

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

External Allocation Factors - Demand-Related		
Line No.	Allocation Factor	Description
1	DPROD	Demand Production (AED-4CP)
2	DPURCH	Purchased Capacity (AED-4CP)
3	DPRODTI	Transmission Interconnect (AED-4CP)
4	DPRODLD	Production Load Dispatching (AED-4CP)
5	DTRAN	Demand Transmission System (AED-4CP)
6	DTRANRAD	Demand Transmission Radial Lines - Gross Plant
7	DTRANLD	Transmission Load Dispatching (AED-4CP)
8	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant
10	DDISPSUB	Demand Distribution Primary Substation (NCP)
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)
15	DDISTSLT	Demand Distribution Line Transformers (NCP)
16	DDISTLD	Distribution Load Dispatching (NCP)
External Allocation Factors - Energy-Related		
Line No.	Allocation Factor	Description
17	ENERGY1	Energy @ Generation with Losses (kWh)
18	ENERGY2	Energy @ Meter (kWh Sales)
19	WIND	Weighted Wind Allocation
External Allocation Factors - Customer-Related		
Line No.	Allocation Factor	Description
20	CSERVICE	369-Service Investment (Replacement Costs)
21	CMETERS	370-Meters (New Meter Cost)
22	CMETRDG	902-Meter Reading (Weighted Reads)
23	CUSTREC	903-Customer Records & Collections (Wgrd Annual Bills)
24	CUSTASST	908-Customer Assistance
25	CUSTADVT	909-Advertisement
26	CUSTPREM	371-Installation on Customer Premises
27	CLIGHT	373-Street Lighting & Signal Systems
28	CUSTDEP	Customer Deposits (Number of Customers)
29	CUST	Number of Customers
30	TRANSMET	Transmission Meters (Transmission Customers)

Southwestern Public Service Company

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

Internally Developed Allocation Factors		
Line No.	Allocation Factor	Description
31	PRODPLT	Production Plant In Service
32	TRANPLT	Transmission Plant In Service
33	DISTPLT	Distribution Plant In Service
34	GENLPLT	General Plant In Service
35	INTGENLPLT	Intangible and General Plant In Service
36	TOTPLT	Total Electric Plant In Service
37	NETPLT	Net Electric Plant In Service
38	PLT_353	Account 353
39	OHTRAN	Transmission Overhead Accounts 354-356
40	UGTRAN	Transmission Underground Accounts 357&358
41	PLT_362	Acct 362-Station Equipment
42	PLT_364	Acct 364-Towers and Fixtures
43	PLT_365	Acct 365-Overhead Conductors & Devices
44	PLT_366	Acct 366-Underground Conduit
45	PLT_367	Acct 367 - Underground Conductor
46	PLT_368	Acct 368-Line Transformers
47	PLT_371	Acct 371-Inst. on Customer Premises
48	PLT_373	Acct 373-Street Lighting / Signal Systems
49	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365
50	UGDIST	Distribution Underground Lines Plant Accts 366 & 367
51	OX_PROD	O&M Expense Production Operation Accts 502-509
52	MX_PROD	O&M Expense Production Maint Accts 511-514
53	SALWAGPO	Salaries and Wages Production Operation
54	SALWAGPM	Salaries & Wages Production Maintenance
55	SALWAGTO	Salaries & Wages Accounts 561-567
56	SALWAGTM	Salaries & Wages Accounts 569-573
57	SALWAGDO	Salaries & Wages Accounts 581-589
58	SALWAGDM	Salaries & Wages Accounts 591-598
59	OX_904	Account 904
60	OX_902_3	Accounts 902 & 903
61	SALWAGCA	Salaries & Wages Accounts 902-905
62	SALWAGXAG	Salaries & Wages Excluding Admin & Gen
63	SALWAGES	Total Salaries and Wages Expense
64	CLAIMREV	Claimed Rate Sales Revenue

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

## (a) Base Period

## External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
1	DPROD	Demand Production (AED-4CP)	100%	20.15%	12.00%	3.18%	13.35%	2.19%
2	DPURCH	Purchased Capacity (AED-4CP)	100%	20.15%	12.00%	3.18%	13.35%	2.19%
3	DPRODIT	Transmission Interconnect (AED-4CP)	100%	20.15%	12.00%	3.18%	13.35%	2.19%
4	DPRODILD	Production Load Dispatching (AED-4CP)	100%	20.15%	12.00%	3.18%	13.35%	2.19%
5	DTRAN	Demand Transmission System (AED-4CP)	100%	21.53%	12.59%	3.27%	13.53%	2.33%
6	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	33,456,651	5,681,466	3,360,162	793,681	4,733,152	425,028
7	DTRANLID	Transmission Load Dispatching (AED-4CP)	100%	21.53%	12.59%	3.27%	13.53%	2.33%
8	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	5,351,214	1,491,503	741,894	217,808	1,136,447	86,714
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	28,105,438	4,173,719	2,550,772	567,224	3,780,071	327,847
10	DDISPSUB	Demand Distribution Primary Substation (NCP)	907,433	232,796	153,111	36,952	155,956	24,355
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	907,433	232,796	153,111	36,952	155,956	24,355
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	907,433	232,796	153,111	36,952	155,956	24,355
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	647,833	232,796	153,111	36,952	155,956	24,355
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	647,833	232,796	153,111	36,952	155,956	24,355
15	DDISTSILT	Demand Distribution Line Transformers (NCP)	647,833	232,796	153,111	36,952	155,956	24,355
16	DDISTILD	Distribution Load Dispatching (NCP)	907,433	232,796	153,111	36,952	155,956	24,355

## External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	6,965,424,169	744,582,350	563,028,048	179,243,141	822,552,422	84,322,389
18	ENERGY2	Energy @ Meter (kWh Sales)	6,418,070,331	659,863,177	498,966,268	158,848,714	731,127,164	74,950,103
19	WIND	Weighted Wind Allocation	100.00%	9.96%	7.55%	2.44%	12.07%	1.10%

## External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
20	CSEERVICE	369-Service Investment (Replacement Costs)	28,944,253	13,746,656	6,565,464	3,113,410	3,811,282	1,023,874
21	CMEETERS	370-Meters (New Meter Cost)	25,271,387	8,795,547	4,204,923	2,509,801	2,535,724	303,777
22	CMETRDG	902-Meter Reading (Weighted Reads)	1,359,087	721,363	356,734	140,557	44,356	12,130
23	CUSTREC	903-Customer Records & Collections (W/rd Annual Bills)	1,359,087	721,363	356,734	140,557	44,356	12,130
24	CUSTASST	908-Customer Assistance	1,359,087	721,363	356,734	140,557	44,356	12,130
25	CUSTADVT	909-Advertisement	1,359,087	721,363	356,734	140,557	44,356	12,130
26	CUSTPREM	371-Installation on Customer Premises	1	-	-	-	-	-
27	CLIGHT	372-Street Lighting & Signal Systems	1	-	-	-	-	-
28	CUSTDEP	Customer Deposits (Number of Customers)	111,133	60,114	29,728	11,713	3,696	1,011
29	CUST	Number of Customers	112,872	60,114	29,728	11,713	3,696	1,011
30	TRANSMET	Transmission Meters (Transmission Customers)	33	-	-	-	-	-

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

## (a) Base Period

## External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
1	DPROD	Demand Production (AED-4CP)	100%	20.25%	2.12%	23.94%	0.19%	2.29%	0.16%	0.18%
2	DPURCH	Purchased Capacity (AED-4CP)	100%	20.25%	2.12%	23.94%	0.19%	2.29%	0.16%	0.18%
3	DPRODII	Transmission Interconnect (AED-4CP)	100%	20.25%	2.12%	23.94%	0.19%	2.29%	0.16%	0.18%
4	DPRODLD	Production Load Dispatching (AED-4CP)	100%	20.25%	2.12%	23.94%	0.19%	2.29%	0.16%	0.18%
5	DTRAN	Demand Transmission System (AED-4CP)	100%	19.29%	1.86%	22.81%	0.19%	2.32%	0.15%	0.17%
6	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	33,455,651	13,545,324	1,335,708	2,411,267	40,966	1,071,841	26,998	31,059
7	DTRANLD	Transmission Load Dispatching (AED-4CP)	100%	19.29%	1.86%	22.81%	0.19%	2.32%	0.15%	0.17%
8	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	5,351,214	937,454	454,203	103,588	11,290	161,226	4,318	4,968
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	28,103,438	12,537,764	879,721	2,309,383	28,780	903,386	22,680	26,091
10	DDISPBUS	Demand Distribution Primary Substation (NCP)	907,433	259,600	-	-	2,484	33,843	3,877	4,460
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	907,433	259,600	-	-	2,484	33,843	3,877	4,460
12	DDISTPOL	Demand Distribution Primary Underground Lines (NCP)	907,433	259,600	-	-	2,484	33,843	3,877	4,460
13	DDISTPOL	Demand Distribution Secondary Overhead Lines (NCP)	647,833	-	-	-	2,484	33,843	3,877	4,460
14	DDISTPOL	Demand Distribution Secondary Underground Lines (NCP)	647,833	-	-	-	2,484	33,843	3,877	4,460
15	DDISTSUL	Demand Distribution Line Transformers (NCP)	647,833	-	-	-	2,484	33,843	3,877	4,460
16	DDISTLD	Distribution Load Dispatching (NCP)	907,433	259,600	-	-	2,484	33,843	3,877	4,460

## External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	6,965,424,169	1,937,480,211	161,048,778	2,291,419,945	13,277,105	136,052,925	15,074,636	17,342,219
18	ENERGY2	Energy @ Meter (kWh Sales)	6,418,070,331	1,751,951,998	155,464,643	2,225,472,518	11,766,426	120,930,881	13,359,432	15,369,008
19	WIND	Weighted Wind Allocation	100.00%	28.06%	2.22%	34.15%	0.18%	1.84%	0.21%	0.24%

## External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
20	CSERVICE	369-Service Investment (Replacement Costs)	28,944,253	-	-	-	306,914	376,654	-	-
21	CMETERS	370-Meters (New Meter Cost)	25,271,387	5,663,197	64,675	375,112	235,811	382,820	-	-
22	CMETRDG	902-Meter Reading (Weighted Reads)	1,359,087	58,061	761	4,259	14,101	6,765	-	-
23	CUSTREC	903-Customer Records & Collections (Wgrd Annual Bills)	1,359,087	58,061	761	4,259	14,101	6,765	-	-
24	CUSTASST	908-Customer Assistance	1,359,087	58,061	761	4,259	14,101	6,765	-	-
25	CUSTADVT	909-Advertisement	1,359,087	58,061	761	4,259	14,101	6,765	-	-
26	CUSTPREM	371-Installation on Customer Premises	1	-	-	-	-	-	1	-
27	CLIGHT	373-Street Lighting & Signal Systems	111,133	-	-	-	-	-	-	-
28	CUSTDEP	Customer Deposits (Number of Customers)	112,872	4,838	5	28	-	-	-	-
29	CUST	Number of Customers	112,872	4,838	5	28	1,175	564	-	-
30	TRANSMET	Transmission Meters (Transmission Customers)	33	-	-	28	-	-	-	-

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

(a) Base Period

## Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
31	PRODPLT	Production Plant In Service	531,113,749	106,997,336	63,714,582	16,900,075	70,911,148	11,632,049
32	TRANPLT	Transmission Plant In Service	609,765,594	129,047,536	75,304,804	19,517,295	82,333,158	13,804,512
33	DISTPLT	Distribution Plant In Service	495,868,473	142,084,080	89,424,917	24,682,469	86,349,191	13,827,909
34	GENPLT	General Plant In Service	123,192,479	30,738,796	17,672,893	5,697,794	14,772,621	2,307,814
35	INTGENPLT	Intangible and General Plant In Service	180,394,288	43,806,832	26,203,566	8,499,166	21,395,998	3,352,928
36	TOTPLT	Total Electric Plant In Service	1,817,142,105	424,135,803	254,647,869	69,599,005	260,989,495	42,617,399
37	NETPLT	Net Electric Plant In Service	1,217,126,831	286,462,918	173,663,944	46,465,450	178,712,738	29,103,345
38	PLT 353	Account 353	222,380,658	47,185,733	27,528,689	7,166,988	29,710,779	5,117,689
39	OHTRAN	Transmission Overhead Accounts 354-356	333,640,917	70,425,752	41,104,033	10,621,099	43,333,020	7,462,912
40	UGTRAN	Transmission Underground Accounts 357&358	151,161	32,538	18,970	4,936	20,453	3,529
41	PLT 362	Acct 362-Station Equipment	116,405,185	29,863,033	19,641,022	4,740,126	20,005,954	3,124,234
42	PLT 364	Acct 364-Towers and Fixtures	99,253,566	26,563,864	17,471,147	4,216,452	17,795,763	2,779,079
43	PLT 365	Acct 365-Overhead Conductors & Devices	102,534,339	27,441,918	18,048,646	4,355,825	18,383,992	2,870,940
44	PLT 366	Acct 366-Underground Conduit	6,290,816	1,677,160	1,103,074	266,214	1,123,569	175,462
45	PLT 367	Acct 367 - Underground Conductor	11,330,003	3,020,630	1,986,679	479,461	2,023,592	316,015
46	PLT 368	Acct 368-Line Transformers	69,808,053	23,085,257	16,498,662	3,981,755	16,805,208	2,624,389
47	PLT 371	Acct 371-Just. on Customer Premises	1	-	-	-	-	-
48	PLT 373	Acct 373-Street Lighting / Signal Systems	13,093,544	-	-	-	-	-
49	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	201,787,905	54,005,783	35,519,793	8,572,277	36,179,754	5,650,018
50	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	17,620,819	4,697,791	3,089,753	745,675	3,147,161	491,477
51	OX PROD	O&M Expense Production Operation Accts 502-509	9,936,662	1,998,944	1,190,851	316,000	1,326,214	217,327
52	MX PROD	O&M Expense Production Maint Accts 511-514	11,564,761	1,614,973	1,091,533	321,978	1,427,465	179,234
53	SALWAGPO	Salaries and Wages Production Operation	5,970,917	1,176,921	705,548	188,323	792,965	128,080
54	SALWAGTO	Salaries and Wages Production Maintenance	4,986,610	732,760	485,721	141,177	621,445	81,054
55	SALWAGTM	Salaries & Wages Accounts 561-567	2,601,757	555,269	323,873	84,195	350,601	60,001
56	SALWAGDO	Salaries & Wages Accounts 568-573	212,611	45,035	26,288	6,831	28,524	4,859
57	SALWAGDM	Salaries & Wages Accounts 581-589	3,405,469	948,399	539,737	207,278	456,413	68,126
58	OX 904	Salaries & Wages Accounts 591-598	1,604,920	391,040	257,921	61,741	263,554	41,069
59	OX 902 3	Account 904	1,361,556	795,795	493,592	6,047	23,381	2,587
60	SALWAGCA	Salaries & Wages Accounts 902-905	3,609,304	1,915,712	947,373	373,275	117,796	32,213
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	2,039,872	1,082,704	535,427	210,964	66,575	18,206
62	SALWAGS	Total Salaries and Wages Expense	23,638,391	5,744,009	3,324,113	1,061,168	2,883,293	448,290
63	CLAIMREV	Claimed Rate Sales Revenue	576,118	305,786	151,220	59,582	18,803	5,142
64			248,326,806	56,716,629	34,003,913	9,565,945	33,540,550	5,310,791

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

(a) Base Period

## Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T <sup>(3)</sup> 69 to 115 kV	LGS-T <sup>(3)</sup> 115KV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
31	PRODPLT	Production Plant In Service	531,113,749	107,330,368	11,283,851	127,174,063	1,023,774	12,143,365	836,644	962,495
32	TRANPLT	Transmission Plant In Service	609,765,594	124,243,633	12,423,814	135,629,630	1,145,071	14,405,071	888,290	1,021,910
33	DISTPLT	Distribution Plant In Service	495,868,473	101,346,293	66,555	386,018	1,828,016	18,311,370	15,078,320	2,283,334
34	GENPLT	General Plant In Service	123,192,479	23,903,792	1,662,157	19,951,103	452,927	2,708,079	1,091,084	2,211,420
35	INTGENPLT	Intangible and General Plant In Service	180,394,288	34,596,652	2,397,538	28,777,217	681,464	3,919,529	1,573,729	3,189,650
36	TOTPLT	Total Electric Plant In Service	1,817,142,105	367,716,966	26,173,758	291,966,928	4,681,173	48,779,335	18,376,984	7,457,390
37	NETPLT	Net Electric Plant In Service	1,217,126,831	251,720,606	16,092,402	182,213,021	3,086,900	34,096,965	10,950,367	4,538,175
38	PLT 353	Account 353	222,380,638	42,435,993	4,311,182	52,485,833	423,188	5,104,568	330,175	379,841
39	OHTRAN	Transmission Overhead Accounts 354-356	333,640,917	70,834,167	6,852,493	71,329,355	621,213	8,025,895	479,439	551,558
40	UGTRAN	Transmission Underground Accounts 357&358	151,161	29,154	2,809	34,479	291	3,514	227	261
41	PLT 362	Acct 362-Station Equipment	116,405,185	33,301,385	-	-	318,641	4,341,375	497,305	572,111
42	PLT 364	Acct 364-Towers and Fixtures	99,253,566	25,330,797	-	-	283,439	3,861,755	442,364	508,906
43	PLT 365	Acct 365-Overhead Conductors & Devices	102,534,339	26,168,093	-	-	292,808	3,989,403	456,986	525,728
44	PLT 366	Acct 366-Underground Conduit	6,290,816	1,623,561	-	-	17,895	243,819	27,930	32,131
45	PLT 367	Acct 367 - Underground Conductor	11,330,003	2,924,096	-	-	32,230	439,128	50,302	57,869
46	PLT 368	Acct 368-Line Transformers	69,808,053	-	-	-	257,662	3,646,800	417,741	480,580
47	PLT 371	Acct 371-Inst. on Customer Premises	1	-	-	-	-	-	-	1
48	PLT 373	Acct 373-Street Lighting / Signal Systems	13,093,544	-	-	-	-	-	13,093,544	-
49	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	201,787,905	51,498,890	-	-	576,247	7,851,158	899,351	1,034,635
50	OXDIST	Distribution Underground Lines Plant Accts 366 & 367	17,620,819	4,547,658	-	-	50,126	682,947	78,232	90,000
51	OX PROD	O&M Expense Production Operation Accts 502-509	9,936,662	2,014,103	211,205	2,382,040	19,191	227,090	15,671	18,028
52	MX PROD	O&M Expense Production Maint Accts 511-514	11,564,761	2,913,646	259,894	3,445,912	22,145	239,233	22,670	26,080
53	SALWAGPO	Salaries and Wages Production Operation	5,970,917	1,229,673	127,393	1,454,310	11,525	135,604	9,568	11,007
54	SALWAGPM	Salaries and Wages Production Maintenance	4,986,610	1,227,198	111,343	1,451,383	9,558	104,437	9,548	10,985
55	SALWAGTO	Salaries & Wages Accounts 561-567	2,601,757	507,932	50,839	595,243	4,962	60,337	3,862	4,443
56	SALWAGTM	Salaries & Wages Accounts 569-573	212,611	41,697	4,326	49,016	402	4,938	313	360
57	SALWAGDO	Salaries & Wages Accounts 581-589	3,403,469	690,812	3,129	18,151	17,479	99,240	42,682	314,023
58	SALWAGDM	Salaries & Wages Accounts 591-598	1,604,920	386,925	(7)	(38)	4,121	57,293	135,732	7,569
59	OX 904	Account 904	1,561,536	401,333	-	-	-	-	-	-
60	OX 902.3	Accounts 902 & 903	3,608,304	154,192	2,020	11,311	37,448	17,966	-	-
61	SALWAGCA	Salaries & Wages Accounts 902-905	2,039,872	87,145	1,142	6,392	21,164	10,154	-	-
62	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	23,638,391	4,671,546	326,450	3,918,588	83,146	529,121	214,307	434,360
63	SALWAGES	Total Salaries and Wages Expense	576,118	24,612	322	1,805	5,977	2,868	-	-
64	CLAIMREV	Claimed Rate Sales Revenue	248,326,806	51,085,818	3,706,754	43,384,850	674,100	6,192,534	2,241,151	1,903,770

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

## (a) Base Period

## External Allocation Factors - Demand-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
65	DPROD	Demand Production (AED-4CP)	1.000000	0.201458	0.119964	0.031820	0.133514	0.021901
66	DPURCH	Purchased Capacity (AED-4CP)	1.000000	0.201458	0.119964	0.031820	0.133514	0.021901
67	DPRODIT	Transmission Interconnect (AED-4CP)	1.000000	0.201458	0.119964	0.031820	0.133514	0.021901
68	DPRODLD	Production Load Dispatching (AED-4CP)	1.000000	0.201458	0.119964	0.031820	0.133514	0.021901
69	DTRAN	Demand Transmission System (AED-4CP)	1.000000	0.215252	0.125498	0.032653	0.135309	0.023344
70	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	1.000000	0.169816	0.100433	0.023723	0.141471	0.012704
71	DTRANLID	Transmission Load Dispatching (AED-4CP)	1.000000	0.215252	0.125498	0.032653	0.135309	0.023344
72	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	1.000000	0.278685	0.138640	0.040702	0.212372	0.016205
73	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	1.000000	0.148502	0.090757	0.020182	0.134496	0.011665
74	DDISFSUB	Demand Distribution Primary Substation (NCP)	1.000000	0.256544	0.168730	0.040721	0.171865	0.026839
75	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.000000	0.256544	0.168730	0.040721	0.171865	0.026839
76	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.000000	0.256544	0.168730	0.040721	0.171865	0.026839
77	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.000000	0.359346	0.236343	0.057039	0.240735	0.037594
78	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.000000	0.359346	0.236343	0.057039	0.240735	0.037594
79	DDISTSOLT	Demand Distribution Line Transformers (NCP)	1.000000	0.359346	0.236343	0.057039	0.240735	0.037594
80	DDISTILD	Distribution Load Dispatching (NCP)	1.000000	0.256544	0.168730	0.040721	0.171865	0.026839

## External Allocation Factors - Energy-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
81	ENEFUEL	Energy @ Generation with Fuel Loss Factors (kWh)	1.000000	0.106897	0.080832	0.025733	0.118091	0.012106
82	ENERGY1	Energy @ Generation with Base Loss Factors (kWh)	1.000000	0.102813	0.077744	0.024750	0.113917	0.011678
83	WIND	Weighted Wind Allocation	1.000000	0.099560	0.075514	0.024357	0.120678	0.011018

## External Allocation Factors - Customer-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
84	CSERVICE	369-Service Investment (Replacement Costs)	1.000000	0.474936	0.226831	0.107566	0.131677	0.035374
85	CNETERS	370-Meters (New Meter Cost)	1.000000	0.348044	0.166391	0.099314	0.100340	0.012021
86	CMETRDG	902-Meter Reading (Weighted Reads)	1.000000	0.330770	0.262481	0.103420	0.032637	0.008925
87	CUSTREC	903-Customer Records & Collections (Ward Annual Bills)	1.000000	0.330770	0.262481	0.103420	0.032637	0.008925
88	CUSTASST	908-Customer Assistance	1.000000	0.330770	0.262481	0.103420	0.032637	0.008925
89	CUSTADVT	909-Advertisement	1.000000	0.330770	0.262481	0.103420	0.032637	0.008925
90	CUSTPREM	371-Installation on Customer Premises	1.000000	-	-	-	-	-
91	CLIGHT	373-Street Lighting & Signal Systems	1.000000	-	-	-	-	-
92	CUSTDEP	Customer Deposits (Number of Customers)	1.000000	0.540915	0.267498	0.105397	0.033260	0.009096
93	CUST	Number of Customers	1.000000	0.532582	0.263377	0.103773	0.032748	0.008956
94	TRANSMET	Transmission Meters (Transmission Customers)	1.000000	-	-	-	-	-

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

## (a) Base Period

## External Allocation Factors - Demand-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
65	DPROD	Demand Production (AED-4CP)	1.000000	0.202462	0.021249	0.239448	0.001931	0.022864	0.001575	0.001812
66	DPURCH	Purchased Capacity (AED-4CP)	1.000000	0.202462	0.021249	0.239448	0.001931	0.022864	0.001575	0.001812
67	DPURCH	Transmission Interconnect (AED-4CP)	1.000000	0.202462	0.021249	0.239448	0.001931	0.022864	0.001575	0.001812
68	DPROD	Production Load Dispatching (AED-4CP)	1.000000	0.202462	0.021249	0.239448	0.001931	0.022864	0.001575	0.001812
69	DTRAN	Demand Transmission System (AED-4CP)	1.000000	0.192864	0.018581	0.228096	0.001926	0.023250	0.001501	0.001726
70	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	1.000000	0.404862	0.039924	0.072071	0.001224	0.032037	0.000807	0.000928
71	DTRANL	Demand Transmission Load Dispatching (AED-4CP)	1.000000	0.192864	0.018581	0.228096	0.001926	0.023250	0.001501	0.001726
72	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	1.000000	0.175185	0.084878	0.019838	0.002110	0.030129	0.000807	0.000928
73	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	1.000000	0.446026	0.031301	0.082169	0.001024	0.032143	0.000807	0.000928
74	DDISPSUB	Demand Distribution Primary Substation (NCP)	1.000000	0.286082	-	-	0.002737	0.037295	0.004272	0.004915
75	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.000000	0.286082	-	-	0.002737	0.037295	0.004272	0.004915
76	DDISTPOL	Demand Distribution Primary Underground Lines (NCP)	1.000000	0.286082	-	-	0.002737	0.037295	0.004272	0.004915
77	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.000000	-	-	-	0.003834	0.052240	0.005984	0.006884
78	DDISTSOL	Demand Distribution Secondary Underground Lines (NCP)	1.000000	-	-	-	0.003834	0.052240	0.005984	0.006884
79	DDISTSILT	Demand Distribution Line Transformers (NCP)	1.000000	-	-	-	0.003834	0.052240	0.005984	0.006884
80	DDISTILD	Distribution Load Dispatching (NCP)	1.000000	0.286082	-	-	0.002737	0.037295	0.004272	0.004915

## External Allocation Factors - Energy-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
81	ENERFUEL	Energy @ Generation with Fuel Loss Factors (kWh)	1.000000	0.278157	0.023121	0.328971	0.001906	0.019533	0.002164	0.002490
82	ENERGY1	Energy @ Generation with Base Loss Factors (kWh)	1.000000	0.272972	0.024223	0.346751	0.001833	0.018842	0.002082	0.002395
83	WIND	Weighted Wind Allocation	1.000000	0.280558	0.022221	0.341453	0.001782	0.018389	0.002078	0.002391

## External Allocation Factors - Customer-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
84	CSERVICE	369-Service Investment (Replacement Costs)	1.000000	-	-	-	0.010604	0.013013	-	-
85	CMEETERS	370-Meters (New Meter Cost)	1.000000	0.224095	0.002559	0.014843	0.009331	0.023062	-	-
86	CMEITRDG	902-Meter Reading (Weighted Roads)	1.000000	0.042721	0.000560	0.003134	0.010375	0.004978	-	-
87	CUSTREC	903-Customer Records & Collections (W/gd Annual Bills)	1.000000	0.042721	0.000560	0.003134	0.010375	0.004978	-	-
88	CUSTASST	908-Customer Assistance	1.000000	0.042721	0.000560	0.003134	0.010375	0.004978	-	-
89	CUSTADVT	909-Advertisement	1.000000	0.042721	0.000560	0.003134	0.010375	0.004978	-	-
90	CUSTPREM	371-Installation on Customer Premises	1.000000	-	-	-	-	-	-	1.000000
91	CLIGHT	373-Street Lighting & Signal Systems	1.000000	-	-	-	-	-	-	-
92	CUSTDEP	Customer Deposits (Number of Customers)	1.000000	0.043537	0.000045	-	-	-	-	-
93	CUST	Number of Customers	1.000000	0.042866	0.000044	-	0.010411	0.004995	-	-
94	TRANSMET	Transmission Meters (Transmission Customers)	1.000000	-	0.151515	0.848485	-	-	-	-



Southwestern Public Service Company

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

(a) Base Period

Internally Developed Allocation Factors - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
95	PRODPLT	Production Plant In Service	1.000000	0.201458	0.119964	0.031820	0.133514	0.021901
96	TRANPLT	Transmission Plant In Service	1.000000	0.211635	0.123498	0.032008	0.135024	0.022639
97	DISTPLT	Distribution Plant In Service	1.000000	0.286939	0.180340	0.049776	0.174137	0.027886
98	GENPLT	General Plant In Service	1.000000	0.249681	0.143458	0.046251	0.119915	0.018733
99	INTGENPLT	Intangible and General Plant In Service	1.000000	0.253926	0.145257	0.047114	0.118607	0.018587
100	TOTPLT	Total Electric Plant In Service	1.000000	0.233408	0.140136	0.038301	0.143626	0.023453
101	NETPLT	Net Electric Plant In Service	1.000000	0.233360	0.142684	0.038176	0.146832	0.023912
102	PLT 353	Account 353	1.000000	0.212185	0.123791	0.032228	0.133603	0.023013
103	OHTRAN	Transmission Overhead Accounts 354-356	1.000000	0.211082	0.123198	0.031834	0.135874	0.022368
104	UGTRAN	Transmission Underground Accounts 357&358	1.000000	0.212232	0.125498	0.032653	0.135309	0.023344
105	PLT 362	Acct 362-Station Equipment	1.000000	0.256544	0.168730	0.040721	0.171865	0.026839
106	PLT 364	Acct 364-Towers and Fixtures	1.000000	0.267636	0.176025	0.042482	0.179296	0.028000
107	PLT 365	Acct 365-Overhead Conductors & Devices	1.000000	0.267636	0.176025	0.042482	0.179296	0.028000
108	PLT 366	Acct 366-Underground Conduit	1.000000	0.266605	0.175347	0.042318	0.178605	0.027892
109	PLT 367	Acct 367-Underground Conductor	1.000000	0.266605	0.175347	0.042318	0.178605	0.027892
110	PLT 368	Acct 368-Line Transformers	1.000000	0.359346	0.236343	0.057039	0.240735	0.037594
111	PLT 371	Acct 371-Inst. on Customer Premises	1.000000	-	-	-	-	-
112	PLT 373	Acct 373-Street Lighting / Signal Systems	1.000000	-	-	-	-	-
113	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.000000	0.267636	0.176025	0.042318	0.178605	0.027892
114	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.000000	0.266605	0.175347	0.042318	0.178605	0.027892
115	OX PROD	O&M Expense Production Operation Accts 502-509	1.000000	0.201169	0.119844	0.031801	0.133467	0.021871
116	MX PROD	O&M Expense Production Maint Accts 511-514	1.000000	0.139646	0.094384	0.027841	0.123432	0.015498
117	SALWAGPO	Salaries and Wages Production Operation	1.000000	0.197109	0.118164	0.031540	0.132805	0.021451
118	SALWAGPM	Salaries and Wages Production Maintenance	1.000000	0.146946	0.097405	0.028311	0.124623	0.016254
119	SALWAGTO	Salaries & Wages Accounts 561-567	1.000000	0.213421	0.124482	0.032361	0.134755	0.023062
120	SALWAGTM	Salaries & Wages Accounts 569-573	1.000000	0.211913	0.123645	0.032131	0.134163	0.022854
121	SALWAGDO	Salaries & Wages Accounts 581-589	1.000000	0.278493	0.158491	0.060866	0.134023	0.020005
122	SALWAGDM	Salaries & Wages Accounts 591-598	1.000000	0.245651	0.160706	0.038470	0.164217	0.025589
123	OX 904	Account 904	1.000000	0.384484	0.362526	0.004441	0.017173	0.001900
124	OX 902 3	Accounts 902 & 903	1.000000	0.350770	0.262481	0.103420	0.032637	0.008925
125	SALWAGCA	Salaries & Wages Accounts 902-905	1.000000	0.330770	0.262481	0.103420	0.032637	0.008925
126	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.000000	0.245995	0.140623	0.044892	0.121975	0.018964
127	SALWAGES	Total Salaries and Wages Expense	1.000000	0.330770	0.262481	0.103420	0.032637	0.008925
128	CLAIMREV	Claimed Rate Sales Revenue	1.000000	0.228395	0.136932	0.038522	0.135066	0.021386

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

(a) Base Period

## Internally Developed Allocation Factors - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS - T <sup>(3)</sup> 69 to 115 kV	LGS-T <sup>(3)</sup> 115KV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
95	PRODPLT	Production Plant In Service	1.000000	0.202462	0.021249	0.239448	0.001931	0.022864	0.001575	0.001812
96	TRANPLT	Transmission Plant In Service	1.000000	0.203756	0.020375	0.222429	0.001879	0.023624	0.001457	0.001676
97	DISTPLT	Distribution Plant In Service	1.000000	0.204381	0.000134	0.000778	0.003686	0.036928	0.030408	0.004605
98	GENPLT	General Plant In Service	1.000000	0.194052	0.013492	0.161951	0.003677	0.021983	0.008857	0.017951
99	INTGENPLT	Intangible and General Plant In Service	1.000000	0.191784	0.013291	0.159524	0.003778	0.021728	0.008724	0.017682
100	TOTPLT	Total Electric Plant In Service	1.000000	0.202360	0.014404	0.160674	0.002576	0.026844	0.010113	0.004104
101	NETPLT	Net Electric Plant In Service	1.000000	0.206815	0.013222	0.149708	0.002536	0.028014	0.008997	0.003745
102	PLT 353	Account 353	1.000000	0.190826	0.020286	0.236018	0.001903	0.022954	0.001485	0.001708
103	OHTRAN	Transmission Overhead Accounts 354-356	1.000000	0.212307	0.020539	0.213791	0.001862	0.024055	0.001437	0.001653
104	UGTRAN	Transmission Underground Accounts 357&358	1.000000	0.192864	0.018381	0.228096	0.001926	0.023250	0.001501	0.001726
105	PLT 362	Acct 362-Station Equipment	1.000000	0.286082	-	-	0.002737	0.037295	0.004272	0.004915
106	PLT 364	Acct 364-Towers and Fixtures	1.000000	0.255213	-	-	0.002856	0.038908	0.004457	0.005127
107	PLT 365	Acct 365-Overhead Conductors & Devices	1.000000	0.255213	-	-	0.002856	0.038908	0.004457	0.005127
108	PLT 366	Acct 366-Underground Conduit	1.000000	0.258084	-	-	0.002845	0.038758	0.004440	0.005108
109	PLT 367	Acct 367-Underground Conductor	1.000000	0.258084	-	-	0.002845	0.038758	0.004440	0.005108
110	PLT 368	Acct 368-Line Transformers	1.000000	-	-	-	0.003834	0.052240	0.005984	0.006884
111	PLT 371	Acct 371-Inst. on Customer Premises	1.000000	-	-	-	-	-	-	1.000000
112	PLT 373	Acct 373-Street Lighting / Signal Systems	1.000000	-	-	-	-	-	1.000000	-
113	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.000000	0.255213	-	-	0.002856	0.038908	0.004457	0.005127
114	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.000000	0.258084	-	-	0.002845	0.038758	0.004440	0.005108
115	OX PROD	O&M Expense Production Operation Accts 502-509	1.000000	0.202694	0.021255	0.239722	0.001931	0.022854	0.001577	0.001814
116	MX PROD	O&M Expense Production Maint Accts 511-514	1.000000	0.251942	0.022473	0.297967	0.001915	0.020686	0.001960	0.002255
117	SALWAGFM	Salaries and Wages Production Operation	1.000000	0.205944	0.021335	0.243566	0.001930	0.022711	0.001602	0.001843
118	SALWAGPM	Salaries and Wages Production Maintenance	1.000000	0.246099	0.022328	0.291056	0.001917	0.020944	0.001915	0.002203
119	SALWAGTO	Salaries & Wages Accounts 561-567	1.000000	0.195227	0.019540	0.228785	0.001907	0.023268	0.001484	0.001708
120	SALWAGTM	Salaries & Wages Accounts 569-573	1.000000	0.196118	0.020348	0.230542	0.001893	0.023226	0.001473	0.001695
121	SALWAGDO	Salaries & Wages Accounts 581-589	1.000000	0.202854	0.000919	0.005330	0.005133	0.029141	0.012533	0.009211
122	SALWAGDM	Salaries & Wages Accounts 591-598	1.000000	0.241087	(0.000004)	(0.000024)	0.002558	0.035698	0.083326	0.004716
123	OX 904	Account 904	1.000000	0.029476	-	-	-	-	-	-
124	OX 902 3	Accounts 902 & 903	1.000000	0.029476	0.000560	0.003134	0.010375	0.004978	-	-
125	SALWAGCA	Salaries & Wages Accounts 902-905	1.000000	0.042721	0.000560	0.003134	0.010375	0.004978	-	-
126	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.000000	0.197625	0.013810	0.165772	0.003517	0.022384	0.009066	0.018375
127	SALWAGES	Total Salaries and Wages Expense	1.000000	0.042721	0.000560	0.003134	0.010375	0.004978	-	-
128	CLAIMREV	Claimed Rate Sales Revenue	1.000000	0.205720	0.014927	0.174709	0.002715	0.024937	0.009025	0.007666

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

## (b) Test Year Period

## External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service	Primary General Service
1	DFPROD	Demand Production (AED-4CF)	100.00%	18.42%	10.97%	3.01%	13.81%	1.97%	20.80%
2	DFPURCH	Purchased Capacity (AED-4CF)	100.00%	18.42%	10.97%	3.01%	13.81%	1.97%	20.80%
3	DFPROD71	Transmission Interconnect (AED-4CF)	100.00%	18.42%	10.97%	3.01%	13.81%	1.97%	20.80%
4	DFPROD71	Production Load Dispatching (AED-4CF)	100.00%	18.42%	10.97%	3.01%	13.81%	1.97%	20.80%
5	DFTRAN	Demand Transmission System (AED-4CF)	100.00%	21.65%	12.26%	3.23%	14.44%	2.31%	18.02%
6	DFTRANAD	Demand Transmission Radial Lines - Gross Plant	33,456,631	5,681,466	3,360,162	793,681	4,733,152	425,028	13,445,324
7	DFTRANAD	Transmission Load Dispatching (AED-4CF)	100.00%	21.65%	12.26%	3.23%	14.44%	2.31%	18.02%
8	DFTRANADDEP	Demand Transmission Radial Lines - Depreciation Plant	5,531,214	1,491,305	2,451,894	217,868	1,136,447	86,714	937,454
9	DFTRANADDEP	Demand Transmission Radial Lines - Net Plant	28,925,417	4,190,161	8,908,268	575,813	3,596,705	238,314	12,507,870
10	DFTRANDEP	Demand Distribution Primary Overhead Lines (NCP)	932,552	226,825	153,565	37,077	175,756	24,756	269,191
11	DFTRANDEP	Demand Distribution Primary Overhead Lines (NCP)	932,552	226,825	153,565	37,077	175,756	24,756	269,191
12	DFTRANDEP	Demand Distribution Primary Overhead Lines (NCP)	932,552	226,825	153,565	37,077	175,756	24,756	269,191
13	DFTRANDEP	Demand Distribution Secondary Overhead Lines (NCP)	663,360	226,825	153,565	37,077	175,756	24,756	-
14	DFTRANDEP	Demand Distribution Secondary Overhead Lines (NCP)	663,360	226,825	153,565	37,077	175,756	24,756	-
15	DFTRANDEP	Demand Distribution Line Transformers (NCP)	663,360	226,825	153,565	37,077	175,756	24,756	-
16	DFTRANDEP	Demand Load Dispatching (NCP)	932,552	226,825	153,565	37,077	175,756	24,756	269,191

## External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service	Primary General Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	7,282,298,935	734,159,502	533,730,415	178,605,974	879,388,885	80,441,468	2,035,339,750
18	ENERGY2	Energy @ Meter (kWh Sales)	6,716,755,882	639,626,248	499,726,527	158,284,930	781,865,947	71,500,487	1,840,440,755
19	WIND	Weighted Wind Allocation	100.00%	9.96%	7.53%	2.46%	12.07%	1.16%	28.06%

## External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service	Primary General Service
20	CSERVICE	369-Service Investment (Replacement Costs)	28,944,253	13,746,656	6,565,464	3,113,410	3,811,382	1,023,874	-
21	CNMETERS	370-Meters (New Meter Cost)	25,271,387	8,795,547	4,204,923	2,509,801	2,535,724	303,777	5,663,197
22	CNMETERS	370-Meter Reading (Weighted Reads)	1,367,949	726,986	357,082	141,924	45,996	12,072	57,876
23	CNMETERS	903-Customer Records & Collections (Vigil Annual Bills)	1,367,949	726,986	357,082	141,924	45,996	12,072	57,876
24	CUSTASST	908-Customer Assistance	1,367,949	726,986	357,082	141,924	45,996	12,072	57,876
25	CUSTADVT	909-Advertisement	1,367,949	726,986	357,082	141,924	45,996	12,072	57,876
26	CUSTPREM	371-Illumination on Customer Premises	1	-	-	-	-	-	-
27	CLIGHT	372-Street Lighting & Signal Systems	1	-	-	-	-	-	-
28	CUSTDEP	Customer Deposits (Number of Customers)	111,862	60,582	29,757	11,827	3,833	1,066	4,823
29	CUST	Number of Customers	113,299	60,582	29,757	11,827	3,833	1,066	4,823
30	TRANSMET	Transmission Meters (Transmission Customers)	34	-	-	-	-	-	-

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

## (b) Test Year Period

## External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
1	DPKOD	Demand Production (AED-ACP)	100.00%	2.03%	26.23%	0.18%	2.19%	0.15%	0.18%
2	DPURCH	Purchased Capacity (AED-ACP)	100.00%	2.03%	26.23%	0.18%	2.19%	0.15%	0.18%
3	DPROD71	Transmission Interconnect (AED-ACP)	100.00%	2.03%	26.23%	0.18%	2.19%	0.15%	0.18%
4	DPROD1D	Production Load Dispatching (AED-ACP)	100.00%	2.03%	26.23%	0.18%	2.19%	0.15%	0.18%
5	DTRAN	Demand Transmission System (AED-ACP)	100.00%	1.70%	23.61%	0.19%	2.32%	0.13%	0.15%
6	DTRANAD	Demand Transmission Radial Lines - Gross Plant	33,456,651	1,335,708	2,411,267	40,966	1,071,841	26,998	31,059
7	DTRANAD	Transmission Load Dispatching (AED-ACP)	100.00%	1.70%	23.61%	0.19%	2.32%	0.13%	0.15%
8	DTRANADDEP	Demand Transmission Radial Lines - Depreciation Plant	5,351,214	454,203	103,388	11,290	161,226	4,318	4,968
9	DTRANADNET	Demand Transmission Radial Lines - Net Plant	28,105,438	879,721	2,309,283	28,780	903,386	22,680	26,091
10	DDISTR02	Demand Distribution Primary Overhead Lines (NCP)	932,552	-	-	2,514	34,532	3,877	4,460
11	DDISTR03	Demand Distribution Primary Overhead Lines (NCP)	932,552	-	-	2,514	34,532	3,877	4,460
12	DDISTR04	Demand Distribution Primary Overhead Lines (NCP)	932,552	-	-	2,514	34,532	3,877	4,460
13	DDISTR05	Demand Distribution Primary Overhead Lines (NCP)	932,552	-	-	2,514	34,532	3,877	4,460
14	DDISTR06	Demand Distribution Secondary Overhead Lines (NCP)	663,360	-	-	2,514	34,532	3,877	4,460
15	DDISTR07	Demand Distribution Secondary Overhead Lines (NCP)	663,360	-	-	2,514	34,532	3,877	4,460
16	DDISTR08	Demand Distribution Secondary Overhead Lines (NCP)	932,552	-	-	2,514	34,532	3,877	4,460

## External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	7,282,298,595	161,048,778	2,479,243,594	12,999,439	134,742,594	13,074,636	17,342,219
18	ENERGY2	Energy @ Meter (kWh Sales)	6,716,735,882	155,464,643	2,407,890,861	11,520,352	119,766,191	13,359,432	15,369,008
19	WIND	Weighted Wind Allocation	100.00%	2.22%	34.15%	0.18%	1.84%	0.21%	0.24%

## External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
20	CMSERVICE	369-Service Investment (Replacement Costs)	28,944,253	-	-	306,914	376,654	-	-
21	CMETERS	370-Meters (New Meter Cost)	25,271,387	64,675	375,112	235,811	582,820	-	-
22	CMETRDG	902-Meter Reading (Weighted Reads)	1,367,949	760	4,409	14,040	6,804	-	-
23	CUSTREC	903-Customer Records & Collections (Vigil Annual Bills)	1,367,949	760	4,409	14,040	6,804	-	-
24	CUSTASST	908-Customer Assistance	1,367,949	760	4,409	14,040	6,804	-	-
25	CUSTADVT	909-Advertisement	1	-	-	-	-	-	-
26	CUSTPREM	371-Installation on Customer Premises	1	-	-	-	-	-	-
27	CLIGHT	373-Street Lighting & Signal Systems	111,862	5	29	-	-	1	-
28	CUSTDEP	Customer Deposits (Number of Customers)	113,599	5	29	-	-	-	-
29	CUST	Number of Customers	34	5	29	-	-	-	-
30	TRANSMET	Transmission Meters (Transmission Customers)	34	5	29	-	-	-	-

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

## (b) Test Year Period

## Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service	Primary General Service
31	PROD.PLT	Production Plant In Service	81,025,063	132,601,185	82,137,265	23,283,399	108,419,454	14,275,532	182,716,678
32	TRAN.PLT	Transmission Plant In Service	67,245,569	142,222,895	80,962,590	21,266,502	96,393,388	15,024,622	129,307,210
33	DIST.PLT	Distribution Plant In Service	513,515,020	139,590,220	90,136,063	24,887,990	96,983,741	14,106,805	105,852,318
34	GENI.PLT	General Plant In Service	137,742,289	32,380,917	27,376,818	6,079,346	17,403,632	2,438,115	27,186,573
35	INTORNI.PLT	Intangible and General Plant In Service	199,841,855	47,796,482	27,376,818	8,984,463	24,996,156	3,513,080	39,018,925
36	TOTPLT	Total Electric Plant In Service	2,195,627,509	462,910,782	280,612,737	78,416,353	326,792,738	46,920,039	456,895,130
37	PLT_35	Net Electric Plant In Service	1,518,628,812	318,140,100	195,460,649	53,619,480	230,192,317	31,749,903	334,798,411
38	PLT_36	Account 353 - Overhead Accounts 354-356	243,470,000	11,856,354	29,400,872	7,725,466	34,701,195	5,356,784	43,610,165
39	PLT_37	Transmission Underground Accounts 357-358	306,499,682	77,338,093	44,748,828	11,574,832	52,994,416	8,145,565	73,500,686
40	UTRAN	Transmission Underground Accounts 357&358	165,654	35,863	20,302	5,518	21,974,267	3,095,130	33,456,322
41	PLT_362	Acct 362-Station Equipment	116,594,535	28,339,316	19,199,784	4,635,657	20,397,733	2,873,072	26,701,476
42	PLT_364	Acct 364-Towers and Fixtures	103,689,324	26,324,689	17,822,394	4,203,074	20,397,733	2,873,072	26,701,476
43	PLT_365	Acct 365-Overhead Conductors & Devices	107,116,718	27,194,837	18,411,410	4,445,309	21,071,969	2,968,039	27,584,079
44	PLT_366	Acct 366-Underground Conduit	6,571,960	1,661,981	1,125,192	271,670	1,287,789	181,388	1,711,414
45	PLT_367	Acct 367-Underground Conductor	11,856,354	2,993,293	2,026,515	489,288	2,319,358	326,687	3,082,323
46	PLT_368	Acct 368-Line Transformers	70,381,753	24,065,847	16,293,026	3,933,840	18,647,465	2,626,542	-
47	PLT_371	Acct 371-Inst. on Customer Premises	4,932,001	-	-	-	-	-	-
48	PLT_373	Acct 373-Street Lighting / Signal Systems	11,246,644	-	-	-	-	-	-
49	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	218,806,041	53,519,526	36,233,714	8,748,383	41,469,702	5,841,111	54,285,554
50	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	18,408,314	4,655,274	3,151,707	760,958	3,607,147	508,076	4,793,737
51	OX_PROD	O&M Expense Production Operation Accts 502-509	10,992,126	2,022,249	1,204,547	331,204	1,517,010	216,666	2,288,442
52	OX_PROD	O&M Expense Production Maint Accts 511-514	13,045,129	1,690,412	1,143,305	343,241	1,653,356	183,201	3,224,229
53	SALWAGFO	Salaries and Wages Production Operation	6,917,316	1,248,163	748,162	205,779	940,389	133,801	1,461,060
54	SALWAGFO	Salaries and Wages Production Maintenance	3,790,209	884,350	324,817	135,894	741,749	85,280	1,442,908
55	SALWAGFO	Salaries and Wages Accounts 561-567	2,753,599	584,368	212,835	87,468	592,382	62,518	500,546
56	SALWAGTM	Salaries & Wages Accounts 569-577	725,599	93,017	27,285	10,488	140,849	15,181	145,581
57	SALWAGDM	Salaries & Wages Accounts 581-589	3,469,864	943,542	543,770	209,970	488,387	69,038	711,770
58	SALWAGDM	Salaries & Wages Accounts 591-598	1,647,775	380,806	258,621	61,940	297,075	41,737	400,835
59	OX_904	Account 904	1,361,536	797,510	491,877	5,752	23,551	3,357	40,488
60	OX_902_3	Accounts 902 & 903	3,646,371	1,937,836	951,829	378,309	122,606	32,179	154,273
61	SALWAGCA	Salaries & Wages Accounts 902-905	2,080,140	1,105,474	542,988	215,813	69,943	18,357	88,008
62	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	25,923,863	5,931,269	3,437,101	1,111,385	3,326,078	463,701	5,201,339
63	SALWAGES	Total Salaries and Wages Expense	43,851,001	10,032,921	5,813,961	1,879,941	5,626,162	784,365	8,798,222
64	CLAIMREV	Claimed Rate Sites Revenue	323,476,132	67,050,961	40,630,228	11,727,007	45,444,634	6,295,055	68,863,432

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

## (b) Test Year Period

## Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
31	PROD.PLT	Production Plant In Service	81,025,955	16,805,670	228,343,834	1,479,493	17,088,988	1,345,999	1,548,470
32	TRAN.PLT	Transmission Plant In Service	67,245,569	12,651,973	155,212,497	1,219,604	15,798,715	879,638	1,011,945
33	DIST.PLT	Distribution Plant In Service	513,515,020	67,106	389,216	1,854,231	18,759,515	13,241,213	7,246,601
34	GEN.PLT	General Plant In Service	137,742,289	1,836,941	24,854,248	478,000	2,951,631	1,106,212	2,415,963
35	INTGEN.PLT	Intangible and General Plant In Service	199,841,835	2,628,690	35,557,682	712,211	4,237,294	1,582,933	3,457,121
36	TOT.PLT	Total Electric Plant In Service	2,195,627,509	32,153,440	415,453,229	5,265,338	53,863,612	17,049,775	13,264,137
37	INT.PLT	Net Electric Plant In Service	1,318,628,812	21,194,453	282,801,032	3,594,087	39,890,294	11,353,537	4,864,349
38	PLT	Plant	245,149,700	4,154,850	39,363,656	446,648	5,568,301	322,899	371,471
39	UTTRAN	Transmission	303,146,652	6,993,277	81,538,325	660,367	8,796,528	474,810	545,352
40	UTTRAN	Transmission Overhead Accounts 354-356	165,654	-	-	3,138	-	-	-
41	UTTRAN	Transmission Underground Accounts 357&358	116,594,355	2,818	39,108	314,294	4,317,463	484,697	557,607
42	PLT 362	Acct 362-Station Equipment	103,698,324	-	-	291,745	4,007,708	449,933	517,602
43	PLT 364	Acct 364-Towers and Fixtures	107,116,718	-	-	301,388	4,140,180	464,785	534,711
44	PLT 365	Acct 365-Overhead Conductors & Devices	6,571,960	-	-	18,419	253,022	28,405	32,678
45	PLT 366	Acct 366-Underground Conduit	11,836,354	-	-	33,173	455,703	51,159	58,855
46	PLT 367	Acct 367-Underground Conductor	70,381,753	-	-	-	-	-	-
47	PLT 368	Acct 368-Line Transformers	4,952,001	-	-	256,711	3,663,818	411,316	473,188
48	PLT 371	Acct 371-Inst. on Customer Premises	11,246,644	-	-	-	-	-	-
49	OH.DIST	Acct 373-Street Lighting / Signal Systems	210,806,041	-	-	593,133	8,147,888	914,717	1,052,313
50	UG.DIST	Distribution Overhead Lines Plant Accts 364 & 365	18,408,136	-	-	51,592	708,725	79,565	91,533
51	OX_PROD	Distribution Underground Lines Plant Accts 366 & 367	10,992,126	-	-	20,231	240,935	16,819	19,349
52	MX_PROD	O&M Expense Production Operation Accts 502-509	13,045,129	222,931	2,891,745	23,537	256,787	24,567	28,263
53	SALWAGFO	O&M Expense Production Maint Accts 511-514	6,917,316	280,217	4,092,016	12,715	130,616	10,743	12,359
54	SALWAGFM	Salaries and Wages Production Operation	5,790,309	140,829	1,842,301	10,472	115,542	10,658	12,261
55	SALWAGFO	Salaries and Wages Production Maintenance	2,732,440	49,007	647,239	5,025	63,335	5,622	4,166
56	SALWAGFO	Salaries & Wages Accounts 581-587	4,213	42,013	351,169	412	5,220	297	342
57	SALWAGFO	Salaries & Wages Accounts 588-589	3,489,764	3,203	183,779	17,739	185,546	36,447	38,628
58	SALWAGDM	Salaries & Wages Accounts 591-598	1,647,755	-	18,737	4,171	58,446	137,732	6,457
59	OX_904	Account 904	1,361,536	-	-	-	-	-	-
60	OX_902_3	Accounts 902 & 903	3,646,371	2,026	11,753	37,425	18,137	-	-
61	SALWAGCA	Salaries & Wages Accounts 902-905	2,080,140	1,156	6,705	21,550	10,346	-	-
62	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	25,923,863	352,988	4,772,408	86,230	564,496	212,585	464,285
63	SALWAGES	Total Salaries and Wages Expense	43,851,001	597,089	8,072,673	145,860	954,862	359,594	783,332
64	CLAMREV	Charged Rate Sales Revenue	323,476,132	4,835,392	65,451,808	826,684	7,702,158	2,423,449	2,223,324

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

## (b) Test Year Period

## External Allocation Proportions - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service	Primary General Service
65	DPROD	Demand Production (AED-ACP)	1.00000	0.1842	0.1097	0.0301	0.1381	0.0197	0.2080
66	DPURCH	Purchased Capacity (AED-ACP)	1.00000	0.1842	0.1097	0.0301	0.1381	0.0197	0.2080
67	DPRODIT	Transmission Interconnect (AED-ACP)	1.00000	0.1842	0.1097	0.0301	0.1381	0.0197	0.2080
68	DPRODLD	Production Load Dispatching (AED-ACP)	1.00000	0.1842	0.1097	0.0301	0.1381	0.0197	0.2080
69	DTRAN	Demand Transmission System (AED-ACP)	1.00000	0.2165	0.1226	0.0323	0.1444	0.0231	0.1802
70	DTRANRAD	Demand Transmission Radial Lines - Gruse Plant	1.00000	0.1698	0.1004	0.0237	0.1415	0.0127	0.4049
71	DTRANLD	Transmission Load Dispatching (AED-ACP)	1.00000	0.2165	0.1226	0.0323	0.1444	0.0231	0.1802
72	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	1.00000	0.2787	0.1386	0.0407	0.2124	0.0162	0.1752
73	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	1.00000	0.1485	0.0908	0.0202	0.1345	0.0117	0.4460
74	DDISPSUB	Demand Distribution Primary Substation (NCP)	1.00000	0.2432	0.1647	0.0398	0.1885	0.0265	0.2887
75	DDISTOL	Demand Distribution Primary Overhead Lines (NCP)	1.00000	0.2432	0.1647	0.0398	0.1885	0.0265	0.2887
76	DDISTOL	Demand Distribution Primary Overhead Lines (NCP)	1.00000	0.2432	0.1647	0.0398	0.1885	0.0265	0.2887
77	DDISTOL	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	0.3419	0.2315	0.0559	0.2649	0.0373	-
78	DDISTOL	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	0.3419	0.2315	0.0559	0.2649	0.0373	-
79	DDISTOL	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	0.3419	0.2315	0.0559	0.2649	0.0373	-
80	DDISTLD	Distribution Load Dispatching (NCP)	1.00000	0.2432	0.1647	0.0398	0.1885	0.0265	0.2887

## External Allocation Proportions - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service	Primary General Service
81	ENERGY1	Energy @ Generation with Losses (KWh)	1.00000	0.1008	0.0760	0.0245	0.1208	0.0110	0.2795
82	ENERGY2	Energy @ Meter (KWh Sales)	1.00000	0.0969	0.0731	0.0236	0.1164	0.0106	0.2740
83	WIND	Weighted Wind Allocation	1.00000	0.0996	0.0755	0.0244	0.1207	0.0110	0.2806

## External Allocation Proportions - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service	Primary General Service
84	CSERVICE	369-Service Investment (Replacement Costs)	1.00000	0.4749	0.2268	0.1076	0.1317	0.0354	-
85	CMETERS	370-Meters (New Meter Cost)	1.00000	0.3480	0.1664	0.0993	0.1003	0.0120	0.2241
86	CMETRDG	902-Meter Reading (Weighted Reads)	1.00000	0.5314	0.2610	0.1037	0.0336	0.0088	0.0423
87	CUSTREC	903-Customer Records & Collections (Wegd Annual Bills)	1.00000	0.5314	0.2610	0.1037	0.0336	0.0088	0.0423
88	CUSTASST	908-Customer Assistance	1.00000	0.5314	0.2610	0.1037	0.0336	0.0088	0.0423
89	CUSTADVT	909-Advertisement	1.00000	0.5314	0.2610	0.1037	0.0336	0.0088	0.0423
90	CUSTPREM	371-Installation on Customer Premises	1.00000	-	-	-	-	-	-
91	CLIGHT	373-Street Lighting & Signal Systems	1.00000	-	-	-	-	-	-
92	CUSTDEP	Customer Deposits (Number of Customers)	1.00000	0.5416	0.2660	0.1057	0.0343	0.0090	0.0431
93	CUST	Number of Customers	1.00000	0.5333	0.2619	0.1041	0.0337	0.0089	0.0425
94	TRANSMET	Transmission Meters (Transmission Customers)	1.00000	-	-	-	-	-	-

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

## (b) Test Year Period

## External Allocation Proportions - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
65	DFPROD	Demand Production (AED-4CP)	1.00000	0.0203	0.2628	0.0018	0.0219	0.0015	0.0018
66	DFURCH	Purchased Capacity (AED-4CP)	1.00000	0.0203	0.2628	0.0018	0.0219	0.0015	0.0018
67	DFURCH	Transmission Interconnect (AED-4CP)	1.00000	0.0203	0.2628	0.0018	0.0219	0.0015	0.0018
68	DFURCH	Production Load Dispatching (AED-4CP)	1.00000	0.0203	0.2628	0.0018	0.0219	0.0015	0.0018
69	DFURCH	Demand Transmission System (AED-4CP)	1.00000	0.0170	0.2361	0.0019	0.0332	0.0013	0.0015
70	DFURCH	Demand Transmission Radial Lines - Gross Plant	1.00000	0.0399	0.0721	0.0012	0.0320	0.0008	0.0009
71	DFURCH	Transmission Load Dispatching (AED-4CP)	1.00000	0.0170	0.2361	0.0019	0.0332	0.0013	0.0015
72	DFURCH	Demand Transmission Radial Lines - Depreciation Plant	1.00000	0.0849	0.0194	0.0021	0.0301	0.0008	0.0009
73	DFURCH	Demand Transmission Radial Lines - Net Plant	1.00000	0.0849	0.0194	0.0021	0.0301	0.0008	0.0009
74	DFURCH	Demand Distribution Primary Overhead Lines (NCP)	1.00000	0.0313	0.0822	0.0010	0.0370	0.0004	0.0005
75	DFURCH	Demand Distribution Primary Overhead Lines (NCP)	1.00000	-	-	0.0027	0.0370	0.0004	0.0005
76	DFURCH	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	-	-	0.0038	0.0370	0.0004	0.0005
77	DFURCH	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	-	-	0.0038	0.0370	0.0004	0.0005
78	DFURCH	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	-	-	0.0038	0.0370	0.0004	0.0005
79	DFURCH	Demand Distribution Line Transformers (NCP)	1.00000	-	-	0.0038	0.0370	0.0004	0.0005
80	DFURCH	Distribution Load Dispatching (NCP)	1.00000	-	-	0.0027	0.0370	0.0004	0.0005

## External Allocation Proportions - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
81	ENERGY1	Energy @ Generation with Losses (kWh)	1.00000	0.0221	0.3404	0.0018	0.0185	0.0021	0.0024
82	ENERGY2	Energy @ Meter (kWh Sales)	1.00000	0.0231	0.3385	0.0017	0.0178	0.0020	0.0025
83	WIND	Weighted Wind Allocation	1.00000	0.0222	0.3415	0.0018	0.0184	0.0021	0.0024

## External Allocation Proportions - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
84	CMSERVICE	369-Service Investment (Replacement Costs)	1.00000	-	-	0.0106	0.0130	-	-
85	CMSERVICE	370-Meters (New Meter Cost)	1.00000	0.0026	0.0148	0.0093	0.0231	-	-
86	CMSERVICE	902-Meter Reading (Weighted Reads)	1.00000	0.0006	0.0032	0.0103	0.0050	-	-
87	CMSERVICE	903-Customer Records & Collections (Vgld Annual Bills)	1.00000	0.0006	0.0032	0.0103	0.0050	-	-
88	CMSERVICE	908-Customer Assistance	1.00000	0.0006	0.0032	0.0103	0.0050	-	-
89	CMSERVICE	909-Advertisement	1.00000	0.0006	0.0032	0.0103	0.0050	-	-
90	CMSERVICE	371-Installation on Customer Premises	1.00000	-	-	-	-	-	1.0000
91	CMSERVICE	372-Street Lighting & Signal Systems	1.00000	-	-	-	-	1.0000	-
92	CMSERVICE	Customer Deposits (Number of Customers)	1.00000	0.0000	0.0003	-	-	-	-
93	CMSERVICE	Number of Customers	1.00000	0.0000	0.0003	-	-	-	-
94	TRANSNET	Transmission Meters (Transmission Customers)	1.00000	0.1471	0.8229	0.0103	0.0050	-	-



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

## (b) Test Year Period

## Internally Developed Allocation Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service	Primary General Service
95	PRODPLT	Production Plant In Service	1.00000	0.16370	0.1014	0.0287	0.1338	0.0176	0.2356
96	TRANPLT	Transmission Plant In Service	1.00000	0.2120	0.1204	0.0316	0.1434	0.0223	0.1924
97	DISTPLT	Distribution Plant In Service	1.00000	0.2726	0.1755	0.0485	0.1889	0.0275	0.2061
98	GENPLT	General Plant In Service	1.00000	0.2351	0.1353	0.0441	0.1263	0.0177	0.1974
99	INTGENPLT	Intelligence and General Plant In Service	1.00000	0.2392	0.1370	0.0450	0.1251	0.0176	0.1952
100	TRNPLT	Transmission Plant In Service	1.00000	0.2120	0.1204	0.0316	0.1434	0.0223	0.1924
101	DISTPLT	Distribution Plant In Service	1.00000	0.2726	0.1755	0.0485	0.1889	0.0275	0.2061
102	GENPLT	General Plant In Service	1.00000	0.2351	0.1353	0.0441	0.1263	0.0177	0.1974
103	INTGENPLT	Intelligence and General Plant In Service	1.00000	0.2392	0.1370	0.0450	0.1251	0.0176	0.1952
104	UTRAN	Transmission Overhead Accounts 354-356	1.00000	0.2120	0.1204	0.0316	0.1434	0.0223	0.1924
105	UTRAN	Transmission Overhead Accounts 357-358	1.00000	0.2120	0.1204	0.0316	0.1434	0.0223	0.1924
106	PLT_362	Acct. 362-Station Equipment	1.00000	0.2432	0.1647	0.0398	0.1885	0.0265	0.2887
107	PLT_365	Acct. 365-Overhead Conductors & Devices	1.00000	0.2539	0.1719	0.0415	0.1967	0.0277	0.2575
108	PLT_366	Acct. 366-Underground Conduit	1.00000	0.2529	0.1712	0.0413	0.1960	0.0276	0.2504
109	PLT_367	Acct. 367-Underground Conductor	1.00000	0.2529	0.1712	0.0413	0.1960	0.0276	0.2504
110	PLT_368	Acct. 368-Line Transformers	1.00000	0.3419	0.2315	0.0559	0.2649	0.0373	-
111	PLT_371	Acct. 371-Just on Customer Premises	1.00000	-	-	-	-	-	-
112	PLT_373	Acct. 373-Street Lighting / Signal Systems	1.00000	-	-	-	-	-	-
113	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.00000	0.2539	0.1719	0.0415	0.1967	0.0277	0.2575
114	OHDIST	Distribution Overhead Lines Plant Accts 366 & 367	1.00000	0.2539	0.1712	0.0413	0.1960	0.0276	0.2504
115	OX_PROD	OX&M Expense Production Operation Accts 502-509	1.00000	0.1840	0.1096	0.0301	0.1380	0.0197	0.2382
116	OX_PROD	OX&M Expense Production Operation Accts 511-514	1.00000	0.1840	0.1096	0.0301	0.1380	0.0197	0.2382
117	SALWAGPO	Salaries and Wages Production Operation	1.00000	0.1804	0.1082	0.0289	0.1373	0.0193	0.2418
118	SALWAGPM	Salaries and Wages Production Maintenance	1.00000	0.1361	0.0903	0.0260	0.1281	0.0147	0.2492
119	SALWAGTO	Salaries & Wages Accounts 561-567	1.00000	0.2143	0.1215	0.0320	0.1436	0.0228	0.1832
120	SALWAGTM	Salaries & Wages Accounts 569-573	1.00000	0.2128	0.1207	0.0318	0.1429	0.0226	0.1843
121	SALWAGDO	Salaries & Wages Accounts 581-589	1.00000	0.2704	0.1558	0.0602	0.1428	0.0198	0.2040
122	SALWAGDM	Salaries & Wages Accounts 591-598	1.00000	0.2311	0.1570	0.0376	0.1803	0.0253	0.2433
123	OX_904	Account 904	1.00000	0.3857	0.3613	0.0642	0.0173	0.0017	0.0297
124	OX_902_3	Accounts 902 & 903	1.00000	0.3314	0.2610	0.1037	0.0336	0.0088	0.0423
125	SALWAGCA	Salaries & Wages Accounts 902-905	1.00000	0.3314	0.2610	0.1037	0.0336	0.0088	0.0423
126	SALWAGCAG	Salaries & Wages Excluding Admin & Gen	1.00000	0.2288	0.1326	0.0429	0.1283	0.0179	0.2006
127	SALWAGS	Total Salaries and Wages Expense	1.00000	0.2288	0.1326	0.0429	0.1283	0.0179	0.2006
128	CLAIMREV	Claimed Rate Sales Revenue	1.00000	0.2073	0.1256	0.0363	0.1403	0.0195	0.2129

(1) LOS-T is Large General Service Transmission

## (c) Explanation of Adjustments

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

Please refer to the Direct Testimony of Richard M. Luth for an explanation of the development of class allocation factors.

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

## (b) Test Year Period

## Internally Developed Allocation Proportions

Line No.	Allocation Factor	Description	Total New Mexico	LGS-T <sup>(1)</sup> 69 to 115 kV	LGS-T <sup>(1)</sup> 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
95	PRODPLT	Production Plant In Service	1.00000	0.0207	0.2819	0.0018	0.0018	0.0017	0.0019
96	TRANPLT	Transmission Plant In Service	1.00000	0.0188	0.2309	0.0018	0.0018	0.0013	0.0015
97	DISTPLT	Distribution Plant In Service	1.00000	0.0001	0.0008	0.0036	0.0365	0.0238	0.0141
98	GENPLT	General Plant In Service	1.00000	0.0132	0.1803	0.0035	0.0214	0.0080	0.0175
99	INTGENPLT	Intangible and General Plant In Service	1.00000	0.0132	0.1778	0.0036	0.0212	0.0079	0.0173
100	TOTPLT	Total Electric Plant In Service	1.00000	0.0146	0.1911	0.0044	0.0254	0.0078	0.0060
101	NETPLT	Net Electric Plant In Service	1.00000	0.0186	0.1862	0.0023	0.0263	0.0075	0.0032
102	PLT 353	Account 353 Overhead Accounts 354-356	1.00000	0.0190	0.2438	0.0018	0.0240	0.0013	0.0015
103	PLT 354	Transmission Plant Underground Accounts 357-358	1.00000	0.0190	0.2215	0.0018	0.0240	0.0013	0.0015
104	UTSTRAN	Transmission Station Equipment	1.00000	0.0170	0.2361	0.0027	0.0370	0.0042	0.0045
105	PLT 362	Acct 362 Station Equipment	1.00000	-	-	0.0028	0.0387	0.0043	0.0050
106	PLT 364	Acct 364 Towers and Fixtures	1.00000	-	-	0.0028	0.0387	0.0043	0.0050
107	PLT 365	Acct 365 Overhead Conductors & Devices	1.00000	-	-	0.0028	0.0387	0.0043	0.0050
108	PLT 366	Acct 366 Underground Conduit	1.00000	-	-	0.0028	0.0385	0.0043	0.0050
109	PLT 367	Acct 367 Underground Conductor	1.00000	-	-	0.0028	0.0385	0.0043	0.0050
110	PLT 368	Acct 368 Line Transformers	1.00000	-	-	0.0028	0.0385	0.0043	0.0050
111	PLT 371	Acct 371 -Inst. on Customer Premises	1.00000	-	-	0.0038	0.0521	0.0058	0.0067
112	PLT 373	Acct 373 -Street Lighting / Signal Systems	1.00000	-	-	-	-	-	1.0000
113	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.00000	-	-	-	-	1.0000	-
114	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.00000	-	-	0.0028	0.0387	0.0043	0.0050
115	OX_PROD	O&M Expense Production Operation Accts 505-509	1.00000	0.0203	0.2631	0.0028	0.0385	0.0043	0.0050
116	OX_PROD	O&M Expense Production Maint Accts 511-514	1.00000	0.0215	0.3137	0.0018	0.0219	0.0015	0.0018
117	SALWAGFO	Salaries and Wages Production Operation	1.00000	0.0204	0.2664	0.0018	0.0197	0.0019	0.0022
118	SALWAGFO	Salaries and Wages Production Maintenance	1.00000	0.0215	0.3076	0.0018	0.0218	0.0016	0.0018
119	SALWAGTM	Salaries & Wages Accounts 561-567	1.00000	0.0187	0.2383	0.0018	0.0200	0.0018	0.0021
120	SALWAGTM	Salaries & Wages Accounts 569-573	1.00000	0.0187	0.2383	0.0018	0.0200	0.0018	0.0021
121	SALWAGDM	Salaries & Wages Accounts 581-589	1.00000	0.0099	0.0093	0.0018	0.0089	0.0013	0.0015
122	SALWAGDM	Salaries & Wages Accounts 591-598	1.00000	0.0099	0.0093	0.0018	0.0089	0.0013	0.0015
123	OX 904	Account 904	1.00000	-	(0.0000)	0.0051	0.0389	0.0164	0.0065
124	OX 902, 3	Accounts 902 & 903	1.00000	-	-	0.0055	0.0355	0.0836	0.0039
125	SALWAGCA	Salaries & Wages Accounts 902-905	1.00000	0.0006	0.0032	0.0103	0.0050	-	-
126	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.00000	0.0136	0.1841	0.0033	0.0218	0.0082	0.0179
127	SALWAGES	Total Salaries and Wages Expense	1.00000	0.0136	0.1841	0.0033	0.0218	0.0082	0.0179
128	CLAIMREV	Claimed Rate Sales Revenue	1.00000	0.0149	0.2023	0.0026	0.0238	0.0075	0.0069

(1) LGS-T is Large General Service Transmission

## (c) Explanation of Adjustments

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

Please refer to the Direct Testimony of Richard M. Luth for an explanation of the development of class allocation factors.

Southwestern Public Service Company

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

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

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

Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>				Rationale
				Demand	Energy	Customer	Weighted	
37	<b>Depreciation &amp; Amortization Reserve</b>							
38	Intangible	303	Various					
39	Steam Production	310 - 316	DPROD	X			X	Same classification as related Plant accounts
40	Combustion Turbine Production	340 - 346	DPROD	X				Same classification as related Plant accounts
41	Transmission	102, 350 - 358	Various				X	Same classification as related Plant accounts
42	Distribution	389 - 398	Various				X	Same classification as related Plant accounts
43	General		Various				X	Same classification as related Plant accounts
44	<b>Construction Work in Progress</b>							
45	Steam Production		PRODPLT	X				Production-related
46	Combustion Turbine Production		PRODPLT	X	X			Production-related
47	Other Production		WIND					Associated with wind-generated kWh
48	Transmission		TRANPLT	X				Transmission-related
49	Wind Related Transmission		WIND		X			Associated with transmission of wind-generated kWh
50	Distribution		DISTPLT				X	Distribution-related
51	Intangible & General		INTGENPLT				X	Common costs to operate utility
52	<b>Fuel Inventory</b>	151	ENERGY1		X			Associated with kWh consumed by customers
53	<b>NOx Inventory</b>	158	ENERGY1		X			Associated with kWh consumed by customers
48	<b>Utility Materials &amp; Supplies</b>							
49	Production	154	PRODPLT					Production-related
50	Transmission	154	TRANPLT	X			X	Transmission-related
51	Distribution	154	DISTPLT				X	Distribution-related
52	<b>Other Deductions</b>	182,235,254	Various				X	Common costs to operate utility
53	<b>Cash Working Capital</b>							
54	Fuel & Purchased Power Energy Costs		ENERGY1		X			Associated with kWh consumed by customers
55	Purchased Power Capacity		DPURCH	X				Capacity-related
56	O&M Expense		CALCULATED				X	Calculated from O&M Expenses
57	Tax Expense		CALCULATED				X	Calculated from Tax Expenses
58	Franchise Tax		SALESREV				X	Sales Revenue
59	Payroll		SALWAGES				X	Labor-related

## Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>			Rationale
				Demand	Energy	Customer	
60	<b>Prepayments</b>						
61	Insurance	165	TOTPLT				Common costs to operate utility
62	Pensions	165	SALWAGES				Labor-related
63	Auto Licensing	165	TOTPLT				Common costs to operate utility
64	Information Technology Related	165	TOTPLT				Common costs to operate utility
65	Brand Adv	165	SALWAGXAG				Common costs to operate utility
66	Other Prepaid - Pollution Emissions	165	PRODPLT				Production-related
67	Other Prepaid - Benefits	165	SALWAGES	X			Labor-related
68	Energy Efficiency	165	SALWAGXAG				Common costs to operate utility
69	Transmission	165	TRANPLT				Transmission-related
70	Interest	165	TOTPLT				Common costs to operate utility
71	Safety Award	165	TOTPLT				Common costs to operate utility
71	Other Prepaid	165	SALWAGXAG				Common costs to operate utility
72	Taxes	165	TOTPLT				Common costs to operate utility
73	<b>ADIT - Account 190</b>						
74	Fuel Tax Credit - Including Addback	190	ENERGY1		X		Fuel-related
75	Environmental Remediation	190	PRODPLT	X			Production-related
76	Vacation Accrual	190	SALWAGES				Labor-related
77	Employee Incentive	190	SALWAGES				Labor-related
78	Post Employment Benefits	190	SALWAGES				Labor-related
79	Retiree Medical	190	SALWAGES				Labor-related
80	Bad Debts	190	OX_904				Related to revenues from all functions
81	Inventory Reserve	190	TOTPLT				Common costs to operate utility
82	Electric Vehicle Credit	190	TOTPLT				Common costs to operate utility
83	Deferred Compensation Plan Reserve	190	SALWAGES				Labor-related
84	Non-qualified Pension Plans - Short Term	190	SALWAGES				Labor-related
85	Performance Share Plan	190	SALWAGES				Labor-related
86	R&E Credit	190	NETPLT				Common costs to operate utility
87	State Tax Deduction	190	NETPLT				Common costs to operate utility
88	New Hire Retention Credit	190	SALWAGES				Common costs to operate utility
89	Litigation Reserve	190	TOTPLT				Common costs to operate utility
90	Performance Recognition Award	190	SALWAGES				Labor-related
91	Plant Timing Differences - Intangible	190	Various				Same classification as related Plant accounts
92	Plant Timing Differences - Production	190	DPROD	X			Same classification as related Plant accounts
93	Plant Timing Differences - Transmission	190	Various	X			Same classification as related Plant accounts
94	Plant Timing Differences - Distribution	190	Various				Same classification as related Plant accounts
95	Plant Timing Differences - General	190	SALWAGXAG				Same classification as related Plant accounts
96	<b>ADIT - Account 281</b>						
97	Plant	281	PRODPLT	X			Production-related

Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>				Rationale
				Demand	Energy	Customer	Weighted	
98	<b>ADIT - Account 282</b>							
99	Plant Timing Differences - Intangible	282	Various				X	Same classification as related Plant accounts
100	Plant Timing Differences - Production	282	DPROD	X				Same classification as related Plant accounts
101	Plant Timing Differences - Transmission	282	Various	X			X	Same classification as related Plant accounts
102	Plant Timing Differences - Distribution	282	Various				X	Same classification as related Plant accounts
103	Plant Timing Differences - General	282	Various					
104	<b>ADIT - Account 283</b>							
105	Intangible		Various				X	Same classification as related Plant accounts
106	Book Unamortized Cost of Reacquired Debt	283	TOTPLT				X	Common costs to operate utility
107	Rate Case Expense	283	TOTPLT				X	Common costs to operate utility
108	Pension Expense	283	SALWAGES				X	Labor-related
109	Reg Asset - NOx	283	Energy1		X			Associated with kWh consumed by customers
110	General - Miscellaneous	283	SALWAGXAG			X		Common costs to operate utility
111	General - CRS	283	CUST					Associated with customer billing, service
112	<b>ADIT - NOL</b>		TOTPLT				X	Common costs to operate utility
113	<b>Customer Deposits</b>		CUSTDEP			X		Related to number of customers
114	<b>FAS 106 Liability</b>		SALWAGES				X	Labor-related
115	<b>FAS 112 Liability</b>		SALWAGES				X	Labor-related
<b>Electric Net Operating Earnings</b>								
116	<b>Cost of Sales</b>							
117	Production Fuel	50100 - 54740	ENEFUEL		X			Fuel-related
118	Purchased Power - Demand	555	DPURCH	X				Capacity-related
119	Purchased Power - Energy	555	ENERGY1		X			Associated with kWh consumed by customers
120	<b>Steam Production Operation</b>							
121	Supervision & Engineering	500	SALWAGPO				X	Production demand and energy-related
122	Fuel (Transportation & Handling)	501	ENERGY1		X			Fuel-related
123	Steam Expense	502	DPROD	X				Production-related
124	Electric Expense	505	DPROD	X				Production-related
125	Miscellaneous	506	DPROD	X				Production-related
126	Rent	507	DPROD	X				Production-related
127	SO2 Allowances	509	ENERGY1		X			From fossil fuel combustion to generate kWh
128	NM NOx Expense Deferral	509	DPROD	X				Production-related
129	NOx Expense Amort	509	DPROD	X				Production-related

Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>			Rationale
				Demand	Energy	Customer	
Steam Production Maintenance							
130	Supervision & Engineering	510	SALWAGPM				Production demand and energy-related
131	Structures	511	DPROD			X	Production-related
132	Boilers	512	ENERGY1	X	X		Associated with kWh consumed by customers
133	Electric Plant	513	ENERGY1		X		Associated with kWh consumed by customers
134	Miscellaneous Plant	514	DPROD	X			Production-related
Other Production Operation							
136	Supervision & Engineering	546	SALWAGPO				Production-related, slightly energy-related
137	Generation Expense	548	DPROD			X	Production-related
138	Miscellaneous	549	DPROD, WIND	X			Production-related, including wind generation
139	Rents	550	DPROD	X			Production-related
Other Production Maintenance							
141	Supervision & Engineering	551	SALWAGPM				Production-related and energy-related
142	Structures	552	DPROD			X	Production-related
143	Electric Plant	553	DPROD, WIND	X			Production-related, including wind generation
144	Miscellaneous Plant	554	DPROD	X			Production-related
System Control and Dispatch							
146	System Load Control	556	DPRODLD	X			Production-related
147	Other Expenditures	557	DPROD	X			Production-related
Transmission Operations							
149	Supervision & Engineering	560	SALWAGTO	X			Transmission-related
150	Load Dispatch - Reliability/Monitor/Operate/Transmission Load Dispatch - Scheduling/System	561.1-561.2	DTRANLD	X			Transmission-related
151	Control/Dispatching Services	561.4	DTRAN	X			Transmission-related
152	Rel/Plan/Stand Dev Serv, Trans & Gen Studies	0561.5-0561.8	DTRAN	X			Transmission-related
153	Station Equipment	562	PLT_353			X	Transmission-related, minor customer-related
154	Overhead Lines	563	OHTRAN	X			Transmission-related
155	Underground Lines	564	UGTRAN	X			Transmission-related
156	Transmission of Electricity	565	TRANPLT, DTRAN	X			Transmission-related
157	Miscellaneous	566	TRANPLT	X			Transmission-related
158	Rents	567	TRANPLT	X			Transmission-related
Wheeling							
160	Lamar DC Tie	565	DPROD	X			Production-related
161	Schedule 2,7,8,9,11, &12	565	DTRAN	X			Transmission-related
162	Miscellaneous	565	DTRAN	X			Transmission-related

Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>				Rationale
				Demand	Energy	Customer	Weighted	
162	<b>Transmission Maintenance</b>							
163	Supervision & Engineering	568	SALWAGTM				X	Transmission-related, minor customer-related
164	Station Equipment	570	PLT_353				X	Transmission-related, minor customer-related
164	Overhead Lines	571	OHTRAN	X				Transmission-related
165	Underground Lines	572	UGTRAN	X				Transmission-related
166	Miscellaneous	573	TRANPLT	X				Transmission-related
167	<b>Regional Market Expenses</b>							
	Market Administration, Monitoring, & Computer							
168	Services	575.7	DTRAN	X				Charges based upon transmission peaks
169	Other	575.1-575.6, 575.8	ENERGY1		X			Reflect hour-by-hour market monitoring
170	<b>Distribution Operations</b>							
171	Supervision	580	SALWAGDO				X	Supervise distribution demand and customer-related accounts
172	Load Dispatch	581	DDISTLD	X				Customer load-related
173	Station Equipment	582	PLT_362	X				Customer load-related
174	Overhead Lines	583	OHDIST	X				Customer load-related
175	Underground Lines	584	UGDIST	X				Customer load-related
176	Street Lighting	585	PLT_373			X		Related to number of lights
177	Metering	586	CMETERS			X		Related to number of customers
178	Customer Installations	587	PLT_371			X		Related to number of lights
179	Miscellaneous	588	DISTPLT				X	Distribution-related
180	Rents	589	DISTPLT				X	Distribution-related
181	<b>Distribution Maintenance</b>							
182	Supervision	590	SALWAGDM				X	Supervise distribution demand and customer-related accounts
183	Structures	591	PLT_361					Customer load-related
184	Station Equipment	592	PLT_362	X				Customer load-related
185	Overhead Lines	593	OHDIST	X				Customer load-related
186	Underground Lines	594	UGDIST	X				Customer load-related
187	Transformers	595	PLT_368			X		Customer load-related
188	Street Lighting	596	PLT_373	X				Related to number of lights
189	Metering	597	CMETERS			X		Related to number of customers
190	Miscellaneous	598	DISTPLT				X	Distribution-related
191	<b>Customer Accounting Expense</b>							
192	Supervision	901	SALWAGCA			X		Associated with customer billing, service
193	Meter Reading	902	CMETRDG			X		Related to number of customers
194	Billing & Cashiering	903	CUSTREC			X		Associated with customer billing, service
195	Uncollectible Accounts	904	EXP_904				X	Related to revenues from all functions
196	Cust Acct Misc	905	EXP_904				X	Related to revenues from all functions
197	Customer Deposit Interest	DEPINT	CUSTDEP			X		Related to number of customers



Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>			Rationale
				Demand	Energy	Customer	
198	<b>Customer Service Expense</b>						
199	Customer Assistance - Other	908	CUSTASST			X	Associated with customer billing, service
200	Advertisement	909	CUSTADVT			X	Associated with customer billing, service
201	Misc Customer Service Expense	910	CUSTADVT			X	Associated with customer billing, service
202	<b>Sales Expense</b>	912	OX_902_3			X	Associated with customer billing, service
203	<b>Administrative &amp; General Expense</b>	920 - 935	SALWAGXAG, TOTPLT, SALWAGES, CLAIMREV, GENPLT				Support functions, activities carried out by SPS employees across all cost classifications
204	<b>Depreciation &amp; Amortization Expense</b>						
205	Intangible		Various				Same classification as related Plant accounts
206	Production		PRODPLT	X			Same classification as related Plant accounts
207	Transmission		Various	X			Same classification as related Plant accounts
208	Distribution		Various			X	Same classification as related Plant accounts
209	General		Various			X	Same classification as related Plant accounts
210	<b>Taxes Other Than Income</b>						
211	Property	408	TOTPLT				Common costs to operate utility
212	Payroll	40831	SALWAGES				Labor-related
213	Sales and Use Tax	40832	TOTPLT				Common costs to operate utility
214	Other		NETPLT				Common costs to operate utility
215	<b>Income Tax Expense</b>						
216	Fuel Tax Credit - Including Addback	SchM - 102	ENERGY1		X		Fuel-related
217	Environmental Remediation	SchM - 103	PRODPLT	X			Production-related
218	Pension Expense	SchM - 107	SALWAGES				Labor-related
219	Vacation Accrual	SchM - 108	SALWAGES				Labor-related
220	Employee Incentive Plans	SchM - 109	SALWAGES				Labor-related
221	Post Employment Benefit	SchM 111-113	SALWAGES				Labor-related
222	Bad Debts	SchM - 116	OX_904				Related to revenues from all functions
223	Inventory Reserve	SchM - 118	TOTPLT				Common costs to operate utility
224	Litigation Reserve	SchM - 127	TOTPLT				Common costs to operate utility
225	Book Unamortized Cost of Acquired Debt	SchM - 126 & 128	TOTPLT				Common costs to operate utility
226	Deferred Compensation Plan Reserve	SchM - 130	SALWAGES				Common costs to finance all operations
227	Non-Qualified Pension Plans	SchM - 134	SALWAGES				Labor-related
228	Rate Case Expense	SchM - 138	NETPLT				Labor-related
229	Performance Recognition Award	SchM - 226	SALWAGES				Common costs to finance all operations
230	Plant - Intangible	303	Various				Labor-related
231	Plant - Production	310 - 346	DPROD, WIND				Same classification as related Plant accounts
232	Plant - Transmission	105, 350 - 358	Various				Same classification as related Plant accounts
233	Plant - Distribution	360 - 373	Various	X			Same classification as related Plant accounts
234	Plant - General	105, 389 - 398	Various				Same classification as related Plant accounts

Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>			Rationale
				Demand	Energy	Customer	
235	<b>Deferred Income Tax Expense</b>						
236	Fuel Tax Credit - Income Addback	SchM - 102	ENERGY1		X		Fuel-related
237	Environmental Remediation	SchM - 103	PRODLT	X			Production-related
238	Pension Expense	SchM - 107	SALWAGES			X	Labor-related
239	Vacation Accrual	SchM - 108	SALWAGES			X	Labor-related
240	Employee Incentive Plans	SchM - 109	SALWAGES			X	Labor-related
241	Post Employment Benefit	SchM - 111 - SchM - 112	SALWAGES			X	Labor-related
242	Retiree Medical	SchM - 113	SALWAGES			X	Labor-related
243	Bad Debts	SchM - 116	OX_904			X	Related to revenues from all functions
244	Inventory Reserve	SchM - 118	TOTPLT			X	Common costs to operate utility
245	Litigation Reserve	SchM - 127	TOTPLT			X	Common costs to operate utility
246	Book Unamortized Cost of Reacquired Debt	SchM - 128	TOTPLT			X	Common costs to operate utility
247	Non-Qualified Pension Plan	SchM - 134	SALWAGES			X	Labor-related
248	R&E Credit	SchM - 137	NETPLT			X	Common costs to operate utility
249	Rate Case Expense	SchM-138	CLAIMREV			X	Common costs to operate utility
250	Reg Asset - NM NO <sub>x</sub> Expense	SchM - 168	ENERGY1		X		Associated with kWh consumed by customers
251	TX Margin Tax	SchM-192	CLAIMREV			X	Common costs to operate utility
252	Performance Recognition Award	SchM - 226	SALWAGES			X	Labor-related
253	TX R&E Credit	SchM-257	CLAIMREV			X	Labor-related
254	Net Operating Loss Carryforward		TOTPLT			X	Common costs to operate utility
255	Plant - Intangible	303	Various			X	Common costs to operate utility
256	Plant - Production	310 - 346	DPROD, WIND			X	Same classification as related Plant accounts
257	Plant - Transmission	105, 352 - 358	Various	X		X	Same classification as related Plant accounts
258	Plant - Distribution	360 - 373	Various			X	Same classification as related Plant accounts
259	Plant - General	105, 389 - 398	Various			X	Same classification as related Plant accounts
260	<b>Investment Tax Credit - Amortized</b>		TOTPLT			X	Common costs to operate utility
<b>Labor</b>							
261	<b>Cost of Sales</b>						
262	Steam General Fuel	50170	ENERGY1		X		Fuel-related
263	<b>Steam Production Operation</b>						
264	Supervision & Engineering	500	OX_PROD				Production and energy-related
265	Fuel (Transportation & Handling)	501	ENERGY1		X		Fuel-related
266	Steam Expense	502	DPROD	X			Production-related
267	Electric Expense	505	DPROD	X			Production-related
268	Miscellaneous	506	DPROD	X			Production-related
269	Rent	507	DPROD	X			Production-related

Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>			Rationale
				Demand	Energy	Customer	
270	<b>Steam Production Maintenance</b>						
271	Supervision & Engineering	510	MX_PROD				Production and energy-related
272	Structures	511	DPROD				Production-related
273	Boilers	512	ENERGY1	X	X		Associated with generation of kWh
274	Electric Plant	513	ENERGY1		X		Associated with generation of kWh
275	Miscellaneous Plant	514	DPROD	X			Production-related
276	<b>Other Production Operation</b>						
277	Supervision & Engineering	546	OX_PROD				Production-related, minor energy-related
278	Generation Expense	548	DPROD	X			Production-related
279	Miscellaneous	549	DPROD	X			Production-related
280	Rent	550	DPROD	X			Production-related
281	<b>Combustion Turbine Production Maintenance</b>						
282	Supervision & Engineering	551	MX_PROD				Production and energy-related
283	Structures	552	DPROD	X			Production-related
284	Electric Plant	553	DPROD	X			Production-related
285	Miscellaneous Plant	554	DPROD	X			Production-related
286	<b>System Control and Dispatch</b>						
287	Supervision & Engineering	556	OX_PROD	X			Production-related
288	Other	557	MX_PROD	X			Production-related
289	<b>Transmission Operations</b>						
290	Supervision & Engineering	560	SALWAGTO	X			Transmission-related
291	Load Dispatch -						
292	Reliability/Monitor/Operate/Transmission	561.1-561.2	DTRANLD	X			Transmission-related
293	Re/Plan/Stand Dev Serv, Trans & Gen Studies	0561.5-0561.7	DTRAN	X			Transmission-related
294	Station Equipment	562	PLT_353	X			Transmission-related
295	Overhead Lines	563	OHTRAN	X			Transmission-related
296	Underground Lines	564	UGTRAN	X			Transmission-related
297	Miscellaneous	566	TRANPLT	X			Transmission-related
297	Rentals	567	TRANPLT	X			Transmission-related
297	<b>Transmission Maintenance</b>						
298	Supervision & Engineering	568	SALWAGTM				Supervises transmission-related, minor energy and customer-related
299	Station Equipment	570	PLT_353				Transmission-related, minor customer-related
300	Overhead Lines	571	OHTRAN	X			Transmission-related
301	<b>Regional Market Expenses</b>						
302	Other	575.1-575.6, 575.8	ENERGY1		X		Reflects hour-by-hour market monitoring

Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>				Rationale
				Demand	Energy	Customer	Weighted	
303	<b>Distribution Operations</b>							
304	Supervision	580	SALWAGDO				X	Supervises distribution-related and customer-related cost
305	Load Dispatch	581	DDISTLD	X				Customer load-related
306	Station Equipment	582	PLT_362	X				Customer load-related
307	Overhead Lines	583	OHDIST	X				Customer load-related
308	Underground Lines	584	UGDIST	X				Customer load-related
309	Street Lighting	585	PLT_373			X		Related to number of lights
310	Metering	586	CMETERS			X		Related to number of customers
311	Customer Installations	587	PLT_371			X		Related to number of lights
312	Miscellaneous	588, 589	DISTPLT				X	Distribution network and customer connection-related
313	<b>Distribution Maintenance</b>							
314	Supervision	590	SALWAGDM				X	Supervises distribution-related and customer-related cost
315	Structures	591	PLT_362	X				Customer load-related
316	Station Equipment	592	PLT_362	X				Customer load-related
317	Overhead Lines	593	OHDIST	X				Customer load-related
318	Underground Lines	594	UGDIST	X				Customer load-related
319	Transformers	595	PLT_368	X				Customer load-related
320	Street Lighting	596	PLT_373			X		Related to number of lights
321	Metering	597	CMETERS			X		Related to billing of customers
322	Miscellaneous	598	DISTPLT	X		X		Distribution network and customer connection-related
323	<b>Customer Accounting Expense</b>							
324	Supervision	901	SALWAGCA			X		Associated with customer billing, service
325	Meter Reading	902	CMETRDG			X		Related to number of customers
326	Billing & Cashiering	903	CUSTREC			X		Associated with customer billing, service
327	<b>Customer Service Expense</b>							
328	Customer Assistance	908 & 910	CUSTASST			X		Associated with customer billing, service
329	<b>Sales Expense</b>							
		912	OX_902_3			X		Associated with customer billing, service
330	<b>Administrative &amp; General Expense</b>							
		0920 - 0935	SALWAGXAG				X	Support functions, activities carried out by SPS employees across all cost classifications

Southwestern Public Service Company

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

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

Line No.	Description	Account	Allocator	Classification <sup>(1)</sup>			Rationale
				Demand	Energy	Customer	
<sup>(1)</sup> Classifications							
	Demand – Demand components relate to the fixed capacity portions of systems used to provide electricity to customers, including production, transmission, distribution substation, primary distribution and secondary distribution systems, and line transformers.						
	Customer – Customer components are factors which relate directly to individual customer accounts, including meter reading, billing, customer account record keeping, supplying of customer information, and associated administrative overhead costs. Facilities which are put in place specifically to serve a particular customer also are considered customer components.						
	Energy – Energy components are factors which relate directly to costs of energy provided to customers, including fuel and fuel-related components.						
	Weighted – Certain factors do not have a particular association with demand, customer, or energy components. As such, these factors are split among one or more of the three components on a weighted basis based on how they relate to different operations.						

(c) Explanation of Adjustments

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

## **Southwestern Public Service Company**

### **Demand and Energy Loss Factors**

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

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

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

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

The analysis of losses requires consideration of both demand or power losses and energy losses. The demand losses are typically measured in megawatts (“MW”), kilowatts (“kW”), or watts. The energy losses are measured in megawatt-hours (“MWh”), kilowatt-hours (“kWh”), or watt-hours (“Wh”). Certain components of the energy losses are present even though there is no electrical load current passing through the device. An example of this is the no-load current and power delivery losses of a transformer. Once the transformer is energized, no-load losses are present. Power flow through the transformer will increase its total losses, and the transformer will continue to have no-load losses. To provide a basis for the calculations, data is gathered for the transmission and distribution systems. In some cases, engineering approximations are made, as appropriate, in the absence of specific data. The actual energy losses on the system are calculated by subtracting the total energy delivered from the energy generated and purchased. In order to assign the losses to the components listed above, a model is used to calculate losses at each component level. Considerable technical data exists showing generation and power purchases on a calendar month basis. This represents the energy that was generated or procured for serving the customer load in a given month. However, SPS bills its customers each normal working day. Therefore, sales recorded in a specific month may have been delivered to the customers during parts of the two previous months and the current month whereas net output or generation is measured by the calendar month. To minimize the mismatch between the calendar month differences between generation and power delivered, a 12-month study period is used. The calculated value for total energy losses typically does not exactly match the total actual losses. The difference between these two values is called “Unaccounted For Energy” and it may

be a positive or negative number. Customers are billed only for actual losses, so the calculated component losses are adjusted to total to the actual system losses.

**(c) Explanation of Adjustments**

There were no adjustments to the Base Period amounts.