,642	121,310
83	Underground Lines	0584	(91,045)	(80,513)	(74,048)	(108,918)	(45,272)	(32,381)	(11,097)	(56,462)	437,425	(14,291)	(28,083)
84	Street Lighting	0585	14,862	14,645	(76,562)	120,430	45,611	40,998	62,531	61,059	(233,249)	50,779	32,257
85	Metering	0586	207,181	313,571	132,092	260,448	277,541	166,450	566,095	276,571	295,052	411,349	306,955
86	Customer Installations	0587	72,828	69,063	100,693	98,201	61,562	60,491	57,246	(310,279)	485,107	74,307	59,266
87	Miscellaneous	0588	1,963,681	1,167,679	1,191,991	1,355,049	1,324,041	1,378,258	753,728	993,350	568,055	1,029,484	1,014,755
88	Reims	0589	134,117	213,054	200,214	226,093	220,740	243,629	225,667	267,116	313,297	169,472	185,165
89	Total Distribution Operations		\$ 2,364,130	\$ 2,179,607	\$ 1,503,645	\$ 1,906,529	\$ 2,042,324	\$ 2,424,255	\$ 2,440,341	\$ 2,124,075	\$ 5,227,100	\$ 2,543,891	\$ 2,184,558
90	Distribution Maintenance:												
91	Supervision	0590	\$ 2,142	\$ 991	\$ -	\$ -	\$ 711	\$ -	\$ 1,166	\$ 1,020	\$ -	\$ 2,872	\$ 3,697
92	Structures	0591	3,958	-	-	206	-	-	-	-	101	-	-
93	Station Equipment	0592	125,912	83,766	76,918	41,020	72,863	33,594	76,610	48,209	48,872	42,612	54,467

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	March 2019	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
77	Total Regional Market		\$ 721,048	\$ 8,777,080	\$ (171)	\$ 8,776,909	\$ 5,223	\$ 8,782,132	\$ 2,172,993	Attachment APP-2, p. 12 line 275 Attachment APP-6, p. 15 line 461
78	Distribution Operations:									
79	Supervision	0580	\$424,161.14	\$ 3,119,535	\$ (7,686)	\$ 3,111,848	\$ 51,426	\$ 3,163,274	\$ 1,111,790	Attachment APP-2, p. 9 line 181 Attachment APP-6, p. 11 line 309
80	Load Dispatch	0581	26,216	313,622	(189)	313,433	(123)	313,310	111,864	Attachment APP-2, p. 9 line 185 Attachment APP-6, p. 11 line 316
81	Station Equipment	0582	119,066	1,574,563	-	1,574,563	21,072	1,595,635	569,703	Attachment APP-2, p. 9 line 188 Attachment APP-6, p. 11 line 322
82	Overhead Lines	0583	553,504	3,847,180	(245)	3,846,936	(180,281)	3,666,655	1,454,447	Attachment APP-2, p. 9 line 193 Attachment APP-6, p. 11 line 331
83	Underground Lines	0584	249,615	144,930	-	144,930	938	145,869	50,477	Attachment APP-2, p. 10 line 197 Attachment APP-6, p. 11 line 337
84	Street Lighting	0585	22,451	155,814	-	155,814	(839)	154,975	55,332	Attachment APP-2, p. 10 line 201 Attachment APP-6, p. 11 line 343
85	Metering	0586	86,535	3,299,840	-	3,299,840	81,293	3,381,132	1,205,442	Attachment APP-2, p. 10 line 205 Attachment APP-6, p. 12 line 350
86	Customer Installations	0587	67,774	896,258	-	896,258	21,942	918,200	327,833	Attachment APP-2, p. 10 line 209 Attachment APP-6, p. 12 line 356
87	Miscellaneous	0588	770,784	13,510,855	(972)	13,509,883	121,875	13,631,759	3,709,454	Attachment APP-2, p. 10 line 214 Attachment APP-6, p. 12 line 365
88	Rents	0589	199,457	2,598,021	(3,328)	2,594,692	529	2,595,221	799,926	Attachment APP-2, p. 10 line 218 Attachment APP-6, p. 12 line 372
89	Total Distribution Operations		\$ 2,519,561	\$ 29,460,618	\$ (12,420)	\$ 29,448,198	\$ 117,832	\$ 29,566,030	\$ 9,396,267	
90	Distribution Maintenance:									
91	Supervision	0590	\$ 6,587	\$ 19,185	\$ -	\$ 19,185	\$ 222	\$ 19,407	\$ 6,929	Attachment APP-2, p. 10 line 221 Attachment APP-6, p. 12 line 377
92	Structures	0591	-	4,265	-	4,265	6	4,271	(2,928)	Attachment APP-2, p. 10 line 225 Attachment APP-6, p. 12 line 383
93	Station Equipment	0592	73,692	778,534	-	778,534	11,349	789,883	282,019	Attachment APP-2, p. 10 line 228 Attachment APP-6, p. 13 line 389

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
94	Overhead Lines	0593	917,352	1,008,403	1,104,798	1,067,705	853,443	654,263	1,064,324	690,289	(1,166,712)	(57,372)	993,598
95	Underground Lines	0594	85,914	140,215	76,446	74,151	98,238	63,572	99,761	84,877	(259,442)	70,516	14,574
96	Transformers	0595	346	-	-	-	-	-	-	-	-	-	488
97	Street Lighting	0596	34,269	48,076	111,566	(66,841)	12,439	10,730	13,874	17,015	393,976	12,043	23,763
98	Metering	0597	(15)	965	502	987	1,836	1,057	651	1,571	3,933	483	299
99	Miscellaneous	0598	97,011	112,559	98,417	79,032	99,688	(40,740)	221,802	136,325	(1,024,886)	66,962	71,068
100	Total Distribution Maintenance		\$ 1,266,889	\$ 1,394,974	\$ 1,468,378	\$ 1,196,260	\$ 1,139,238	\$ 722,476	\$ 1,478,187	\$ 963,806	\$ (2,004,158)	\$ 138,116	\$ 1,161,953
101	Total Distribution O&M		\$ 3,631,019	\$ 3,574,582	\$ 2,972,023	\$ 3,102,788	\$ 3,181,542	\$ 3,146,730	\$ 3,918,529	\$ 3,093,981	\$ 3,222,942	\$ 2,682,008	\$ 3,346,511

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	March 2019	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
94	Overhead Lines	0593	767,638	7,897,728	(1,141,146)	6,756,582	271,126	7,027,707	2,463,915	Attachment APF-2, p. 11 line 234 Attachment APF-6, p. 13 line 400
95	Underground Lines	0594	(144,609)	404,212	-	404,212	3,271	407,483	130,209	Attachment APF-2, p. 11 line 238 Attachment APF-6, p. 13 line 406
96	Transformers	0595	(488)	346	-	346	-	346	346	Attachment APF-2, p. 11 line 240 Attachment APF-6, p. 13 line 408
97	Street Lighting	0596	15,984	626,896	-	626,896	10,301	637,197	242,783	Attachment APF-2, p. 11 line 244 Attachment APF-6, p. 13 line 414
98	Metering	0597	757	13,026	-	13,026	241	13,267	4,737	Attachment APF-2, p. 11 line 248 Attachment APF-6, p. 13 line 420
99	Miscellaneous	0598	(137,626)	(320,638)	-	(320,638)	(10,338)	(240,906)	(158,415)	Attachment APF-2, p. 11 line 252 Attachment APF-6, p. 14 line 427
100	Total Distribution Maintenance		\$ 581,936	\$ 9,513,534	\$ (1,141,146)	\$ 8,372,387	\$ 286,177	\$ 8,658,564	\$ 2,969,594	
101	Total Distribution O&M		\$ 3,101,497	\$ 38,974,151	\$ (1,153,566)	\$ 37,820,585	\$ 404,009	\$ 38,224,594	\$ 12,345,862	Attachment APF-2, p. 11 line 253 Attachment APF-6, p. 14 line 428





Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
120	Miscellaneous Sales Expense	0916	-	-	-	-	-	-	-	-	-	-	-
121	<b>Total Sales Expense</b>		\$ 19,303	\$ 21,019	\$ 22,997	\$ 25,272	\$ 26,483	\$ 18,414	\$ 24,279	\$ 17,334	\$ 11,453	\$ 20,704	\$ 25,961
122	<b>Total Customer Service &amp; Sales Expense</b>		\$ 1,724,668	\$ 1,835,658	\$ 2,201,160	\$ 1,984,035	\$ 2,069,281	\$ 1,317,709	\$ 1,876,237	\$ 1,537,878	\$ 1,217,865	\$ 1,642,129	\$ 1,552,826
123	<b>Total Customer Operations Expense</b>		\$ 2,809,524	\$ 3,124,608	\$ 3,632,712	\$ 3,564,702	\$ 3,550,583	\$ 2,812,577	\$ 3,316,527	\$ 2,797,920	\$ 2,404,496	\$ 3,126,122	\$ 2,834,191
124	<b>Administrative &amp; General Expense:</b>												
125	Administrative Salaries	0920	\$ 2,529,042	\$ 2,845,259	\$ 2,120,441	\$ 2,610,875	\$ 2,558,213	\$ 3,313,525	\$ 3,011,154	\$ 2,416,851	\$ 1,917,416	\$ 2,879,879	\$ 2,723,051
126	Office Supplies & Expense	0921	1,500,409	3,568,319	502,418	1,990,117	1,445,277	2,180,820	1,333,166	1,556,255	219,674	2,544,469	1,878,541
127	A&G Expense Transferred	0922	(1,419,390)	(1,428,789)	(1,441,402)	(1,417,501)	(1,442,410)	(1,452,275)	(1,473,898)	(1,457,194)	(1,556,188)	(1,455,589)	(1,528,533)
128	Outside Services	0923	906,674	(738,986)	955,373	1,102,983	990,756	1,006,412	1,196,739	941,429	713,311	396,881	646,608
129	Property Insurance	0924	240,048	291,455	282,655	291,455	306,262	288,431	298,049	260,320	298,046	201,390	239,786
130	Injuries and Damages	0925	381,108	456,379	443,207	462,969	456,498	457,892	464,942	410,365	458,835	1,197,990	660,875
131	Pensions & Benefits	0926	2,921,733	2,947,878	2,886,041	2,977,582	2,909,478	3,737,981	2,929,943	2,927,334	1,198,838	2,443,852	2,419,190
132	Regulatory Commission Expense	0928	514,029	512,444	1,609,561	562,217	715,219	813,697	537,040	805,916	2,277,670	745,473	548,533
133	Duplicate Charges - Electric	0929	(135,925)	(88,804)	(100,390)	(97,792)	(95,739)	(160,257)	(121,959)	(92,239)	(98,031)	(119,922)	(139,853)
134	Miscellaneous	0930	(32,226)	280,054	298,125	184,248	178,041	304,707	169,835	34,210	225,526	210,387	202,812
135	Rents	0931	1,168,412	1,025,253	819,360	1,063,893	1,108,908	1,161,844	752,351	1,140,704	1,285,018	1,067,603	1,162,149
136	Maintenance of Structures	0932	-	-	-	-	-	-	-	-	-	-	-
137	Maintenance of General Plant	0935	29,003	4,643	16,531	14,923	2,505	34,047	34,585	8,229	9,130	6,937	8,139

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	FERC Acct. No.	Description	March 2019	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
120	0916	Miscellaneous Sales Expense	-	-	-	-	-	-	-	-
121		<b>Total Sales Expense</b>	\$ 21,438	\$ 254,656	\$ -	\$ 254,656	\$ 6,322	\$ 260,978	\$ 81,116	Attachment APP-2, p. 13 line 323 Attachment APP-6, p. 16 line 529
122		<b>Total Customer Service &amp; Sales Expense</b>	\$ 2,062,408	\$ 21,021,354	\$ (16,831,530)	\$ 4,189,824	\$ 45,223	\$ 4,235,047	\$ 929,865	
123		<b>Total Customer Operations Expense</b>	\$ 4,142,777	\$ 38,106,738	\$ (16,836,942)	\$ 21,269,796	\$ 316,010	\$ 21,585,806	\$ 6,310,305	
124		<b>Administrative &amp; General Expense:</b>								
125	0920	Administrative Salaries	\$4,581,925.60	\$ 33,507,631	\$ (4,974,637)	\$ 28,532,994	\$ 329,737	\$ 28,862,730	\$ 8,012,705	Attachment APP-2, p. 14 line 330 Attachment APP-6, p. 17 line 539
126	0921	Office Supplies & Expense	1,222,768	19,942,234	(53,859)	19,888,375	(8,351)	19,880,024	5,518,978	Attachment APP-2, p. 14 line 336 Attachment APP-6, p. 17 line 549
127	0922	A&G Expense Transferred	(1,468,306)	(17,541,474)	-	(17,541,474)	-	(17,541,474)	(4,869,763)	Attachment APP-2, p. 14 line 338 Attachment APP-6, p. 17 line 551
128	0923	Outside Services	598,426	8,716,606	(4,273)	8,712,334	1,311,930	10,024,264	2,782,878	Attachment APP-2, p. 14 line 343 Attachment APP-6, p. 17 line 557
129	0924	Property Insurance	265,477	3,263,374	-	3,263,374	-	3,263,374	866,236	Attachment APP-2, p. 14 line 345 Attachment APP-6, p. 17 line 559
130	0925	Injuries and Damages	732,465	6,583,526	(756)	6,582,771	-	6,582,771	1,827,471	Attachment APP-2, p. 14 line 351 Attachment APP-6, p. 17 line 565
131	0926	Pensions & Benefits	2,307,470	32,607,319	(54,567)	32,552,752	(797,468)	31,755,285	9,592,630	Attachment APP-2, p. 14 lines 358 - 360 Attachment APP-6, p. 18 lines 576 - 576
132	0928	Regulatory Commission Expense	588,665	10,230,465	-	10,230,465	1,750,865	11,981,330	6,482,968	Attachment APP-2, p. 15 lines 364 - 372 Attachment APP-6, p. 18 lines 580 - 590
133	0929	Duplicate Charges - Electric	(139,244)	(1,390,153)	-	(1,390,153)	-	(1,390,153)	(367,516)	Attachment APP-2, p. 15 line 374 Attachment APP-6, p. 18 line 592
134	0930	Miscellaneous	197,338	2,253,056	(1,060,073)	1,192,983	-	1,192,983	315,390	Attachment APP-2, p. 15 lines 378 - 382 Attachment APP-6, p. 18 line 596 - 600
135	0931	Rents	1,198,342	12,951,838	(11,717)	12,940,121	1,327	12,941,448	3,752,019	Attachment APP-2, p. 15 line 387 Attachment APP-6, p. 19 line 608
136	0932	Maintenance of Structures	-	-	-	-	-	-	-	-
137	0935	Maintenance of General Plant	17,065	185,735	-	185,735	-	185,735	51,677	Attachment APP-2, p. 15 line 389 Attachment APP-6, p. 19 line 610



Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	FERC Acct. No.	Description	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
138		Recoverable Contributions and Donations											
139		Total Administrative & General Expense	\$ 8,602,916	\$ 9,675,106	\$ 8,391,920	\$ 9,745,970	\$ 9,133,009	\$ 11,686,825	\$ 9,131,947	\$ 8,952,181	\$ 6,947,243	\$ 10,119,350	\$ 8,821,299
140		Total O&M Expense	\$ 43,664,813	\$ 44,666,513	\$ 45,562,421	\$ 45,615,011	\$ 43,480,327	\$ 43,599,949	\$ 40,537,664	\$ 44,089,394	\$ 46,433,124	\$ 44,549,555	\$ 40,921,976
141		<sup>(1)</sup> Operations and Maintenance Expenses - Litigation Expenses											
142	0923	Outside Services- Legal											
143		Litigation	(\$152,734)	\$10,480	\$6,220	\$1,951	\$14,204	\$580	\$10,539	\$8,694	\$40,158	\$7,890	\$4,618
144		Non-litigation	(\$6,402)	\$219,380	\$34,825	\$73,074	\$70,964	\$25,770	\$70,656	\$71,679	\$53,172	\$31,138	\$8,379
145		Total	\$ (159,126)	\$ 229,860	\$ 41,045	\$ 75,025	\$ 85,168	\$ 26,350	\$ 81,195	\$ 80,373	\$ 93,330	\$ 39,027	\$ 12,996
146	0923	Other Outside Services	\$ 1,065,800	\$ (968,846)	\$ 914,328	\$ 1,027,958	\$ 995,588	\$ 980,062	\$ 1,115,544	\$ 861,056	\$ 619,980	\$ 357,854	\$ 633,612
147	0923	Total Outside Services	\$ 906,674	\$ (738,986)	\$ 955,373	\$ 1,102,983	\$ 990,756	\$ 1,006,412	\$ 1,196,739	\$ 941,429	\$ 713,311	\$ 396,881	\$ 646,608

<sup>(1)</sup> For the Base Period SPS has recorded all legal expenses in Account No. 923. As such, there are no legal expenses recorded in accounts 920 or 928.

Southwestern Public Service Company  
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	March 2019	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
138	Recoverable Contributions and Donations		-	-	-	228,213	228,213	228,213	228,213	Attachment APP-6, p. 19 line 612
139	<b>Total Administrative &amp; General Expense</b>		\$ 10,102,391	\$ 111,310,157	\$ (6,159,881)	\$ 105,150,276	\$ 2,816,253	\$ 107,966,529	\$ 34,193,886	Attachment APP-2, p. 15 line 390 Attachment APP-6, p. 19 line 613
140	<b>Total O&amp;M Expense</b>		\$ 46,530,500	\$ 529,649,247	\$ (29,431,294)	\$ 500,217,953	\$ 17,811,456	\$ 518,029,409	\$ 156,230,481	Attachment APP-2, p. 15 line 391 Attachment APP-6, p. 19 line 614
141	<sup>(1)</sup> Operations and Maintenance Expenses - Litigation Expenses	0923								
142	<b>Outside Services- Legal</b>									
143	Litigation		\$2,917	\$ (44,473)	\$ -	\$ (44,473)	\$ -	\$ (44,473)	\$ (12,346)	
144	Non-litigation		\$50,273	702,908	-	702,908	-	702,908	195,127	
145	<b>Total</b>		\$ 53,190	\$ 658,434	\$ -	\$ 658,434	\$ -	\$ 658,434	\$ 182,781	
146	<b>Other Outside Services</b>	0923	\$ 545,236	\$ 8,058,172	\$ (4,273)	\$ 8,053,899	\$ 1,311,930	\$ 9,365,829	\$ 2,600,097	
147	<b>Total Outside Services</b>	0923	\$ 598,426	\$ 8,716,606	\$ (4,273)	\$ 8,712,334	\$ 1,311,930	\$ 10,024,264	\$ 2,782,878	Attachment APP-2, p. 14 line 343 Attachment APP-6, p. 17 line 557

<sup>(1)</sup> For the Base Period SPS has reconciled all legal expenses in Account No. 923. As such, there are no legal expenses recorded in accounts 920 or 928.

**(c) Explanation of Adjustments**

Please refer to Attachment APP-8 to the Direct Testimony of Arthur P. Freitas for descriptions of adjustments by FERC account.

Notations in the Reference column above are referring to Attachments to the Direct Testimony of Arthur P. Freitas.

Southwestern Public Service Company

Cost of Fuel

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

Line No.	Description	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18
1	<b>Coal:</b>								
2	Cost of Coal	\$ 7,388,970	\$ 12,167,777	\$ 13,362,560	\$ 16,933,600	\$ 15,215,145	\$ 12,952,137	\$ 9,615,856	\$ 12,446,632
3	Quantity - MMBtu	4,703,485	7,749,529	8,354,315	10,564,387	9,332,168	7,252,302	6,403,007	7,504,692
4	Unit Cost - \$ / MMBtu	\$ 1.57	\$ 1.57	\$ 1.60	\$ 1.60	\$ 1.63	\$ 1.79	\$ 1.50	\$ 1.66
5	<b>Gas:</b>								
6	Cost of Gas	\$ 11,404,220	\$ 15,853,351	\$ 16,728,497	\$ 23,689,059	\$ 17,249,595	\$ 12,391,064	\$ 13,604,022	\$ 12,659,955
7	Quantity - MMBtu	5,776,900	8,060,721	7,031,193	10,447,391	7,287,218	6,275,474	6,606,134	5,592,611
8	Unit Cost - \$ / MMBtu	\$ 1.97	\$ 1.97	\$ 2.38	\$ 2.27	\$ 2.37	\$ 1.97	\$ 2.06	\$ 2.26
9	<b>Oil:</b>								
10	Cost of Oil	\$ 6,939	\$ 0	\$ -	\$ 467	\$ -	\$ 7,097	\$ 8,470	\$ 7,474
11	Quantity - MMBtu	369	-	-	25	-	378	514	420
12	Unit Cost - \$ / MMBtu	\$ 18.79	\$ -	\$ -	\$ 18.79	\$ -	\$ 18.79	\$ 16.47	\$ 17.79
13	<b>Total Cost of Fuel</b>	\$ 18,800,128	\$ 28,021,128	\$ 30,091,057	\$ 40,623,125	\$ 32,464,740	\$ 25,350,298	\$ 23,228,349	\$ 25,114,061
14	<b>Total Quantities - MMBtu</b>	10,480,754	15,810,250	15,385,508	21,011,802	16,619,386	13,528,153	13,009,655	13,097,723
15	<b>Average Cost - \$ / MMBtu</b>	\$ 1.79	\$ 1.77	\$ 1.96	\$ 1.93	\$ 1.95	\$ 1.87	\$ 1.79	\$ 1.92

Note: Coal cost excludes Non-mine and Non-freight costs.

Southwestern Public Service Company

Cost of Fuel

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

Line No.	Description	Dec-18	Jan-19	Feb-19	Mar-19	Base Period	Adjustments	Test Year Period
1	<b>Coal:</b>							
2	Cost of Coal	\$ 13,937,673	\$ 8,423,143	\$ 9,322,508	\$ 9,290,772	\$ 141,056,772	\$ -	\$ 141,056,772
3	Quantity - MMBtu	8,402,175	4,930,336	5,549,663	5,507,609	86,253,665	-	86,253,665
4	Unit Cost - \$ / MMBtu	\$ 1.66	\$ 1.71	\$ 1.68	\$ 1.69	\$ 1.64	\$ -	\$ 1.64
5	<b>Gas:</b>							
6	Cost of Gas	\$ 9,033,597	\$ 10,779,110	\$ 6,839,755	\$ 9,210,564	\$ 159,442,790	\$ -	\$ 159,442,790
7	Quantity - MMBtu	4,140,159	4,570,694	3,469,450	6,599,572	75,857,517	-	75,857,517
8	Unit Cost - \$ / MMBtu	\$ 2.18	\$ 2.36	\$ 1.97	\$ 1.40	\$ 2.10	\$ -	\$ 2.10
9	<b>Oil:</b>							
10	Cost of Oil	\$ 7,371	\$ 5,446	\$ 7,381	\$ 7,350	\$ 57,994	\$ -	\$ 57,994
11	Quantity - MMBtu	503	290	393	391	3,282	-	3,282
12	Unit Cost - \$ / MMBtu	\$ 14.67	\$ 18.79	\$ 18.79	\$ 18.82	\$ 17.67	\$ -	\$ 17.67
13	<b>Total Cost of Fuel</b>	\$ 22,978,642	\$ 19,207,698	\$ 16,169,643	\$ 18,508,686	\$ 300,557,555	\$ -	\$ 300,557,555
14	<b>Total Quantities - MMBtu</b>	12,542,836	9,501,320	9,019,506	12,107,571	162,114,464	-	162,114,464
15	<b>Average Cost - \$ / MMBtu</b>	\$ 1.83	\$ 2.02	\$ 1.79	\$ 1.53	\$ 1.85	\$ -	\$ 1.85

Note: Coal cost excludes Non-mine and Non-freight costs.

Southwestern Public Service Company  
Revenue Generated Through the Fuel Adjustment Clause

(a) Base Period (b) Test Year Period

Line No.	Year	Month	(A) NM Retail Applicable Fuel and Purchased Power Expense (Item 5, c)	(B) Increased or Decreased Fuel and Purchased Power Expense - 4th Preceding Month (Item 6, a)	(C) FPPCAC Revenue Billed Under Specific FPPCAC (Item 6, b)	(D) Non-Firm Off System Sales Credit (Item 6, c)	(E) Other Adjustments / Rule 550 Variance (Items 6, d thru j) (1)
1	<u>2018</u>	April	\$ 11,910,248	\$ 10,512,496	\$ 11,033,692	\$ (753,654)	\$ (433,075)
2		May	12,873,217	13,433,058	14,921,718	(825,146)	(472,899)
3		June	12,725,838	9,506,190	10,696,669	(658,915)	(2,635,084)
4		July	13,568,567	8,681,029	9,777,270	(978,128)	(227,727)
5		August	13,002,412	10,202,322	10,999,431	(555,971)	(426,671)
6		September	11,536,112	10,086,512	10,623,441	(255,542)	(114,777)
7		October	12,929,609	7,445,531	7,939,852	(836,176)	(439,412)
8		November	12,064,773	10,470,642	11,107,247	(1,233,219)	(576,961)
9		December	13,043,540	10,426,833	11,494,856	(577,119)	(581,215)
10	<u>2019</u>	January	13,705,088	10,628,863	11,815,066	(306,510)	(577,562)
11		February	11,731,658	11,159,700	12,355,616	(334,334)	(954,822)
12		March	11,651,795	9,617,987	10,552,356	(699,747)	(456,123)
14		<b>Total Base Period</b>	<b>\$150,742,855</b>	<b>\$ 122,171,164</b>	<b>\$ 133,317,214</b>	<b>\$ (8,014,460)</b>	<b>\$ (7,896,327)</b>
15		<b>Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
16		<b>Test Year Period</b>	<b>\$150,742,855</b>	<b>\$ 122,171,164</b>	<b>\$ 133,317,214</b>	<b>\$ (8,014,460)</b>	<b>\$ (7,896,327)</b>

Source: Monthly Rule 550 Form I Reports as filed with the Commission

Notes:

- (1) Other Adjustments (Column E) could include the following:  
Proceeds from the Sale of Renewable Energy Credits ("RECs")  
Llano Estacado - Texico (Windsor) Wind Revenues (Windsor)  
2006 Base Line Wholesale Sales Credit REC Credit to Fuel and Purchased Power Cost Adjustment Clause ("FPPCAC")  
Electric Commodity Trading Margins  
Share of Auction Revenue Rights ("ARR")/Transmission Congestion Rights ("TCR") Credits
- (2) Balancing Account Net (Column F) = Non-firm Off System Sales Margin Credit (Column D) + Other Adjustments (Column E)
- (3) Reflects a refund from El Paso Natural Gas ("EPNG") resulting from Federal Energy Regulatory Commission ("FERC") order in FERC Docket No. RP10-1398-000

Southwestern Public Service Company  
Revenue Generated Through the Fuel Adjustment Clause

(a) Base Period (b) Test Year Period

Line No.	Year	Month	(F) Balancing Account Net (Items 6.c) thru j) (2)	(G) 1/3 of the Total NM Retail Portion EPNG Refund (Item 6. k) (3)	(H) NM Retail Applicable Fuel and Purchased Power Expense (Item 7. b)	(I) Base Fuel and Purchased Power Expense (Item 9)	(J) Increased or Decreased Fuel and Purchased Power Expense (Item 10)
1	<u>2018</u>	April	\$ (1,186,729)	\$ -	\$ 10,202,322	\$ -	\$ 10,202,322
2		May	(1,298,045)	-	10,086,512	-	10,086,512
3		June	(3,293,998)	(795,829)	7,445,531	-	7,445,531
4		July	(1,205,855)	(795,829)	10,470,642	-	10,470,642
5		August	(982,641)	(795,829)	10,426,833	-	10,426,833
6		September	(370,319)	-	10,628,863	-	10,628,863
7		October	(1,275,588)	-	11,159,700	-	11,159,700
8		November	(1,810,181)	-	9,617,987	-	9,617,987
9		December	(1,158,333)	-	10,817,183	-	10,817,183
10	<u>2019</u>	January	(884,072)	-	11,634,813	-	11,634,813
11		February	(1,289,156)	-	9,246,586	-	9,246,586
12		March	(1,155,870)	-	9,561,557	-	9,561,557
13							
14		<b>Total Base Period</b>	<b>\$ (15,910,788)</b>	<b>\$ (2,387,487)</b>	<b>\$ 121,298,530</b>	<b>\$ -</b>	<b>\$ 121,298,530</b>
15		<b>Adjustments</b>	\$ -	\$ -	\$ -	\$ -	\$ -
16		<b>Test Year Period</b>	<b>\$ (15,910,788)</b>	<b>\$ (2,387,487)</b>	<b>\$ 121,298,530</b>	<b>\$ -</b>	<b>\$ 121,298,530</b>

Source: Monthly Rule 550 Form 1 Reports as filed with the Commissioner

Notes:

- (1) Other Adjustments (Column E) could include the following:  
Proceeds from the Sale of Renewable Energy Credits ("RECs");  
Llano Estacado - Texico (Windsorce);  
Wind Revenues (Windsorce);  
2006 Base Line Wholesale Sales Credit  
REC Credit to Fuel and Purchased Power Cost Adjustment Clause ("EPCCAC");  
Electric Commodity Trading Margins  
Share of Auction Revenue Rights ("ARR")/Transmission Congestion Rights ("TCR") Credits
- (2) Balancing Account Net (Column F) = Non-firm Off System Sales Margin Credit (Column D) + Other Adjustments (Column E)
- (3) Reflects a refund from El Paso Natural Gas ("EPNG") resulting from Federal Energy Regulatory Commission ("FERC") order in FERC Docket No. RP10-1398-000

Southwestern Public Service Company  
Payroll Distribution and Associated Payroll Taxes

(a) Base Period, (b) Test Year Period													
Line No.		Base Period	Base Period	Adjusted Base	Test Year Period	Total Company	NM Retail						
		Base Period	Adjustments <sup>(1)</sup>	Period	Adjustments <sup>(2)</sup>	Test Year Period	Test Year Period						
1	<b>Operations</b>												
2	Production	\$ 28,051,732	\$ (176,804)	\$ 27,874,928	\$ 572,288	\$ 28,447,216	\$ 7,885,535						
3	Transmission	12,913,255	-	12,913,255	192,430	13,105,686	2,732,740						
4	Regional Markets	511,693	-	511,693	5,223	516,916	148,293						
5	Distribution	13,790,727	(853)	13,789,873	328,733	14,118,606	4,429,932						
6	Other	75,969,218	(5,020,324)	70,948,894	(291,368)	70,657,525	20,684,955						
7	<b>Total</b>	<b>\$ 131,236,625</b>	<b>\$ (5,197,981)</b>	<b>\$ 126,038,644</b>	<b>\$ 807,305</b>	<b>\$ 126,845,949</b>	<b>\$ 35,881,455</b>						
8	<b>Maintenance</b>												
9	Production	\$ 21,122,236	\$ -	\$ 21,122,236	\$ 502,112	\$ 21,624,349	\$ 6,095,457						
10	Transmission	1,050,754	-	1,050,754	26,348	1,077,102	225,599						
11	Regional Markets	-	-	-	-	-	-						
12	Distribution	5,715,431	(242,434)	5,472,997	144,561	5,617,558	1,648,491						
13	Other	-	-	-	-	-	-						
14	<b>Total</b>	<b>\$ 27,888,422</b>	<b>\$ (242,434)</b>	<b>\$ 27,645,988</b>	<b>\$ 673,022</b>	<b>\$ 28,319,009</b>	<b>\$ 7,969,547</b>						
15	<b>Total O&amp;M Labor</b>	<b>\$ 159,125,047</b>	<b>\$ (5,440,415)</b>	<b>\$ 153,684,631</b>	<b>\$ 1,480,327</b>	<b>\$ 155,164,958</b>	<b>\$ 43,851,001</b>						
16	<b>Payroll Taxes</b>	\$ 8,890,119	\$ (14,165)	\$ 8,875,954	\$ (219,753)	\$ 8,656,201	\$ 2,446,320						
17	<b>Total</b>	<b>\$ 8,890,119</b>	<b>\$ (14,165)</b>	<b>\$ 8,875,954</b>	<b>\$ (219,753)</b>	<b>\$ 8,656,201</b>	<b>\$ 2,446,320</b>						

## (c) Explanation of Adjustments

<sup>(1)</sup> Base Period adjustments are supported by Attachment APF-2 p. 16-24 and p. 32 to the Direct Testimony of Arthur P. Freitas.

<sup>(2)</sup> Test Year Period adjustments are supported by Attachment APF-6 p. 20-30 and p. 41 to the Direct Testimony of Arthur P. Freitas.

Southwestern Public Service Company

Expenses Associated with Advertising, Contributions, Donations, Lobbying and Political Activities, Memberships, and Outside Services

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

Line No.	Category	FERC	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1	Advertising	909	\$ 38,152	\$ 46,029	\$ 234,369	\$ 52,935	\$ 79,747	\$ 92,821	\$ (140,949)	\$ 86,312	\$ 39,307
2		928									
3			(92,804)	109,639	104,916	59,639	130,428	170,676	128,522	13,992	111,061
4		930.1	<u>\$ (54,651)</u>	<u>\$ 155,668</u>	<u>\$ 339,285</u>	<u>\$ 112,574</u>	<u>\$ 210,175</u>	<u>\$ 263,497</u>	<u>\$ (12,427)</u>	<u>\$ 100,304</u>	<u>\$ 150,368</u>
5	Sub-total Advertising										
6	Contributions/Donations	426.1	\$ 55,624	\$ 290,469	\$ 390,528	\$ 15,325	\$ 17,038	\$ 26,949	\$ 18,831	\$ 29,215	\$ 1,002,730
7											
8	Allowable Contributions and Donations										
9	Sub-total Contributions/Donations		<u>\$ 55,624</u>	<u>\$ 290,469</u>	<u>\$ 390,528</u>	<u>\$ 15,325</u>	<u>\$ 17,038</u>	<u>\$ 26,949</u>	<u>\$ 18,831</u>	<u>\$ 29,215</u>	<u>\$ 1,002,730</u>
10	Lobbying & Political Activities	426.4	\$ 5,071	\$ 3,512	\$ 3,550	\$ 5,066	\$ 3,552	\$ 18,633	\$ 7,292	\$ 4,095	\$ 13,327
11		426.5	2,116	3,973	2,752	4,261	2,081	1,898	2,352	3,378	2,636
12	Sub-total Lobbying & Political Activities		<u>\$ 5,071</u>	<u>\$ 3,512</u>	<u>\$ 3,550</u>	<u>\$ 5,066</u>	<u>\$ 3,552</u>	<u>\$ 18,633</u>	<u>\$ 7,292</u>	<u>\$ 4,095</u>	<u>\$ 13,327</u>
13	Memberships	426.4	\$ 1,401	\$ 8,925	\$ 701	\$ 0	\$ 1,198	\$ -	\$ 644	\$ 1,295	\$ 3,170
14											
15			2,116	3,973	2,752	4,261	2,081	1,898	2,352	3,378	2,636
16		901				46					
17		902									
18		903	23	-	-	15	-	-	-	-	-
19		908	-	164	-	953	558	-	516	-	1,775
20		921	2,870	2,606	6,246	5,821	4,491	507	4,033	7,987	46,515
21		930.2	39,929	50,037	22,152	93,616	36,554	67,764	28,452	(2,119)	62,300
22	Allowable Memberships										
	Sub-total Memberships		<u>\$ 46,338</u>	<u>\$ 65,706</u>	<u>\$ 31,851</u>	<u>\$ 104,712</u>	<u>\$ 44,882</u>	<u>\$ 70,169</u>	<u>\$ 35,998</u>	<u>\$ 10,542</u>	<u>\$ 116,396</u>
23	Outside Services	426.4	\$ 14,395	\$ 12,113	\$ 16,568	\$ 2,802	\$ 13,924	\$ 9,600	\$ 29,844	\$ 2,419	\$ 15,745
24		901	1	1	25	17	1	(23)	-	1	-
25											
26		902	67,824	75,467	78,409	71,092	78,483	61,094	80,027	59,953	62,003
27		903	103,795	58,863	111,600	108,097	102,285	122,371	123,003	72,837	91,534
28		908	21,099	13,801	134,785	(39,823)	58,351	33,008	(861)	72,842	30,280
29		912	27	26	26	26	576	(525)	-	-	-
30		921	173,502	240,708	260,499	252,099	200,655	89,199	219,399	220,286	194,404
31		923	906,365	(739,567)	954,505	1,103,177	990,746	1,005,954	1,152,629	941,038	713,219
32		925									
33		928	31,434	35,737	43,362	28,479	4,320	135,433	141,677	256,912	486,057
34		930.2	3,335	868	1,954	3,783	-	3,452	-	3,060	5,834
35	Sub-total Outside Services		<u>\$ 1,321,776</u>	<u>\$ (301,984)</u>	<u>\$ 1,601,734</u>	<u>\$ 1,529,749</u>	<u>\$ 1,449,341</u>	<u>\$ 1,459,563</u>	<u>\$ 1,745,719</u>	<u>\$ 1,629,346</u>	<u>\$ 1,599,077</u>
36	Total		<u>\$ 1,374,157</u>	<u>\$ 213,372</u>	<u>\$ 2,366,948</u>	<u>\$ 1,767,425</u>	<u>\$ 1,724,987</u>	<u>\$ 1,838,811</u>	<u>\$ 1,795,412</u>	<u>\$ 1,773,502</u>	<u>\$ 2,881,898</u>



Southwestern Public Service Company

Expenses Associated with Advertising, Contributions, Donations, Lobbying and Political Activities, Memberships, and Outside Services

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

Line No.	Category	FERC	Jan-19	Feb-19	Mar-19	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year
1	Advertising	909	\$ 20,967	\$ 29,404	\$ 21,530	\$ 600,624	\$ -	\$ 600,624	\$ -	600,624
2		928								
3		930.1	97,621	101,895	118,898	1,054,483	(1,054,483)	-	-	-
4			\$ 118,588	\$ 131,299	\$ 140,427	\$ 1,655,107	\$ (1,054,483)	\$ 600,624	\$ -	\$ 600,624
5	Sub-total Advertising									
6	Contributions/Donations	426.1	\$ 60,795	\$ 37,249	\$ 33,283	\$ 1,978,036	\$ (1,978,036)	\$ -	\$ -	\$ -
7										
8	Allowable Contributions and Donations									
9	Sub-total Contributions/Donations		\$ 60,795	\$ 37,249	\$ 33,283	\$ 1,978,036	\$ (1,978,036)	\$ -	\$ 40,733	\$ 40,733
10	Lobbying & Political Activities	426.4	\$ 48,562	\$ 25,123	\$ 5,507	\$ 143,289	\$ (143,289)	\$ -	\$ -	\$ -
11										
12	Sub-total Lobbying & Political Activities		\$ 48,562	\$ 25,123	\$ 5,507	\$ 143,289	\$ (143,289)	\$ -	\$ -	\$ -
13	Memberships	426.4	\$ 5,721	\$ 8,090	\$ 1,725	\$ 32,870	\$ (32,870)	\$ -	\$ -	\$ -
14		426.5	2,524	3,545	2,572	34,089	(34,089)	-	-	-
15		901				46		46		46
16		902								
17		903			14	53		53		53
18		908			350	4,316		4,316		4,316
19		921	1,761	6,789	3,371	92,998		92,998		92,998
20		930.2	107,000	90,997	29,248	625,931		625,931		625,931
21	Allowable Memberships								187,479	187,479
22	Sub-total Memberships		\$ 117,005	\$ 109,421	\$ 37,281	\$ 790,302	\$ (66,059)	\$ 723,343	\$ 187,479	\$ 910,823
23	Outside Services	426.4	\$ 5,993	\$ 7,494	\$ 9,688	\$ 140,585	\$ (140,585)	\$ -	\$ -	\$ -
24		901	1	15	1	39		39		39
25		902	68,762	52,699	59,106	814,920		814,920		814,920
26		903	135,072	187,381	156,749	1,373,588		1,373,588		1,373,588
27		908	9,500	(33,720)	4,652	303,913		303,913		303,913
28		912				156		156		156
29		921	211,465	216,512	217,417	2,496,146		2,496,146		2,496,146
30		923	396,157	646,591	597,952	8,668,766		8,668,766		8,668,766
31		925	150,753	80,706	175,833	1,570,702		1,570,702		1,570,702
32		928	1,819	(1,819)	1,962	24,247		24,247		24,247
33		930.2	\$ 979,522	\$ 1,155,860	\$ 1,223,360	\$ 15,393,062	\$ (140,585)	\$ 15,252,477	\$ -	\$ 15,252,477
34	Sub-total Outside Services									
35	Total		\$ 1,324,473	\$ 1,458,952	\$ 1,439,859	\$ 19,959,797	\$ (3,383,352)	\$ 16,576,445	\$ 228,213	\$ 16,804,657

(c) Explanation of Adjustments

(1) SPS is seeking to recover the adjustments for Contributions and Donations shown in the Test Year Period adjustments column for a more detailed explanation of these adjustments please see the Direct Testimony of William A. Grant and attachment WAG-7.

**Southwestern Public Service Company**

**Other Administrative and General Expenses**

Please refer to Schedule H-1, Operation and Maintenance Expenses. Southwestern Public Service Company has no Administrative and General Expenses other than those shown on Schedule H-1.

Southwestern Public Service Company  
Depreciation and Amortization Expense

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

Line No.	FERC Account No.	Functional Group	Depreciable Plant In Service 4/1/2018	Depreciable Plant In Service 3/31/2019	Average Balance	Average Depreciation or Amortization Composite Rate	Total Company Depreciation or Amortization Expense As Booked	Depreciation or Amortization NM Composite Rate	Total Company Depreciation or Amortization Expense @ NM Rates <sup>(1)</sup>	Adjustments <sup>(2)</sup>	Total Company Test Year Period (As Adjusted)	NM Retail Test Year Period (As Adjusted)
<b>1 Depreciation - Electric</b>												
<b>Steam Production</b>												
1												
2	311	Structures & Improvements	\$ 236,186,879	\$ 241,177,077	\$ 238,681,478	2.72%	\$ 6,489,662	2.47%	\$ 5,906,278	\$ 5,582,117	\$ 11,488,395	\$ 3,180,136
3	312	Boiler Plant Equipment	990,082,847	1,003,239,654	996,661,251	2.46%	24,534,248	2.24%	22,305,172	15,932,923	38,238,095	10,584,799
4	314	Turbogenerator Units	503,477,897	509,788,241	506,633,069	2.18%	11,050,450	1.90%	9,625,580	9,361,358	18,986,938	5,255,830
5	315	Accessory Electrical Equipment	79,642,961	83,825,565	81,734,263	2.68%	2,187,315	2.43%	1,984,685	1,230,686	3,215,371	890,056
6	316	Miscellaneous Power Plant Equipment	31,471,036	32,082,232	31,776,634	2.32%	735,126	2.20%	698,528	501,225	1,199,753	332,107
7	317	Asset Retirement Cost - Steam	(775,690)	(254,077)	(514,883)	36.04%	(185,564)	36.04%	(185,564)			
8			\$ 1,840,085,930	\$ 1,869,857,694	\$ 1,854,971,812	2.42%	\$ 44,812,237	2.17%	\$ 40,334,679	\$ 32,793,872 <sup>(3)</sup>	\$ 73,128,551	\$ 20,242,928
9		<b>Total Steam Production</b>										
10		<b>Other Production</b>										
11	341	Structures & Improvements	\$ 14,286,888	\$ 14,401,688	\$ 14,344,288	2.67%	\$ 382,810	2.63%	\$ 376,949	\$ (6,760)	\$ 370,189	\$ 102,473
12	342	Fuel Holders, Producers, & Accessories	6,071,842	6,071,842	6,071,842	2.18%	132,614	2.25%	136,832	34,953	171,785	47,552
13	343	Prime Movers	54,833,944	54,837,815	54,835,779	2.25%	1,234,820	2.45%	1,343,294	240,615	1,583,909	438,447
14	344	Generators	176,638,179	177,437,677	177,037,928	2.62%	4,647,160	2.47%	4,380,701	29,453,209	33,833,910	9,657,755
15	345	Accessory Electrical Equipment	31,682,538	31,719,774	31,701,156	2.50%	793,503	2.56%	810,508	20,746	831,254	230,102
16	346	Miscellaneous Power Plant Equipment	4,669,320	4,745,530	4,707,425	2.72%	128,085	2.58%	121,334	28,231	149,565	41,401
17	347	Asset Retirement Cost - Other	136,263	136,263	136,263	4.98%	6,785	4.98%	6,785	(6,785)		
18		<b>Total Other Production</b>	\$ 288,318,975	\$ 289,350,389	\$ 288,834,682	2.54%	\$ 7,325,777	2.48%	\$ 7,176,403	\$ 29,764,209 <sup>(3)</sup>	\$ 36,940,612	\$ 10,517,730
19		<b>Total Production</b>	\$ 2,128,404,905	\$ 2,159,208,082	\$ 2,143,806,494	2.43%	\$ 52,138,014	2.22%	\$ 47,511,082	\$ 62,558,082 <sup>(3)</sup>	\$ 110,069,164	\$ 30,760,658
20		<b>Transmission</b>										
21	352	Structures & Improvements	\$ 90,292,462	\$ 103,938,109	\$ 97,115,286	1.87%	\$ 1,820,257	1.92%	\$ 1,862,720	\$ 220,618	\$ 2,083,338	\$ 427,151
22	353	Station Equipment	1,032,745,944	1,117,730,978	1,075,238,461	2.06%	22,158,484	2.15%	23,105,356	4,546,176	27,651,532	5,708,483
23	354	Towers & Fixtures	8,245,671	8,176,597	8,210,134	1.34%	110,120	1.42%	116,174	14,648	130,822	27,615
24	355	Overhead Conductors & Devices	1,079,992,388	1,171,467,240	1,125,729,814	2.50%	28,136,268	3.20%	36,034,857	7,778,308	43,813,165	9,249,226
25	356	Underground Conduit	420,485,732	449,940,720	435,213,226	2.48%	10,796,118	2.66%	11,585,479	2,899,137	14,484,616	3,057,553
26	357	Underground Conductors & Devices	255,073	274,739	264,906	1.29%	3,405	1.39%	3,670	921	4,591	939
27	358	Roads & Trails	489,717	489,717	489,717	2.04%	10,002	2.31%	11,308	2,521	13,829	2,828
28	359	Asset Retirement Cost - Transmission	517,736	517,736	517,736	1.83%	9,490	1.88%	9,711	(1,200)	8,511	1,740
29	359.1	Asset Retirement Cost - Transmission	25,029	25,029	25,029	3.12%	782	3.12%	782	(782)		
30		<b>Total Transmission</b>	\$ 2,633,047,751	\$ 2,852,560,866	\$ 2,742,804,308	2.30%	\$ 63,044,926	2.65%	\$ 72,730,057	\$ 15,460,346 <sup>(6)</sup>	\$ 88,190,403	\$ 18,475,535
31		<b>Distribution</b>										
32	361	Structures & Improvements	\$ 21,066,727	\$ 26,960,185	\$ 24,013,456	1.98%	\$ 474,727	1.98%	\$ 474,727	\$ 21,760	\$ 496,487	\$ 255,146
33	362	Station Equipment	271,799,814	287,443,377	279,621,696	2.04%	5,713,359	2.04%	5,711,359	1,249,493	6,960,852	2,739,442
34	364	Poles, Towers, & Fixtures	278,334,555	306,402,525	292,368,540	2.71%	7,923,829	2.71%	7,923,829	3,013,880	10,937,709	3,559,434
35	365	Overhead Conductors & Devices	260,263,573	272,766,562	266,515,068	2.82%	7,517,584	2.82%	7,517,584	1,913,455	9,431,039	3,560,282
36	366	Underground Conduit	24,832,466	25,404,391	25,118,429	1.92%	481,690	1.92%	481,690	19,090	500,780	124,644
37	367	Underground Conductors & Devices	42,690,796	45,730,861	44,210,828	2.44%	1,078,013	2.44%	1,078,013	139,431	1,217,444	303,177
38	368	Line Transformers	209,741,543	219,708,990	214,725,267	3.01%	5,404,272	2.52%	5,404,272	141,571	5,545,847	1,778,594
39	369	Services	85,755,092	90,308,668	88,031,580	2.52%	2,651,692	3.01%	2,651,692	165,203	2,816,895	931,113
40	370	Meters	67,491,269	67,763,245	67,627,257	2.70%	1,827,107	2.70%	1,827,107	971,373	2,798,480	1,091,878
41	371	Installations On Customers Premises	13,082,771	13,551,353	13,317,062	0.18%	11,535	0.18%	11,535	564,567	576,102	218,056
42	373	Street Lighting & Signal Systems	25,916,625	31,006,006	28,461,315	3.44%	978,370	3.44%	978,370	258,603	1,236,973	500,005
43	374	Asset Retirement Cost - Distribution	5,621,098	7,467,368	6,544,233	3.36%	219,854	3.36%	219,854	(219,854)		
44		<b>Total Distribution</b>	\$ 1,306,596,328	\$ 1,380,962,132	\$ 1,343,779,230	2.55%	\$ 34,280,036	2.55%	\$ 34,280,036	\$ 8,238,373 <sup>(7)</sup>	\$ 42,518,609	\$ 15,061,773

Southwestern Public Service Company  
Depreciation and Amortization Expense

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

Line No.	FERC Account No.	Functional Group	Depreciable Plant In Service 4/1/2018	Depreciable Plant In Service 3/31/2019	Average Balance	Average Depreciation or Amortization Composite Rate	Total Company Depreciation or Amortization Expense As Booked	Depreciation or Amortization NM Composite Rate	Total Company Depreciation or Amortization Expense @ NM Rates <sup>(1)</sup>	Adjustments <sup>(2)</sup>	Total Company Test Year Period (As Adjusted)	NM Retail Test Year Period (As Adjusted)
45		<b>General</b>										
46	390	Structures & Improvements	\$ 68,354,107	\$ 76,208,626	\$ 72,281,366	2.30%	\$ 1,660,358	1.91%	\$ 1,379,125	\$ 292,909	\$ 1,672,034	\$ 470,145
47	391	Office Furniture & Equipment	15,162,254	16,926,809	16,044,531	3.82%	612,148	3.97%	636,806	285,788	922,594	234,422
48	391	Computer Equipment	66,132,462	69,283,570	67,708,016	17.34%	11,742,654	17.74%	12,010,004	2,332,161	14,342,165	4,189,962
49	393	Stores Equipment	430,683	430,683	430,683	2.38%	10,265	1.91%	8,218	4,516	12,734	4,755
50	394	Tools, Shop, & Garage Equipment	38,339,205	43,997,260	41,168,233	2.86%	1,178,703	2.91%	1,196,390	121,604	1,317,994	408,659
51	395	Laboratory Equipment	11,051,918	11,109,050	11,080,484	3.19%	353,233	2.89%	320,780	(20,775)	300,005	105,862
52	397	Communication Equipment	109,387,019	120,739,596	115,063,208	5.44%	6,261,965	3.69%	4,245,150	2,870,233	7,115,383	2,102,868
53	398	Miscellaneous Equipment	2,782,382	2,781,556	2,781,969	3.81%	105,984	3.61%	100,380	13,872	114,252	38,506
54	399.1	Asset Retirement Cost - General	64,394	64,394	64,394	1.89%	1,218	100.00%	1,218	(1,218)	-	-
55		Reserve Deficiency - General AR15 Asset 403 <sup>(6)</sup>	-	-	-	N/A	593,883	N/A	-	1,396,016	1,396,016	-
56		<b>Total General</b>	<b>\$ 311,704,425</b>	<b>\$ 341,541,344</b>	<b>\$ 326,622,884</b>	<b>6.89%</b>	<b>\$ 22,520,411</b>	<b>6.09%</b>	<b>\$ 19,898,071</b>	<b>\$ 7,295,108<sup>(6)</sup></b>	<b>\$ 27,193,179</b>	<b>\$ 7,555,178</b>
57		<b>Removal of the Asset Retirement Costs *</b>										
58		Asset Retirement Cost - Steam	\$ 775,690	\$ 254,077	\$ 514,883		\$ 185,564		\$ 185,564	\$ (185,564)	\$ -	\$ -
59		Asset Retirement Cost - Other	(136,263)	(136,263)	(136,263)		(6,785)		(6,785)	6,785	-	-
60		Asset Retirement Cost - Transmission	(25,029)	(25,029)	(25,029)		(782)		(782)	782	-	-
61		Asset Retirement Cost - Distribution	(5,621,098)	(7,467,368)	(6,544,233)		(219,854)		(219,854)	219,854	-	-
62		Asset Retirement Cost - General	(64,394)	(64,394)	(64,394)		(1,218)		(1,218)	1,218	-	-
63		<b>Total Removal of the Asset Retirement Costs</b>	<b>\$ (5,071,094)</b>	<b>\$ (7,438,977)</b>	<b>\$ (6,255,036)</b>		<b>\$ (43,075)</b>		<b>\$ (43,075)</b>	<b>\$ 43,075</b>	<b>\$ -</b>	<b>\$ -</b>
64		<b>Subtotal Electric Depreciation</b>	<b>\$ 6,374,682,314</b>	<b>\$ 6,726,833,447</b>	<b>\$ 6,550,757,880</b>	<b>2.62%</b>	<b>\$ 171,940,312</b>	<b>2.66%</b>	<b>\$ 174,376,171</b>	<b>\$ 93,595,183</b>	<b>\$ 267,971,354</b>	<b>\$ 71,853,144</b>
65		<b>Transportation Clearing - Electric</b>										
66	392	Transportation Equipment	\$ 104,700,254	\$ 112,989,882	\$ 108,845,068	6.15%	\$ 6,690,303	6.52%	\$ 7,093,135	\$ 324,376	\$ 7,417,511	\$ 1,172,668
67	396	Power Operated Equipment	14,782,675	14,816,242	14,799,459	4.52%	669,415	5.96%	882,609	(216,791)	665,818	120,534
68		Reserve Deficiency - General AR15 Asset 184 <sup>(6)</sup>	-	-	-	N/A	551,119	N/A	-	720,257	220,257	-
69		<b>Total Transportation Clearing - Electric</b>	<b>\$ 119,482,929</b>	<b>\$ 127,806,124</b>	<b>\$ 123,644,527</b>	<b>6.40%</b>	<b>\$ 7,910,837</b>	<b>6.48%</b>	<b>\$ 7,975,744</b>	<b>\$ 827,842</b>	<b>\$ 8,803,586</b>	<b>\$ 1,293,202</b>
70		<b>Amortization - Electric</b>										
71		<b>Intangibles</b>										
72		Franchises & Licenses	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
73		Miscellaneous Intangibles <sup>(3)</sup>	167,902,917	175,491,762	171,697,340	14.62%	25,100,602	14.59%	25,054,515	565,107	25,619,622	7,116,600
74		<b>Total Intangibles</b>	<b>\$ 167,902,917</b>	<b>\$ 175,491,762</b>	<b>\$ 171,697,340</b>	<b>14.62%</b>	<b>\$ 25,100,602</b>	<b>14.59%</b>	<b>\$ 25,054,515</b>	<b>\$ 565,107<sup>(6)</sup></b>	<b>\$ 25,619,622</b>	<b>\$ 7,116,600</b>
75		<b>Steam Production</b>										
76	310.2	Land Rights & Water Rights	\$ 12,722,070	\$ 12,722,831	\$ 12,722,450	2.95%	\$ 374,730	1.49%	\$ 189,327	\$ 357,877	\$ 547,204	\$ 151,473
77		<b>Total Steam Production</b>	<b>\$ 12,722,070</b>	<b>\$ 12,722,831</b>	<b>\$ 12,722,450</b>	<b>2.95%</b>	<b>\$ 374,730</b>	<b>1.49%</b>	<b>\$ 189,327</b>	<b>\$ 357,877<sup>(5)</sup></b>	<b>\$ 547,204</b>	<b>\$ 151,473</b>
78		<b>Other Production</b>										
79	340.2	Land & Water Rights	\$ 676	\$ 676	\$ 676	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
80		<b>Total Other Production</b>	<b>\$ 676</b>	<b>\$ 676</b>	<b>\$ 676</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
81		<b>Transmission</b>										
82	350.2	Land Rights	\$ 144,724,406	\$ 152,353,790	\$ 148,539,098	1.52%	\$ 2,252,740	1.27%	\$ 1,881,143	\$ 98,907	\$ 1,980,050	\$ 417,961
83		<b>Total Transmission</b>	<b>\$ 144,724,406</b>	<b>\$ 152,353,790</b>	<b>\$ 148,539,098</b>	<b>1.52%</b>	<b>\$ 2,252,740</b>	<b>1.27%</b>	<b>\$ 1,881,143</b>	<b>\$ 98,907<sup>(6)</sup></b>	<b>\$ 1,980,050</b>	<b>\$ 417,961</b>

Southwestern Public Service Company  
Depreciation and Amortization Expense

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

Line No.	Functional Group	FERC Account No.	Depreciable Plant In Service 4/1/2018	Depreciable Plant In Service 3/31/2019	Average Balance	Average Depreciation or Amortization Composite Rate	Total Company Depreciation or Amortization Expense As Booked	Depreciation or Amortization NM Composite Rate	Total Company Depreciation or Amortization Expense @ NM Rates <sup>(1)</sup>	Adjustments <sup>(2)</sup>	Total Company Test Year Period (As Adjusted)	NM Retail Test Year Period (As Adjusted)
84	Distribution	360.2	\$ 9,025,885	\$ 9,905,971	\$ 9,465,928	1.55%	\$ 147,080	1.55%	\$ 147,080	\$ (2,470)	\$ 144,610	\$ 107,765
85	Land Rights		\$ 9,025,885	\$ 9,905,971	\$ 9,465,928	1.55%	\$ 147,080	1.55%	\$ 147,080	\$ (2,470)	\$ 144,610	\$ 107,765
86	<b>Total Distribution</b>											
87	General		\$ 45,967	\$ 45,967	\$ 45,967	2.22%	\$ 1,022	1.71%	\$ 787	\$ 71	\$ 858	\$ 238
88	Land Rights		\$ 3,907,466	\$ 4,238,207	\$ 4,072,836	7.40%	\$ 301,423	7.40%	\$ 301,414	\$ (301,414)	\$ -	\$ -
89	Leasehold Improvements	390	\$ 3,953,433	\$ 4,284,174	\$ 4,118,804	7.34%	\$ 302,445	7.34%	\$ 302,201	\$ (301,343)	\$ 858	\$ 238
90	<b>Total General</b>											
91	<b>Subtotal</b>		\$ 338,329,387	\$ 354,759,205	\$ 346,544,296	8.13%	\$ 28,177,597	7.96%	\$ 27,574,266	\$ 718,079	\$ 28,292,345	\$ 7,794,037
92	<b>Total</b>		\$ 6,832,494,631	\$ 7,209,398,776	\$ 7,020,946,703	2.96%	\$ 208,028,746	2.99%	\$ 209,926,181	\$ 95,141,105	\$ 305,067,286	\$ 80,940,383

(c) Explanation of Adjustments

- \*Note: Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in Rate Base and are being removed from this schedule to reflect that.
- <sup>(1)</sup> New Mexico Total Company depreciation expense for distribution assets reflects directly assigned New Mexico assets at New Mexico rates and directly assigned Texas assets at Texas rates.
- <sup>(2)</sup> Depreciation expense calculated from April 2019 - August 2019 on all projects included in the April 2019 - August 2019 plant additions based on New Mexico depreciation rates.
- <sup>(3)</sup> Balances for FERC account 303 - Miscellaneous Intangibles have been adjusted by the amount that has been fully amortized. The amount of depreciable plant was calculated as the original cost less any fully accrued assets which were calculated as any accounts having a net book value equal to zero. All assets which were fully accrued as of 3/31/2019 were deducted from the depreciable plant balances on this schedule, so as to not overstate the expected expense.
- Depreciable software plant in service on 3/31/2019 of \$175,491,762 continues to be amortized, while \$43,169,862 is the amount of software that has been fully reserved and is no longer amortizing. Added together these two amounts equal \$218,661,624 (the plant balance on Schedule B-2).
- <sup>(4)</sup> Reserve Deficiency: Represents blended financial reserve deficiency as reflected on Texas and FERC sets of books. It is not included in the Total Company Depreciation or Amortization Expense at New Mexico Rates.
- <sup>(5)</sup> Adjustments for Production Plant (Excluding removal of Asset Retirement Costs), please see Attachment APF-6 to the Direct Testimony of Arthur P. Freitas, page 31-33, lines 19-93.
- <sup>(6)</sup> Adjustments for Transmission Plant (Excluding removal of Asset Retirement Costs), please see Attachment APF-6 to the Direct Testimony of Arthur P. Freitas, pages 33-36, lines 94-220.
- <sup>(7)</sup> Adjustments for Distribution Plant (Excluding removal of Asset Retirement Costs), please see Attachment APF-6 to the Direct Testimony of Arthur P. Freitas, page 36-38, lines 221-279.
- <sup>(8)</sup> Adjustments for General Plant (Excluding removal of Asset Retirement Costs), please see Attachment APF-6 to the Direct Testimony of Arthur P. Freitas, page 38-40, lines 280-364.
- <sup>(9)</sup> Adjustments for Intangible Plant (Excluding removal of Asset Retirement Costs), please see Attachment APF-6 to the Direct Testimony of Arthur P. Freitas, page 31, lines 1-18.

## Southwestern Public Service Company

## Taxes Other Than on Income

(a) Base Period, (b) Test Year Period		(A)	(B)	(C)	(D)
Line No.	Description	Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1	FICA	\$ 8,724,475			
2	FUTA	55,939			
3	SUTA	109,705			
4	<b>Total Payroll Taxes<sup>(1)</sup></b>	<b>\$ 8,890,119</b>	<b>\$ (233,918)</b>	<b>\$ 8,656,201</b>	<b>\$ 2,446,320</b>
5	Property Tax - New Mexico	8,959,008			
6	Property Tax - Other States	35,238,367			
7	<b>Total Property Tax<sup>(2)</sup></b>	<b>\$ 44,197,375</b>	<b>\$ 11,343,850</b>	<b>\$ 55,541,225</b>	<b>\$ 14,742,958</b>
8	<b>Texas Franchise Fees<sup>(3)</sup></b>	<b>9,057,256</b>	<b>-</b>	<b>9,057,256</b>	<b>-</b>
9	<b>Texas Gross Receipts<sup>(3)</sup></b>	<b>6,362,030</b>	<b>-</b>	<b>6,362,030</b>	<b>-</b>
10	<b>Sales, Use &amp; Other Misc Taxes</b>	<b>303,926</b>	<b>(782)</b>	<b>303,144</b>	<b>76,578</b>
11	<b>Total Taxes Other Than Income</b>	<b>\$ 68,810,705</b>	<b>\$ 11,109,150</b>	<b>\$ 79,919,856</b>	<b>\$ 17,265,856</b>

**(c) Explanation of Adjustments**

<sup>(1)</sup> Please refer to the following attachments to the Direct Testimony of Arthur P. Freitas:

Attachment APF-2, page 32 line 9

Attachment APF-6, page 41 line 11

Payroll tax adjustment was only calculated on a Test Year basis.

<sup>(2)</sup> Please refer to the following attachments to the Direct Testimony of Arthur P. Freitas:

Attachment APF-2, page 32 line 1

Attachment APF-6, page 41 line 4

<sup>(3)</sup> Franchise Fees and Gross Receipts for Texas are direct assigned to Texas.

**Note:**

See page 2 for summary of activity for taxes accrued, prepaid, and charged.

Southwestern Public Service Company

Taxes Other Than on Income

(a) Base Period, (b) Test Year Period  
Summary of Activity for Taxes Accrued, Prepaid, and Charged

Line No.	Description	Total Company Beginning Balance		Taxes		Taxes Paid in Base Period		Adjustment		Taxes Accrued (Account 236)		Taxes Prepaid (Account 165)		Total Company Ending Balance	
		Accrued (Account 236)	Taxes Prepaid (Account 165)	Accrued Period (Account 236)	Period (Account 236)	Base Period	Adjustment	Accrued (Account 236)	Taxes Prepaid (Account 165)	Electric Accounts 408.1 <sup>(3)</sup>	Other Accounts				
1	FICA	\$ (263,753)	\$ -	\$ (8,695,244)	\$ 8,107,752	\$ (851,245)	\$ -			\$ 8,724,475					
2	FUTA	(49,136)	-	(51,726)	52,567	(48,296)	-			55,939					
3	SUTA	(71,956)	-	(77,369)	78,323	(71,002)	-			109,705					
4	<b>Total Payroll Taxes</b>	<b>\$ (384,845)</b>	<b>\$ -</b>	<b>\$ (8,824,339)</b>	<b>\$ 8,238,642</b>	<b>\$ (970,543)</b>	<b>\$ -</b>			<b>\$ 8,890,119</b>	<b>\$ -</b>				
5	Property Tax - New Mexico	(6,095,137)	-	(8,959,008)	8,485,136	(7,105,976)	-			8,959,008					
6	Property Tax - Other States	(10,588,189)	-	(35,250,367) <sup>(1)</sup>	35,985,605	(10,460,010)	-			35,238,367			12,000		
7	<b>Total Property Tax</b>	<b>\$ (16,683,326)</b>	<b>\$ -</b>	<b>\$ (44,209,375)</b>	<b>\$ 44,470,741</b>	<b>\$ (17,565,986)</b>	<b>\$ -</b>			<b>\$ 44,197,375</b>	<b>\$ 12,000</b>				
8	Texas Franchise Fees	(1,345,356)	-	(9,057,256)	9,134,670	(1,264,840)	-			9,057,256					
9	Texas Gross Receipts	-	-	(6,362,030)	6,362,030	-	-			6,362,030					
10	Sales, Use & Other Misc Taxes	(9,622,107)	-	(5,553,395) <sup>(2)</sup>	14,105,100	(1,070,402)	-			303,926			5,249,469		
11	<b>Total Taxes Other Than Income</b>	<b>\$ (28,035,634)</b>	<b>\$ -</b>	<b>\$ (74,006,395)</b>	<b>\$ 82,311,183</b>	<b>\$ (1,140,923)</b>	<b>\$ (20,871,771)</b>			<b>\$ 68,810,705</b>	<b>\$ 5,261,469</b>				

<sup>(1)</sup> Expense related to non-utility property tax is recorded to an account other than FERC 408.1.

<sup>(2)</sup> For the majority of use tax that is accrued, the expense follows the accounting of the item purchased rather than being expensed to the miscellaneous tax account.

<sup>(3)</sup> Agrees to Schedule H-8, page 1, column A.

(a) Base Period Information, (b) Test Year Period Information

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year Period
1	<b>Net Income</b>			
2	Operating Income Before Income Taxes	\$ 329,058,283	\$ (77,773,040)	\$ 251,285,243
3	Other Income and Deductions (Net)	24,051,448	(24,051,448)	-
4	Interest Expense	(76,999,581)	(18,087,338)	(95,086,919)
5	<b>Net Income Before Tax</b>	<b>\$ 276,110,149</b>	<b>\$ (119,911,825)</b>	<b>\$ 156,198,324</b>
6	Federal Income Tax Expense	\$ 6,809,479	\$ (34,751,984)	\$ (27,942,504)
7	State Income Tax Expense	2,768,208	(4,665,157)	(1,896,948)
8	Deferred Taxes	32,278,489	14,706,458	46,984,947
9	Deferred Taxes - Credits	-	-	-
10	ITC Amortization	(52,421)	-	(52,421)
11	<b>Total Income Tax Expense</b>	<b>\$ 41,803,755</b>	<b>\$ (24,710,683)</b>	<b>\$ 17,093,073</b>
12	<b>Net Income</b>	<b>\$ 234,306,394</b>	<b>\$ (95,201,143)</b>	<b>\$ 139,105,251</b>
13	<b>Income Tax Calculation:</b>			
14	<b>Net Income Before Tax (Pre-Tax Income)</b>	<b>\$ 276,110,149</b>	<b>\$ (119,911,825)</b>	<b>\$ 156,198,324</b>
15	<b>Additions (Deductions) to Book Income:</b>			
16	<b>Plant Differences</b>			
17	AFUDC-Debt (Net of Pre-Funded Amounts)	\$ (9,606,095)	\$ 9,606,095	\$ -
18	AFUDC-Equity (Net of Pre-Funded Amounts)	(21,713,912)	21,713,912	-
19	Amortization of Computer Software	6,049,401	(6,049,401)	-
20	Amortization of Hydro License (Water Rights)	-	-	-
21	Depletion of Water Rights	-	-	-
22	Amortization of Limited Term Plant	3,078,454	(3,078,454)	-
23	Amortization of Pollution Control Facilities	-	-	-
24	Avoided Cost Interest	18,497,521	(18,497,521)	-
25	Book Depreciation and Amortization	175,750,313	(175,750,313)	-
26	Capitalization of Software Expense (Book)	179,247	(179,247)	-
27	Clearing Account Book Expense	5,598,219	(5,598,219)	-
28	Contributions in Aid of Construction	16,225,753	(16,225,753)	-
29	Cost of Removal	(29,973,706)	29,973,706	-
30	ESOP Dividends	698,186	(698,186)	-
31	Gain/(Loss) on Disposition of Assets (Tax)	(1,867,169)	1,867,169	-
32	(Gain)/Loss on Disposition of Assets (Book)	(73,373)	73,373	-
33	Internally Developed Software	(167,007)	167,007	-
34	Pensions & Benefits Capitalized	(746,781)	746,781	-
35	Repair Expenditures (Includes 481A Adjustment)	(45,317,077)	45,317,077	-
36	Section 174 Expenditures	(19,350,000)	19,350,000	-
37	Tax Depreciation	(216,206,719)	216,206,719	-
38	Recoverable Meters Provision	34,898	(34,898)	-
39	Plant - Temporary	-	(129,584,316)	(129,584,316)
40	Plant - Permanent / Flowthrough	-	(19,951,522)	(19,951,522)
41	<b>Total Plant Differences</b>	<b>\$ (118,909,847)</b>	<b>\$ (30,625,991)</b>	<b>\$ (149,535,838)</b>



(a) Base Period Information, (b) Test Year Period Information

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year Period
42	<b>Non-Plant Differences</b>			
43	Bad Debts	\$ (765,745)	\$ -	\$ (765,745)
44	Book Unamortized Cost of Reacquired Debt	807,614	-	807,614
45	Contribution Carryover	253,051	(253,051)	-
46	Deferred Compensation Plan Reserve	876,724	(876,724)	-
47	Deferred Fuel Costs	(3,859,396)	3,859,396	-
48	Deferred Revenue (ITC Grant Accounting)	(13,066)	13,066	-
49	Demand Side Management	(407,879)	407,879	-
50	Depletion on Royalty Income	-	-	-
51	DSM-Advertising	196,283	(196,283)	-
52	Employee Incentive Plans	(246,648)	290,800	44,152
53	Environmental Remediation	(14,542)	-	(14,542)
54	Federal NOL Benefit - DIT NR	(2,045,583)	2,045,583	-
55	Federal NOL Benefit - DIT Operating	(156,675,802)	3,566,619	(153,109,183)
56	Fuel Tax Credit	-	1,879	1,879
57	Interest Income/Expense on Disputed Tax	143,976	(143,976)	-
58	Inventory Reserve	(68,090)	-	(68,090)
59	Litigation Reserve	1,235,383	-	1,235,383
60	Lobbying Expenses	835,496	(835,496)	-
61	Mark to Market Adjustment	54,210	(54,210)	-
62	Meals & Entertainment	279,808	218,943	498,751
63	Non-Qualified Pension Plan	(8,383)	57,290	48,907
64	Penalties	42,304	(42,304)	-
65	Pension Expense	(2,910,525)	1,174,556	(1,735,969)
66	Performance Recognition Awards	23,245	-	23,245
67	Performance Share Plan	78,709	(78,709)	-
68	Post Employment Benefit - Retiree Medical (FAS 106)	(615,146)	(91,204)	(706,350)
69	Post Employment Benefit - Long Term Disability (FAS 112)	(150,288)	(11,121)	(161,409)
70	Prepaid Advertising	261,786	(261,786)	-
71	Regulatory Asset - New Mexico NOx Expense	(2,340)	-	(2,340)
72	Rate Case / Restructuring Expense	12,280,361	-	12,280,361
73	Rate Refund	(59,370)	59,370	-
74	Regulatory Asset/Liability - Transmission Attachment C	13,374,074	(13,374,074)	-
75	Regulatory Asset/Liability - Miscellaneous	(7,079,968)	7,079,968	-
76	Regulatory Asset - Texas Surcharge	(3,906,512)	3,906,512	-
77	Renewable Energy Standard/Credit (RES/REC)	5,096,670	(5,096,670)	-
78	Section 174 - Section 59e Adjustment	14,447,210	(14,447,210)	-
79	State Tax Deduction Cash vs Accrual	2,403,909	(2,403,909)	-
80	Suites/Entertainment Expense	(966)	966	-
81	Vacation Accrual	4,358	-	4,358
82	Plant Adjustment for Accrual Only	(4,863,132)	4,863,132	-
83	Rounding	(0)	2	2
84	<b>Total Non-Plant Differences</b>	<b>\$ (130,998,213)</b>	<b>\$ (10,620,765)</b>	<b>\$ (141,618,978)</b>
85	<b>Total Additions (Deductions) to Book Income</b>	<b>\$ (249,908,060)</b>	<b>\$ (41,246,756)</b>	<b>\$ (291,154,816)</b>

(a) Base Period Information, (b) Test Year Period Information

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year Period
86	<b>Taxable Income Before State Income Tax</b>	\$ 26,202,089	\$ (161,158,581)	\$ (134,956,492)
87	NOL: Federal - LT NR	2,045,583	(2,045,583)	-
88	NOL: Federal - LT Operating	156,675,802	(156,675,802)	-
89	Plant Prior Year True-Up Federal Only	-	-	-
90	State Tax Deduction Cash vs Accrual	(2,403,909)	2,403,909	-
91	<b>State Taxable Income Before Apportionment</b>	<b>\$ 182,519,565</b>	<b>\$ (317,476,057)</b>	<b>\$ (134,956,492)</b>
92	Apportionment Factor			
93	<b>State Taxable Income After Apportionment</b>	<b>\$ 226,117,596</b>	<b>\$ (393,142,854)</b>	<b>\$ (167,025,258)</b>
94	Post Apportionment Adjustments	(34,508,068)	34,508,068	-
95	Apportionment Tax Deductible	-	-	-
96	<b>Taxable Income After Apportionment</b>	<b>\$ 191,609,528</b>	<b>\$ (358,634,786)</b>	<b>\$ (167,025,258)</b>
97	State Statutory Tax Rate			
98	<b>State Income Tax Before Adjustments</b>	<b>\$ 542,772</b>	<b>\$ (2,439,675)</b>	<b>\$ (1,896,903)</b>
99	Unitary (Benefit) Detriment - State	-	-	-
100	State Only Adjustment	0	(0)	-
101	Texas Margin Tax	(3,916,517)	3,916,517	-
102	Plant State Only Liability Adjustment	(29,356)	29,356	-
103	Texas R&E Credit	487,170	(487,170)	-
104	<b>Accrued State Income Taxes</b>	<b>\$ (3,458,703)</b>	<b>\$ 3,458,703</b>	<b>\$ -</b>
105	<b>Total State Income Tax (Line 98 less Line 104)</b>	<b>\$ 4,001,475</b>	<b>\$ (5,898,378)</b>	<b>\$ (1,896,903)</b>
106	<b>Federal Taxable Income</b>	<b>\$ 22,200,614</b>	<b>\$ (155,260,203)</b>	<b>\$ (133,059,589)</b>
107	Federal Income Tax Rate	21%		21%
108	<b>Federal Income Tax</b>	<b>\$ 4,662,129</b>	<b>\$ (32,604,643)</b>	<b>\$ (27,942,514)</b>
109	Adjustments - Federal	461,818	(461,818)	-
110	Adjustments - Audit and Prior Year	(556,091)	556,091	-
111	Adjustments - FIN 48	2,038,321	(2,038,321)	-
112	Adjustment - Federal Detriment on Texas Gross Margin Tax	203,303	(203,303)	-
113	<b>Total Federal Income Tax</b>	<b>\$ 6,809,480</b>	<b>\$ (34,751,993)</b>	<b>\$ (27,942,514)</b>
114	<b>Tax Calculation Other Income (below the line)</b>			
115	Net Other Income & Deductions	\$ 23,540,688	(23,540,688)	-
116	AFUDC Equity	(21,992,487)	21,992,487	-
117	Club Dues	-	-	-
118	Deferred Revenue (ITC Grant Accounting)	(13,066)	13,066	-
119	Effect of Rate Change on Plant Items	(664)	664	-
120	NOL: Federal - LT NR	(2,045,583)	2,045,583	-
121	Lobbying Expense	835,496	(835,496)	-
122	Suite/Entertainment Tickets	(966)	966	-
123	Penalties	42,304	(42,304)	-
124	Plant Other Flowthrough - 282	6,267	(6,267)	-
125	<b>Taxable Income Before State Income Tax</b>	<b>\$ 371,988</b>	<b>\$ (371,988)</b>	<b>\$ -</b>
126	Deduct: Accrued State Income Taxes	33,814	(33,814)	-
127	<b>Federal Taxable Income</b>	<b>\$ 338,175</b>	<b>\$ (338,175)</b>	<b>\$ -</b>
128	Federal Income Tax Rate	21%		21%
129	<b>Federal Income Tax Other (below the line)</b>	<b>\$ 71,017</b>	<b>\$ (71,017)</b>	<b>\$ -</b>
130	Plant Federal Only Liability Adjustment	-	-	-
131	AFUDC Equity Reclass Entry	-	-	-
132	FERC Form Reclass	-	-	-
133	Out of Period Adjustments	733,268	(733,268)	-
134	FIN 48 - Federal Income Tax	366,936	(366,936)	-
135	<b>Total Federal Income Tax Other (below the line)</b>	<b>\$ 1,171,221</b>	<b>\$ (1,171,221)</b>	<b>\$ -</b>
136	<b>Federal Income Tax from Operations (above the line)</b>	<b>\$ 5,638,258</b>	<b>\$ (33,580,772)</b>	<b>\$ (27,942,514)</b>

(a) Base Period Information, (b) Test Year Period Information

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year Period
137	<b><u>New Mexico</u></b>			
138	Taxable Income Before State Income Tax	\$ 26,202,089	\$ (161,158,581)	\$ (134,956,492)
139	State Tax Adjustments:			
140	NOL: Federal - LT NR	2,045,583	(2,045,583)	-
141	NOL: Federal - LT Operating	156,675,802	(156,675,802)	-
142	Oklahoma Bonus Depreciation	-	-	-
143	Plant Prior Year True-Up Federal Only	-	-	-
144	State Tax Deduction Cash vs Accrual	(2,403,909)	2,403,909	-
145	<b>Total State Tax Adjustments</b>	<b>\$ 156,317,476</b>	<b>\$ (156,317,476)</b>	<b>\$ -</b>
146	<b>State Taxable Income Before Apportionment</b>	<b>\$ 182,519,565</b>	<b>\$ (317,476,057)</b>	<b>\$ (134,956,492)</b>
147	Apportionment Factor	23.1363%		23.0016%
148	<b>State Taxable Income After Apportionment</b>	<b>\$ 42,228,285</b>	<b>\$ (73,270,437)</b>	<b>\$ (31,042,152)</b>
149	Post Apportionment Adjustments	(34,508,068)	34,508,068	-
150	Apportionment Tax Deductible	-	-	-
151	<b>Taxable Income After Apportionment</b>	<b>\$ 7,720,217</b>	<b>\$ (38,762,369)</b>	<b>\$ (31,042,152)</b>
152	State Statutory Tax Rate	5.9000%		5.9000%
153	<b>State Income Tax Before Adjustments</b>	<b>\$ 455,493</b>	<b>\$ (2,286,980)</b>	<b>\$ (1,831,487)</b>
154	Unitary (Benefit) Detriment - State	-	-	-
155	State Only Adjustments	0	(0)	-
156	Texas Margin Tax	-	-	-
157	Plant State Only Liability Adjustment	(27,817)	27,817	-
158	Texas R&E Credit	-	-	-
159	<b>Total Credits and Adjustments</b>	<b>\$ (27,817)</b>	<b>\$ 27,817</b>	<b>\$ -</b>
160	<b>Total State Income Tax (excludes Adjustments &amp; FIN 48)</b>	<b>\$ 483,310</b>	<b>\$ (2,314,797)</b>	<b>\$ (1,831,487)</b>
161	<b><u>Kansas</u></b>			
162	Taxable Income Before State Income Tax	\$ 26,202,089	\$ (161,158,581)	\$ (134,956,492)
163	State Tax Adjustments:			
164	NOL: Federal - LT NR	2,045,583	(2,045,583)	-
165	NOL: Federal - LT Operating	156,675,802	(156,675,802)	-
166	Oklahoma Bonus Depreciation	-	-	-
167	Plant Prior Year True-Up Federal Only	-	-	-
168	State Tax Deduction Cash vs Accrual	(2,403,909)	2,403,909	-
169	<b>Total State Tax Adjustments</b>	<b>\$ 156,317,476</b>	<b>\$ (156,317,476)</b>	<b>\$ -</b>
170	<b>State Taxable Income Before Apportionment</b>	<b>\$ 182,519,565</b>	<b>\$ (317,476,057)</b>	<b>\$ (134,956,492)</b>
171	Apportionment Factor	0.2791%		0.2830%
172	<b>State Taxable Income After Apportionment</b>	<b>\$ 509,471</b>	<b>\$ (891,398)</b>	<b>\$ (381,927)</b>
173	Post Apportionment Adjustments	-	-	-
174	Apportionment Tax Deductible	-	-	-
175	<b>Taxable Income After Apportionment</b>	<b>\$ 509,471</b>	<b>\$ (891,398)</b>	<b>\$ (381,927)</b>
176	State Statutory Tax Rate	7.0000%		7.0000%
177	<b>State Income Tax Before Adjustments</b>	<b>\$ 35,663</b>	<b>\$ (62,398)</b>	<b>\$ (26,735)</b>
178	Unitary (Benefit) Detriment - State	-	-	-
179	State Only Adjustments	0	(0)	-
180	Texas Margin Tax	-	-	-
181	Plant State Only Liability Adjustment	(676)	676	-
182	Texas R&E Credit	-	-	-
183	<b>Total Credits and Adjustments</b>	<b>\$ (676)</b>	<b>\$ 676</b>	<b>\$ -</b>
184	<b>Total State Income Tax (excludes Adjustments &amp; FIN 48)</b>	<b>\$ 36,339</b>	<b>\$ (63,074)</b>	<b>\$ (26,735)</b>

(a) Base Period Information, (b) Test Year Period Information

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year Period
185	<b>Oklahoma</b>			
186	Taxable Income Before State Income Tax	\$ 26,202,089	\$ (161,158,581)	\$ (134,956,492)
187	State Tax Adjustments:			
188	NOL: Federal - LT NR	2,045,583	(2,045,583)	-
189	NOL: Federal - LT Operating	156,675,802	(156,675,802)	-
190	Oklahoma Bonus Depreciation	-	-	-
191	Plant Prior Year True-Up Federal Only	-	-	-
192	State Tax Deduction Cash vs Accrual	(2,403,909)	2,403,909	-
193	<b>Total State Tax Adjustments</b>	<b>\$ 156,317,476</b>	<b>\$ (156,317,476)</b>	<b>\$ -</b>
194	<b>State Taxable Income Before Apportionment</b>	<b>\$ 182,519,565</b>	<b>\$ (317,476,057)</b>	<b>\$ (134,956,492)</b>
195	Apportionment Factor	0.4713%		0.4777%
196	<b>State Taxable Income After Apportionment</b>	<b>\$ 860,275</b>	<b>\$ (1,504,962)</b>	<b>\$ (644,687)</b>
197	Post Apportionment Adjustments	-	-	-
198	Apportionment Tax Deductible	-	-	-
199	<b>Taxable Income After Apportionment</b>	<b>\$ 860,275</b>	<b>\$ (1,504,962)</b>	<b>\$ (644,687)</b>
200	State Statutory Tax Rate	6.0000%		6.0000%
201	<b>State Income Tax Before Adjustments</b>	<b>\$ 51,617</b>	<b>\$ (90,298)</b>	<b>\$ (38,681)</b>
202	Unitary (Benefit) Detriment - State	-	-	-
203	State Only Adjustments	(0)	0	-
204	Texas Margin Tax	-	-	-
205	Plant State Only Liability Adjustment	(863)	863	-
206	Texas R&E Credit	-	-	-
207	<b>Total Credits and Adjustments</b>	<b>\$ (863)</b>	<b>\$ 863</b>	<b>\$ -</b>
208	<b>Total State Income Tax (excludes Adjustments &amp; FIN 48)</b>	<b>\$ 52,480</b>	<b>\$ (91,161)</b>	<b>\$ (38,681)</b>
209	<b>Texas</b>			
210	Taxable Income Before State Income Tax	\$ 26,202,089	\$ (161,158,581)	\$ (134,956,492)
211	State Tax Adjustments:			
212	NOL: Federal - LT NR	2,045,583	(2,045,583)	-
213	NOL: Federal - LT Operating	156,675,802	(156,675,802)	-
214	Oklahoma Bonus Depreciation	-	-	-
215	Plant Prior Year True-Up Federal Only	-	-	-
216	State Tax Deduction Cash vs Accrual	(2,403,909)	2,403,909	-
217	<b>Total State Tax Adjustments</b>	<b>\$ 156,317,476</b>	<b>\$ (156,317,476)</b>	<b>\$ -</b>
218	<b>State Taxable Income Before Apportionment</b>	<b>\$ 182,519,565</b>	<b>\$ (317,476,057)</b>	<b>\$ (134,956,492)</b>
219	Apportionment Factor	100.0000%		100.0000%
220	<b>State Taxable Income After Apportionment</b>	<b>\$ 182,519,565</b>	<b>\$ (317,476,057)</b>	<b>\$ (134,956,492)</b>
221	Post Apportionment Adjustments	-	-	-
222	Apportionment Tax Deductible	-	-	-
223	<b>Taxable Income After Apportionment</b>	<b>\$ 182,519,565</b>	<b>\$ (317,476,057)</b>	<b>\$ (134,956,492)</b>
224	State Statutory Tax Rate	0.0000%		0.0000%
225	<b>State Income Tax Before Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
226	Unitary (Benefit) Detriment - State	-	-	-
227	State Only Adjustments	-	-	-
228	Texas Margin Tax	(3,916,517)	3,916,517	-
229	Plant State Only Liability Adjustment	-	-	-
230	Texas R&E Credit	487,170	(487,170)	-
231	<b>Total Credits and Adjustments</b>	<b>\$ (3,429,347)</b>	<b>\$ 3,429,347</b>	<b>\$ -</b>
232	<b>Total State Income Tax (excludes Adjustments &amp; FIN 48)</b>	<b>\$ 3,429,347</b>	<b>\$ (3,429,347)</b>	<b>\$ -</b>

(a) Base Period Information, (b) Test Year Period Information

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year Period
233	<b>Total</b>			
234	Taxable Income Before State Income Tax	\$ 26,202,089	\$ (161,158,581)	\$ (134,956,492)
235	State Tax Adjustments:			
236	NOL: Federal - LT NR	2,045,583	(2,045,583)	-
237	NOL: Federal - LT Operating	156,675,802	(156,675,802)	-
238	Oklahoma Bonus Depreciation	-	-	-
239	Plant Prior Year True-Up Federal Only	-	-	-
240	State Tax Deduction Cash vs Accrual	(2,403,909)	2,403,909	-
241	<b>Total State Tax Adjustments</b>	<b>\$ 156,317,476</b>	<b>\$ (156,317,476)</b>	<b>\$ -</b>
242	<b>State Taxable Income Before Apportionment</b>	<b>\$ 182,519,565</b>	<b>\$ (317,476,057)</b>	<b>\$ (134,956,492)</b>
243	Apportionment Factor			0.0000%
244	<b>State Taxable Income After Apportionment</b>	<b>\$ 226,117,596</b>	<b>\$ (393,142,854)</b>	<b>\$ (167,025,258)</b>
245	Post Apportionment Adjustments	(34,508,068)	34,508,068	-
246	Apportionment Tax Deductible	-	-	-
247	<b>Taxable Income After Apportionment</b>	<b>\$ 191,609,528</b>	<b>\$ (358,634,786)</b>	<b>\$ (167,025,258)</b>
248	State Statutory Tax Rate			0.0000%
249	<b>State Income Tax Before Adjustments</b>	<b>\$ 542,772</b>	<b>\$ (2,439,675)</b>	<b>\$ (1,896,903)</b>
250	Unitary (Benefit) Detriment - State	-	-	-
251	State Only Adjustments	0	(0)	-
252	Texas Margin Tax	(3,916,517)	3,916,517	-
253	Plant State Only Liability Adjustment	(29,356)	29,356	-
254	Texas R&E Credit	487,170	(487,170)	-
255	<b>Total Credits and Adjustments</b>	<b>\$ (3,458,703)</b>	<b>\$ 3,458,703</b>	<b>\$ -</b>
256	<b>Total State Income Tax (excludes Adjustments &amp; FIN 48)</b>	<b>\$ 4,001,475</b>	<b>\$ (5,898,378)</b>	<b>\$ (1,896,903)</b>
257	<b>Tax Calculation Other Income (below the line)</b>			
258	<b>New Mexico</b>			
259	Taxable Income Before State Income Tax	\$ 371,989	\$ (371,989)	\$ -
260	State Tax Adjustments:			
261	Federal NOL Benefit - DIT NR	2,045,583	(2,045,583)	-
262	Total State Tax Adjustments:	2,045,583	(2,045,583)	-
263	<b>State Taxable Income</b>	<b>\$ 2,417,572</b>	<b>\$ (2,417,572)</b>	<b>\$ -</b>
264	Apportionment Factor	22.8741%		22.8741%
265	<b>State Taxable Income After Apportionment</b>	<b>\$ 552,997</b>	<b>\$ (552,997)</b>	<b>\$ -</b>
266	Post Apportionment Adjustments	-	-	-
267	Apportionment Tax Deductible	-	-	-
268	<b>Taxable Income After Apportionment</b>	<b>\$ 552,997</b>	<b>\$ (552,997)</b>	<b>\$ -</b>
269	State Statutory Tax Rate	5.9000%		5.9000%
270	<b>State Income Tax Before Adjustment</b>	<b>\$ 32,627</b>	<b>\$ (32,627)</b>	<b>\$ -</b>
271	Unitary (Benefit) Detriment - State	-	-	-
272	State Only Adjustments	-	-	-
273	Texas Margin Tax	-	-	-
274	Plant State Only Liability Adjustment	-	-	-
275	Total Credits and Adjustments	\$ -	\$ -	\$ -
276	<b>Accrued State Income Taxes</b>	<b>\$ 32,627</b>	<b>\$ (32,627)</b>	<b>\$ -</b>
277	<b>State Income Tax from Operations (above the line)</b>	<b>\$ 450,683</b>	<b>\$ (2,282,170)</b>	<b>\$ (1,831,487)</b>

(a) Base Period Information, (b) Test Year Period Information

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year Period
278	<b>Kansas</b>			
279	Taxable Income Before State Income Tax	\$ 371,989	\$ (371,989)	\$ -
280	State Tax Adjustments:			
281	Federal NOL Benefit - DIT NR	2,045,583	(2,045,583)	-
282	Total State Tax Adjustments:	2,045,583	(2,045,583)	-
283	<b>State Taxable Income</b>	<b>\$ 2,417,572</b>	<b>\$ (2,417,572)</b>	<b>\$ -</b>
284	Apportionment Factor	0.2867%		0.2867%
285	<b>State Taxable Income After Apportionment</b>	<b>\$ 6,930</b>	<b>\$ (6,930)</b>	<b>\$ -</b>
286	Post Apportionment Adjustments	-	-	-
287	Apportionment Tax Deductible	-	-	-
288	<b>Taxable Income After Apportionment</b>	<b>\$ 6,930</b>	<b>\$ (6,930)</b>	<b>\$ -</b>
289	State Statutory Tax Rate	7.0000%		7.0000%
290	<b>State Income Tax Before Adjustment</b>	<b>\$ 485</b>	<b>\$ (485)</b>	<b>\$ -</b>
291	Unitary (Benefit) Detriment - State	-	-	-
292	State Only Adjustments	-	-	-
293	Texas Margin Tax	-	-	-
294	Plant State Only Liability Adjustment	-	-	-
295	<b>Total Credits and Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
296	<b>Accrued State Income Taxes</b>	<b>\$ 485</b>	<b>\$ (485)</b>	<b>\$ -</b>
297	<b>State Income Tax from Operations (above the line)</b>	<b>\$ 35,854</b>	<b>\$ (62,589)</b>	<b>\$ (26,735)</b>
298	<b>Oklahoma</b>			
299	Taxable Income Before State Income Tax	\$ 371,989	(371,989)	\$ -
300	State Tax Adjustments:			
301	Federal NOL Benefit - DIT NR	2,045,583	(2,045,583)	-
302	<b>Total State Tax Adjustments:</b>	<b>\$ 2,045,583</b>	<b>\$ (2,045,583)</b>	<b>\$ -</b>
303	<b>State Taxable Income</b>	<b>\$ 2,417,572</b>	<b>\$ (2,417,572)</b>	<b>\$ -</b>
304	Apportionment Factor	0.4837%		0.4837%
305	<b>State Taxable Income After Apportionment</b>	<b>\$ 11,695</b>	<b>\$ (11,695)</b>	<b>\$ -</b>
306	Post Apportionment Adjustments	-	-	-
307	Apportionment Tax Deductible	-	-	-
308	<b>Taxable Income After Apportionment</b>	<b>\$ 11,695</b>	<b>\$ (11,695)</b>	<b>\$ -</b>
309	State Statutory Tax Rate	6.0000%		6.0000%
310	<b>State Income Tax Before Adjustment</b>	<b>\$ 702</b>	<b>\$ (702)</b>	<b>\$ -</b>
311	Unitary (Benefit) Detriment - State	-	-	-
312	State Only Adjustments	-	-	-
313	Texas Margin Tax	-	-	-
314	Plant State Only Liability Adjustment	-	-	-
315	<b>Total Credits and Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
316	<b>Accrued State Income Taxes</b>	<b>\$ 702</b>	<b>\$ (702)</b>	<b>\$ -</b>
317	<b>State Income Tax from Operations (above the line)</b>	<b>\$ 51,778</b>	<b>\$ (90,459)</b>	<b>\$ (38,681)</b>

(a) Base Period Information, (b) Test Year Period Information

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year Period
318	<b>Texas</b>			
319	Taxable Income Before State Income Tax	\$ 371,989	(371,989)	\$ -
320	State Tax Adjustments:	-	-	-
321	Federal NOL Benefit - DIT NR	2,045,583	(2,045,583)	-
322	<b>Total State Tax Adjustments:</b>	<b>\$ 2,045,583</b>	<b>\$ (2,045,583)</b>	<b>\$ -</b>
323	<b>State Taxable Income</b>	<b>\$ 2,417,572</b>	<b>\$ (2,417,572)</b>	<b>\$ -</b>
324	Apportionment Factor	100.0000%		100.0000%
325	<b>State Taxable Income After Apportionment</b>	<b>\$ 2,417,572</b>	<b>\$ (2,417,572)</b>	<b>\$ -</b>
326	Post Apportionment Adjustments	-	-	-
327	Apportionment Tax Deductible	-	-	-
328	<b>Taxable Income After Apportionment</b>	<b>\$ 2,417,572</b>	<b>\$ (2,417,572)</b>	<b>\$ -</b>
329	State Statutory Tax Rate	0.0000%		0.0000%
330	<b>State Income Tax Before Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
331	Unitary (Benefit) Detriment - State	-	-	-
332	State Only Adjustments	-	-	-
333	Texas Margin Tax	-	-	-
334	Plant State Only Liability Adjustment	-	-	-
335	Total Credits and Adjustments	\$ -	\$ -	\$ -
336	Accrued State Income Taxes	\$ -	\$ -	\$ -
337	<b>State Income Tax from Operations (above the line)</b>	<b>\$ 3,429,347</b>	<b>\$ (3,429,347)</b>	<b>\$ -</b>
338	<b>Total</b>			
339	Taxable Income Before State Income Tax	\$ 371,989	(371,989)	\$ -
340	State Tax Adjustments:	-	-	-
341	Federal NOL Benefit - DIT NR	2,045,583	(2,045,583)	-
342	<b>Total State Tax Adjustments:</b>	<b>\$ 2,045,583</b>	<b>\$ (2,045,583)</b>	<b>\$ -</b>
343	<b>State Taxable Income</b>	<b>\$ 2,417,572</b>	<b>\$ (2,417,572)</b>	<b>\$ -</b>
344	Apportionment Factor			
345	<b>State Taxable Income After Apportionment</b>	<b>\$ 2,989,194</b>	<b>\$ (2,989,194)</b>	<b>\$ -</b>
346	Post Apportionment Adjustments	-	-	-
347	Apportionment Tax Deductible	-	-	-
348	<b>Taxable Income After Apportionment</b>	<b>\$ 2,989,194</b>	<b>\$ (2,989,194)</b>	<b>\$ -</b>
349	State Statutory Tax Rate			
350	<b>State Income Tax Before Adjustment</b>	<b>\$ 33,814</b>	<b>\$ (33,814)</b>	<b>\$ -</b>
351	Unitary (Benefit) Detriment - State	-	-	-
352	State Only Adjustments	-	-	-
353	Texas Margin Tax	-	-	-
354	Plant State Only Liability Adjustment	-	-	-
355	<b>Total Credits and Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
356	<b>Accrued State Income Taxes</b>	<b>\$ 33,814</b>	<b>\$ (33,814)</b>	<b>\$ -</b>
357	<b>State Income Tax from Operations (above the line)</b>	<b>\$ 3,967,662</b>	<b>\$ (5,864,565)</b>	<b>\$ (1,896,903)</b>

Glossary of Terms:	
AFUDC = Allowance for Funds Used During Construction	LT = Long-Term
DIT = Deferred Income Taxes	NOL = Net Operating Loss
DSM = Demand Side Management	NOx = Nitrous Oxide
DTL = Deferred Tax Liability	NR = Non-Regulated
ESOP = Employee Stock Ownership Plan	R&E = Research & Experimentation
FIN - Financial Interpretation	RA = Regulatory Asset
ITC = Investment Tax Credit	

(c) Explanation of Adjustments

Income tax expense is calculated within the cost of service model using the respective Base Period or Test Year Period revenues and expenses for the period to which the income tax expense is being calculated. No specific adjustments are made to the income tax calculation.

Please refer to the Direct Testimonies of Naomi Koch and Arthur P. Freitas for a discussion on the calculation of Income Tax Expense.

**Southwestern Public Service Company  
Reconciliation of Net Income Per Books  
to Net Income for Tax Purposes**

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

Line No.	Description		Base Period	Adjustments	Total Company Test Year Period
1	<b>Net Book Income</b>	[A]	\$ 234,306,394	\$ (95,201,143)	\$ 139,105,251
2	<b><u>Taxable Income Not Reported on Books</u></b>				
3	Contributions in Aid of Construction	def	16,225,753	(16,225,753)	-
4	<b>Total</b>	[B]	<b>\$ 16,225,753</b>	<b>\$ (16,225,753)</b>	<b>\$ -</b>
5	<b><u>Deductions Recorded on Books Not Deducted for Return</u></b>				
6	Provision for Federal Income Taxes	perm	\$ 6,809,479	\$ (34,751,984)	\$ (27,942,504)
7	Provision for Deferred Income Taxes:				
8	Deferred Income Tax Expense	perm	108,461,094	(61,476,147)	46,984,947
9	Deferred Income Tax Expense - Credit	perm	(76,182,605)	76,182,605	-
10	Investment Tax Credit Adjustment - Federal (net)	perm	(52,421)	-	(52,421)
11	State Income Tax Adjustment	def	(1,233,267)	1,233,222	(45)
12	Amortization of Computer Software	def	6,049,401	(6,049,401)	-
13	Amortization of Limited Term Plant	def	3,078,454	(3,078,454)	-
14	Avoided Cost Interest	def	18,497,521	(18,497,521)	-
15	Book Depreciation Provision	def	175,750,313	(175,750,313)	-
16	Book Unamortized Cost of Reacquired Debt	def	807,614	-	807,614
17	Capitalization of Software Expense - Books	def	179,247	(179,247)	-
18	Clearing Account Book Expense	def	5,598,219	(5,598,219)	-
19	Contributions Carryover	def	253,051	(253,051)	-
20	Deferred Compensation Plan Reserve	def	876,724	(876,724)	-
21	Demand Side Management - Advertising	def	196,283	(196,283)	-
22	ESOP Dividends Capitalized	def	698,186	(698,186)	-
23	Interest Income/Expense on Disputed Tax	def	143,976	(143,976)	-
24	Litigation Reserve	def	1,235,383	-	1,235,383
25	Lobbying Expenses	perm	835,496	(835,496)	-
26	Mark-to-Market Adjustment	def	54,210	(54,210)	-
27	Meals and Entertainment	perm	279,808	218,943	498,751
28	Penalties	perm	42,304	(42,304)	-
29	Performance Recognition Awards	def	23,245	-	23,245
30	Performance Share Plan	def	78,709	(78,709)	-
31	Prepaid Advertising	def	261,786	(261,786)	-
32	Rate Case / Restructuring Expense	def	12,280,361	-	12,280,361
33	Recoverable Meters Provision	def	34,898	(34,898)	-
34	Regulatory Asset / Liability - Transmission Attachment O	def	13,374,074	(13,374,074)	-
35	Renewable Energy Standard/Credit (RES/REC)	def	5,096,671	(5,096,671)	-
36	Section 174 - Section 59e Adjustment	def	14,447,210	(14,447,210)	-
37	State Tax Deduction Cash vs Accrual	def	2,403,909	(2,403,909)	-
38	Vacation Accrual	def	4,358	-	4,358
39	<b>Total</b>	[C]	<b>\$ 300,383,690</b>	<b>\$ (266,544,002)</b>	<b>\$ 33,839,688</b>
40	<b><u>Income Recorded on Books Not Included in Return</u></b>				
41	Allowance for Funds Used During Construction Equity	perm	\$ 21,713,912	\$ (21,713,912)	\$ -
42	Deferred Revenue (ITC Grant Accounting)	perm	13,066	(13,066)	-
43	Gain on Disposition of Assets (Book)	def	73,373	(73,373)	-
44	<b>Total</b>	[D]	<b>\$ 21,800,351</b>	<b>\$ (21,800,351)</b>	<b>\$ -</b>



**Southwestern Public Service Company  
Reconciliation of Net Income Per Books  
to Net Income for Tax Purposes**

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

Line No.	Description		Base Period	Adjustments	Total Company Test Year Period
45	<b><u>Deductions on Return Not Charged Against Book Income</u></b>				
46	Allowance for Funds Used During Construction Debt	def	\$ 9,606,095	\$ (9,606,095)	\$ -
47	Allowable Depreciation	def	216,206,719	(216,206,719)	-
48	Amortization of Hydro License (Water Rights)	def	-	-	-
49	Amortization Pollution Control Facilities	def	-	-	-
50	Bad Debts	def	765,745	-	765,745
51	Cost of Removal	def	29,973,706	(29,973,706)	-
52	Deferred Fuel Costs	def	3,859,396	(3,859,396)	-
53	Demand Side Management	def	407,879	(407,879)	-
54	Depletion on Royalty Income	perm	-	-	-
55	Employee Incentive	def	246,648	(290,800)	(44,152)
56	Environmental Remediation	def	14,542	-	14,542
57	Federal NOL	def	158,721,385	(5,612,202)	153,109,183
58	Fuel Tax Credit	def	-	(1,879)	(1,879)
59	Gain on Disposition of Assets (Tax)	def	1,867,169	(1,867,169)	-
60	Internally Developed Software	def	167,007	(167,007)	-
61	Inventory Reserve	def	68,090	-	68,090
62	Non-Qualified Pension Plan	def	8,383	(57,290)	(48,907)
63	Pension Expense	def	2,910,525	(1,174,556)	1,735,969
64	Pension & Benefits Capitalized	def	746,781	(746,781)	-
65	Plant - Temporary	def	-	129,584,316	129,584,316
66	Plant - Permanent / Flowthrough	def	-	19,951,522	19,951,522
67	Post Employment Benefit - Retiree Medical (FAS 106)	def	615,146	91,204	706,350
68	Post Employment Benefit - Long Term Disability (FAS 112)	def	150,288	11,121	161,409
69	Rate Refund	def	59,370	(59,370)	-
70	Regulatory Asset - New Mexico NOx Expense	def	2,340	-	2,340
71	Regulatory Asset - Miscellaneous	def	7,079,968	(7,079,968)	-
72	Regulatory Asset - Texas Surcharge	def	3,906,512	(3,906,512)	-
73	Repair Expenditures	def	45,317,077	(45,317,077)	-
74	Section 174 Expenditures	def	19,350,000	(19,350,000)	-
75	Suites / Entertainment Expense	perm	966	(966)	-
76	<b>Total</b>	[E]	<b>\$ 502,051,740</b>	<b>\$ (196,047,211)</b>	<b>\$ 306,004,529</b>
77	Adjustment for Split Year and Rounding	perm	(4,863,132)	4,863,133	1
78	<b>Total</b>	[F]	<b>\$ (4,863,132)</b>	<b>\$ 4,863,133</b>	<b>\$ 1</b>
79	<b>Federal Taxable Net Income (A+B+C-D-E+F)</b>		<b>\$ 22,200,614</b>	<b>\$ (155,260,203)</b>	<b>\$ (133,059,589)</b>

**Glossary of Terms:**

def: deferred
perm: permanent
AFUDC: Allowance for Funds Used During Construction
DSM: Demand-Side Management
ESOP: Employee Stock Option Plan
ITC - Investment Tax Credit
NOL: Net Operating Loss
NOx: Nitrous Oxide

**Note:**

Base Period and Test Year Period data are total company values.

**(c) Explanation of Adjustments**

Please Refer to Attachment APF-13(CD) to the Direct Testimony of Arthur P. Freitas, "Test Year Cost of Service Model.xlsx," tab "NM\_100\_IS\_Details," line nos. 397-693, for support.

**Southwestern Public Service Company**

**Income Tax Effect As Result of Applicant Joining  
In A Consolidated Federal Income Tax Return**

For purposes of this rate case, there is no tax effect of applicant joining in a consolidated federal income tax return. For ratemaking purposes, Southwestern Public Service Company calculates tax on a standalone basis per Case Nos. 07-00319-UT, 12-00350-UT, and 17-00255-UT.

Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	FERC Acct #	Beginning Balance 4/1/2018	Activity 4/30/2018	Activity 5/31/2018	Activity 6/30/2018	Activity 7/31/2018	Activity 8/31/2018	Activity 9/30/2018
<b>Long Term Deferred Tax Assets</b>								
1	190	\$ 1,370,143	\$ -	\$ -	\$ (131,081)	\$ -	\$ 1,487	\$ 50,348
2	190	Bad Debits			2,310		1,120	(9,250)
3	190	CIP/DSM			61,770		188	(82,674)
4	190	Contributions Carryover - Kansas Only					(42)	65
5	190	Contributions Carryover - Kansas Only V/A					42	(65)
6	190	Contributions Carryover - New Mexico Only					1,049	-
7	190	Contributions Carryover - New Mexico Only V/A					(1,049)	-
8	190	Credit: Electric Vehicle						
9	190	Credit: ITC Grant						
10	190	Credit: New Hire Retention						
11	190	Credit: Research & Experimentation						
12	190	Deferred Compensation Plan Reserve						
13	190	Deferred Fuel Costs						
14	190	Employee Incentive Plans						
15	190	Environmental Remediation						
16	190	Fuel Tax Credit - Income Addback						
17	190	Interest Income/Expense on Disputed Tax						
18	190	Inventory Reserve						
19	190	Plant 190 - Income Statement (APB 11)						
20	190	Plant Other Flowthrough - 190 (FAS 109)						
21	190	Federal State Unamortized ITC (FAS 109)						
22	190	Litigation Reserve						
23	190	NOL: Federal - Nonutility						
24	190	NOL: Federal - Electric						
25	190	NOL: New Mexico						
26	190	NOL: Kansas						
27	190	NOL: Texas						
28	190	NOL: Oklahoma						
29	190	Nonplant Excess ADIT Rate Change DTA						
30	190	Non-Qualified Pension Plans						
31	190	OCI - Non-Qualified Pension FAS 158						
32	190	OCI - Treasury						
33	190	Performance Recognition Awards						
34	190	Performance Share Plan						
35	190	Post Employment Benefits - Long-Term Disability (FAS 112)						
36	190	Post Employment Benefits - Retiree Medical (FAS 106)						
37	190	Rate Refund						
38	190	Regulatory Asset/Liability - Transmission Attachment O						
39	190	Renewable Energy Standard/Credit (RES/REC)						
40	190	Section 174 - Section 59(e) Adjustment						
41	190	State Tax Deduct Cash vs Accrual						
42	190	Texas Margin Tax						
43	190	Vacation Accrual						
44	190							
45		<b>Total Long Term Deferred Tax Assets</b>	<b>\$ 114,106,981</b>	<b>\$ 92,291</b>	<b>\$ 178,424</b>	<b>\$ 5,246,678</b>	<b>\$ 377,435</b>	<b>\$ 16,653,494</b>

Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	Accumulated Deferred Income Taxes	FERC Act #	Activity 10/31/2018	Activity 11/30/2018	Activity 12/31/2018	Activity 1/31/2019	Activity 2/28/2019	Activity 3/31/2019
1	<b>Long Term Deferred Tax Assets</b>							
2	Bad Debts	190	\$ -	\$ -	\$ (49,509)	\$ -	\$ -	\$ (38,910)
3	CIP/DSM	190	-	-	98	-	-	(83,246)
4	Contributions Carryover	190	-	-	15,707	-	-	(48,667)
5	Contributions Carryover - Kansas Only	190	-	-	-	-	-	-
6	Contributions Carryover - Kansas Only V/A	190	-	-	-	-	-	-
7	Contributions Carryover - New Mexico Only	190	-	-	-	-	-	-
8	Contributions Carryover - New Mexico Only V/A	190	-	-	-	-	-	-
9	Credit: Electric Vehicle	190	-	-	-	-	-	-
10	Credit: ITC Grant	190	-	-	-	-	-	-
11	Credit: New Hire Retention	190	-	-	-	-	-	-
12	Credit: Research & Experimentation	190	-	-	179,634	-	-	216,583
13	Deferred Compensation Plan Reserve	190	-	-	560	-	-	153,335
14	Deferred Fuel Costs	190	-	-	(3,535,036)	-	-	762,678
15	Employee Incentive Plans	190	-	-	127,294	-	-	(448,521)
16	Environmental Remediation	190	-	-	-	-	-	(1,634)
17	Fuel Tax Credit - Income Addback	190	-	-	20,216	-	-	4,965
18	Interest Income/Expense on Disputed Tax	190	-	-	(15,055)	-	-	-
19	Inventory Reserve	190	-	-	1,102,397	-	-	1,327,989
20	Plant 190 - Income Statement (APB 11)	190	100,230	90,773	(140,154)	37,389	27,799	329,519
21	Plant Other Flowthrough - 190 (FAS 109)	190	(1,240)	(1,240)	(1,240)	(1,240)	(1,240)	(1,240)
22	Federal State Unamortized ITC (FAS 109)	190	-	-	(29,607)	-	-	-
23	Litigation Reserve	190	-	-	-	-	-	-
24	NOL: Federal - Nonutility	190	-	-	(10,054,758)	-	-	-
25	NOL: Federal - Electric	190	-	-	-	-	-	-
26	NOL: Kansas	190	-	-	(58,533)	-	-	-
27	NOL: New Mexico	190	-	-	-	-	-	-
28	NOL: Texas	190	-	-	-	-	-	-
29	NOL: Oklahoma	190	-	-	-	-	-	-
30	Nonplant Excess ADIT Rate Change DTA	190	(39,728)	2,660	(731,489)	(90,564)	(67,335)	(86,134)
31	Non-Qualified Pension Plans	190	-	-	156	-	-	(618)
32	OCI - Non-Qualified Pension FAS 158	190	-	-	8,384	-	-	(4,568)
33	OCI - Treasury	190	-	-	(3,517)	-	-	(3,445)
34	Performance Recognition Awards	190	-	-	947	-	-	246
35	Performance Share Plan	190	-	(0)	38,116	-	-	(32,229)
36	Post Employment Benefits - Long-Term Disability (FAS 112)	190	-	-	(8,790)	-	-	(6,238)
37	Post Employment Benefits - Retiree Medical (FAS 106)	190	-	-	(1,314)	-	-	(55,218)
38	Rate Refund	190	-	-	(4,185)	-	-	(2,256,079)
39	Regulatory Asset/Liability - Transmission Attachment O	190	-	-	(472,689)	-	-	115,076
40	Renewable Energy Standard Credit (RES/REC)	190	-	-	-	-	-	143,622
41	Section 174 - Section 39(e) Adjustment	190	-	-	826,916	-	-	605,259
42	State Tax Deduct Cash vs Accrual	190	-	-	513,317	-	-	8,416
43	Texas Margin Tax	190	-	-	(25,545)	-	-	(25,715)
44	Vacation Accrual	190	-	-	(116,843)	-	-	31,780
45	<b>Total Long Term Deferred Tax Assets</b>		<b>\$ 59,262</b>	<b>\$ 92,193</b>	<b>\$ (12,414,521)</b>	<b>\$ (54,415)</b>	<b>\$ (40,776)</b>	<b>\$ 607,005</b>



Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	FERC Acct #	Beginning Balance 4/1/2018	Activity 4/30/2018	Activity 5/31/2018	Activity 6/30/2018	Activity 7/31/2018	Activity 8/31/2018	Activity 9/30/2018
<b>Accumulated Deferred Income Taxes</b>								
46	283	\$ (5,141,018)	\$ -	\$ -	\$ 44,466	\$ -	\$ (6,116)	\$ 45,009
47	283	Book Unamortized Cost of Retaquired Debt (63,521)	-	-	21,174	-	(51)	21,199
48	283	CIP/DSM-Advertising (6,644)	-	-	72	-	(8)	(348)
49	283	Interest Income/Expense on Disputed Tax (425,523)	-	-	5,525	-	(504)	(52,155)
50	283	Mark to Market Adjustment (9,900,920)	-	-	-	-	(15,253)	(2,530,347)
51	283	Nonplant Excess ADIT Rate Change DTL -	-	-	-	-	-	-
52	283	OCI - Pension FAS 158 (34,535,078)	-	-	926,140	-	(40,330)	655,527
53	283	Pension Expense (1,148,301)	-	-	7,174	-	-	7,016
54	281	Plant - 281 - Income Statement (APB 11) (1,151,597,415)	-	-	(1,585,439)	-	8	(17,078,055)
55	282	Plant - 282 - Income Statement (APB 11) (25,079,338)	-	-	215,866	-	-	(2,962,923)
56	283	Plant - 283 - Income Statement (APB 11) 572,872,699	-	-	(3,385,757)	-	(920,344)	5,764,950
57	282	Plant Other Flowthrough - 282 (FAS 109) (24,840,954)	-	-	(1,026,963)	-	(39,852)	(871,397)
58	282	Plant AFUDC Equity (FAS 109) (76,828)	-	-	32,866	-	(53)	32,905
59	283	Prepaid Advertising (3,855,882)	-	-	(997,461)	-	(5,824)	267,681
60	283	Rate Case / Restructuring Expense 1,120,993	-	-	385,987	-	-	(1,478)
61	283	Rate Change on FIN48 Temporary Items (53,940)	-	-	53,940	-	-	-
62	283	Regulatory Asset - Miscellaneous (7,192)	-	-	-	-	(9)	-
63	283	Regulatory Asset - New Mexico NOx Expense (183,758)	-	-	27,124	-	(188)	33,336
64	283	Regulatory Asset - Texas Surchage (982,094)	-	-	10,442	-	(1,166)	229,866
65	283	Renewable Energy Standard/Credit (RES/REC) (2,972,302)	-	-	-	-	-	-
66	283	State Tax Deduction Cash vs Accrual (666,877,019)	-	-	(5,264,844)	-	(1,029,688)	(16,439,214)
67	283	<b>Total Long Term Deferred Tax Liabilities</b>	<b>\$ (666,877,019)</b>	<b>\$ -</b>	<b>\$ (5,264,844)</b>	<b>\$ -</b>	<b>\$ (1,029,688)</b>	<b>\$ (16,439,214)</b>
68		Total Accumulated Deferred Income Tax	\$ (572,770,038)	\$ 92,291	\$ 178,424	\$ (18,160)	\$ 377,435	\$ (719,757)
69		Accumulated Deferred Taxes - 190	\$ 114,106,981	\$ 92,291	\$ 178,424	\$ 5,246,678	\$ 377,435	\$ 309,932
70		Accumulated Deferred Taxes - 281	(1,148,301)	-	-	7,174	-	7,016
71		Accumulated Deferred Taxes - 282	(603,565,670)	-	-	(5,998,159)	(960,188)	(12,184,502)
72		Accumulated Deferred Taxes - 283	(82,163,048)	-	-	726,140	(69,501)	(4,261,729)
		<b>Total</b>	<b>\$ (572,770,038)</b>	<b>\$ 92,291</b>	<b>\$ 178,424</b>	<b>\$ (18,160)</b>	<b>\$ 377,435</b>	<b>\$ (23,092,709)</b>

**Glossary of Terms:**

- ADIT = Accumulated Deferred Income Taxes
- AFUDC = Allowance for Funds Used During Constructor
- APB = Accounting Principles Board
- CIP = Conservation Incentive Program
- DSM = Demand Side Management
- DTA = Deferred Tax Asset
- DTL = Deferred Tax Liability
- FAS = Financial Accounting Standart
- FIN = Financial Interpretation
- ITC = Investment Tax Credit
- NOL = Net Operating Loss
- NOX = Nitrous Oxide
- OCI = Other Comprehensive Income
- V/A = Valuation Allowance

Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	Accumulated Deferred Income Taxes	FERC Act #	Activity 10/31/2018	Activity 11/30/2018	Activity 12/31/2018	Activity 1/31/2019	Activity 2/28/2019	Activity 3/31/2019
46	<b>Long Term Deferred Tax Liabilities</b>							
47	Book Unamortized Cost of Reacquired Debt	283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,030
48	CIP/DSM-Advertising	283	-	-	21,199	-	-	(20,199)
49	Interest Income/Expense on Disputed Tax	283	-	-	6,928	-	-	-
50	Mark to Market Adjustment	283	-	-	(43,055)	-	-	101,665
51	Nonplant Excess ADIT Rate Change DTL	283	14,311	(958)	86,208	21,161	15,733	20,126
52	OCI - Pension FAS 158	283	-	-	(594)	-	-	-
53	Pension Expense	283	-	-	705,941	-	-	(2,932,248)
54	Plant - 281 - Income Statement (APB 11)	281	-	-	7,056	-	-	7,281
55	Plant - 282 - Income Statement (APB 11)	282	-	-	(5,560,695)	-	-	(10,054,785)
56	Plant - 283 - Income Statement (APB 11)	283	-	-	1,229,409	-	-	515,103
57	Plant Other Flowthrough - 282 (FAS 109)	282	-	-	(47,460,054)	-	-	(3,540,806)
58	Plant AFUDC Equity (FAS 109)	283	-	-	(1,103,390)	-	-	(1,711,405)
59	Prepaid Advertising	283	-	-	11,110	-	-	(19,039)
60	Rate Case / Restructuring Expense	283	-	-	3,381,589	-	-	64,625
61	Rate Change on FIN48 Temporary Items	283	-	-	1	-	-	2
62	Regulatory Asset - Miscellaneous	283	-	-	(1,730,155)	-	-	110,741
63	Regulatory Asset - New Mexico NOx Expense	283	-	-	(517)	-	-	-
64	Regulatory Asset - Texas Surcharge	283	-	-	(1,122,044)	-	-	197,806
65	Renewable Energy Standard/Credit (RES/REC)	283	-	-	231,331	-	-	511,620
66	State Tax Deduction Cash vs Accrual	283	-	-	-	-	-	-
67	<b>Total Long Term Deferred Tax Liabilities</b>		\$ 14,311	\$ (958)	\$ (8,574,722)	\$ 21,161	\$ 15,733	\$ (16,705,478)
68	Total Accumulated Deferred Income Tax:		\$ 73,573	\$ 91,235	\$ (20,989,243)	\$ (33,254)	\$ (25,043)	\$ (16,095,472)
69	Accumulated Deferred Taxes - 190		\$ 59,262	\$ 92,193	\$ (12,414,521)	\$ (54,415)	\$ (40,776)	\$ 607,005
70	Accumulated Deferred Taxes - 281		-	-	7,056	-	-	7,281
71	Accumulated Deferred Taxes - 282		-	-	(11,404,137)	-	-	(15,306,995)
72	Accumulated Deferred Taxes - 283		14,311	(958)	2,823,359	21,161	15,733	(1,405,763)
			\$ 73,573	\$ 91,235	\$ (20,989,243)	\$ (33,254)	\$ (25,043)	\$ (16,095,472)

**Glossary of Terms:**

- ADIT = Accumulated Deferred Income Taxes
- AFUDC = Allowance for Funds Used During Construction
- APB = Accounting Principles Board
- CIP = Conservation Incentive Program
- DSM = Demand Side Management
- DTA = Deferred Tax Asset
- DTL = Deferred Tax Liability
- FAS = Financial Accounting Standard
- FIN = Financial Interpretation
- ITC = Investment Tax Credit
- NOL = Net Operating Loss
- NOX = Nitrous Oxide
- OCI = Other Comprehensive Income
- V/A = Valuation Allowance





**Southwestern Public Service Company**

**Investment Tax Credits**

**(a) Base Period, (b) Test Year Period**

Line No.		Base Period	Adjustments	Company Test Year Period	NM Retail Test Year Period
1	Beginning Balance	\$ (196,601)	\$ -	\$ (196,601) *	
2	Earned	-	-	-	
3	Utilized	-	-	-	
4	Amortized	52,421	-	52,421 **	13,915 **
5	Adjustments	-	-	-	
6	Ending Balance	<u>\$ (144,180)</u>	<u>\$ -</u>	<u>\$ (144,180) *</u>	

**(c) Explanation of adjustments**

\*\* Investment Tax Credit Amortization can be found in Attachment APF-5 page 7 on Line 21.

\* Unamortized balances are not included in the Cost of Service.

SPS had no sale/leaseback transactions under the safe-harbor lease provisions of the Accelerated Cost Recovery System established by the Economic Recovery Tax Act of 1981 and amendments thereto.

Southwestern Public Service Company  
 Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	200066 - Accounting & Reporting - Corporate Governance	\$	\$	82,887	\$
2	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	200080 - Capital Asset Acctg	522	-	522	-
3	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	200081 - Accounting, Reporting, & Taxes	12,341	-	12,341	-
4	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	200087 - Accounting - Operating Companies	72,483	-	72,483	-
5	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	200088 - Acctg, Rptg, Tax - OpCos Elec	14,143	-	14,143	-
6	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	200098 - Transm Elec FERC 566	310	-	310	-
7	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	200126 - Customer & Field Operations Constr, Oper & Maint	3,463	-	3,463	-
8	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	200133 - Prop Trading - Back Office	3,374	-	3,374	-
9	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	200173 - Gen/Prop Trading - Back Office	84	-	84	-
10	XES	SPS	408.1	Accounting, Fin Rptg & Taxes	Direct	156,263	-	156,263	-
11	XES	SPS	408.1	Aviation Services	200063 - Executive - Corporate Governance	9,732	-	9,732	-
12	XES	SPS	408.1	Claims Services	Direct	13,005	-	13,005	-
13	XES	SPS	408.1	Const O&M	200116 - Distribution Electric FERC 580 (E&S)	4,017	-	4,017	-
14	XES	SPS	408.1	Const O&M	200117 - Distribution Elec FERC 586	265	-	265	-
15	XES	SPS	408.1	Const O&M	200122 - Transmission Electric FERC 560 (E&S)	111	-	111	-
16	XES	SPS	408.1	Const O&M	200126 - Customer & Field Operations Constr, Oper & Maint	11,477	-	11,477	-
17	XES	SPS	408.1	Const O&M	Direct	33,995	-	33,995	-
18	XES	SPS	408.1	Corp Strategy & Bus Dev	200070 - Corporate Strategy & Bus Dev - Corporate Governance	6,980	-	6,980	-
19	XES	SPS	408.1	Corp Strategy & Bus Dev	200092 - Corp Strategy & Bus Dev - OpCo	10,195	-	10,195	-
20	XES	SPS	408.1	Corp Strategy & Bus Dev	Direct	2,406	-	2,406	-
21	XES	SPS	408.1	Corporate Communications	200063 - Executive - Corporate Governance	9,297	-	9,297	-
22	XES	SPS	408.1	Corporate Communications	200070 - Corporate Strategy & Bus Dev - Corporate Governance	3,655	-	3,655	-
23	XES	SPS	408.1	Corporate Communications	200070 - Corporate Strategy & Bus Dev - Corporate Governance	16,122	-	16,122	-
24	XES	SPS	408.1	Corporate Communications	200076 - Xcel Foundation	1,702	(1,702)	-	-
25	XES	SPS	408.1	Corporate Communications	200077 - Branding	2,195	0	2,195	0
26	XES	SPS	408.1	Corporate Communications	200153 - Customer Safety Advertising/Information Costs	208	(0)	208	0
27	XES	SPS	408.1	Corporate Communications	200163 - Employee Communications	8,228	(0)	8,228	0
28	XES	SPS	408.1	Corporate Communications	Direct	5,720	0	5,720	0
29	XES	SPS	408.1	Customer Service	200151 - Customer Billing FERC 903	37,617	-	37,617	-
30	XES	SPS	408.1	Customer Service	200152 - Customer Care 902	1,865	-	1,865	-
31	XES	SPS	408.1	Customer Service	200155 - Customer Care 903	124,174	-	124,174	-
32	XES	SPS	408.1	Customer Service	200156 - Customer Care 901	1,424	-	1,424	-
33	XES	SPS	408.1	Customer Service	200161 - Customer Care Low Income Assistance 908	3,095	-	3,095	-
34	XES	SPS	408.1	Customer Service	Direct	2,369	-	2,369	-
35	XES	SPS	408.1	EM - Fuel Procurement	200136 - Energy Markets - Fuel	5,172	-	5,172	-
36	XES	SPS	408.1	EM - Fuel Procurement	Direct	38,623	-	38,623	-
37	XES	SPS	408.1	EM Regulated Trading & Mktg	200134 - Prop Trading - Ftr/Mid Office	25,471	-	25,471	-
38	XES	SPS	408.1	EM Regulated Trading & Mktg	200136 - Energy Markets - Fuel	10,352	-	10,352	-

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
39	XES	SPS	408.1	EM Regulated Trading & Mtg	200146 - Energy Markets - Regulated Trading (Gen Book)	10,992	57	11,049	
40	XES	SPS	408.1	EM Regulated Trading & Mtg	Direct	170,038	(12,519)	157,518	
41	XES	SPS	408.1	Employee Communications	200072 - Communications - Corporate Governance	1,030	-	1,030	
42	XES	SPS	408.1	Employee Communications	200163 - Employee Communications	4,623	-	4,623	
43	XES	SPS	408.1	Eng/Design	200116 - Distribution Electric FERC 580 (E&S)	132	-	132	
44	XES	SPS	408.1	Eng/Design	200122 - Transmission Electric FERC 560 (E&S)	168,766	-	168,766	
45	XES	SPS	408.1	Eng/Design	Direct	431,292	-	431,292	
46	XES	SPS	408.1	ES Business Resources	200078 - Governmental Affairs	21	-	21	
47	XES	SPS	408.1	ES Business Resources	200135 - Energy Supply Business Resources	3,571	-	3,571	
48	XES	SPS	408.1	ES Business Resources	200137 - ES Misc Power Expense Op Co's	12,040	-	12,040	
49	XES	SPS	408.1	ES Business Resources	200138 - ES Operations Management OPCo's	59,255	-	59,255	
50	XES	SPS	408.1	ES Business Resources	200181 - ES Environmental Policy & Services OPCo's	802	-	802	
51	XES	SPS	408.1	ES Business Resources	Direct	302,646	-	302,646	
52	XES	SPS	408.1	ES Engineering & Environmental	200142 - ES Engineering & Construction South	3	-	3	
53	XES	SPS	408.1	ES Engineering & Environmental	200181 - ES Environmental Policy & Services OPCo's	10,075	-	10,075	
54	XES	SPS	408.1	ES Engineering & Environmental	Direct	233,255	-	233,255	
55	XES	SPS	408.1	Executive Management	200063 - Executive - Corporate Governance	46,385	-	46,385	
56	XES	SPS	408.1	Facilities & Real Estate	200063 - Executive - Corporate Governance	33	-	33	
57	XES	SPS	408.1	Facilities & Real Estate	200165 - PeopleSoft	22,692	-	22,692	
58	XES	SPS	408.1	Facilities & Real Estate	Direct	34,471	-	34,471	
59	XES	SPS	408.1	Finance & Treasury	200068 - Finance & Treasury - Corporate Governance	19,648	-	19,648	
60	XES	SPS	408.1	Finance & Treasury	200069 - Risk Management - Corporate Governance	4,804	-	4,804	
61	XES	SPS	408.1	Finance & Treasury	200090 - Risk Mgmt - OpCos	19,851	-	19,851	
62	XES	SPS	408.1	Finance & Treasury	200091 - Captive Insurance	2,848	-	2,848	
63	XES	SPS	408.1	Finance & Treasury	200134 - Prop Trading - Ftr/Mid Office	11,075	-	11,075	
64	XES	SPS	408.1	Finance & Treasury	200174 - Gen/Prop Trading - Mid Office	2,549	-	2,549	
65	XES	SPS	408.1	Finance & Treasury	Direct	38,441	-	38,441	
66	XES	SPS	408.1	Government Affairs	200078 - Governmental Affairs	10,252	-	10,252	
67	XES	SPS	408.1	Government Affairs	Direct	1,033	-	1,033	
68	XES	SPS	408.1	Human Resources	200072 - Communications - Corporate Governance	467	-	467	
69	XES	SPS	408.1	Human Resources	200073 - Human Resources (HR) - Corporate Governance	25,697	-	25,697	
70	XES	SPS	408.1	Human Resources	200135 - Energy Supply Business Resources	(29)	-	(29)	
71	XES	SPS	408.1	Human Resources	200153 - Customer Safety Advertising/Information Costs	757	-	757	
72	XES	SPS	408.1	Human Resources	200164 - Payroll	5,117	-	5,117	
73	XES	SPS	408.1	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	104,180	-	104,180	
74	XES	SPS	408.1	Human Resources	Direct	85,980	-	85,980	
75	XES	SPS	408.1	Information Technology	200063 - Executive - Corporate Governance	34,215	-	34,215	
76	XES	SPS	408.1	Information Technology	200074 - Corporate Systems	102,719	-	102,719	

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
77	XES	SPS	408.1	Information Technology	200096 - Energy Markets - Business Services	19,252	-	19,252	-
78	XES	SPS	408.1	Information Technology	200115 - Miscellaneous Applications	1,855	-	1,855	-
79	XES	SPS	408.1	Information Technology	200124 - EMS-Transmission (Energy Mgmt System-SCADA)	27,324	-	27,324	-
80	XES	SPS	408.1	Information Technology	200147 - Business Objects	2,403	-	2,403	-
81	XES	SPS	408.1	Information Technology	200148 - Business Systems	228,636	-	228,636	-
82	XES	SPS	408.1	Information Technology	200165 - PeopleSoft	112	-	112	-
83	XES	SPS	408.1	Information Technology	200169 - Maximo	708	-	708	-
84	XES	SPS	408.1	Information Technology	200171 - CRS (Customer Resource System)	10,088	-	10,088	-
85	XES	SPS	408.1	Information Technology	200172 - Network	5,802	-	5,802	-
86	XES	SPS	408.1	Information Technology	200176 - Marketing & Sales	1	-	1	-
87	XES	SPS	408.1	Information Technology	200180 - EMS-Shared (Energy Mgmt System-SCADA)	18,201	-	18,201	-
88	XES	SPS	408.1	Information Technology	Direct	131,912	-	131,912	-
89	XES	SPS	408.1	Internal Audit	200067 - Audit Services - Corporate Governance	14,554	-	14,554	-
90	XES	SPS	408.1	Internal Audit	200088 - Acctg. Rptg. Tax - OpCos Elec	1,377	-	1,377	-
91	XES	SPS	408.1	Internal Audit	200089 - Audit Services - OpCos	630	-	630	-
92	XES	SPS	408.1	Internal Audit	Direct	3,110	-	3,110	-
93	XES	SPS	408.1	Investor Relations	200065 - Investor Relations - Corporate Governance	5,613	-	5,613	-
94	XES	SPS	408.1	Legal	200071 - Legal - Corporate Governance	52,155	-	52,155	-
95	XES	SPS	408.1	Legal	200086 - Legal	84	-	84	-
96	XES	SPS	408.1	Legal	200093 - Legal - OpCos	5,408	-	5,408	-
97	XES	SPS	408.1	Legal	Direct	58,141	-	58,141	-
98	XES	SPS	408.1	Marketing & Sales	200072 - Communications - Corporate Governance	1,136	(0)	1,136	-
99	XES	SPS	408.1	Marketing & Sales	200077 - Branding	65	0	65	-
100	XES	SPS	408.1	Marketing & Sales	200176 - Marketing & Sales	29,503	-	29,503	-
101	XES	SPS	408.1	Marketing & Sales	Direct	524	-	524	-
102	XES	SPS	408.1	Marketing & Sales	200132 - Payment and Reporting	10,004	-	10,004	-
103	XES	SPS	408.1	Payroll	200164 - Payroll	394	-	394	-
104	XES	SPS	408.1	Payroll	200166 - Human Resources (Diversity/Safety/Emp Relations)	15,477	-	15,477	-
105	XES	SPS	408.1	Rates & Regulation	200078 - Governmental Affairs	713	-	713	-
106	XES	SPS	408.1	Rates & Regulation	200177 - Rates Electric	19,162	-	19,162	-
107	XES	SPS	408.1	Rates & Regulation	200178 - Rates & Regulation	27	-	27	-
108	XES	SPS	408.1	Rates & Regulation	Direct	66,698	-	66,698	-
109	XES	SPS	408.1	Receipts Processing	200151 - Customer Billing FERC 903	4,866	-	4,866	-
110	XES	SPS	408.1	Receipts Processing	200178 - Rates & Regulation	10,330	-	10,330	-
111	XES	SPS	408.1	Supply Chain	200094 - Supply Chain	(1)	-	(1)	-
112	XES	SPS	408.1	Supply Chain	200132 - Payment and Reporting	439	-	439	-
113	XES	SPS	408.1	Supply Chain	Direct	1,908	-	1,908	-
114	XES	SPS	408.1	Supply Chain					
<b>Subtotal \$</b>						<b>3,465,678 \$</b>	<b>(14,165) \$</b>	<b>3,451,513 \$</b>	<b>975,428 \$</b>

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company	
						Base Period	Test Year		Base Period	Test Year
115	XES	SPS	408.2	EIM Regulated Trading & Mktg	Direct	\$	1,318	\$	-	1,318
116	XES	SPS	408.2	Facilities & Real Estate	Direct		52		-	52
117	XES	SPS	408.2	Finance & Treasury	200079 - Federal Lobbying		609		-	609
118	XES	SPS	408.2	Government Affairs	200079 - Federal Lobbying		3,441		-	3,441
119	XES	SPS	408.2	Information Technology	200079 - Federal Lobbying		(3,929)		-	(3,929)
120	XES	SPS	408.2	Marketing & Sales	Direct		782		(782)	-
121	XES	SPS					2,273		(782)	1,491
<b>Subtotal</b>							<b>\$ 2,273</b>		<b>\$(782)</b>	<b>\$ 1,491</b>
122	XES	SPS	500	ES Business Resources	200138 - ES Operations Management OPCo's		187,447		(14,470)	172,978
123	XES	SPS	500	ES Business Resources	Direct		438,223		8	438,231
124	XES	SPS	500	Information Technology	Direct		802		-	802
125	XES	SPS					626,472		(14,462)	612,010
<b>Subtotal</b>							<b>\$ 626,472</b>		<b>\$(14,462)</b>	<b>\$ 612,010</b>
126	XES	SPS	501	Accounting, Fin Rptg & Taxes	Direct		42,775		(907)	41,868
127	XES	SPS	501	EM - Fuel Procurement	Direct		183,072		(9,764)	173,308
128	XES	SPS	501	ES Engineering & Environmental	Direct		551,798		(9,535)	542,263
129	XES	SPS	501	Human Resources	Direct		(662)		11	(651)
130	XES	SPS					776,983		(20,194)	756,789
<b>Subtotal</b>							<b>\$ 776,983</b>		<b>\$(20,194)</b>	<b>\$ 756,789</b>
131	XES	SPS	502	Human Resources	Direct		(10,256)		180	(10,076)
132	XES	SPS					(10,256)		180	(10,076)
<b>Subtotal</b>							<b>\$ (10,256)</b>		<b>\$ 180</b>	<b>\$ (10,076)</b>
133	XES	SPS	506	Accounting, Fin Rptg & Taxes	Direct		182,143		(3,203)	178,940
134	XES	SPS	506	ES Business Resources	200137 - ES Misc Power Expense Op Co's		33,171		(2,994)	30,177
135	XES	SPS	506	ES Business Resources	Direct		2,039,100		(33,973)	2,005,127
136	XES	SPS	506	ES Engineering & Environmental	Direct		1,564,888		(45,639)	1,519,248
137	XES	SPS	506	Human Resources	Direct		(69,410)		1,198	(68,212)
138	XES	SPS	506	Information Technology	200111 - EAI (Enmrps Applic Integrat)		22,786		-	22,786
139	XES	SPS	506	Information Technology	200115 - Miscellaneous Applications		533,683		3	533,686
140	XES	SPS	506	Information Technology	200169 - Maximo		192,392		(154)	192,238
141	XES	SPS	506	Information Technology	Direct		49,069		(2)	49,067
142	XES	SPS					4,547,822		(84,764)	4,463,058
<b>Subtotal</b>							<b>\$ 4,547,822</b>		<b>\$(84,764)</b>	<b>\$ 4,463,058</b>
143	XES	SPS	507	Facilities & Real Estate	Direct		4,384,747		(15,182)	4,369,565
144	XES	SPS					4,384,747		(15,182)	4,369,565
<b>Subtotal</b>							<b>\$ 4,384,747</b>		<b>\$(15,182)</b>	<b>\$ 4,369,565</b>
145	XES	SPS	510	ES Business Resources	Direct		3,993		(54)	3,939
146	XES	SPS	510	ES Engineering & Environmental	200139 - ES Engineering & Construction OPCo's		326		-	326
147	XES	SPS	510	ES Engineering & Environmental	200142 - ES Engineering & Construction South		5		(1)	5
148	XES	SPS					4,325		(55)	4,270
<b>Subtotal</b>							<b>\$ 4,325</b>		<b>\$(55)</b>	<b>\$ 4,270</b>
149	XES	SPS	512	ES Business Resources	Direct		896,845		(15,961)	880,885
150	XES	SPS					896,845		(15,961)	880,885
<b>Subtotal</b>							<b>\$ 896,845</b>		<b>\$(15,961)</b>	<b>\$ 880,885</b>
151	XES	SPS	513	ES Business Resources	Direct		510,746		(11,517)	499,229
152	XES	SPS					510,746		(11,517)	499,229
<b>Subtotal</b>							<b>\$ 510,746</b>		<b>\$(11,517)</b>	<b>\$ 499,229</b>
153	XES	SPS	514	ES Business Resources	Direct		943,769		(17,228)	926,541
154	XES	SPS	514	Information Technology	Direct		78		-	78
155	XES	SPS					943,847		(17,228)	926,619
<b>Subtotal</b>							<b>\$ 943,847</b>		<b>\$(17,228)</b>	<b>\$ 926,619</b>
156	XES	SPS	546	ES Business Resources	200138 - ES Operations Management OPCo's		6,855		(529)	6,325
157	XES	SPS	546	ES Business Resources	Direct		177,149		3	177,152
158	XES	SPS					184,003		(526)	183,477
<b>Subtotal</b>							<b>\$ 184,003</b>		<b>\$(526)</b>	<b>\$ 183,477</b>

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year		Base Period	Test Year	
159	XES	SPS	549	EM Regulated Trading & Mktg	Direct	\$	57,098	\$	(1,143)	\$	55,954
160	XES	SPS	549	ES Business Resources	200137 - ES Misc Power Expense Op Co's		1,213		(109)		1,103
161	SPS	SPS	549	ES Business Resources	Direct		36,389		9		36,398
162	XES	SPS	549	ES Engineering & Environmental	Direct		19,017		(268)		18,748
163	XES	SPS	549	Information Technology	Direct		41,031		0		41,031
164	XES	SPS				<b>Subtotal \$</b>	<b>154,747</b>	<b>\$</b>	<b>(1,512)</b>	<b>\$</b>	<b>153,235</b>
165	XES	SPS	550	Facilities & Real Estate	Direct	\$	378,622	\$	(1,087)	\$	377,535
166	XES	SPS				<b>Subtotal \$</b>	<b>378,622</b>	<b>\$</b>	<b>(1,087)</b>	<b>\$</b>	<b>377,535</b>
167	XES	SPS	551	ES Business Resources	Direct	\$	150	\$	-	\$	150
168	XES	SPS	551	ES Engineering & Environmental	200139 - ES Engineering & Construction OPCo's		12		-		12
169	XES	SPS				<b>Subtotal \$</b>	<b>162</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>162</b>
170	XES	SPS	552	ES Business Resources	Direct	\$	6,242	\$	(153)	\$	6,089
171	XES	SPS				<b>Subtotal \$</b>	<b>6,242</b>	<b>\$</b>	<b>(153)</b>	<b>\$</b>	<b>6,089</b>
172	XES	SPS	553	ES Business Resources	Direct	\$	26,743	\$	(1,282)	\$	25,461
173	XES	SPS				<b>Subtotal \$</b>	<b>26,743</b>	<b>\$</b>	<b>(1,282)</b>	<b>\$</b>	<b>25,461</b>
174	XES	SPS	554	ES Business Resources	Direct	\$	141,775	\$	(2,660)	\$	139,115
175	XES	SPS				<b>Subtotal \$</b>	<b>141,775</b>	<b>\$</b>	<b>(2,660)</b>	<b>\$</b>	<b>139,115</b>
176	XES	SPS	556	EM Regulated Trading & Mktg	Direct	\$	934,807	\$	(17,491)	\$	917,316
177	XES	SPS	556	Information Technology	200115 - Miscellaneous Applications		3,947		0		3,947
178	XES	SPS	556	Information Technology	200180 - EMS-Shared (Energy Mgmt System-SCADA)		8,918		(86)		8,832
179	XES	SPS	556	Information Technology	Direct		5,091		(0)		5,091
180	XES	SPS				<b>Subtotal \$</b>	<b>952,763</b>	<b>\$</b>	<b>(17,577)</b>	<b>\$</b>	<b>935,186</b>
181	XES	SPS	557	Accounting, Fin Rptg & Taxes	Direct	\$	84,257	\$	(1,687)	\$	82,570
182	XES	SPS	557	EM Regulated Trading & Mktg	200134 - Prop Trading - Frt/Mid Office		100,714		(6,522)		94,192
183	XES	SPS	557	EM Regulated Trading & Mktg	Direct		727,079		(162,824)		564,255
184	XES	SPS	557	ES Engineering & Environmental	Direct		338,768		(6,827)		331,940
185	XES	SPS	557	Finance & Treasury	200134 - Prop Trading - Frt/Mid Office		13,885		(2,661)		11,224
186	XES	SPS	557	Finance & Treasury	200174 - Gen/Prop Trading - Mid Office		4,050		(546)		3,503
187	XES	SPS	557	Finance & Treasury	Direct		124,452		(1)		124,451
188	XES	SPS				<b>Subtotal \$</b>	<b>1,393,204</b>	<b>\$</b>	<b>(181,068)</b>	<b>\$</b>	<b>1,212,136</b>
189	XES	SPS	560	Accounting, Fin Rptg & Taxes	Direct	\$	2,781	\$	(393)	\$	2,388
190	XES	SPS	560	Const O&M	200122 - Transmission Electric FERC 560 (E&S)		538		(24)		514
191	XES	SPS	560	Const O&M	Direct		2,101		(4)		2,096
192	XES	SPS	560	Eng/Design	200122 - Transmission Electric FERC 560 (E&S)		1,083,273		(61,847)		1,021,427
193	XES	SPS	560	Eng/Design	Direct		6,340,405		(100,513)		6,239,892
194	XES	SPS	560	ES Engineering & Environmental	Direct		26,850		(509)		26,341
195	XES	SPS	560	Human Resources	Direct		(47)		201		154
196	XES	SPS	560	Information Technology	200122 - Transmission Electric FERC 560 (E&S)		1,346		-		1,346
197	XES	SPS	560	Information Technology	Direct		898,150		(18,948)		879,203
198	XES	SPS	560	Rates & Regulation	Direct		78		5		83
199	XES	SPS	560	Supply Chain	Direct		1,338		(97)		1,241
200	XES	SPS				<b>Subtotal \$</b>	<b>8,356,812</b>	<b>\$</b>	<b>(182,128)</b>	<b>\$</b>	<b>8,174,684</b>
											<b>1,712,184</b>

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year		Base Period	Test Year	
201	XES	SPS	561.2	Eng/Design	Direct	\$	453	\$	453		
202	XES	SPS	561.2	Information Technology	200115 - Miscellaneous Applications		149,699	1	149,699		
203	XES	SPS	561.2	Information Technology	200124 - EMS-Transmission (Energy Mgmt System-SCADA)		466,555	(7,318)	459,235		
204	XES	SPS	561.2	Information Technology	200180 - EMS-Shared (Energy Mgmt System-SCADA)		337,323	(3,246)	334,077		
205	XES	SPS	561.2	Information Technology	Direct		472,843	(108)	472,735		
206	XES	SPS				<b>Subtotal \$</b>	<b>1,426,870</b>	<b>(10,671)</b>	<b>1,416,199</b>	<b>\$</b>	<b>289,601</b>
207	XES	SPS	561.5	Information Technology	200123-TransmElecFERC561.5		31	-	31		
208	XES	SPS				<b>Subtotal \$</b>	<b>31</b>	<b>-</b>	<b>31</b>	<b>\$</b>	<b>6</b>
209	XES	SPS	561.6	Eng/Design	Direct		15,250	(752)	14,497		
210	XES	SPS				<b>Subtotal \$</b>	<b>15,250</b>	<b>(752)</b>	<b>14,497</b>	<b>\$</b>	<b>2,965</b>
211	XES	SPS	562	Eng/Design	Direct		67	-	67		
212	XES	SPS	562	Information Technology	Direct		13,273	-	13,273		
213	XES	SPS				<b>Subtotal \$</b>	<b>13,340</b>	<b>-</b>	<b>13,340</b>	<b>\$</b>	<b>2,794</b>
214	XES	SPS	563	Eng/Design	Direct		9,681	(397)	9,284		
215	XES	SPS				<b>Subtotal \$</b>	<b>9,681</b>	<b>(397)</b>	<b>9,284</b>	<b>\$</b>	<b>1,945</b>
216	XES	SPS	566	Accounting- Fin Rptg & Taxes	200098 - Transm Elec FERC 566		1,778	(106)	1,672		
217	XES	SPS	566	Accounting- Fin Rptg & Taxes	Direct		4,655	(0)	4,655		
218	XES	SPS	566	Const O&M	Direct		32,786	(104)	32,682		
219	XES	SPS	566	EM Regulated Trading & Mktg	Direct		86,854	(1,700)	85,153		
220	XES	SPS	566	Eng/Design	Direct		2,505	-	2,505		
221	XES	SPS	566	Human Resources	Direct		87,954	(1,811)	86,143		
222	XES	SPS	566	Information Technology	Direct		327,505	-	327,505		
223	XES	SPS	566	Legal	Direct		58,260	(1,187)	57,073		
224	XES	SPS	566	Supply Chain	Direct		7,907	(305)	7,603		
225	XES	SPS				<b>Subtotal \$</b>	<b>610,184</b>	<b>(5,213)</b>	<b>604,971</b>	<b>\$</b>	<b>126,711</b>
226	XES	SPS	567	Const O&M	Direct		26	-	26		
227	XES	SPS	567	Eng/Design	200122 - Transmission Electric FERC 560 (E&S)		9,475	-	9,475		
228	XES	SPS	567	Facilities & Real Estate	Direct		1,476,080	(5,446)	1,470,635		
229	XES	SPS				<b>Subtotal \$</b>	<b>1,485,582</b>	<b>(5,446)</b>	<b>1,480,136</b>	<b>\$</b>	<b>310,014</b>
230	XES	SPS	568	Eng/Design	Direct		7,441	(578)	6,863		
231	XES	SPS				<b>Subtotal \$</b>	<b>7,441</b>	<b>(578)</b>	<b>6,863</b>	<b>\$</b>	<b>1,437</b>
232	XES	SPS	570	Information Technology	Direct		234	-	234		
233	XES	SPS				<b>Subtotal \$</b>	<b>234</b>	<b>-</b>	<b>234</b>	<b>\$</b>	<b>49</b>
234	XES	SPS	571	Const O&M	Direct		30,213	(538)	29,675		
235	XES	SPS	571	Eng/Design	Direct		1,634	(19)	1,615		
236	XES	SPS	571	Information Technology	Direct		78	-	78		
237	XES	SPS				<b>Subtotal \$</b>	<b>31,925</b>	<b>(557)</b>	<b>31,368</b>	<b>\$</b>	<b>6,570</b>
238	XES	SPS	575.1	EM Regulated Trading & Mktg	Direct		138,856	(2,536)	136,320		
239	XES	SPS				<b>Subtotal \$</b>	<b>138,856</b>	<b>(2,536)</b>	<b>136,320</b>	<b>\$</b>	<b>39,107</b>
240	XES	SPS	575.2	EM Regulated Trading & Mktg	Direct		265,769	(5,319)	260,450		
241	XES	SPS				<b>Subtotal \$</b>	<b>265,769</b>	<b>(5,319)</b>	<b>260,450</b>	<b>\$</b>	<b>74,718</b>
242	XES	SPS	575.5	EM Regulated Trading & Mktg	Direct		21,216	(486)	20,730		
243	XES	SPS				<b>Subtotal \$</b>	<b>21,216</b>	<b>(486)</b>	<b>20,730</b>	<b>\$</b>	<b>5,947</b>

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company	
						Base Period	Test Year		Base Period	Test Year
244	XES	SPS	575.6	EM Regulated Trading & Mktg	Direct	\$ 35,876	\$ (711)	\$ 35,165		
245	XES	SPS				<b>Subtotal \$ 35,876</b>	<b>\$ (711)</b>	<b>\$ 35,165</b>		<b>10,088</b>
246	XES	SPS	575.8	Facilities & Real Estate	Direct	\$ 34,474	\$ (125)	\$ 34,349		
247	XES	SPS				<b>Subtotal \$ 34,474</b>	<b>\$ (125)</b>	<b>\$ 34,349</b>		<b>9,854</b>
248	XES	SPS	580	Const O&M	200116 - Distribution Electric FERC 580 (E&S)	\$ 84,210	\$ (6,417)	\$ 77,793		
249	XES	SPS	580	Const O&M	Direct	63,463	(691)	62,772		
250	XES	SPS	580	Eng/Design	200116 - Distribution Electric FERC 580 (E&S)	126	(17)	109		
251	XES	SPS	580	Eng/Design	Direct	215,493	(7,063)	208,429		
252	XES	SPS	580	Executive Management	Direct	1,300	-	1,300		
253	XES	SPS	580	Human Resources	Direct	99,263	(2,194)	97,069		
254	XES	SPS	580	Information Technology	200116 - Distribution Electric FERC 580 (E&S)	3,427	-	3,427		
255	XES	SPS	580	Information Technology	Direct	164,194	(10,708)	153,486		
256	XES	SPS	580	Supply Chain	Direct	1,500	(63)	1,437		
257	XES	SPS				<b>Subtotal \$ 632,976</b>	<b>\$ (27,153)</b>	<b>\$ 605,823</b>		<b>216,302</b>
258	XES	SPS	581	Const O&M	Direct	(2,485)	(189)	(2,674)		
259	XES	SPS	581	Information Technology	200115 - Miscellaneous Applications	56,727	0	56,727		
260	XES	SPS	581	Information Technology	200180 - EMS-Shared (Energy Mgmt System-SCADA)	127,821	(1,230)	126,591		
261	XES	SPS	581	Information Technology	Direct	96,412	(2)	96,410		
262	XES	SPS				<b>Subtotal \$ 278,474</b>	<b>\$ (1,421)</b>	<b>\$ 277,054</b>		<b>98,919</b>
263	XES	SPS	582	Eng/Design	Direct	31	(4)	27		
264	XES	SPS	582	Information Technology	Direct	20,149	-	20,149		
265	XES	SPS				<b>Subtotal \$ 20,180</b>	<b>\$ (4)</b>	<b>\$ 20,176</b>		<b>7,203</b>
266	XES	SPS	583	Const O&M	Direct	102,943	(1,705)	101,238		
267	XES	SPS	583	Information Technology	Direct	1,186	-	1,186		
268	XES	SPS				<b>Subtotal \$ 104,129</b>	<b>\$ (1,705)</b>	<b>\$ 102,423</b>		<b>36,569</b>
269	XES	SPS	586	Const O&M	200117 - Distribution Elec FERC 586	410	(62)	348		
270	XES	SPS	586	Const O&M	Direct	149,523	(2,996)	146,528		
271	XES	SPS	586	Information Technology	Direct	444	-	444		
272	XES	SPS				<b>Subtotal \$ 150,377</b>	<b>\$ (3,057)</b>	<b>\$ 147,320</b>		<b>52,599</b>
273	XES	SPS	587	Information Technology	Direct	442	-	442		
274	XES	SPS				<b>Subtotal \$ 442</b>	<b>\$ -</b>	<b>\$ 442</b>		<b>158</b>
275	XES	SPS	588	Accounting, Fin Rptg & Taxes	200121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859	464	-	464		
276	XES	SPS	588	Accounting, Fin Rptg & Taxes	Direct	701	(15)	687		
277	XES	SPS	588	Const O&M	Direct	759,577	(3,857)	755,720		
278	XES	SPS	588	Eng/Design	Direct	6,404	(256)	6,148		
279	XES	SPS	588	Human Resources	Direct	318,990	(5,720)	313,270		
280	XES	SPS	588	Information Technology	200111 - EAI (Entrepr Applic Integrat)	11,801	-	11,801		
281	XES	SPS	588	Information Technology	200115 - Miscellaneous Applications	138,185	1	138,186		
282	XES	SPS	588	Information Technology	200119 - GIS (Geographic Information System)	111,884	-	111,884		
283	XES	SPS	588	Information Technology	Direct	458,153	(3,778)	454,375		
284	XES	SPS				<b>Subtotal \$ 1,806,158</b>	<b>\$ (13,625)</b>	<b>\$ 1,792,533</b>		<b>640,003</b>
285	XES	SPS	589	Const O&M	200116 - Distribution Electric FERC 580 (E&S)	7,298	-	7,298		
286	XES	SPS	589	Const O&M	Direct	450	-	450		
287	XES	SPS	589	Facilities & Real Estate	Direct	1,450,245	(4,471)	1,445,774		
288	XES	SPS				<b>Subtotal \$ 1,457,993</b>	<b>\$ (4,471)</b>	<b>\$ 1,453,522</b>		<b>518,963</b>



Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company	
						Base Period	Test Year		Base Period	Test Year
289	XES	SPS	590	ES Engineering & Environmental	Direct	\$ 16,919	\$ -	\$(304)	\$ 16,615	
290	XES	SPS				<b>16,919</b>	<b>0</b>	<b>\$(304)</b>	<b>16,615</b>	<b>5,932</b>
291	XES	SPS	592	Eng/Design	Direct	\$ 922	\$ (0)	\$ -	\$ 922	
292	XES	SPS	592	Information Technology	Direct	468			468	
293	XES	SPS				<b>1,391</b>	<b>0</b>	<b>0</b>	<b>1,390</b>	<b>496</b>
294	XES	SPS	593	Const O&M	Direct	\$ 195,602	\$ (3,183)	\$ -	\$ 192,419	
295	XES	SPS	593	Information Technology	Direct	879			879	
296	XES	SPS				<b>196,481</b>	<b>3,183</b>	<b>0</b>	<b>193,298</b>	<b>69,015</b>
297	XES	SPS	901	Customer Service	2001.56 - Customer Care 901	\$ 5,176	\$ 9,412	\$ -	\$ 14,588	
298	XES	SPS	901	Customer Service	Direct	14,418			14,418	
299	XES	SPS	901	Information Technology	2001.56 - Customer Care 901	5			5	
300	XES	SPS				<b>19,599</b>	<b>9,412</b>	<b>0</b>	<b>29,011</b>	<b>9,017</b>
301	XES	SPS	902	Customer Service	2001.52 - Customer Care 902	\$ 5,382	\$ (789)	\$ -	\$ 4,593	
302	XES	SPS	902	Customer Service	Direct	19,683			19,683	
303	XES	SPS	902	Information Technology	2001.11 - EAI (Entraps Applic Integrat)	13,554			13,554	
304	XES	SPS	902	Information Technology	2001.12 - Mainframe Changes From IBM	185,735			185,735	
305	XES	SPS	902	Information Technology	2001.15 - Miscellaneous Applications	79,356	1		79,357	
306	XES	SPS	902	Information Technology	2001.52 - Customer Care 902	83			83	
307	XES	SPS	902	Information Technology	2001.52 - Customer Care 902	123,079			123,079	
308	XES	SPS	902	Information Technology	2001.70 - MDMS (Monitoring Device Management System)	34,629	(5)		34,624	
309	XES	SPS			Direct	<b>461,501</b>	<b>(794)</b>	<b>0</b>	<b>460,707</b>	<b>143,195</b>
310	XES	SPS	903	Const O&M	2001.51 - Customer Billing FERC 903	\$(157)	\$ -	\$ -	\$(157)	
311	XES	SPS	903	Customer Service	2001.51 - Customer Billing FERC 903	176,979	(10,788)		166,191	
312	XES	SPS	903	Customer Service	2001.55 - Customer Care 903	376,607	(43,021)		333,586	
313	XES	SPS	903	Customer Service	Direct	1,825,683	3,435		1,829,119	
314	XES	SPS	903	Information Technology	2001.11 - EAI (Entraps Applic Integrat)	26,428			26,428	
315	XES	SPS	903	Information Technology	2001.15 - Miscellaneous Applications	129,614	1		129,615	
316	XES	SPS	903	Information Technology	2001.50 - IVR (Interactive Voice Response)	137,071			137,071	
317	XES	SPS	903	Information Technology	2001.51 - Customer Billing FERC 903	488			488	
318	XES	SPS	903	Information Technology	2001.54 - Customer Service IT - FERC 903	20,020			20,020	
319	XES	SPS	903	Information Technology	2001.55 - Customer Care 903	4,200			4,200	
320	XES	SPS	903	Information Technology	2001.57 - Customer Service IT - FERC 903 South	1,348			1,348	
321	XES	SPS	903	Information Technology	2001.58 - Customer Care South 903	74			74	
322	XES	SPS	903	Information Technology	2001.62 - CLQM (Call Logging and Quality Management)	1,004			1,004	
323	XES	SPS	903	Information Technology	2001.71 - CRS (Customer Resource System)	545,768	(2,525)		543,244	
324	XES	SPS	903	Information Technology	Direct	120,874	(27)		120,847	
325	XES	SPS	903	Receipts Processing	2001.51 - Customer Billing FERC 903	15,684	(1,264)		14,420	
326	XES	SPS	903	Receipts Processing	2001.55 - Customer Care 903	131			131	
327	XES	SPS	903	Receipts Processing	Direct	56,574	150		56,724	
328	XES	SPS	903	Supply Chain	2001.51 - Customer Billing FERC 903	756			756	
329	XES	SPS				<b>3,439,146</b>	<b>(54,038)</b>	<b>0</b>	<b>3,385,108</b>	<b>1,052,141</b>

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
330	XES	SPS	908	Corp Strategy & Bus Dev	200092 - Corp Strategy & Bus Dev - OpCo	\$	\$	\$	129
331	XES	SPS	908	Corporate Communications	Direct	2,473	-	2,473	2,473
332	XES	SPS	908	Customer Service	200161 - Customer Care Low Income Assistance 908	6,048	(778)	5,270	5,270
333	XES	SPS	908	Customer Service	Direct	63,024	(621)	62,403	62,403
334	XES	SPS	908	EM Regulated Trading & Mktg	Direct	11,756	(11,756)	-	-
335	XES	SPS	908	Finance & Treasury	Direct	24	(3)	21	21
336	XES	SPS	908	Information Technology	Direct	701	(467)	235	235
337	XES	SPS	908	Marketing & Sales	200077 - Branding	1,034	-	1,034	1,034
338	XES	SPS	908	Marketing & Sales	200176 - Marketing & Sales	131	-	131	131
339	XES	SPS	908	Marketing & Sales	Direct	38,481	(69)	38,412	38,412
340	XES	SPS	908	Marketing & Sales	Direct	<b>123,802</b>	<b>(13,694)</b>	<b>110,108</b>	<b>34,223</b>
341	XES	SPS	909	Corporate Communications	200077 - Branding	\$	\$	\$	\$
342	XES	SPS	909	Corporate Communications	200153 - Customer Safety Advertising/Information Costs	39,680	0	39,680	39,680
343	XES	SPS	909	Customer Service	200155 - Customer Care 903	30,783	-	30,783	30,783
344	XES	SPS	909	Human Resources	Direct	122	(122)	-	-
345	XES	SPS	909	Human Resources	200073 - Human Resources (HR) - Corporate Governance	644	-	644	644
346	XES	SPS	909	Human Resources	200153 - Customer Safety Advertising/Information Costs	42,481	-	42,481	42,481
347	XES	SPS	909	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	44	-	44	44
348	XES	SPS	909	Marketing & Sales	Direct	3,856	-	3,856	3,856
349	XES	SPS	909	Marketing & Sales	200072 - Communications - Corporate Governance	13	-	13	13
350	XES	SPS	909	Marketing & Sales	200077 - Branding	80	0	80	80
351	XES	SPS	909	Marketing & Sales	200176 - Marketing & Sales	127,446	(25)	127,422	127,422
352	XES	SPS	910	Marketing & Sales	Direct	<b>245,149</b>	<b>(146)</b>	<b>245,002</b>	<b>76,152</b>
353	XES	SPS	910	Marketing & Sales	Direct	\$	\$	\$	\$
354	XES	SPS	912	Information Technology	Direct	266	-	266	266
355	XES	SPS	912	Information Technology	Direct	<b>266</b>	<b>-</b>	<b>266</b>	<b>83</b>
356	XES	SPS	920	Accounting, Fin Rptg & Taxes	200063 - Executive - Corporate Governance	\$	\$	\$	\$
357	XES	SPS	920	Accounting, Fin Rptg & Taxes	200066 - Accounting & Reporting - Corporate Governance	4,569,192	(3,294,436)	1,074,756	1,074,756
358	XES	SPS	920	Accounting, Fin Rptg & Taxes	200080 - Capital Asset Acctg	156,485	(20,625)	135,860	135,860
359	XES	SPS	920	Accounting, Fin Rptg & Taxes	200081 - Accounting, Reporting, & Taxes	1,003	(128)	874	874
360	XES	SPS	920	Accounting, Fin Rptg & Taxes	200087 - Accounting - Operating Companies	321	1	322	322
361	XES	SPS	920	Accounting, Fin Rptg & Taxes	200088 - Acctg, Rptg, Tax - OpCos Elec	138,790	(18,172)	120,619	120,619
362	XES	SPS	920	Accounting, Fin Rptg & Taxes	200126 - Customer & Field Operations Constr, Oper & Maint	26,456	(3,450)	23,007	23,007
363	XES	SPS	920	Accounting, Fin Rptg & Taxes	200133 - Prop Trading - Back Office	6,650	(827)	5,823	5,823
364	XES	SPS	920	Accounting, Fin Rptg & Taxes	200173 - Gen/Prop Trading - Back Office	6,437	(827)	5,610	5,610
365	XES	SPS	920	Accounting, Fin Rptg & Taxes	Direct	161	(20)	142	142
366	XES	SPS	920	Aviation Services	200065 - Executive - Corporate Governance	3,453,645	(31,412)	3,422,233	3,422,233
367	XES	SPS	920	Aviation Services	Direct	18,761	-	18,761	18,761
368	XES	SPS	920	Claims Services	Direct	102,899	-	102,899	102,899
369	XES	SPS	920	Const O&M	200126 - Customer & Field Operations Constr, Oper & Maint	161,941	(3,315)	158,626	158,626
370	XES	SPS	920	Const O&M	Direct	20,637	(2,778)	17,859	17,859
371	XES	SPS	920	Corp Strategy & Bus Dev	Direct	1,110,302	16	1,110,318	1,110,318
372	XES	SPS	920	Corp Strategy & Bus Dev	200070 - Corporate Strategy & Bus Dev - Corporate Governance	13,335	(1,781)	11,554	11,554
373	XES	SPS	920	Corp Strategy & Bus Dev	200092 - Corp Strategy & Bus Dev - OpCo	19,807	(2,544)	17,266	17,266
374	XES	SPS	920	Corporate Communications	Direct	219,101	(507)	218,594	218,594
375	XES	SPS	920	Corporate Communications	200063 - Executive - Corporate Governance	16,778	(2,341)	14,436	14,436
376	XES	SPS	920	Corporate Communications	200070 - Corporate Strategy & Bus Dev - Corporate Governance	7,182	(911)	6,270	6,270
377	XES	SPS	920	Corporate Communications	200072 - Communications - Corporate Governance	30,787	(4,022)	26,765	26,765
378	XES	SPS	920	Corporate Communications	200076 - Xcel Foundation	3,055	(3,055)	-	-
379	XES	SPS	920	Corporate Communications	200077 - Branding	3,910	(621)	3,289	3,289
380	XES	SPS	920	Corporate Communications	200153 - Customer Safety Advertising/Information Costs	368	(48)	320	320
					200163 - Employee Communications	15,089	(1,959)	13,130	13,130

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company	
						Base Period	Test Year		Test Year	NM Retail Test Year Period
381	XES	SPS	920	Corporate Communications	Direct	510,532	491,383	(19,149)	491,383	(19,149)
382	XES	SPS	920	EM - Fuel Procurement	200136 - Energy Markets - Fuel	10,066	8,803	(1,263)	8,803	(1,263)
383	XES	SPS	920	EM - Fuel Procurement	Direct	54,596	54,597	0	54,597	0
384	XES	SPS	920	EM Regulated Trading & Mktg	200136 - Energy Markets - Fuel	18,236	15,911	(2,325)	15,911	(2,325)
385	XES	SPS	920	EM Regulated Trading & Mktg	Direct	20,779	18,820	(1,959)	18,820	(1,959)
386	XES	SPS	920	EM Regulated Trading & Mktg	200146 - Energy Markets - Regulated Trading (Gen Book)	409,435	405,662	(3,773)	405,662	(3,773)
387	XES	SPS	920	Employee Communications	200072 - Communications - Corporate Governance	2,016	1,756	(260)	1,756	(260)
388	XES	SPS	920	Employee Communications	200163 - Employee Communications	9,013	7,850	(1,162)	7,850	(1,162)
389	XES	SPS	920	Employee Communications	Direct	59,386	59,384	(2)	59,384	(2)
390	XES	SPS	920	Eng/Design	Direct	16,051	16,010	(41)	16,010	(41)
391	XES	SPS	920	ES Business Resources	200078 - Governmental Affairs	(53)	(46)	7	(46)	7
392	XES	SPS	920	ES Business Resources	200135 - Energy Supply Business Resources	6,424	5,520	(904)	5,520	(904)
393	XES	SPS	920	ES Business Resources	200181 - ES Environmental Policy & Services OPCo's	1,348	1,157	(190)	1,157	(190)
394	XES	SPS	920	ES Business Resources	Direct	(210,040)	(189,259)	20,781	(189,259)	20,781
395	XES	SPS	920	ES Engineering & Environmental	200181 - ES Environmental Policy & Services OPCo's	19,556	17,066	(2,490)	17,066	(2,490)
396	XES	SPS	920	ES Engineering & Environmental	Direct	477,277	470,536	(6,741)	470,536	(6,741)
397	XES	SPS	920	Executive Management	200063 - Executive - Corporate Governance	86,308	63,357	(22,950)	63,357	(22,950)
398	XES	SPS	920	Executive Management	Direct	531,967	533,222	1,255	533,222	1,255
399	XES	SPS	920	Facilities & Real Estate	200063 - Executive - Corporate Governance	48	41	(7)	41	(7)
400	XES	SPS	920	Facilities & Real Estate	200165 - PeopleSoft	43,698	38,058	(5,640)	38,058	(5,640)
401	XES	SPS	920	Facilities & Real Estate	Direct	241,100	241,109	9	241,109	9
402	XES	SPS	920	Finance & Treasury	200068 - Finance & Treasury - Corporate Governance	37,641	32,670	(4,972)	32,670	(4,972)
403	XES	SPS	920	Finance & Treasury	200069 - Risk Management - Corporate Governance	9,588	8,304	(1,284)	8,304	(1,284)
404	XES	SPS	920	Finance & Treasury	200090 - Risk Mgmt - OpCos	37,311	32,355	(4,956)	32,355	(4,956)
405	XES	SPS	920	Finance & Treasury	200091 - Captive Insurance	5,621	4,885	(736)	4,885	(736)
406	XES	SPS	920	Finance & Treasury	Direct	985,564	975,755	(9,808)	975,755	(9,808)
407	XES	SPS	920	Government Affairs	200078 - Governmental Affairs	19,593	16,965	(2,628)	16,965	(2,628)
408	XES	SPS	920	Government Affairs	Direct	122,940	122,676	(264)	122,676	(264)
409	XES	SPS	920	Human Resources	200063 - Executive - Corporate Governance	2,435,010	1,549,704	(885,306)	1,549,704	(885,306)
410	XES	SPS	920	Human Resources	200072 - Communications - Corporate Governance	914	785	(129)	785	(129)
411	XES	SPS	920	Human Resources	200073 - Human Resources (HR) - Corporate Governance	50,486	43,969	(6,517)	43,969	(6,517)
412	XES	SPS	920	Human Resources	200135 - Energy Supply Business Resources	(88)	(61)	28	(61)	28
413	XES	SPS	920	Human Resources	200153 - Customer Safety Advertising/Information Costs	1,422	1,231	(191)	1,231	(191)
414	XES	SPS	920	Human Resources	200164 - Payroll	10,076	8,746	(1,330)	8,746	(1,330)
415	XES	SPS	920	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	193,970	168,555	(25,414)	168,555	(25,414)
416	XES	SPS	920	Human Resources	Direct	1,980,906	1,988,339	7,433	1,988,339	7,433
417	XES	SPS	920	Information Technology	200063 - Executive - Corporate Governance	64,211	55,825	(8,386)	55,825	(8,386)
418	XES	SPS	920	Information Technology	200074 - Corporate Systems	196,568	170,721	(25,846)	170,721	(25,846)
419	XES	SPS	920	Information Technology	200096 - Energy Markets - Business Services	28,776	24,443	(4,333)	24,443	(4,333)
420	XES	SPS	920	Information Technology	200115 - Miscellaneous Applications	3,810	3,241	(569)	3,241	(569)
421	XES	SPS	920	Information Technology	200147 - Business Objects	4,503	3,904	(599)	3,904	(599)
422	XES	SPS	920	Information Technology	200148 - Business Systems	426,238	370,086	(56,151)	370,086	(56,151)
423	XES	SPS	920	Information Technology	200165 - PeopleSoft	138	118	(19)	118	(19)
424	XES	SPS	920	Information Technology	200172 - Network	10,383	9,037	(1,346)	9,037	(1,346)
425	XES	SPS	920	Information Technology	200176 - Marketing & Sales	4	4	(0)	4	(0)
426	XES	SPS	920	Information Technology	Direct	4,174,621	4,175,284	663	4,175,284	663
427	XES	SPS	920	Internal Audit	200067 - Audit Services - Corporate Governance	28,031	24,416	(3,615)	24,416	(3,615)
428	XES	SPS	920	Internal Audit	200088 - Acctg. Rptg. Tax - OpCos Elec	2,737	2,378	(358)	2,378	(358)
429	XES	SPS	920	Internal Audit	200089 - Audit Services - OpCos	1,105	959	(146)	959	(146)
430	XES	SPS	920	Internal Audit	Direct	212,323	211,507	(816)	211,507	(816)
431	XES	SPS	920	Investor Relations	200065 - Investor Relations - Corporate Governance	10,383	8,976	(1,408)	8,976	(1,408)
432	XES	SPS	920	Investor Relations	Direct	58,994	58,994	-	58,994	-
433	XES	SPS	920	Legal	200071 - Legal - Corporate Governance	97,237	84,402	(12,835)	84,402	(12,835)
434	XES	SPS	920	Legal	200086 - Legal	73	66	(7)	66	(7)
435	XES	SPS	920	Legal	200093 - Legal - OpCos	10,596	9,227	(1,369)	9,227	(1,369)

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
436	XES	SPS	920	Legal	Direct	1,298,019	(13,247)	1,284,772	
437	XES	SPS	920	Marketing & Sales	200072 - Communications - Corporate Governance	1,801	(241)	1,560	
438	XES	SPS	920	Marketing & Sales	200077 - Branding	106	(15)	91	
439	XES	SPS	920	Marketing & Sales	200176 - Marketing & Sales	56,685	(6,340)	50,345	
440	XES	SPS	920	Marketing & Sales	Direct	324,940	13	324,953	
441	XES	SPS	920	Payment & Reporting	200132 - Payment and Reporting	19,649	(2,552)	17,098	
442	XES	SPS	920	Payment & Reporting	Direct	114,948	207	115,155	
443	XES	SPS	920	Payroll	200164 - Payroll	226	(32)	193	
444	XES	SPS	920	Payroll	200166 - Human Resources (Diversity/Safety/Emp Relations)	30,573	(3,979)	26,594	
445	XES	SPS	920	Payroll	Direct	168,435	17	168,452	
446	XES	SPS	920	Rates & Regulation	200078 - Governmental Affairs	1,580	(194)	1,386	
447	XES	SPS	920	Rates & Regulation	200177 - Rates Electric	36,505	(4,769)	31,736	
448	XES	SPS	920	Rates & Regulation	200178 - Rates & Regulation	31	(4)	27	
449	XES	SPS	920	Rates & Regulation	Direct	1,043,648	(16,771)	1,026,877	
450	XES	SPS	920	Receipts Processing	200178 - Rates & Regulation	19,673	(2,537)	17,135	
451	XES	SPS	920	Receipts Processing	Direct	107,391	0	107,391	
452	XES	SPS	920	Supply Chain	200094 - Supply Chain	(2)	(1)	(1)	
453	XES	SPS	920	Supply Chain	200132 - Payment and Reporting	596	(89)	506	
454	XES	SPS	920	Supply Chain	Direct	54,532	1	54,532	
455	XES	SPS				<b>Subtotal \$</b>	<b>(4,544,214) \$</b>	<b>22,167,637 \$</b>	<b>6,154,052</b>
456	XES	SPS	921	Accounting, Fin Rptg & Taxes	200063 - Executive - Corporate Governance	23,464	\$	23,464	
457	XES	SPS	921	Accounting, Fin Rptg & Taxes	200066 - Accounting & Reporting - Corporate Governance	97,959	(3,264)	94,695	
458	XES	SPS	921	Accounting, Fin Rptg & Taxes	200081 - Accounting, Reporting, & Taxes	(335,897)	-	(335,897)	
459	XES	SPS	921	Accounting, Fin Rptg & Taxes	200087 - Accounting - Operating Companies	55,899	(2,309)	53,590	
460	XES	SPS	921	Accounting, Fin Rptg & Taxes	200088 - Acctg, Rptg, Tax - OpCos Elec	7,273	(173)	7,100	
461	XES	SPS	921	Accounting, Fin Rptg & Taxes	200126 - Customer & Field Operations Constr, Oper & Maint	1,624	(2)	1,622	
462	XES	SPS	921	Accounting, Fin Rptg & Taxes	200133 - Prop Trading - Back Office	223	-	223	
463	XES	SPS	921	Accounting, Fin Rptg & Taxes	200173 - GenProp Trading - Back Office	193	-	193	
464	XES	SPS	921	Accounting, Fin Rptg & Taxes	Direct	1,574,156	(1)	1,574,155	
465	XES	SPS	921	Aviation Services	200063 - Executive - Corporate Governance	490,789	-	490,789	
466	XES	SPS	921	Claims Services	Direct	30,514	(2,267)	28,247	
467	XES	SPS	921	Const O&M	200126 - Customer & Field Operations Constr, Oper & Maint	95,657	(7,364)	88,293	
468	XES	SPS	921	Const O&M	200153 - Customer Safety Advertising/Information Costs	1,048	-	1,048	
469	XES	SPS	921	Const O&M	Direct	2	-	2	
470	XES	SPS	921	Corp Strategy & Bus Dev	200070 - Corporate Strategy & Bus Dev - Corporate Governance	32,053	(1)	32,051	
471	XES	SPS	921	Corp Strategy & Bus Dev	200092 - Corp Strategy & Bus Dev - OpCo	29,276	-	29,276	
472	XES	SPS	921	Corporate Communications	200063 - Executive - Corporate Governance	40,751	(231)	40,520	
473	XES	SPS	921	Corporate Communications	200070 - Corporate Strategy & Bus Dev - Corporate Governance	8,261	(342)	7,919	
474	XES	SPS	921	Corporate Communications	200072 - Communications - Corporate Governance	27,680	(3)	27,677	
475	XES	SPS	921	Corporate Communications	200076 - Xcel Foundation	6,953	(6,953)	-	
476	XES	SPS	921	Corporate Communications	200077 - Branding	3,135	(3)	3,131	
477	XES	SPS	921	Corporate Communications	200078 - Governmental Affairs	213	-	213	
478	XES	SPS	921	Corporate Communications	200153 - Customer Safety Advertising/Information Costs	325	-	325	
479	XES	SPS	921	Corporate Communications	200163 - Employee Communications	29,483	(1)	29,482	
480	XES	SPS	921	Corporate Communications	200176 - Marketing & Sales	305	-	305	
481	XES	SPS	921	Corporate Communications	Direct	385	-	385	
482	XES	SPS	921	EM - Fuel Procurement	200136 - Energy Markets - Fuel	850	-	850	
483	XES	SPS	921	EM - Fuel Procurement	Direct	44	-	44	
484	XES	SPS	921	EM Regulated Trading & Mktg	200135 - Energy Supply Business Resources	1,001	-	1,001	
485	XES	SPS	921	EM Regulated Trading & Mktg	200136 - Energy Markets - Fuel	(2,396)	(153)	(2,549)	
486	XES	SPS	921	EM Regulated Trading & Mktg	200146 - Energy Markets - Regulated Trading (Gen Book)	42,766	(4,610)	38,156	
487	XES	SPS	921	EM Regulated Trading & Mktg	Direct	8,233	-	8,233	
488	XES	SPS	921	Employee Communications	200072 - Communications - Corporate Governance	1,673	(3)	1,670	
489	XES	SPS	921	Employee Communications	200163 - Employee Communications	874	-	874	

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company	
						Base Period	Test Year		Test Year	NM Retail Test Year Period
490	XES	SPS	921	Eng/Design	200135 - Energy Supply Business Resources	211	211	-	-	211
491	XES	SPS	921	ES Business Resources	200135 - Energy Supply Business Resources	752	752	-	-	752
492	XES	SPS	921	ES Business Resources	200181 - ES Environmental Policy & Services OPCo's	19	19	-	-	19
493	XES	SPS	921	ES Business Resources	Direct	277,463	277,463	-	-	277,463
494	XES	SPS	921	ES Engineering & Environmental	200181 - ES Environmental Policy & Services OPCo's	15,110	15,110	-	-	15,110
495	XES	SPS	921	ES Engineering & Environmental	Direct	18,956	18,956	-	-	18,956
496	XES	SPS	921	Executive Management	200063 - Executive - Corporate Governance	110,297	110,297	(2,918)	(2,918)	107,380
497	XES	SPS	921	Executive Management	200075 - Board of Directors - Corporate Governance	77	77	-	-	77
498	XES	SPS	921	Executive Management	200126 - Customer & Field Operations Constr, Oper & Maint	33	33	(8)	(8)	24
499	XES	SPS	921	Facilities & Real Estate	200165 - PeopleSoft	63,084	63,084	(466)	(466)	62,619
500	XES	SPS	921	Facilities & Real Estate	Direct	130,896	130,896	2,161	2,161	133,056
501	XES	SPS	921	Finance & Treasury	200067 - Audit Services - Corporate Governance	2,198	2,198	-	-	2,198
502	XES	SPS	921	Finance & Treasury	200068 - Finance & Treasury - Corporate Governance	140,128	140,128	(91)	(91)	140,036
503	XES	SPS	921	Finance & Treasury	200069 - Risk Management - Corporate Governance	17,914	17,914	(438)	(438)	17,476
504	XES	SPS	921	Finance & Treasury	200090 - Risk Mgmt - OpCos	34,412	34,412	(73)	(73)	34,338
505	XES	SPS	921	Finance & Treasury	200091 - Captive Insurance	(66,535)	(66,535)	(350)	(350)	(66,886)
506	XES	SPS	921	Finance & Treasury	Direct	66,989	66,989	(34)	(34)	66,956
507	XES	SPS	921	Government Affairs	200078 - Governmental Affairs	23,664	23,664	(177)	(177)	23,487
508	XES	SPS	921	Government Affairs	Direct	6,770	6,770	(95)	(95)	6,675
509	XES	SPS	921	Human Resources	200063 - Executive - Corporate Governance	74,314	74,314	-	-	74,314
510	XES	SPS	921	Human Resources	200072 - Communications - Corporate Governance	112	112	-	-	112
511	XES	SPS	921	Human Resources	200073 - Human Resources (HR) - Corporate Governance	25,654	25,654	(418)	(418)	25,236
512	XES	SPS	921	Human Resources	Direct	746	746	-	-	746
513	XES	SPS	921	Human Resources	200135 - Energy Supply Business Resources	4,628	4,628	(12)	(12)	4,616
514	XES	SPS	921	Human Resources	200153 - Customer Safety Advertising/Information Costs	1,083	1,083	-	-	1,083
515	XES	SPS	921	Human Resources	200164 - Payroll	271,755	271,755	(785)	(785)	270,970
516	XES	SPS	921	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	25,021	25,021	(2)	(2)	25,019
517	XES	SPS	921	Information Technology	Direct	122,271	122,271	(411)	(411)	121,860
518	XES	SPS	921	Information Technology	200063 - Executive - Corporate Governance	20	20	-	-	20
519	XES	SPS	921	Information Technology	200065 - Investor Relations - Corporate Governance	680	680	-	-	680
520	XES	SPS	921	Information Technology	200066 - Accounting & Reporting - Corporate Governance	739	739	-	-	739
521	XES	SPS	921	Information Technology	200067 - Audit Services - Corporate Governance	195	195	-	-	195
522	XES	SPS	921	Information Technology	200068 - Finance & Treasury - Corporate Governance	77	77	-	-	77
523	XES	SPS	921	Information Technology	200069 - Risk Management - Corporate Governance	113	113	-	-	113
524	XES	SPS	921	Information Technology	200070 - Corporate Strategy & Bus Dev - Corporate Governance	388	388	-	-	388
525	XES	SPS	921	Information Technology	200071 - Legal - Corporate Governance	1,210	1,210	-	-	1,210
526	XES	SPS	921	Information Technology	200072 - Communications - Corporate Governance	182,951	182,951	(9,292)	(9,292)	143,659
527	XES	SPS	921	Information Technology	200074 - Corporate Systems	72	72	(72)	(72)	-
528	XES	SPS	921	Information Technology	200076 - Xcel Foundation	34	34	-	-	34
529	XES	SPS	921	Information Technology	200077 - Branding	20	20	-	-	20
530	XES	SPS	921	Information Technology	200078 - Governmental Affairs	42,735	42,735	-	-	42,735
531	XES	SPS	921	Information Technology	200079 - Federal Lobbying	12,319	12,319	-	-	12,319
532	XES	SPS	921	Information Technology	200081 - Accounting, Reporting, & Taxes	23	23	-	-	23
533	XES	SPS	921	Information Technology	200083 - Finance & Treasury	23	23	-	-	23
534	XES	SPS	921	Information Technology	200084 - Risk Management	1,810	1,810	-	-	1,810
535	XES	SPS	921	Information Technology	200086 - Legal	287	287	-	-	287
536	XES	SPS	921	Information Technology	200087 - Accounting - Operating Companies	157	157	-	-	157
537	XES	SPS	921	Information Technology	200088 - Acctg. Rptg. Tax - OpCos Elec	672	672	-	-	672
538	XES	SPS	921	Information Technology	200092 - Corp Strategy & Bus Dev - OpCo	23	23	-	-	23
539	XES	SPS	921	Information Technology	200094 - Supply Chain	564,331	564,331	-	-	564,331
540	XES	SPS	921	Information Technology	200096 - Energy Markets - Business Services	75,101	75,101	-	-	75,101
541	XES	SPS	921	Information Technology	200097 - CBS/ALS/CFM	5,638	5,638	-	-	5,638
542	XES	SPS	921	Information Technology	200110 - Passport - Accounts Payable	120,713	120,713	-	-	120,713
543	XES	SPS	921	Information Technology	200111 - EAI (Entreprs. Applic Integrat)	395,073	395,073	-	-	395,073
544	XES	SPS	921	Information Technology	200112 - Mainframe Changes From IBM	1,550,219	1,550,219	-	-	1,550,219

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
545	XES	SPS	921	Information Technology	200126 - Customer & Field Operations Constr, Oper & Maint	753	-	753	
546	XES	SPS	921	Information Technology	200132 - Payment and Reporting	45	-	45	
547	XES	SPS	921	Information Technology	200135 - Energy Supply Business Resources	1,237	-	1,237	
548	XES	SPS	921	Information Technology	200136 - Energy Markets - Fuel	1,380	-	1,380	
549	XES	SPS	921	Information Technology	200146 - Energy Markets - Regulated Trading (Gen Book)	14,729	-	14,729	
550	XES	SPS	921	Information Technology	200147 - Business Objects	51,475	-	51,475	
551	XES	SPS	921	Information Technology	200148 - Business Systems	5,581,175	(214)	5,581,175	
552	XES	SPS	921	Information Technology	200149 - CES (Customer & Enterprise Solutions)	251,650	-	251,650	
553	XES	SPS	921	Information Technology	200153 - Customer Safety Advertising/Information Costs	5	-	5	
554	XES	SPS	921	Information Technology	200165 - Employee Communications	56	-	56	
555	XES	SPS	921	Information Technology	200165 - PeopleSoft	89,982	-	89,982	
556	XES	SPS	921	Information Technology	200166 - Human Resources (Diversity/Safety/Emp Relations)	144,474	-	144,474	
557	XES	SPS	921	Information Technology	200167 - e-Business	48,772	-	48,772	
558	XES	SPS	921	Information Technology	200172 - Network	1,918,840	-	1,918,840	
559	XES	SPS	921	Information Technology	200176 - Marketing & Sales	6,176	-	6,176	
560	XES	SPS	921	Information Technology	200177 - Rates Electric	36	-	36	
561	XES	SPS	921	Information Technology	200178 - Rates & Regulation	67	-	67	
562	XES	SPS	921	Information Technology	200179 - Passport - All Modules	13,675	-	13,675	
563	XES	SPS	921	Information Technology	200184 - PowerPlant	80,744	-	80,744	
564	XES	SPS	921	Information Technology	200185 - Passport - Work Management	95	-	95	
565	XES	SPS	921	Information Technology	Direct	3,204,202	(2)	3,204,200	
566	XES	SPS	921	Internal Audit	200067 - Audit Services - Corporate Governance	12,642	(615)	12,027	
567	XES	SPS	921	Internal Audit	200088 - Acctg. Rptg. Tax - OpCos Elec	271	(4)	266	
568	XES	SPS	921	Internal Audit	200089 - Audit Services - OpCos	77	-	77	
569	XES	SPS	921	Internal Audit	Direct	2,913	-	2,913	
570	XES	SPS	921	Investor Relations	200064 - Shareholder - Corporate Governance	19,525	(16)	19,509	
571	XES	SPS	921	Investor Relations	200065 - Investor Relations - Corporate Governance	68,630	(265)	68,364	
572	XES	SPS	921	Legal	200071 - Legal - Corporate Governance	153,090	(8,443)	144,647	
573	XES	SPS	921	Legal	200086 - Legal	113	(71)	42	
574	XES	SPS	921	Legal	200093 - Legal - OpCos	1,408	(167)	1,241	
575	XES	SPS	921	Legal	Direct	2,848	(2,161)	687	
576	XES	SPS	921	Marketing & Sales	200072 - Communications - Corporate Governance	749	0	749	
577	XES	SPS	921	Marketing & Sales	200077 - Branding	80	-	80	
578	XES	SPS	921	Marketing & Sales	200176 - Marketing & Sales	88,565	(1,021)	87,543	
579	XES	SPS	921	Payment & Reporting	200152 - Payment and Reporting	3,359	-	3,359	
580	XES	SPS	921	Payroll	200164 - Payroll	6,514	-	6,514	
581	XES	SPS	921	Payroll	200166 - Human Resources (Diversity/Safety/Emp Relations)	9,676	-	9,676	
582	XES	SPS	921	Rates & Regulation	200078 - Governmental Affairs	2,907	-	2,907	
583	XES	SPS	921	Rates & Regulation	200177 - Rates Electric	24,640	(43)	24,598	
584	XES	SPS	921	Rates & Regulation	Direct	23,810	(250)	23,560	
585	XES	SPS	921	Rates & Regulation	200178 - Rates & Regulation	16,188	(119)	16,068	
586	XES	SPS	921	Supply Chain	200094 - Supply Chain	2,211	(3)	2,207	
587	XES	SPS	921	Supply Chain	200132 - Payment and Reporting	25,433	(0)	25,433	
588	XES	SPS	921	Supply Chain	Direct	3,205	(22)	3,183	
589	XES	SPS			<b>Subtotal \$</b>	<b>18,444,048</b>	<b>\$ (64,578)</b>	<b>\$ 18,389,470</b>	<b>\$ 5,105,179</b>
590	XES	SPS	922	Finance & Treasury	200091 - Captive Insurance				
591	XES	SPS	922	Finance & Treasury	Direct	(13,932)	\$ -	(13,932)	
592	XES	SPS	922	Human Resources	200164 - Payroll	(34,731)	-	(34,731)	
593	XES	SPS	922	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	(70,302)	-	(70,302)	
594	XES	SPS	922	Legal	Direct	(3,835)	-	(3,835)	
595	XES	SPS			<b>Subtotal \$</b>	<b>(185,713)</b>	<b>\$ -</b>	<b>(185,713)</b>	<b>\$ (51,557)</b>

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
596	XES	SFS	923	Accounting, Fin Rptg & Taxes	200066 - Accounting & Reporting - Corporate Governance	\$ 840,232	\$ -	\$ 840,232	
597	XES	SFS	923	Accounting, Fin Rptg & Taxes	200087 - Accounting - Operating Companies	296,228	-	296,228	
598	XES	SFS	923	Accounting, Fin Rptg & Taxes	200088 - Acctg. Rptg. Tax - OpCos Elec	32,742	-	32,742	
599	XES	SFS	923	Accounting, Fin Rptg & Taxes	Direct	36,200	-	36,200	
600	XES	SFS	923	Aviation Services	200063 - Executive - Corporate Governance	73	(73)	-	
601	XES	SFS	923	Claims Services	200126 - Customer & Field Operations Constr, Oper & Maint	57,360	(1,306)	56,054	
602	XES	SFS	923	Const O&M	200153 - Customer Safety Advertising/Information Costs	222	-	222	
603	XES	SFS	923	Const O&M	200070 - Corporate Strategy & Bus Dev - Corporate Governance	70	-	70	
604	XES	SFS	923	Corp Strategy & Bus Dev	200092 - Corp Strategy & Bus Dev - OpCo	20,967	-	20,967	
605	XES	SFS	923	Corp Strategy & Bus Dev	200070 - Corporate Strategy & Bus Dev - Corporate Governance	5,628	-	5,628	
606	XES	SFS	923	Corporate Communications	200072 - Communications - Corporate Governance	64,823	-	64,823	
607	XES	SFS	923	Corporate Communications	200076 - Xcel Foundation	2,816	(2,816)	-	
608	XES	SFS	923	Corporate Communications	200077 - Branding	4,806	-	4,806	
609	XES	SFS	923	Corporate Communications	200088 - Acctg. Rptg. Tax - OpCos Elec	1,733	-	1,733	
610	XES	SFS	923	Corporate Communications	200163 - Employee Communications	8,428	-	8,428	
611	XES	SFS	923	Corporate Communications	Direct	2,143	-	2,143	
612	XES	SFS	923	Corporate Communications	200136 - Energy Markets - Fuel	1,321	-	1,321	
613	XES	SFS	923	EM - Fuel Procurement	200146 - Energy Markets - Regulated Trading (Gen Book)	13	-	13	
614	XES	SFS	923	EM Regulated Trading & Mktg	Direct	542	-	542	
615	XES	SFS	923	EM Regulated Trading & Mktg	200181 - ES Environmental Policy & Services OPCo's	101,577	-	101,577	
616	XES	SFS	923	ES Business Resources	Direct	13,695	-	13,695	
617	XES	SFS	923	ES Engineering & Environmental	Direct	1,905	-	1,905	
618	XES	SFS	923	ES Engineering & Environmental	200063 - Executive - Corporate Governance	552,280	-	552,280	
619	XES	SFS	923	Executive Management	200126 - Customer & Field Operations Constr, Oper & Maint	125	(78)	47	
620	XES	SFS	923	Executive Management	200165 - PeopleSoft	338,671	-	338,671	
621	XES	SFS	923	Facilities & Real Estate	Direct	448,831	-	448,831	
622	XES	SFS	923	Facilities & Real Estate	200067 - Audit Services - Corporate Governance	996	-	996	
623	XES	SFS	923	Finance & Treasury	200090 - Risk Mgmt - OpCos	33,747	-	33,747	
624	XES	SFS	923	Finance & Treasury	200078 - Governmental Affairs	11,627	-	11,627	
625	XES	SFS	923	Government Affairs	200072 - Communications - Corporate Governance	8,884	-	8,884	
626	XES	SFS	923	Human Resources	200073 - Human Resources (HR) - Corporate Governance	19,324	-	19,324	
627	XES	SFS	923	Human Resources	200153 - Customer Safety Advertising/Information Costs	5	-	5	
628	XES	SFS	923	Human Resources	200164 - Payroll	4,739	-	4,739	
629	XES	SFS	923	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	151,318	-	151,318	
630	XES	SFS	923	Human Resources	Direct	(2,452)	-	(2,452)	
631	XES	SFS	923	Human Resources	200063 - Executive - Corporate Governance	2,538,723	-	2,538,723	
632	XES	SFS	923	Information Technology	200074 - Corporate Systems	275,985	-	275,985	
633	XES	SFS	923	Information Technology	200096 - Energy Markets - Business Services	62,992	-	62,992	
634	XES	SFS	923	Information Technology	200115 - Miscellaneous Applications	79,834	-	79,834	
635	XES	SFS	923	Information Technology	200147 - Business Objects	56,085	-	56,085	
636	XES	SFS	923	Information Technology	200148 - Business Systems	1,340,484	-	1,340,484	
637	XES	SFS	923	Information Technology	200165 - PeopleSoft	24,652	-	24,652	
638	XES	SFS	923	Information Technology	200172 - Network	262,363	-	262,363	
639	XES	SFS	923	Information Technology	Direct	198,939	-	198,939	
640	XES	SFS	923	Information Technology	200067 - Audit Services - Corporate Governance	64,881	-	64,881	
641	XES	SFS	923	Internal Audit	200088 - Acctg. Rptg. Tax - OpCos Elec	341	-	341	
642	XES	SFS	923	Internal Audit	200089 - Audit Services - OpCos	604	-	604	
643	XES	SFS	923	Internal Audit	200064 - Shareholder - Corporate Governance	17,605	-	17,605	
644	XES	SFS	923	Investor Relations	200065 - Investor Relations - Corporate Governance	3,450	-	3,450	
645	XES	SFS	923	Investor Relations	200071 - Legal - Corporate Governance	298,236	-	298,236	
646	XES	SFS	923	Legal	200086 - Legal	179	-	179	
647	XES	SFS	923	Legal	200093 - Legal - OpCos	52,212	-	52,212	
648	XES	SFS	923	Legal	Direct	(29,877)	-	(29,877)	
649	XES	SFS	923	Legal	200072 - Communications - Corporate Governance	6	-	6	
650	XES	SFS	923	Marketing & Sales					

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
651	XES	SPS	923	Marketing & Sales	200176 - Marketing & Sales	491,151	-	491,151	
652	XES	SPS	923	Payment & Reporting	200132 - Payment and Reporting	115,569	-	115,569	
653	XES	SPS	923	Payroll	200164 - Payroll	7,412	-	7,412	
654	XES	SPS	923	Payroll	200166 - Human Resources (Diversity/Safety/Enmp Relations)	3,408	-	3,408	
655	XES	SPS	923	Rates & Regulation	200177 - Rates Electric	732	-	732	
656	XES	SPS	923	Rates & Regulation	Direct	39,005	-	39,005	
657	XES	SPS	923	Supply Chain	200132 - Payment and Reporting	(14,090)	-	(14,090)	
658	XES	SPS	923	Supply Chain			(4,273)		
					<b>Subtotal \$</b>	<b>9,045,536 \$</b>		<b>9,041,263 \$</b>	<b>2,509,984</b>
659	XES	SPS	924	Aviation Services	200063 - Executive - Corporate Governance	6,936	-	6,936	
660	XES	SPS	924	Facilities & Real Estate	Direct	3	-	3	
661	XES	SPS	924	Finance & Treasury	200091 - Captive Insurance	1,630	-	1,630	
662	XES	SPS	924	Finance & Treasury					
					<b>Subtotal \$</b>	<b>8,569 \$</b>		<b>8,569 \$</b>	<b>2,275</b>
663	XES	SPS	925	Accounting, Fin Rptg & Taxes	200066 - Accounting & Reporting - Corporate Governance	1,431	-	1,431	
664	XES	SPS	925	Accounting, Fin Rptg & Taxes	200080 - Capital Asset Acceg	9	-	9	
665	XES	SPS	925	Accounting, Fin Rptg & Taxes	200081 - Accounting, Reporting, & Taxes	1	-	1	
666	XES	SPS	925	Accounting, Fin Rptg & Taxes	200087 - Accounting - Operating Companies	1,248	-	1,248	
667	XES	SPS	925	Accounting, Fin Rptg & Taxes	200088 - Acctg. Rptg. Tax - OpCos Elec	246	-	246	
668	XES	SPS	925	Accounting, Fin Rptg & Taxes	200098 - Transm Elec FERC 566	7	-	7	
669	XES	SPS	925	Accounting, Fin Rptg & Taxes	200126 - Customer & Field Operations Constr, Oper & Maint	61	-	61	
670	XES	SPS	925	Accounting, Fin Rptg & Taxes	200133 - Prop Trading - Back Office	59	-	59	
671	XES	SPS	925	Accounting, Fin Rptg & Taxes	200173 - Gen/Prop Trading - Back Office	1	-	1	
672	XES	SPS	925	Accounting, Fin Rptg & Taxes	Direct	2,661	-	2,661	
673	XES	SPS	925	Aviation Services	200063 - Executive - Corporate Governance	169	-	169	
674	XES	SPS	925	Claims Services	Direct	228	-	228	
675	XES	SPS	925	Const O&M	Direct	47	-	47	
676	XES	SPS	925	Const O&M	200116 - Distribution Electric FERC 580 (E&S)	5	-	5	
677	XES	SPS	925	Const O&M	200117 - Distribution Elec FERC 586	2	-	2	
678	XES	SPS	925	Const O&M	200122 - Transmission Electric FERC 560 (E&S)	195	-	195	
679	XES	SPS	925	Const O&M	200126 - Customer & Field Operations Constr, Oper & Maint	6,567	-	6,567	
680	XES	SPS	925	Corp Strategy & Bus Dev	Direct	120	-	120	
681	XES	SPS	925	Corp Strategy & Bus Dev	200092 - Corp Strategy & Bus Dev - OpCo	175	-	175	
682	XES	SPS	925	Corp Strategy & Bus Dev	Direct	37	-	37	
683	XES	SPS	925	Corporate Communications	200063 - Executive - Corporate Governance	161	-	161	
684	XES	SPS	925	Corporate Communications	200070 - Corporate Strategy & Bus Dev - Corporate Governance	60	-	60	
685	XES	SPS	925	Corporate Communications	200072 - Communications - Corporate Governance	278	(0)	278	
686	XES	SPS	925	Corporate Communications	200076 - Xcel Foundation	30	(30)	-	
687	XES	SPS	925	Corporate Communications	200077 - Branding	38	0	38	
688	XES	SPS	925	Corporate Communications	200153 - Customer Safety Advertising/Information Costs	4	(0)	4	
689	XES	SPS	925	Corporate Communications	200163 - Employee Communications	140	(0)	140	
690	XES	SPS	925	Corporate Communications	Direct	103	0	103	
691	XES	SPS	925	Customer Service	200151 - Customer Billing FERC 903	650	-	650	
692	XES	SPS	925	Customer Service	200152 - Customer Care 902	32	-	32	
693	XES	SPS	925	Customer Service	200155 - Customer Care 903	2,145	-	2,145	
694	XES	SPS	925	Customer Service	200156 - Customer Care 901	22	-	22	
695	XES	SPS	925	Customer Service	200161 - Customer Care Low Income Assistance 908	53	-	53	
696	XES	SPS	925	Customer Service	Direct	42	-	42	
697	XES	SPS	925	EM - Fuel Procurement	200136 - Energy Markets - Fuel	94	-	94	
698	XES	SPS	925	EM - Fuel Procurement	Direct	667	-	667	
699	XES	SPS	925	EM Regulated Trading & Mktg	200134 - Prop Trading - Frr/Mid Office	417	-	417	
700	XES	SPS	925	EM Regulated Trading & Mktg	200136 - Energy Markets - Fuel	156	-	156	
701	XES	SPS	925	EM Regulated Trading & Mktg	200146 - Energy Markets - Regulated Trading (Gen Book)	196	1	197	
702	XES	SPS	925	EM Regulated Trading & Mktg	Direct	2,947	(211)	2,736	
703	XES	SPS	925	Employee Communications	200072 - Communications - Corporate Governance	19	-	19	



Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company	
						Base Period	Test Year		Base Period	Test Year
704	XES	SPS	925	Employee Communications	200163 - Employee Communications	81	-	-	81	
705	XES	SPS	925	Eng/Design	200116 - Distribution Electric FERC 580 (E&S)	2	-	-	2	
706	XES	SPS	925	Eng/Design	200122 - Transmission Electric FERC 560 (E&S)	2,911	-	-	2,911	
707	XES	SPS	925	Eng/Design	Direct	7,530	-	-	7,530	
708	XES	SPS	925	ES Business Resources	200078 - Governmental Affairs	1	-	-	1	
709	XES	SPS	925	ES Business Resources	200135 - Energy Supply Business Resources	62	-	-	62	
710	XES	SPS	925	ES Business Resources	200137 - ES Misc Power Expense Op Co's	216	-	-	216	
711	XES	SPS	925	ES Business Resources	200138 - ES Operations Management OPCo's	1,010	-	-	1,010	
712	XES	SPS	925	ES Business Resources	200181 - ES Environmental Policy & Services OPCo's	14	-	-	14	
713	XES	SPS	925	ES Business Resources	Direct	4,883	-	-	4,883	
714	XES	SPS	925	ES Engineering & Environmental	200181 - ES Environmental Policy & Services OPCo's	174	-	-	174	
715	XES	SPS	925	ES Engineering & Environmental	Direct	4,247	-	-	4,247	
716	XES	SPS	925	Executive Management	200063 - Executive - Corporate Governance	816	-	-	816	
717	XES	SPS	925	Facilities & Real Estate	200165 - PeopleSoft	394	-	-	394	
718	XES	SPS	925	Facilities & Real Estate	Direct	610	-	-	610	
719	XES	SPS	925	Finance & Treasury	200063 - Executive - Corporate Governance	477,498	-	-	477,498	
720	XES	SPS	925	Finance & Treasury	200068 - Finance & Treasury - Corporate Governance	341	-	-	341	
721	XES	SPS	925	Finance & Treasury	200069 - Risk Management - Corporate Governance	126,735	-	-	126,735	
722	XES	SPS	925	Finance & Treasury	200084 - Risk Management	1,436,418	-	-	1,436,418	
723	XES	SPS	925	Finance & Treasury	200090 - Risk Mgmt - OpCos	338	-	-	338	
724	XES	SPS	925	Finance & Treasury	200091 - Captive Insurance	51	-	-	51	
725	XES	SPS	925	Finance & Treasury	200134 - Prop Trading - Fr/Mid Office	167	-	-	167	
726	XES	SPS	925	Finance & Treasury	200174 - Gen/Prop Trading - Mid Office	33	-	-	33	
727	XES	SPS	925	Finance & Treasury	Direct	668	-	-	668	
728	XES	SPS	925	Government Affairs	200078 - Governmental Affairs	180	-	-	180	
729	XES	SPS	925	Government Affairs	Direct	16	-	-	16	
730	XES	SPS	925	Human Resources	200072 - Communications - Corporate Governance	8	-	-	8	
731	XES	SPS	925	Human Resources	200073 - Human Resources (HR) - Corporate Governance	451	-	-	451	
732	XES	SPS	925	Human Resources	200135 - Energy Supply Business Resources	(1)	-	-	(1)	
733	XES	SPS	925	Human Resources	200153 - Customer Safety Advertising/Information Costs	13	-	-	13	
734	XES	SPS	925	Human Resources	200164 - Payroll	90	-	-	90	
735	XES	SPS	925	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	1,785	-	-	1,785	
736	XES	SPS	925	Human Resources	Direct	1,464	-	-	1,464	
737	XES	SPS	925	Information Technology	200063 - Executive - Corporate Governance	578	-	-	578	
738	XES	SPS	925	Information Technology	200074 - Corporate Systems	1,778	-	-	1,778	
739	XES	SPS	925	Information Technology	200096 - Energy Markets - Business Services	312	-	-	312	
740	XES	SPS	925	Information Technology	200115 - Miscellaneous Applications	43	-	-	43	
741	XES	SPS	925	Information Technology	200124 - EMS-Transmission (Energy Mgmt System-SCADA)	493	-	-	493	
742	XES	SPS	925	Information Technology	200147 - Business Objects	41	-	-	41	
743	XES	SPS	925	Information Technology	200148 - Business Systems	3,892	-	-	3,892	
744	XES	SPS	925	Information Technology	200169 - Maximo	24	-	-	24	
745	XES	SPS	925	Information Technology	200171 - CRS (Customer Resource System)	176	-	-	176	
746	XES	SPS	925	Information Technology	200171 - Network	98	-	-	98	
747	XES	SPS	925	Information Technology	200180 - EMS-Shared (Energy Mgmt System-SCADA)	318	-	-	318	
748	XES	SPS	925	Information Technology	Direct	2,303	-	-	2,303	
749	XES	SPS	925	Internal Audit	200067 - Audit Services - Corporate Governance	253	-	-	253	
750	XES	SPS	925	Internal Audit	200088 - Acctg. Rptg. Tax - OpCos Elec	25	-	-	25	
751	XES	SPS	925	Internal Audit	200089 - Audit Services - OpCos	10	-	-	10	
752	XES	SPS	925	Internal Audit	Direct	47	-	-	47	
753	XES	SPS	925	Investor Relations	200065 - Investor Relations - Corporate Governance	97	-	-	97	
754	XES	SPS	925	Legal	200071 - Legal - Corporate Governance	2,698	-	-	2,698	
755	XES	SPS	925	Legal	200086 - Legal	2	-	-	2	
756	XES	SPS	925	Legal	200093 - Legal - OpCos	83	-	-	83	
757	XES	SPS	925	Legal	Direct	1,023	-	-	1,023	

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
758	XES	SPS	925	Marketing & Sales	200072 - Communications - Corporate Governance	17	-	17	-
759	XES	SPS	925	Marketing & Sales	200176 - Marketing & Sales	508	(508)	-	-
760	XES	SPS	925	Marketing & Sales	Direct	7	(7)	-	-
761	XES	SPS	925	Payment and Reporting	200132 - Payment and Reporting	173	-	173	-
762	XES	SPS	925	Payroll	200164 - Payroll	3	-	3	-
763	XES	SPS	925	Payroll	200078 - Human Resources (Diversity/Safety/EMP Relations)	271	-	271	-
764	XES	SPS	925	Rates & Regulation	200078 - Governmental Affairs	11	-	11	-
765	XES	SPS	925	Rates & Regulation	200177 - Rates Electric	335	-	335	-
766	XES	SPS	925	Rates & Regulation	200178 - Rates & Regulation	(1)	-	(1)	-
767	XES	SPS	925	Rates & Regulation	Direct	1,139	-	1,139	-
768	XES	SPS	925	Receipts Processing	200151 - Customer Billing FERC 903	85	-	85	-
769	XES	SPS	925	Receipts Processing	200178 - Rates & Regulation	176	-	176	-
770	XES	SPS	925	Supply Chain	200132 - Payment and Reporting	8	-	8	-
771	XES	SPS	925	Supply Chain	Direct	24	-	24	-
772	XES	SPS	925	Supply Chain	Direct	24	-	24	-
<b>Subtotal \$</b>						<b>2,107,773</b>	<b>(756)</b>	<b>\$ 2,107,018</b>	<b>\$ 584,938</b>
773	XES	SPS	926	Accounting, Fin Rptg & Taxes	200063 - Executive - Corporate Governance	6,028	\$ -	6,028	\$ -
774	XES	SPS	926	Accounting, Fin Rptg & Taxes	200066 - Accounting & Reporting - Corporate Governance	317,348	33,342	350,690	33,342
775	XES	SPS	926	Accounting, Fin Rptg & Taxes	200080 - Capital Asset Acctg	2,049	215	2,265	215
776	XES	SPS	926	Accounting, Fin Rptg & Taxes	200081 - Accounting, Reporting, & Taxes	(92)	(10)	(102)	(10)
777	XES	SPS	926	Accounting, Fin Rptg & Taxes	200087 - Accounting - Operating Companies	272,010	28,579	300,589	28,579
778	XES	SPS	926	Accounting, Fin Rptg & Taxes	200088 - Acctg, Rptg, Tax - OpCos Elec	55,300	5,810	61,110	5,810
779	XES	SPS	926	Accounting, Fin Rptg & Taxes	200098 - Transm Elec FERC 566	1,070	112	1,182	112
780	XES	SPS	926	Accounting, Fin Rptg & Taxes	200126 - Customer & Field Operations Constr, Oper & Maint	14,104	1,482	15,586	1,482
781	XES	SPS	926	Accounting, Fin Rptg & Taxes	200133 - Prop Trading - Back Office	14,215	1,494	15,709	1,494
782	XES	SPS	926	Accounting, Fin Rptg & Taxes	200173 - Gen/Prop Trading - Back Office	262	28	290	28
783	XES	SPS	926	Accounting, Fin Rptg & Taxes	Direct	590,237	62,014	652,250	62,014
784	XES	SPS	926	Aviation Services	200063 - Executive - Corporate Governance	36,897	-	36,897	-
785	XES	SPS	926	Claims Services	Direct	51,210	5,380	56,591	5,380
786	XES	SPS	926	Const O&M	200116 - Distribution Electric FERC 580 (E&S)	17,391	1,827	19,219	1,827
787	XES	SPS	926	Const O&M	200117 - Distribution Elec FERC 586	1,362	143	1,505	143
788	XES	SPS	926	Const O&M	200122 - Transmission Electric FERC 560 (E&S)	393	-	393	-
789	XES	SPS	926	Const O&M	200126 - Customer & Field Operations Constr, Oper & Maint	44,589	4,685	49,274	4,685
790	XES	SPS	926	Const O&M	Direct	123,402	12,821	136,223	12,821
791	XES	SPS	926	Corp Strategy & Bus Dev	200070 - Corporate Strategy & Bus Dev - Corporate Governance	26,738	2,809	29,547	2,809
792	XES	SPS	926	Corp Strategy & Bus Dev	200092 - Corp Strategy & Bus Dev - OpCo	39,423	-	39,423	-
793	XES	SPS	926	Corp Strategy & Bus Dev	Direct	8,910	936	9,847	936
794	XES	SPS	926	Corporate Communications	200063 - Executive - Corporate Governance	35,858	3,767	39,625	3,767
795	XES	SPS	926	Corporate Communications	200070 - Corporate Strategy & Bus Dev - Corporate Governance	13,590	1,428	15,018	1,428
796	XES	SPS	926	Corporate Communications	200072 - Communications - Corporate Governance	61,441	6,455	67,896	6,455
797	XES	SPS	926	Corporate Communications	200076 - Xcel Foundation	6,624	(6,624)	-	-
798	XES	SPS	926	Corporate Communications	200077 - Branding	8,672	911	9,583	911
799	XES	SPS	926	Corporate Communications	200153 - Customer Safety Advertising/Information Costs	736	77	813	77
800	XES	SPS	926	Corporate Communications	200163 - Employee Communications	32,973	3,464	36,438	3,464
801	XES	SPS	926	Corporate Communications	Direct	22,521	2,366	24,887	2,366
802	XES	SPS	926	Customer Service	200151 - Customer Billing FERC 903	144,206	-	144,206	-
803	XES	SPS	926	Customer Service	200152 - Customer Care 902	6,832	-	6,832	-
804	XES	SPS	926	Customer Service	200155 - Customer Care 903	469,196	-	469,196	-
805	XES	SPS	926	Customer Service	200156 - Customer Care 901	4,945	-	4,945	-
806	XES	SPS	926	Customer Service	200161 - Customer Care Low Income Assistance 908	11,774	-	11,774	-
807	XES	SPS	926	Customer Service	Direct	9,658	-	9,658	-
808	XES	SPS	926	EM - Fuel Procurement	200136 - Energy Markets - Fuel	20,825	2,188	23,013	2,188
809	XES	SPS	926	EM - Fuel Procurement	Direct	144,628	15,195	159,824	15,195
810	XES	SPS	926	EM Regulated Trading & Mktg	200134 - Prop Trading - Frt/Mid Office	100,425	10,551	110,977	10,551
811	XES	SPS	926	EM Regulated Trading & Mktg	200136 - Energy Markets - Fuel	36,865	3,873	40,738	3,873

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company	
						Base Period	Test Year		Test Year	NM Retail Test Year Period
812	XES	SFS	926	EM Regulated Trading & Mktg	200146 - Energy Markets - Regulated Trading (Gen Book)	42,491	47,243	4,751	47,243	
813	XES	SFS	926	EM Regulated Trading & Mktg	Direct	647,034	661,748	14,714	661,748	
814	XES	SFS	926	Employee Communications	200072 - Communications - Corporate Governance	4,086	4,515	429	4,515	
815	XES	SFS	926	Employee Communications	200163 - Employee Communications	18,028	19,922	1,894	19,922	
816	XES	SFS	926	Eng/Design	200116 - Distribution Electric FERC 580 (E&S)	398	398	-	398	
817	XES	SFS	926	Eng/Design	200122 - Transmission Electric FERC 560 (E&S)	651,571	651,571	-	651,571	
818	XES	SFS	926	Eng/Design	Direct	1,714,653	1,725,204	10,551	1,725,204	
819	XES	SFS	926	ES Business Resources	200078 - Governmental Affairs	(811)	(201)	(19)	(201)	
820	XES	SFS	926	ES Business Resources	200135 - Energy Supply Business Resources	13,767	15,214	1,446	15,214	
821	XES	SFS	926	ES Business Resources	200137 - ES Misc Power Expense Op Co's	46,801	51,718	4,917	51,718	
822	XES	SFS	926	ES Business Resources	200138 - ES Operations Management OPCo's	226,387	250,173	23,786	250,173	
823	XES	SFS	926	ES Business Resources	200181 - ES Environmental Policy & Services OPCo's	3,843	4,247	404	4,247	
824	XES	SFS	926	ES Business Resources	Direct	1,004,121	1,109,620	105,499	1,109,620	
825	XES	SFS	926	ES Engineering & Environmental	200142 - ES Engineering & Construction South	7	8	1	8	
826	XES	SFS	926	ES Engineering & Environmental	200181 - ES Environmental Policy & Services OPCo's	36,025	39,810	3,785	39,810	
827	XES	SFS	926	ES Engineering & Environmental	Direct	1,024,689	1,132,349	107,660	1,132,349	
828	XES	SFS	926	Executive Management	200063 - Executive - Corporate Governance	179,603	188,870	8,870	188,870	
829	XES	SFS	926	Facilities & Real Estate	200063 - Executive - Corporate Governance	110	110	-	110	
830	XES	SFS	926	Facilities & Real Estate	200165 - PeopleSoft	87,801	87,801	-	87,801	
831	XES	SFS	926	Facilities & Real Estate	Direct	130,553	134,713	4,160	134,713	
832	XES	SFS	926	Facilities & Real Estate	200068 - Finance & Treasury - Corporate Governance	77,458	85,596	8,138	85,596	
833	XES	SFS	926	Finance & Treasury	200069 - Risk Management - Corporate Governance	19,222	21,242	2,020	21,242	
834	XES	SFS	926	Finance & Treasury	200090 - Risk Mgmt - OpCos	72,295	79,890	7,596	79,890	
835	XES	SFS	926	Finance & Treasury	200091 - Captive Insurance	11,578	12,795	1,216	12,795	
836	XES	SFS	926	Finance & Treasury	200134 - Prop Trading - Ftr/Mid Office	39,783	43,963	4,180	43,963	
837	XES	SFS	926	Finance & Treasury	200174 - Gen/Prop Trading - Mid Office	6,706	7,411	705	7,411	
838	XES	SFS	926	Finance & Treasury	Direct	143,778	158,884	15,106	158,884	
839	XES	SFS	926	Government Affairs	200078 - Governmental Affairs	37,026	40,916	3,890	40,916	
840	XES	SFS	926	Government Affairs	Direct	3,655	4,039	384	4,039	
841	XES	SFS	926	Human Resources	200072 - Communications - Corporate Governance	1,470	1,470	-	1,470	
842	XES	SFS	926	Human Resources	200073 - Human Resources (HR) - Corporate Governance	101,313	101,313	-	101,313	
843	XES	SFS	926	Human Resources	200135 - Energy Supply Business Resources	(203)	(203)	-	(203)	
844	XES	SFS	926	Human Resources	200153 - Customer Safety Advertising/Information Costs	2,975	2,975	-	2,975	
845	XES	SFS	926	Human Resources	200164 - Payroll	20,282	20,282	-	20,282	
846	XES	SFS	926	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	402,041	402,041	-	402,041	
847	XES	SFS	926	Human Resources	Direct	306,308	306,308	-	306,308	
848	XES	SFS	926	Information Technology	200063 - Executive - Corporate Governance	13,543	142,439	128,896	142,439	
849	XES	SFS	926	Information Technology	200074 - Corporate Systems	162	385,668	385,506	385,668	
850	XES	SFS	926	Information Technology	200096 - Energy Markets - Business Services	65,952	72,881	6,929	72,881	
851	XES	SFS	926	Information Technology	200115 - Miscellaneous Applications	6,035	6,669	634	6,669	
852	XES	SFS	926	Information Technology	200124 - EMS-Transmission (Energy Mgmt System-SCADA)	111,772	123,515	11,743	123,515	
853	XES	SFS	926	Information Technology	200147 - Business Objects	8,722	9,638	916	9,638	
854	XES	SFS	926	Information Technology	200148 - Business Systems	870,530	91,463	91,463	91,463	
855	XES	SFS	926	Information Technology	200165 - PeopleSoft	201	222	21	222	
856	XES	SFS	926	Information Technology	200169 - Maximo	4,227	4,671	444	4,671	
857	XES	SFS	926	Information Technology	200171 - CRS (Customer Resource System)	38,030	42,026	3,996	42,026	
858	XES	SFS	926	Information Technology	200172 - Network	18,971	20,965	1,993	20,965	
859	XES	SFS	926	Information Technology	200176 - Marketing & Sales	7	8	1	8	
860	XES	SFS	926	Information Technology	200180 - EMS-Shared (Energy Mgmt System-SCADA)	70,647	78,069	7,423	78,069	
861	XES	SFS	926	Information Technology	Direct	546,713	604,154	57,441	604,154	
862	XES	SFS	926	Internal Audit	200067 - Audit Services - Corporate Governance	57,551	63,598	6,047	63,598	
863	XES	SFS	926	Internal Audit	200088 - Acctg Rptg. Tax - OpCos Elec	5,689	6,287	598	6,287	
864	XES	SFS	926	Internal Audit	200089 - Audit Services - OpCos	2,162	2,390	227	2,390	
865	XES	SFS	926	Internal Audit	Direct	2,162	10,536	1,002	10,536	
866	XES	SFS	926	Investor Relations	200065 - Investor Relations - Corporate Governance	21,706	23,986	2,281	23,986	

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period	
						Base Period	Test Year		Base Period	Test Year		
867	XES	SPS	926	Legal	200071 - Legal - Corporate Governance	201,980	223,201	21,221	223,201			
868	XES	SPS	926	Legal	200086 - Legal	1,442	1,593	152	1,593			
869	XES	SPS	926	Legal	200093 - Legal - OpCos	21,333	23,574	2,241	23,574			
870	XES	SPS	926	Legal	Direct	225,121	248,774	23,653	248,774			
871	XES	SPS	926	Marketing & Sales	200072 - Communications - Corporate Governance	3,595	3,972	378	3,972			
872	XES	SPS	926	Marketing & Sales	200077 - Branding	216	238	23	238			
873	XES	SPS	926	Marketing & Sales	200176 - Marketing & Sales	112,410	112,410	-	112,410			
874	XES	SPS	926	Marketing & Sales	Direct	1,451	1,451	-	1,451			
875	XES	SPS	926	Payment & Reporting	200132 - Payment and Reporting	38,640	42,699	4,060	42,699			
876	XES	SPS	926	Payroll	200164 - Payroll	216	216	-	216			
877	XES	SPS	926	Payroll	200166 - Human Resources (Diversity/Safety/Emp Relations)	60,945	60,945	-	60,945			
878	XES	SPS	926	Rates & Regulation	200078 - Governmental Affairs	4,131	4,566	434	4,566			
879	XES	SPS	926	Rates & Regulation	200177 - Rates Electric	73,537	81,263	7,726	81,263			
880	XES	SPS	926	Rates & Regulation	200178 - Rates & Regulation	361	399	38	399			
881	XES	SPS	926	Rates & Regulation	Direct	248,637	273,581	24,945	273,581			
882	XES	SPS	926	Receipts Processing	200151 - Customer Billing FERC 903	18,700	18,700	-	18,700			
883	XES	SPS	926	Receipts Processing	200178 - Rates & Regulation	39,337	43,470	4,133	43,470			
884	XES	SPS	926	Supply Chain	200094 - Supply Chain	(5)	(6)	(1)	(6)			
885	XES	SPS	926	Supply Chain	200132 - Payment and Reporting	1,551	1,714	163	1,714			
886	XES	SPS	926	Supply Chain	Direct	6,920	7,647	727	7,647			
887	XES	SPS	926	Supply Chain								
888	XES	SPS	928	Const O&M	200116 - Distribution Electric FERC 580 (E&S)							
889	XES	SPS	928	Const O&M								
890	XES	SPS	930.1	Accounting, Fin Rptg & Taxes	200066 - Accounting & Reporting - Corporate Governance	2	2	(2)	2			
891	XES	SPS	930.1	Const O&M	200116 - Distribution Electric FERC 580 (E&S)	14	(14)	(14)	(14)			
892	XES	SPS	930.1	Const O&M	200126 - Customer & Field Operations Constr, Oper & Maint	130	(130)	(130)	(130)			
893	XES	SPS	930.1	Corp Strategy & Bus Dev	200092 - Corp Strategy & Bus Dev - OpCo	2,585	(2,585)	(2,585)	(2,585)			
894	XES	SPS	930.1	Corporate Communications	200072 - Communications - Corporate Governance	330	(330)	(330)	(330)			
895	XES	SPS	930.1	Corporate Communications	200077 - Branding	124,274	(124,274)	(124,274)	(124,274)			
896	XES	SPS	930.1	Corporate Communications	Direct	20,254	(20,254)	(20,254)	(20,254)			
897	XES	SPS	930.1	Customer Service	200155 - Customer Care 903	1,827	(1,827)	(1,827)	(1,827)			
898	XES	SPS	930.1	EM Regulated Trading & Mktg	200134 - Prop Trading - Ftr/Mid Office	1,259	(1,259)	(1,259)	(1,259)			
899	XES	SPS	930.1	ES Engineering & Environmental	200181 - ES Environmental Policy & Services OPCo's	56	(56)	(56)	(56)			
900	XES	SPS	930.1	Executive Management	200063 - Executive - Corporate Governance	1,323	(1,323)	(1,323)	(1,323)			
901	XES	SPS	930.1	Human Resources	200153 - Customer Safety Advertising/Information Costs	(43)	43	43	43			
902	XES	SPS	930.1	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	13,942	(13,942)	(13,942)	(13,942)			
903	XES	SPS	930.1	Human Resources	Direct	433	(433)	(433)	(433)			
904	XES	SPS	930.1	Information Technology	200148 - Business Systems	17	(17)	(17)	(17)			
905	XES	SPS	930.1	Legal	200071 - Legal - Corporate Governance	35	(35)	(35)	(35)			
906	XES	SPS	930.1	Marketing & Sales	200072 - Communications - Corporate Governance	23,717	(23,717)	(23,717)	(23,717)			
907	XES	SPS	930.1	Marketing & Sales	200077 - Branding	646,873	(646,873)	(646,873)	(646,873)			
908	XES	SPS	930.1	Marketing & Sales	200176 - Marketing & Sales	21,341	(21,341)	(21,341)	(21,341)			
909	XES	SPS	930.1	Payment & Reporting	200132 - Payment and Reporting	73	(73)	(73)	(73)			
910	XES	SPS	930.1	Payment & Reporting								
<b>Subtotal \$</b>						<b>13,245,456</b>	<b>\$</b>	<b>848,159</b>	<b>\$</b>	<b>14,093,615</b>	<b>\$</b>	<b>3,912,588</b>
<b>Subtotal \$</b>						<b>1,040</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,040</b>	<b>\$</b>	<b>323</b>

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
911	XES	SPS	930.2	Accounting, Fin Rptg & Taxes	200066 - Accounting & Reporting - Corporate Governance	\$	(167)	\$	(167)
912	XES	SPS	930.2	Accounting, Fin Rptg & Taxes	Direct	195	-	195	195
913	XES	SPS	930.2	Const O&M	200116 - Distribution Electric FERC 580 (E&S)	72	-	72	72
914	XES	SPS	930.2	Const O&M	200122 - Transmission Electric FERC 560 (E&S)	65,109	-	65,109	65,109
915	XES	SPS	930.2	Const O&M	Direct	1,250	(1,250)	-	-
916	XES	SPS	930.2	Corp Strategy & Bus Dev	200070 - Corporate Strategy & Bus Dev - Corporate Governance	7,726	-	7,726	7,726
917	XES	SPS	930.2	Corporate Communications	200063 - Executive - Corporate Governance	3,757	-	3,757	3,757
918	XES	SPS	930.2	Corporate Communications	200088 - Acctg, Rptg, Tax - OpCos Elec	(3,735)	-	(3,735)	(3,735)
919	XES	SPS	930.2	EM - Fuel Procurement	Direct	330	-	330	330
920	XES	SPS	930.2	EM Regulated Trading & Mktg	Direct	3,064	-	3,064	3,064
921	XES	SPS	930.2	Eng/Design	200122 - Transmission Electric FERC 560 (E&S)	102,016	-	102,016	102,016
922	XES	SPS	930.2	ES Business Resources	200138 - ES Operations Management OPCo's	52	-	52	52
923	XES	SPS	930.2	ES Engineering & Environmental	200181 - ES Environmental Policy & Services OPCo's	21,652	-	21,652	21,652
924	XES	SPS	930.2	ES Engineering & Environmental	Direct	2,750	-	2,750	2,750
925	XES	SPS	930.2	Executive Management	200063 - Executive - Corporate Governance	38,721	-	38,721	38,721
926	XES	SPS	930.2	Executive Management	200075 - Board of Directors - Corporate Governance	408,344	-	408,344	408,344
927	XES	SPS	930.2	Executive Management	200088 - Acctg, Rptg, Tax - OpCos Elec	251,078	-	251,078	251,078
928	XES	SPS	930.2	Facilities & Real Estate	Direct	1	-	1	1
929	XES	SPS	930.2	Government Affairs	200078 - Governmental Affairs	2,583	-	2,583	2,583
930	XES	SPS	930.2	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	7,690	-	7,690	7,690
931	XES	SPS	930.2	Human Resources	200063 - Executive - Corporate Governance	6,191	-	6,191	6,191
932	XES	SPS	930.2	Information Technology	200172 - Network	1,140	-	1,140	1,140
933	XES	SPS	930.2	Information Technology	Direct	95	-	95	95
934	XES	SPS	930.2	Investor Relations	200064 - Shareholder - Corporate Governance	113,224	-	113,224	113,224
935	XES	SPS	930.2	Investor Relations	200065 - Investor Relations - Corporate Governance	11,229	-	11,229	11,229
936	XES	SPS	930.2	Marketing & Sales	200176 - Marketing & Sales	8	(8)	-	-
937	XES	SPS	930.2	Rates & Regulation	200177 - Rates Electric	(1,136)	-	(1,136)	(1,136)
938	XES	SPS	930.2	Rates & Regulation					
<b>Subtotal</b>						<b>\$ 1,043,239</b>	<b>\$ (1,258)</b>	<b>\$ 1,041,981</b>	<b>\$ 275,469</b>

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
939	XES	SPS	931	Accounting, Fin Rptg & Taxes	200066 - Accounting & Reporting - Corporate Governance	\$		\$	
940	XES	SPS	931	Aviation Services	200063 - Executive - Corporate Governance	16		16	
941	XES	SPS	931	Const O&M	200063 - Executive - Corporate Governance	248		248	
942	XES	SPS	931	Corp Strategy & Bus Dev	200126 - Customer & Field Operations Constr, Oper & Maint	348		348	
943	XES	SPS	931	Customer Service	200070 - Corporate Strategy & Bus Dev - Corporate Governance	59	(59)	-	
944	XES	SPS	931	Customer Service	200155 - Customer Care 903	7	(7)	-	
945	XES	SPS	931	EM Regulated Trading & Mktg	200156 - Customer Care 901	88		88	
946	XES	SPS	931	Executive Management	200146 - Energy Markets - Regulated Trading (Gen Book)	366		366	
947	XES	SPS	931	Facilities & Real Estate	200063 - Executive - Corporate Governance	28		28	
948	XES	SPS	931	Facilities & Real Estate	200165 - PeopleSoft	4,332,812	(14,334)	4,318,479	
949	XES	SPS	931	Human Resources	Direct	4		4	
950	XES	SPS	931	Human Resources	200073 - Human Resources (HR) - Corporate Governance	204		204	
951	XES	SPS	931	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	275		275	
952	XES	SPS	931	Human Resources	Direct	143		143	
953	XES	SPS	931	Information Technology	200074 - Corporate Systems	7,940,374		7,940,374	
954	XES	SPS	931	Information Technology	200111 - EAI (Enterps Applic Integrat)	42		42	
955	XES	SPS	931	Information Technology	200148 - Business Systems	7,244		7,244	
956	XES	SPS	931	Marketing & Sales	Direct	35	(35)	-	
957	XES	SPS	931	Marketing & Sales	200176 - Marketing & Sales	1,779		1,779	
958	XES	SPS		Supply Chain	Direct				
<b>Subtotal</b>						<b>12,284,087</b>	<b>(14,435)</b>	<b>12,269,652</b>	<b>3,243,735</b>
959	XES	SPS	935	Accounting, Fin Rptg & Taxes	200087 - Accounting - Operating Companies	3		3	
960	XES	SPS	935	Aviation Services	200063 - Executive - Corporate Governance	54,286		54,286	
961	XES	SPS	935	EM Regulated Trading & Mktg	200146 - Energy Markets - Regulated Trading (Gen Book)	405		405	
962	XES	SPS	935	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	5		5	
963	XES	SPS	935	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	95,875		95,875	
964	XES	SPS	935	Information Technology	Direct	8,008		8,008	
965	XES	SPS	935	Information Technology	200151 - Customer Billing FERC 903	26,255		26,255	
966	XES	SPS	935	Receipts Processing	Direct	377		377	
967	XES	SPS	935	Supply Chain	Direct				
<b>Subtotal</b>						<b>185,214</b>	<b>-</b>	<b>185,214</b>	<b>51,532</b>
968	XES	SPS			<b>Total</b>	<b>124,552,324</b>	<b>(6,358,928)</b>	<b>119,193,396</b>	<b>32,643,074</b>

Amounts may not add or tie to other schedules due to rounding.

(c) Explanation of Adjustment

This schedule details charges from SPS's affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment APP-6, pages 20-30 for adjustments to labor expense by FERC Account.

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company	
						Base Period	Test Year Period		Test Year Period	NM Retail Test Year Period
1	SPS	NSPM	408.1	Facilities & Real Estate	Direct	\$ 3	\$ 3	-	\$ 3	3
2	SPS	NSPM			Subtotal	\$ 3	\$ 3	-	\$ 3	\$ 3
3	SPS	NSPM	502	Energy Supply Business Resources	Direct	\$ 770	\$ 770	-	\$ 770	770
4	SPS	NSPM			Subtotal	\$ 770	\$ 770	-	\$ 770	\$ 213
5	SPS	NSPM	507	Facilities & Real Estate	Direct	\$ 21	\$ 21	-	\$ 21	21
6	SPS	NSPM			Subtotal	\$ 21	\$ 21	-	\$ 21	\$ 6
7	SPS	NSPM	510	Energy Supply Business Resources	Direct	\$ 249	\$ 249	-	\$ 249	249
8	SPS	NSPM			Subtotal	\$ 249	\$ 249	-	\$ 249	\$ 69
9	SPS	NSPM	512	Energy Delivery - Engineering/Design	Direct	\$ 232	\$ 232	-	\$ 232	232
10	SPS	NSPM	512	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 261	\$ 261	-	\$ 261	261
11	SPS	NSPM			Subtotal	\$ 493	\$ 493	-	\$ 493	\$ 141
12	SPS	NSPM	549	Energy Supply Business Resources	Direct	\$ 546	\$ 546	-	\$ 546	546
13	SPS	NSPM			Subtotal	\$ 546	\$ 546	-	\$ 546	\$ 151
14	SPS	NSPM	550	Facilities & Real Estate	Direct	\$ 27	\$ 27	-	\$ 27	27
15	SPS	NSPM			Subtotal	\$ 27	\$ 27	-	\$ 27	\$ 7
16	SPS	NSPM	553	Energy Supply Business Resources	Direct	\$ 1,088	\$ 1,088	-	\$ 1,088	1,088
17	SPS	NSPM			Subtotal	\$ 1,088	\$ 1,088	-	\$ 1,088	\$ 301
18	SPS	NSPM	560	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 238	\$ 238	-	\$ 238	238
19	SPS	NSPM			Subtotal	\$ 238	\$ 238	-	\$ 238	\$ 50
20	SPS	NSPM	567	Facilities & Real Estate	Direct	\$ 1,444	\$ 1,444	-	\$ 1,444	1,444
21	SPS	NSPM			Subtotal	\$ 1,444	\$ 1,444	-	\$ 1,444	\$ 302
22	SPS	NSPM	570	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 210	\$ 210	-	\$ 210	210
23	SPS	NSPM			Subtotal	\$ 210	\$ 210	-	\$ 210	\$ 44
24	SPS	NSPM	580	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 165	\$ 165	-	\$ 165	165
25	SPS	NSPM			Subtotal	\$ 165	\$ 165	-	\$ 165	\$ 59
26	SPS	NSPM	586	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 492	\$ 492	-	\$ 492	492
27	SPS	NSPM			Subtotal	\$ 492	\$ 492	-	\$ 492	\$ 176

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		
						Base Period	Test Year		Base Period	Test Year	
28	SPS	NSPM	587	Energy Delivery - Engineering/Design	Direct	\$	169	\$	-	\$	169
29	SPS	NSPM	587	Energy Delivery Construction, Operations & Maintenance (COM)	Direct		354		-		354
30	SPS	NSPM				<b>Subtotal</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>187</b>
31	SPS	NSPM	588	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	62	\$	-	\$	62
32	SPS	NSPM				<b>Subtotal</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>22</b>
33	SPS	NSPM	589	Facilities & Real Estate	Direct	\$	207	\$	-	\$	207
34	SPS	NSPM				<b>Subtotal</b>	<b>207</b>	<b>207</b>	<b>207</b>	<b>207</b>	<b>74</b>
35	SPS	NSPM	593	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	3,666	\$	-	\$	3,666
36	SPS	NSPM	593	Energy Supply Business Resources	Direct		157		-		157
37	SPS	NSPM	593	Fleet	Direct		1,062		-		1,062
38	SPS	NSPM				<b>Subtotal</b>	<b>4,885</b>	<b>4,885</b>	<b>4,885</b>	<b>4,885</b>	<b>1,744</b>
39	SPS	NSPM	596	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	165	\$	-	\$	165
40	SPS	NSPM				<b>Subtotal</b>	<b>165</b>	<b>165</b>	<b>165</b>	<b>165</b>	<b>59</b>
41	SPS	NSPM	759	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	56	\$	-	\$	56
42	SPS	NSPM				<b>Subtotal</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>-</b>
43	SPS	NSPM	847.2	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	127	\$	-	\$	127
44	SPS	NSPM				<b>Subtotal</b>	<b>127</b>	<b>127</b>	<b>127</b>	<b>127</b>	<b>-</b>
45	SPS	NSPM	874	Energy Supply Business Resources	Direct	\$	323	\$	-	\$	323
46	SPS	NSPM				<b>Subtotal</b>	<b>323</b>	<b>323</b>	<b>323</b>	<b>323</b>	<b>-</b>
47	SPS	NSPM	878	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	89	\$	-	\$	89
48	SPS	NSPM				<b>Subtotal</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>-</b>
49	SPS	NSPM	879	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	160	\$	-	\$	160
50	SPS	NSPM				<b>Subtotal</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>-</b>
51	SPS	NSPM	881	Facilities & Real Estate	Direct	\$	48	\$	-	\$	48
52	SPS	NSPM				<b>Subtotal</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>-</b>



Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Total Company		NM Retail Test Year Period
						Base Period	Adjustments	Test Year Period	Test Year Period	
53	SPS	NSPM	893	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 31	\$ -	\$ 31	\$ -	
54	SPS	NSPM				<b>Subtotal \$ 31</b>	<b>\$ -</b>	<b>\$ 31</b>	<b>\$ -</b>	
55	SPS	NSPM	926	Facilities & Real Estate	Direct	\$ 12	\$ -	\$ 12	\$ -	
56	SPS	NSPM				<b>Subtotal \$ 12</b>	<b>\$ -</b>	<b>\$ 12</b>	<b>\$ -</b>	
57	SPS	NSPM				<b>Total \$ 12,434</b>	<b>\$ -</b>	<b>\$ 12,434</b>	<b>\$ -</b>	<b>3,610</b>

Amounts may not add or tie to other schedules due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment APF-6, pages 20-30 for adjustments to labor expense by FERC Account.

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year		Test Year	Test Year	
1	SPS	NSPW	542	Energy Supply Business Resources	Direct	\$	124	\$	-	\$	124
2	SPS	NSPW			Subtotal	\$	124	\$	-	\$	124
3	SPS	NSPW	567	Facilities & Real Estate	Direct	\$	7	\$	-	\$	7
4	SPS	NSPW			Subtotal	\$	7	\$	-	\$	7
5	SPS	NSPW	570	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	178	\$	-	\$	178
6	SPS	NSPW			Subtotal	\$	178	\$	-	\$	178
7	SPS	NSPW	586	Energy Supply Business Resources	Direct	\$	232	\$	-	\$	232
8	SPS	NSPW			Subtotal	\$	232	\$	-	\$	232
9	SPS	NSPW	587	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	137	\$	-	\$	137
10	SPS	NSPW			Subtotal	\$	137	\$	-	\$	137
11	SPS	NSPW	588	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	204	\$	-	\$	204
12	SPS	NSPW			Subtotal	\$	204	\$	-	\$	204
13	SPS	NSPW	589	Facilities & Real Estate	Direct	\$	28	\$	-	\$	28
14	SPS	NSPW			Subtotal	\$	28	\$	-	\$	28
15	SPS	NSPW	593	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	21	\$	-	\$	21
16	SPS	NSPW			Subtotal	\$	21	\$	-	\$	21
17	SPS	NSPW	598	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	82	\$	-	\$	82
18	SPS	NSPW			Subtotal	\$	82	\$	-	\$	82
19	SPS	NSPW	874	Energy Supply Business Resources	Direct	\$	68	\$	-	\$	68
20	SPS	NSPW			Subtotal	\$	68	\$	-	\$	68
21	SPS	NSPW	879	Energy Supply Business Resources	Direct	\$	65	\$	-	\$	65
22	SPS	NSPW			Subtotal	\$	65	\$	-	\$	65
23	SPS	NSPW	881	Facilities & Real Estate	Direct	\$	2	\$	-	\$	2
24	SPS	NSPW			Subtotal	\$	2	\$	-	\$	2
25	SPS	NSPW			Total	\$	1,148	\$	-	\$	1,148

Amounts may not add or tie to other schedules due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment APP-6, pages 20-30 for adjustments to labor expense by FERC Account.

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year		Base Period	Test Year	
1	SPS	PSCo	408.1	Facilities & Real Estate	Direct	\$	(9)	\$	-	\$	(9)
2	SPS	PSCo				<b>Subtotal</b>	<b>(9)</b>	<b>(9)</b>	<b>-</b>	<b>(9)</b>	<b>(3)</b>
3	SPS	PSCo	417.1	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	105	\$	-	\$	105
4	SPS	PSCo	417.1	Facilities & Real Estate	Direct	\$	6	\$	-	\$	6
5	SPS	PSCo				<b>Subtotal</b>	<b>111</b>	<b>111</b>	<b>-</b>	<b>111</b>	<b>-</b>
6	SPS	PSCo	506	Energy Supply Business Resources	Direct	\$	57	\$	-	\$	57
7	SPS	PSCo				<b>Subtotal</b>	<b>57</b>	<b>57</b>	<b>-</b>	<b>57</b>	<b>16</b>
8	SPS	PSCo	507	Facilities & Real Estate	Direct	\$	11	\$	-	\$	11
9	SPS	PSCo				<b>Subtotal</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>3</b>
10	SPS	PSCo	511	Energy Supply Business Resources	Direct	\$	83	\$	-	\$	83
11	SPS	PSCo				<b>Subtotal</b>	<b>83</b>	<b>83</b>	<b>-</b>	<b>83</b>	<b>23</b>
12	SPS	PSCo	513	Energy Supply Business Resources	Direct	\$	334	\$	-	\$	334
13	SPS	PSCo				<b>Subtotal</b>	<b>334</b>	<b>334</b>	<b>-</b>	<b>334</b>	<b>96</b>
14	SPS	PSCo	539	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	5,305	\$	-	\$	5,305
15	SPS	PSCo	539	Energy Supply Business Resources	Direct	\$	9,350	\$	-	\$	9,350
16	SPS	PSCo				<b>Subtotal</b>	<b>14,655</b>	<b>14,655</b>	<b>-</b>	<b>14,655</b>	<b>-</b>
17	SPS	PSCo	540	Facilities & Real Estate	Direct	\$	1,590	\$	-	\$	1,590
18	SPS	PSCo				<b>Subtotal</b>	<b>1,590</b>	<b>1,590</b>	<b>-</b>	<b>1,590</b>	<b>-</b>
19	SPS	PSCo	542	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	119	\$	-	\$	119
20	SPS	PSCo				<b>Subtotal</b>	<b>119</b>	<b>119</b>	<b>-</b>	<b>119</b>	<b>-</b>
21	SPS	PSCo	550	Facilities & Real Estate	Direct	\$	41	\$	-	\$	41
22	SPS	PSCo				<b>Subtotal</b>	<b>41</b>	<b>41</b>	<b>-</b>	<b>41</b>	<b>11</b>
23	SPS	PSCo	554	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	570	\$	-	\$	570
24	SPS	PSCo				<b>Subtotal</b>	<b>570</b>	<b>570</b>	<b>-</b>	<b>570</b>	<b>158</b>
25	SPS	PSCo	567	Facilities & Real Estate	Direct	\$	977	\$	-	\$	977
26	SPS	PSCo				<b>Subtotal</b>	<b>977</b>	<b>977</b>	<b>-</b>	<b>977</b>	<b>205</b>
27	SPS	PSCo	570	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	48,833	\$	-	\$	48,833
28	SPS	PSCo				<b>Subtotal</b>	<b>48,833</b>	<b>48,833</b>	<b>-</b>	<b>48,833</b>	<b>10,228</b>
29	SPS	PSCo	580	Energy Delivery - Engineering/Design	Direct	\$	343	\$	-	\$	343
30	SPS	PSCo	580	Energy Supply Business Resources	Direct	\$	1,020	\$	-	\$	1,020
31	SPS	PSCo				<b>Subtotal</b>	<b>1,363</b>	<b>1,363</b>	<b>-</b>	<b>1,363</b>	<b>487</b>

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year Period		Test Year Period	Test Year Period	
32	SPS	PSCo	582	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 103	\$ 103	\$ -	\$ 103	\$ 37	
33	SPS	PSCo				\$ 103	\$ 103	\$ -	\$ 103	\$ 37	
34	SPS	PSCo	584	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 356	\$ 356	\$ -	\$ 356	\$ 127	
35	SPS	PSCo				\$ 356	\$ 356	\$ -	\$ 356	\$ 127	
36	SPS	PSCo	585	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 41	\$ 41	\$ -	\$ 41	\$ 15	
37	SPS	PSCo				\$ 41	\$ 41	\$ -	\$ 41	\$ 15	
38	SPS	PSCo	586	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 1,429	\$ 1,429	\$ -	\$ 1,429	\$ 45	
39	SPS	PSCo	586	Energy Supply Business Resources	Direct	\$ 1,179	\$ 1,179	\$ -	\$ 1,179	\$ 45	
40	SPS	PSCo				\$ 2,608	\$ 2,608	\$ -	\$ 2,608	\$ 931	
41	SPS	PSCo	587	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 125	\$ 125	\$ -	\$ 125	\$ 45	
42	SPS	PSCo				\$ 125	\$ 125	\$ -	\$ 125	\$ 45	
43	SPS	PSCo	588	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 78,624	\$ 78,624	\$ -	\$ 78,624	\$ 28,072	
44	SPS	PSCo				\$ 78,624	\$ 78,624	\$ -	\$ 78,624	\$ 28,072	
45	SPS	PSCo	589	Facilities & Real Estate	Direct	\$ 5,734	\$ 5,734	\$ -	\$ 5,734	\$ 2,047	
46	SPS	PSCo				\$ 5,734	\$ 5,734	\$ -	\$ 5,734	\$ 2,047	
47	SPS	PSCo	593	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 529	\$ 529	\$ -	\$ 529	\$ 323	
48	SPS	PSCo	593	Energy Supply Business Resources	Direct	\$ 376	\$ 376	\$ -	\$ 376	\$ 323	
49	SPS	PSCo				\$ 905	\$ 905	\$ -	\$ 905	\$ 323	
50	SPS	PSCo	596	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 2	\$ 2	\$ -	\$ 2	\$ 848	
51	SPS	PSCo	596	Energy Supply Business Resources	Direct	\$ 2,372	\$ 2,372	\$ -	\$ 2,372	\$ 848	
52	SPS	PSCo				\$ 2,374	\$ 2,374	\$ -	\$ 2,374	\$ 848	
53	SPS	PSCo	598	Energy Supply Business Resources	Direct	\$ 130	\$ 130	\$ -	\$ 130	\$ 46	
54	SPS	PSCo				\$ 130	\$ 130	\$ -	\$ 130	\$ 46	
55	SPS	PSCo	856	Energy Delivery - Engineering/Design	Direct	\$ 295	\$ 295	\$ -	\$ 295	\$ -	
56	SPS	PSCo				\$ 295	\$ 295	\$ -	\$ 295	\$ -	
57	SPS	PSCo	860	Facilities & Real Estate	Direct	\$ 10	\$ 10	\$ -	\$ 10	\$ -	
58	SPS	PSCo				\$ 10	\$ 10	\$ -	\$ 10	\$ -	
59	SPS	PSCo	863	Energy Supply Business Resources	Direct	\$ 166	\$ 166	\$ -	\$ 166	\$ -	
60	SPS	PSCo				\$ 166	\$ 166	\$ -	\$ 166	\$ -	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments		Total Company		NM Retail	
						Base Period	Test Year	Test Year	Test Year	Test Year	Test Year		
61	SPS	PSCo	874	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	425	\$	-	\$	425		
62	SPS	PSCo	874	Energy Supply Business Resources	Direct		331		-		331		
63	SPS	PSCo				<b>Subtotal</b>	<b>756</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>756</b>	<b>\$</b>	<b>-</b>
64	SPS	PSCo	878	Energy Delivery - Engineering/Design	Direct	\$	411	\$	-	\$	411		
65	SPS	PSCo				<b>Subtotal</b>	<b>411</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>411</b>	<b>\$</b>	<b>-</b>
66	SPS	PSCo	879	Energy Delivery - Engineering/Design	Direct	\$	169	\$	-	\$	169		
67	SPS	PSCo	879	Energy Delivery Construction, Operations & Maintenance (COM)	Direct		1,865		-		1,865		
68	SPS	PSCo				<b>Subtotal</b>	<b>2,034</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,034</b>	<b>\$</b>	<b>-</b>
69	SPS	PSCo	880	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	3,940	\$	-	\$	3,940		
70	SPS	PSCo				<b>Subtotal</b>	<b>3,940</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>3,940</b>	<b>\$</b>	<b>-</b>
71	SPS	PSCo	881	Facilities & Real Estate	Direct	\$	374	\$	-	\$	374		
72	SPS	PSCo				<b>Subtotal</b>	<b>374</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>374</b>	<b>\$</b>	<b>-</b>
73	SPS	PSCo	889	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	273	\$	-	\$	273		
74	SPS	PSCo				<b>Subtotal</b>	<b>273</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>273</b>	<b>\$</b>	<b>-</b>
75	SPS	PSCo	892	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	1,189	\$	-	\$	1,189		
76	SPS	PSCo	892	Energy Supply Business Resources	Direct		81		-		81		
77	SPS	PSCo				<b>Subtotal</b>	<b>1,270</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,270</b>	<b>\$</b>	<b>-</b>
78	SPS	PSCo	893	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	295	\$	-	\$	295		
79	SPS	PSCo				<b>Subtotal</b>	<b>295</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>295</b>	<b>\$</b>	<b>-</b>
80	SPS	PSCo	903	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	401	\$	-	\$	401		
81	SPS	PSCo				<b>Subtotal</b>	<b>401</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>401</b>	<b>\$</b>	<b>125</b>

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year		Base Period	Test Year	
82	SPS	PSCo	920	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 26	\$ 26	-	\$ 26	\$ 26	7
83	SPS	PSCo									
84	SPS	PSCo	925	Facilities & Real Estate	Direct	\$ (1)	\$ (1)	-	\$ (1)	\$ (1)	(0)
85	SPS	PSCo									
86	SPS	PSCo	926	Facilities & Real Estate	Direct	\$ (30)	\$ (30)	-	\$ (30)	\$ (30)	(8)
87	SPS	PSCo									
88	SPS	PSCo	931	Facilities & Real Estate	Direct	\$ 25	\$ 25	-	\$ 25	\$ 25	7
89	SPS	PSCo									
90	SPS	PSCo									
<b>Total</b>							<b>\$ 169,980</b>	<b>\$ -</b>	<b>\$ 169,980</b>	<b>\$ 43,844</b>	

Amounts may not add or tie to other schedules due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment APF-6, pages 20-30 for adjustments to labor expense by FERC Account.

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year		Test Year	Period	
1	NSPM	SPS	408.1	Facilities & Real Estate	Direct	\$	84	\$	-	\$	84
2	NSPM	SPS			Subtotal	\$	84	\$	-	\$	84
3	NSPM	SPS	426.5	Facilities & Real Estate	Direct	\$	5	\$	-	\$	5
4	NSPM	SPS			Subtotal	\$	5	\$	-	\$	5
5	NSPM	SPS	502	Energy Supply Business Resources	Direct	\$	856	\$	-	\$	856
6	NSPM	SPS			Subtotal	\$	856	\$	-	\$	856
7	NSPM	SPS	505	Energy Delivery - Engineering/Design	Direct	\$	208	\$	-	\$	208
8	NSPM	SPS			Subtotal	\$	208	\$	-	\$	208
9	NSPM	SPS	506	Energy Delivery - Engineering/Design	Direct	\$	2,756	\$	-	\$	2,756
10	NSPM	SPS			Subtotal	\$	2,756	\$	-	\$	2,756
11	NSPM	SPS	507	Business Systems	Direct	\$	2	\$	-	\$	2
12	NSPM	SPS	507	Energy Delivery - Engineering/Design	Direct	\$	4	\$	-	\$	4
13	NSPM	SPS	507	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	1	\$	-	\$	1
14	NSPM	SPS	507	Energy Supply Business Resources	Direct	\$	192	\$	-	\$	192
15	NSPM	SPS	507	Facilities & Real Estate	Direct	\$	2,713	\$	-	\$	2,713
16	NSPM	SPS			Subtotal	\$	2,912	\$	-	\$	2,912
17	NSPM	SPS	511	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	85	\$	-	\$	85
18	NSPM	SPS	511	Energy Supply Business Resources	Direct	\$	439	\$	-	\$	439
19	NSPM	SPS			Subtotal	\$	524	\$	-	\$	524
20	NSPM	SPS	512	Energy Delivery - Engineering/Design	Direct	\$	8,175	\$	-	\$	8,175
21	NSPM	SPS	512	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	23,712	\$	-	\$	23,712
22	NSPM	SPS	512	Energy Supply Business Resources	Direct	\$	53,232	\$	-	\$	53,232
23	NSPM	SPS			Subtotal	\$	85,119	\$	-	\$	85,119
24	NSPM	SPS	513	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	3,682	\$	-	\$	3,682
25	NSPM	SPS			Subtotal	\$	3,682	\$	-	\$	3,682
26	NSPM	SPS	514	Energy Delivery - Engineering/Design	Direct	\$	271	\$	-	\$	271
27	NSPM	SPS	514	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	23	\$	-	\$	23
28	NSPM	SPS			Subtotal	\$	294	\$	-	\$	294
29	NSPM	SPS	550	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	1	\$	-	\$	1
30	NSPM	SPS	550	Energy Supply Business Resources	Direct	\$	2	\$	-	\$	2
31	NSPM	SPS	550	Facilities & Real Estate	Direct	\$	8	\$	-	\$	8
32	NSPM	SPS			Subtotal	\$	11	\$	-	\$	11
33	NSPM	SPS	552	Energy Delivery - Engineering/Design	Direct	\$	83	\$	-	\$	83
34	NSPM	SPS			Subtotal	\$	83	\$	-	\$	83

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Period		Test Year	Period	
35	NSPM	SPS	560	Energy Delivery - Engineering/Design	Direct	\$ 20,902	\$ -	\$ -	\$ 20,902		
36	NSPM	SPS				<b>Subtotal \$</b>	<b>20,902</b>	<b>\$ -</b>	<b>\$ -</b>	<b>20,902</b>	<b>\$ 5,786</b>
37	NSPM	SPS	567	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	3	\$ -	\$ -	3	
38	NSPM	SPS	567	Energy Supply Business Resources	Direct	\$	12	\$ -	\$ -	12	
39	NSPM	SPS	567	Facilities & Real Estate	Direct	\$	81	\$ -	\$ -	81	
40	NSPM	SPS				<b>Subtotal \$</b>	<b>96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>96</b>	<b>\$ 20</b>
41	NSPM	SPS	570	Energy Delivery - Engineering/Design	Direct	\$	1,129	\$ -	\$ -	1,129	
42	NSPM	SPS	570	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	541	\$ -	\$ -	541	
43	NSPM	SPS	570	Energy Supply Business Resources	Direct	\$	383	\$ -	\$ -	383	
44	NSPM	SPS				<b>Subtotal \$</b>	<b>2,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,053</b>	<b>\$ 430</b>
45	NSPM	SPS	580	Energy Delivery - Engineering/Design	Direct	\$	235	\$ -	\$ -	235	
46	NSPM	SPS	580	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	796	\$ -	\$ -	796	
47	NSPM	SPS				<b>Subtotal \$</b>	<b>1,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,031</b>	<b>\$ 368</b>
48	NSPM	SPS	585	Energy Supply Business Resources	Direct	\$	1,487	\$ -	\$ -	1,487	
49	NSPM	SPS				<b>Subtotal \$</b>	<b>1,487</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,487</b>	<b>\$ 531</b>
50	NSPM	SPS	586	Energy Delivery - Engineering/Design	Direct	\$	1,762	\$ -	\$ -	1,762	
51	NSPM	SPS	586	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	1,261	\$ -	\$ -	1,261	
52	NSPM	SPS	586	Energy Supply Business Resources	Direct	\$	1,854	\$ -	\$ -	1,854	
53	NSPM	SPS	586	Fleet	Direct	\$	1,084	\$ -	\$ -	1,084	
54	NSPM	SPS				<b>Subtotal \$</b>	<b>5,961</b>	<b>\$ -</b>	<b>\$ -</b>	<b>5,961</b>	<b>\$ 2,128</b>
55	NSPM	SPS	587	Energy Delivery - Engineering/Design	Direct	\$	1,490	\$ -	\$ -	1,490	
56	NSPM	SPS				<b>Subtotal \$</b>	<b>1,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,490</b>	<b>\$ 532</b>
57	NSPM	SPS	588	Energy Delivery - Engineering/Design	Direct	\$	425	\$ -	\$ -	425	
58	NSPM	SPS	588	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	160	\$ -	\$ -	160	
59	NSPM	SPS	588	Supply Chain	Direct	\$	5,156	\$ -	\$ -	5,156	
60	NSPM	SPS				<b>Subtotal \$</b>	<b>5,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>5,741</b>	<b>\$ 2,050</b>
61	NSPM	SPS	589	Energy Delivery - Engineering/Design	Direct	\$	1	\$ -	\$ -	1	
62	NSPM	SPS	589	Energy Supply Business Resources	Direct	\$	43	\$ -	\$ -	43	
63	NSPM	SPS	589	Facilities & Real Estate	Direct	\$	525	\$ -	\$ -	525	
64	NSPM	SPS				<b>Subtotal \$</b>	<b>569</b>	<b>\$ -</b>	<b>\$ -</b>	<b>569</b>	<b>\$ 203</b>
65	NSPM	SPS	593	Energy Delivery - Engineering/Design	Direct	\$	7,524	\$ -	\$ -	7,524	
66	NSPM	SPS	593	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	726	\$ -	\$ -	726	
67	NSPM	SPS	593	Energy Supply Business Resources	Direct	\$	1,375	\$ -	\$ -	1,375	
68	NSPM	SPS				<b>Subtotal \$</b>	<b>9,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>9,625</b>	<b>\$ 3,436</b>



Southwestern Public Service Company

Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments		Total Company		NM Retail	
						Base Period	Test Year	Test Year	Test Year	Test Year	Test Year		
69	NSPM	SPS	596	Energy Delivery - Engineering/Design	Direct	\$ 816	\$ -	\$ -	\$ -	\$ 816	\$ -	\$ -	\$ 291
70	NSPM	SPS				\$ 816	\$ -	\$ -	\$ -	\$ 816	\$ -	\$ -	\$ 291
71	NSPM	SPS	903	Energy Delivery - Engineering/Design	Direct	\$ 1,734	\$ -	\$ -	\$ -	\$ 1,734	\$ -	\$ -	\$ 1,734
72	NSPM	SPS	903	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 2,208	\$ -	\$ -	\$ -	\$ 2,208	\$ -	\$ -	\$ 2,208
73	NSPM	SPS	903	Energy Supply Business Resources	Direct	\$ 1,024	\$ -	\$ -	\$ -	\$ 1,024	\$ -	\$ -	\$ 1,024
74	NSPM	SPS				\$ 4,966	\$ -	\$ -	\$ -	\$ 4,966	\$ -	\$ -	\$ 1,544
75	NSPM	SPS	925	Facilities & Real Estate	Direct	\$ 12	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ 12
76	NSPM	SPS				\$ 12	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ 3
77	NSPM	SPS				\$ 228	\$ -	\$ -	\$ -	\$ 228	\$ -	\$ -	\$ 63
78	NSPM	SPS	926	Facilities & Real Estate	Direct	\$ 228	\$ -	\$ -	\$ -	\$ 228	\$ -	\$ -	\$ 63
79	NSPM	SPS	931	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 19	\$ -	\$ -	\$ -	\$ 19	\$ -	\$ -	\$ 19
80	NSPM	SPS	931	Energy Supply Business Resources	Direct	\$ 45	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 45
81	NSPM	SPS	931	Facilities & Real Estate	Direct	\$ 191	\$ -	\$ -	\$ -	\$ 191	\$ -	\$ -	\$ 191
82	NSPM	SPS				\$ 255	\$ -	\$ -	\$ -	\$ 255	\$ -	\$ -	\$ 67
83	NSPM	SPS				\$ 151,766	\$ -	\$ -	\$ -	\$ 151,766	\$ -	\$ -	\$ 45,069

Amounts may not add or tie to other schedules due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment AFP-6, pages 20-30 for adjustments to labor expense by FERC Account.

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company				
						Base Period	Test Year Period		Test Year Period	NM Retail Test Year Period			
1	NSPW	SPS	426.4	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	244	\$	-	\$	244	\$	-
2	NSPW	SPS				<b>Subtotal</b>	<b>\$ 244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3	NSPW	SPS	507	Energy Supply Business Resources	Direct	\$	1	\$	-	\$	1	\$	1
4	NSPW	SPS	507	Facilities & Real Estate	Direct	\$	14	\$	-	\$	14	\$	14
5	NSPW	SPS				<b>Subtotal</b>	<b>\$ 15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4</b>
6	NSPW	SPS	513	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	223	\$	-	\$	223	\$	223
7	NSPW	SPS				<b>Subtotal</b>	<b>\$ 223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64</b>
8	NSPW	SPS	567	Energy Supply Business Resources	Direct	\$	1	\$	-	\$	1	\$	1
9	NSPW	SPS	567	Facilities & Real Estate	Direct	\$	12	\$	-	\$	12	\$	12
10	NSPW	SPS				<b>Subtotal</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3</b>
11	NSPW	SPS	570	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	156	\$	-	\$	156	\$	156
12	NSPW	SPS				<b>Subtotal</b>	<b>\$ 156</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 156</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33</b>
13	NSPW	SPS	586	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	48	\$	-	\$	48	\$	48
14	NSPW	SPS				<b>Subtotal</b>	<b>\$ 48</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17</b>
15	NSPW	SPS	589	Energy Supply Business Resources	Direct	\$	2	\$	-	\$	2	\$	2
16	NSPW	SPS	589	Facilities & Real Estate	Direct	\$	33	\$	-	\$	33	\$	33
17	NSPW	SPS				<b>Subtotal</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12</b>
18	NSPW	SPS	593	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	140	\$	-	\$	140	\$	140
19	NSPW	SPS	593	Fleet	Direct	\$	2	\$	-	\$	2	\$	2
20	NSPW	SPS				<b>Subtotal</b>	<b>\$ 142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51</b>
21	NSPW	SPS	596	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	238	\$	-	\$	238	\$	238
22	NSPW	SPS				<b>Subtotal</b>	<b>\$ 238</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 238</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85</b>
23	NSPW	SPS	903	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	116	\$	-	\$	116	\$	116
24	NSPW	SPS				<b>Subtotal</b>	<b>\$ 116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36</b>

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Total Company		NM Retail Test Year Period
						Base Period	Adjustments	Test Year	Period	
25	NSPW	SPS	926	Facilities & Real Estate	Direct	\$ 4	\$ -	\$ 4	\$ -	4
26	NSPW	SPS				\$ 4	\$ -	\$ 4	\$ -	4
<b>Subtotal</b>						\$ 8	\$ -	\$ 8	\$ -	8
27	NSPW	SPS	931	Facilities & Real Estate	Direct	\$ 9	\$ -	\$ 9	\$ -	9
28	NSPW	SPS				\$ 9	\$ -	\$ 9	\$ -	9
<b>Subtotal</b>						\$ 18	\$ -	\$ 18	\$ -	18
<b>Total</b>						\$ 26	\$ -	\$ 26	\$ -	26

Amounts may not add or tie to other schedules due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment APP-6, pages 20-30 for adjustments to labor expense by FERC Account.

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1	SPS	SPS	408.1	Facilities & Real Estate	Direct	\$ 2	\$ -	\$ 2	2
2	SPS	SPS				\$ 2	\$ -	\$ 2	1
3	SPS	SPS	500	Energy Supply Business Resources	Direct	\$ 328	\$ -	\$ 328	328
4	SPS	SPS				\$ 328	\$ -	\$ 328	91
5	SPS	SPS	502	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 10	\$ -	\$ 10	10
6	SPS	SPS				\$ 10	\$ -	\$ 10	3
7	SPS	SPS	506	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 203	\$ -	\$ 203	203
8	SPS	SPS	506	Energy Supply Business Resources	Direct	\$ 1,490	\$ -	\$ 1,490	1,490
9	SPS	SPS				\$ 1,693	\$ -	\$ 1,693	469
10	SPS	SPS	507	Facilities & Real Estate	Direct	\$ 1,440	\$ -	\$ 1,440	1,440
11	SPS	SPS				\$ 1,440	\$ -	\$ 1,440	399
12	SPS	SPS	511	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 920	\$ -	\$ 920	920
13	SPS	SPS	511	Energy Supply Business Resources	Direct	\$ 410	\$ -	\$ 410	410
14	SPS	SPS				\$ 1,330	\$ -	\$ 1,330	368
15	SPS	SPS	512	Energy Delivery - Engineering/Design	Direct	\$ 1,632	\$ -	\$ 1,632	1,632
16	SPS	SPS	512	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 20,083	\$ -	\$ 20,083	20,083
17	SPS	SPS				\$ 21,715	\$ -	\$ 21,715	6,230
18	SPS	SPS	513	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 370	\$ -	\$ 370	370
19	SPS	SPS	513	Energy Supply Business Resources	Direct	\$ 385	\$ -	\$ 385	385
20	SPS	SPS				\$ 755	\$ -	\$ 755	217
21	SPS	SPS	562	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 629	\$ -	\$ 629	629
22	SPS	SPS				\$ 629	\$ -	\$ 629	132
23	SPS	SPS	567	Facilities & Real Estate	Direct	\$ 80	\$ -	\$ 80	80
24	SPS	SPS				\$ 80	\$ -	\$ 80	17
25	SPS	SPS	570	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 1,681	\$ -	\$ 1,681	1,681
26	SPS	SPS				\$ 1,681	\$ -	\$ 1,681	352
27	SPS	SPS	580	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 189	\$ -	\$ 189	189
28	SPS	SPS				\$ 189	\$ -	\$ 189	67
29	SPS	SPS	585	Energy Delivery - Engineering/Design	Direct	\$ 191	\$ -	\$ 191	191
30	SPS	SPS				\$ 191	\$ -	\$ 191	68

Southwestern Public Service Company  
Expenses Associated with Affiliated Interests

(a) Base Period Information, (b) Test Year Period Information

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year		Test Year	Period	
31	PSCo	SPS	586	Energy Delivery - Engineering/Design	Direct	\$	136	\$	-	\$	136
32	PSCo	SPS	586	Energy Delivery Construction, Operations & Maintenance (COM)	Direct		3,236		-		3,236
33	PSCo	SPS				<b>Subtotal \$</b>	<b>3,372</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>3,372</b>
34	PSCo	SPS	587	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	203	\$	-	\$	203
35	PSCo	SPS				<b>Subtotal \$</b>	<b>203</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>203</b>
36	PSCo	SPS	588	Energy Delivery - Engineering/Design	Direct	\$	66	\$	-	\$	66
37	PSCo	SPS	588	Energy Delivery Construction, Operations & Maintenance (COM)	Direct		17,111		-		17,111
38	PSCo	SPS				<b>Subtotal \$</b>	<b>17,177</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>17,177</b>
39	PSCo	SPS	589	Facilities & Real Estate	Direct	\$	688	\$	-	\$	688
40	PSCo	SPS				<b>Subtotal \$</b>	<b>688</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>688</b>
41	PSCo	SPS	593	Energy Delivery - Engineering/Design	Direct	\$	553	\$	-	\$	553
42	PSCo	SPS	593	Energy Delivery Construction, Operations & Maintenance (COM)	Direct		1,185		-		1,185
43	PSCo	SPS	593	Energy Supply Business Resources	Direct		501		-		501
44	PSCo	SPS				<b>Subtotal \$</b>	<b>2,239</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,239</b>
45	PSCo	SPS	594	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	24	\$	-	\$	24
46	PSCo	SPS				<b>Subtotal \$</b>	<b>24</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>24</b>
47	PSCo	SPS	596	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$	1,203	\$	-	\$	1,203
48	PSCo	SPS	596	Energy Supply Business Resources	Direct		90		-		90
49	PSCo	SPS				<b>Subtotal \$</b>	<b>1,293</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,293</b>
50	PSCo	SPS	903	Energy Delivery - Engineering/Design	Direct	\$	108	\$	-	\$	108
51	PSCo	SPS	903	Energy Delivery Construction, Operations & Maintenance (COM)	Direct		2,039		-		2,039
52	PSCo	SPS	903	Energy Supply Business Resources	Direct		531		-		531
53	PSCo	SPS				<b>Subtotal \$</b>	<b>2,678</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,678</b>
54	PSCo	SPS	926	Facilities & Real Estate	Direct	\$	4	\$	-	\$	4
55	PSCo	SPS				<b>Subtotal \$</b>	<b>4</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>4</b>
56	PSCo	SPS	931	Facilities & Real Estate	Direct	\$	90	\$	-	\$	90
57	PSCo	SPS				<b>Subtotal \$</b>	<b>90</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>90</b>
58	PSCo	SPS				<b>Total \$</b>	<b>57,811</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>57,811</b>
											<b>18,194</b>

Amounts may not add or tie to other schedules due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment APP-6, pages 20-30 for adjustments to labor expense by FERC Account.

**Southwestern Public Service Company**

**Expenses Associated with Non-Utility Services**

**(a) Base Period, (b) Test Year Period**

Line No.	Description	FERC Acct. No.	(a)		FERC Acct. No.	(b)	
			Base Period	Adjustments		Test Year Period	Test Year Period
<b>1</b>	<b>Revenues</b>						
2	Merchandise Jobbing and Contract Work	415	\$ -	\$ -		\$ -	-
3	Non-Utility Operations	417	185,017	-		185,017	185,017
4	<b>Total</b>		<b>\$ 185,017</b>	<b>\$ -</b>		<b>\$ 185,017</b>	<b>185,017</b>
<b>5</b>	<b>Expenses</b>						
6	Merchandise Jobbing and Contract Work	417.1	\$ 209,131	\$ -		\$ 209,131	209,131
7	<b>Total</b>		<b>\$ 209,131</b>	<b>\$ -</b>		<b>\$ 209,131</b>	<b>209,131</b>

**(c) Explanation of Adjustments**

Non-Utility Services are not included in Southwestern Public Service Company's Cost of Service and are not adjusted for the Test Year Period.

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
1	<u>Cost of Sales</u>				
2	<b>Steam Production Fuel:</b>				
3	SPS Eliminate Fuel Cost	50110	\$ (119,484,809)	\$ (34,277,792)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
4	SPS Eliminate Fuel Cost	50120	(57,994)	(16,637)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
5	SPS Eliminate Fuel Cost	50130	(117,648,768)	(33,751,069)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
6	SPS Eliminate Fuel Cost	50165	(23,408,003)	(6,715,286)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
7	<b>Total Steam Production Fuel</b>		<b>\$ (260,599,574)</b>	<b>\$ (74,760,785)</b>	
8	<b>Combustion Turbine Fuel:</b>				
9	SPS Eliminate Fuel Cost	54700	\$ (39,957,981)	\$ (11,463,142)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
10	<b>Total Combustion Turbine Fuel</b>		<b>\$ (39,957,981)</b>	<b>\$ (11,463,142)</b>	
11	<u>Purchased Power</u>				
12	<b>Energy:</b>				
13	SPS Eliminate Fuel Cost	55500	\$ (340,614,157)	\$ (97,715,362)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
14	SPS Eliminate Purchased Power Variable O&M Recovered in Fuel	55509	(15,173,557)	(4,352,989)	This adjustment eliminates the portion of variable O&M which is not recovered through base rates in New Mexico.
15	SPS Variable O&M Blackhawk Energy Recovered in Base-NM	55509	(3,713,375)	(1,065,293)	This adjustment includes the per book amounts for the Blackhawk purchased power contract variable O&M charge which is recovered exclusively through base rates.
16	SPS Variable O&M Blackhawk Energy Recovered in Base-NM	55509BLHK	3,713,375	1,065,293	This adjustment includes the per book amounts for the Blackhawk purchased power contract variable O&M charge which is recovered exclusively through base rates.
17	<b>Total Energy</b>		<b>\$ (355,787,714)</b>	<b>\$ (102,068,350)</b>	

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
18	<b>Deferred Purchased Power:</b>				
19	SPS Eliminate Fuel Cost	55710	\$ (5,679,743)	\$ (1,629,404)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
20	<b>Total Deferred Purchased Power</b>		<u>\$ (5,679,743)</u>	<u>\$ (1,629,404)</u>	
21	<b>Total Purchased Power</b>		<u>\$ (361,467,457)</u>	<u>\$ (103,697,755)</u>	
22	<b>Total Cost of Sales</b>		<u>\$ (662,025,012)</u>	<u>\$ (189,921,681)</u>	
23	<b><u>Operating &amp; Maintenance Expenses</u></b>				
24	<b>Steam Production Operation:</b>				
25	SPS Business Area Adjustments	50000	\$ (36)	\$ (10)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
26	SPS Business Area Adjustments	50135	\$ (19)	\$ (5)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
27	SPS Business Area Adjustments	50600	\$ (290)	\$ (80)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
28	SPS Business Area Adjustments	50700	\$ (11,721)	\$ (3,244)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
28	<b>Total Steam Production Operation</b>		<u>\$ (12,065)</u>	<u>\$ (3,340)</u>	
29	<b>Steam Production Maintenance:</b>				
30	None		\$ -	\$ -	
31	<b>Total Steam Production Maintenance</b>		<u>\$ -</u>	<u>\$ -</u>	
32	<b>Total Steam Production</b>		<u>\$ (12,065)</u>	<u>\$ (3,340)</u>	
33	<b>Other Production Operation:</b>				
34	SPS Business Area Adjustments	54600	\$ (1)	\$ (0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
35	SPS Business Area Adjustments	55000	\$ (802)	\$ (222)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
36	<b>Total Other Production Operation</b>		<u>\$ (803)</u>	<u>\$ (222)</u>	



Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
37	<b>Other Production Maintenance:</b>				
38	None		\$ -	\$ -	
39	<b>Total Other Production Maintenance</b>		\$ -	\$ -	
40	<b>Total Other Production</b>		\$ (803)	\$ (222)	
41	<b>Other Power Supply:</b>				
42	SPS Business Area Adjustments	55600	\$ (6)	\$ (2)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
43	SPS Business Area Adjustments	55700	(673)	(186)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
44	SPS Eliminate Wholesale Account Manager Expense	55700	(179,643)	(49,727)	This adjustment eliminates costs that are incurred to serve wholesale customers.
45	SPS Trading A&G Adjustment	55700	(525,000)	(125,000)	This adjustment reduces revenue requirement to reflect the first \$125,000 in commodity trading net margins.
46	SPS Eliminate REC Costs	55790REC	(2,532,591)	(2,532,591)	This adjustment eliminates expenses not included in base rates.
47	SPS Eliminate REC Costs	55790REC	(2,001,337)	-	This adjustment eliminates expenses assigned directly to Texas retail.
48	<b>Total Other Power Supply</b>		\$ (5,239,250)	\$ (2,707,507)	
49	<b>Total Production Operations and Maintenance</b>		\$ (5,252,118)	\$ (2,711,069)	
50	<b>Transmission Operations</b>				
51	SPS Business Area Adjustments	56000	\$ (23,025)	\$ (4,823)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
52	SPS Business Area Adjustments	56300	(1,121)	(235)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
53	SPS Business Area Adjustments	56600	(74)	(16)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
54	SPS Business Area Adjustments	56700	(4,384)	(918)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
55	<b>Total Transmission Operations</b>		\$ (28,604)	\$ (5,991)	
56	<b>Transmission Maintenance</b>				
57	SPS Business Area Adjustments	57100	(12)	(2)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
58	<b>Total Transmission Maintenance</b>		\$ (12)	\$ (2)	

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
59	<b>Wheeling:</b>				
60	None		-	-	
61	<b>Total Wheeling</b>		<u>\$ -</u>	<u>\$ -</u>	
62	<b>Total Transmission O&amp;M</b>		<u>\$ (28,615)</u>	<u>\$ (5,993)</u>	
63	<b>Regional Markets Expense</b>				
64	SPS Business Area Adjustments	57510	\$ (75)	\$ (22)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
65	SPS Business Area Adjustments	57580	(96)	(27)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
66	<b>Total Regional Markets Expense</b>		<u>\$ (171)</u>	<u>\$ (49)</u>	
67	<b>Distribution Operations</b>				
68	SPS Business Area Adjustments	58000	\$ (7,686)	\$ (2,744)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
68	SPS Business Area Adjustments	58100	(189)	(67)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
69	SPS Business Area Adjustments	58300	(245)	(87)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
70	SPS Business Area Adjustments	58800	(972)	(347)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
71	SPS Business Area Adjustments	58900	(3,328)	(1,188)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
72	<b>Total Distribution Operations</b>		<u>\$ (12,420)</u>	<u>\$ (4,434)</u>	
73	<b>Distribution Maintenance</b>				
74	SPS Business Area Adjustments	59300	(930)	(332)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
75	SPS Mutual Aid Adjustment	59300	(1,140,216)	(407,101)	This adjustment eliminates costs which are reimbursed from other sources.
76	<b>Total Distribution Maintenance</b>		<u>\$ (1,141,146)</u>	<u>\$ (407,433)</u>	
77	<b>Total Distribution O&amp;M</b>		<u>\$ (1,153,566)</u>	<u>\$ (411,868)</u>	

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
<b>78</b>	<b>Customer Accounting Expense:</b>				
79	SPS Business Area Adjustments	90100	\$ 9,417	\$ 2,927	This adjustment reclassifies costs as part of an overall adjustment to remove costs that were charged to SPS in error or are unnecessary to providing utility service.
80	SPS Business Area Adjustments	90200	(313)	(97)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
81	SPS Business Area Adjustments	90300	(14,516)	(4,512)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
<b>82</b>	<b>Total Customer Accounting Expense</b>		<b>\$ (5,412)</b>	<b>\$ (1,682)</b>	
<b>83</b>	<b>Customer Service Expense:</b>				
84	SPS Business Area Adjustments	90800	-	-	This adjustment eliminates costs that are incurred to serve wholesale customers.
85	SPS Eliminate Wholesale Account Manager Expense	90800	(12,222)	(3,799)	This adjustment eliminates Texas-related energy efficiency costs.
85	SPS Eliminate Texas Per Book Historic EE Expense	90800	(866,773)	-	This adjustment eliminates Texas-related energy efficiency costs.
86	SPS Eliminate Per Book EE Amortization	90801	(4,479,389)	-	This adjustment eliminates Texas-related energy efficiency costs.
87	SPS Eliminate Per Book EE Amortization	90803	(11,473,000)	(11,473,000)	This adjustment eliminates costs recovered in the energy efficiency rider.
88	SPS Business Area Adjustments	90900	(146)	(45)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
<b>89</b>	<b>Total Customer Service Expense</b>		<b>\$ (16,831,530)</b>	<b>\$ (11,476,844)</b>	
<b>90</b>	<b>Sales Expense:</b>				
91	None		-	-	
<b>92</b>	<b>Total Sales Expense</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>93</b>	<b>Total Customer Operation and Maintenance</b>		<b>\$ (16,836,942)</b>	<b>\$ (11,478,527)</b>	

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
94	<b>Administrative and General Expense</b>				
95	SPS Business Area Adjustments	92000	\$ (8,804)	\$ (2,444)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
96	SPS Eliminate Xcel Foundation Expense	92000	(23,387)	(6,492)	This adjustment eliminates costs not recoverable from customers.
97	SPS Eliminate Long Term Incentive	92000	(4,942,447)	(1,372,094)	This adjustment eliminates costs not recoverable from customers.
98	SPS Business Area Adjustments	92100	(46,833)	(13,002)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
99	SPS Eliminate Xcel Foundation Expense	92100	(7,025)	(1,950)	This adjustment eliminates costs not recoverable from customers.
100	SPS Business Area Adjustments	92300	(1,457)	(404)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
101	SPS Eliminate Xcel Foundation Expense	92300	(2,816)	(782)	This adjustment eliminates costs not recoverable from customers.
102	SPS Business Area Adjustments	92500	(515)	(143)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
103	SPS Eliminate Xcel Foundation Expense	92500	(30)	(8)	This adjustment eliminates costs not recoverable from customers.
104	SPS Eliminate Wholesale Account Manager Expense	92500	(211)	(59)	This adjustment eliminates costs that are incurred to serve wholesale customers.
105	SPS Eliminate Xcel Foundation Expense	92600	(6,624)	(1,839)	This adjustment eliminates costs not recoverable from customers.
106	SPS Eliminate Wholesale Account Manager Expense	92600	(48,203)	(13,382)	This adjustment eliminates costs that are incurred to serve wholesale customers.
107	SPS Business Area Adjustments	92600	260	72	This adjustment reclassifies costs as part of an overall adjustment to remove costs that were charged to SPS in error or are unnecessary to providing utility service.
108	SPS Eliminate Brand & General Advertising	93010	(1,058,815)	(279,920)	This adjustment eliminates costs not recoverable from customers.
109	SPS Business Area Adjustments	93020	(1,258)	(333)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
110	SPS Business Area Adjustments	93100	(11,717)	(3,098)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
111	<b>Total Administrative and General Expense</b>		<b>\$ (6,159,881)</b>	<b>\$ (1,695,876)</b>	
112	<b>Total Operations and Maintenance</b>		<b>\$ (29,431,294)</b>	<b>\$ (16,303,382)</b>	
113	<b>Total Operations and Maintenance and Cost of Sales</b>		<b>\$ (691,456,306)</b>	<b>\$ (206,225,063)</b>	

**Note:**  
Please refer to the Direct Testimony of Arthur P. Freitas for more information on Base Period adjustments.  
Also see Attachment APF-6, pages 2-19.