

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Line No.	Description	(1) Steam Production	(2) Internal Combustion Production	(3) Transmission	(4) Distribution	(5) General	(6) Transportation	(7) Network Communications Equipment
<b>Accumulated Provision for Depreciation</b>								
1	Balance Beginning of Period July 1, 2018	\$ 1,105,961,269	\$ 82,664,725	\$ 438,608,590	\$ 360,372,980	\$ 36,163,393	\$ 59,170,608	\$ 85,846,999
2	Provision Charged Directly Against Income	47,614,763	8,390,526	64,366,320	35,178,840	4,626,464	-	18,464,268
3	Transportation and Other Clearing	-	-	-	-	-	8,089,677	-
4	Provision Charged to Other Accounts	-	-	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP")	(3,518,470)	242,610	(31,746,733)	(13,962,308)	(248,506)	342,803	(8,724,390)
6	Functional Adjustments - Book Transfers	-	-	(749,069)	(535)	(0)	-	0
<b>7</b>	<b>Balance End of Period June 30, 2019</b>	<b>\$ 1,150,057,561</b>	<b>\$ 91,297,862</b>	<b>\$ 470,479,109</b>	<b>\$ 381,588,977</b>	<b>\$ 40,541,352</b>	<b>\$ 67,603,088</b>	<b>\$ 95,586,877</b>
<b>8</b>	<b>RWIP June 30, 2019</b>	<b>\$ (12,000,980)</b>	<b>\$ (981,640)</b>	<b>\$ (28,020,098)</b>	<b>\$ (7,062,271)</b>	<b>\$ 31,967</b>	<b>\$ -</b>	<b>\$ -</b>

(1) The Clearing from Retirement Work in Progress includes Retirement, Cost of Removal, and Salvage transactions.

(2) End of Period Reserve Balance of \$2,297,154,825 plus RWIP of \$(48,033,022) plus Asset Retirement Cost ("ARC") Reserve of \$878,684 plus Amortizable Accounts with COR Reserve (\$267,580) ties to Federal Energy Regulation Commission ("FERC") Account 108 Balance of \$2,249,732,907.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Line No.	Description	(8) Limited Term Investments	(9) Miscellaneous Intangible Plant	(10) Plant Held for Future Use	(11) Total	(12) Adjustments
<b>Accumulated Provision for Depreciation</b>						
1	Balance Beginning of Period July 1, 2018	\$ -	\$ -	\$ -	\$ 2,168,788,565	\$ (103,658,970)
2	Provision Charged Directly Against Income	-	-	-	178,641,180	5,369,691
3	Transportation and Other Clearing	-	-	-	8,089,677	248,298
4	Provision Charged to Other Accounts	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP")	-	-	-	(57,614,993)	-
6	Functional Adjustments - Book Transfers	-	-	-	(749,604)	3,930,196
<b>7</b>	<b>Balance End of Period June 30, 2019</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,297,154,825</b>	<b>\$ (94,110,785)</b>
<b>8</b>	<b>RWIP June 30, 2019</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (48,033,022)</b>	<b>\$ -</b>

(1) The Clearing from Retirement Work in Progress includes Retirement, Cost of Removal, and Salvage transactions.

(2) End of Period Reserve Balance of \$2,297,154,825 plus RWIP of \$(48,033,022) plus Asset Retirement Cost ("ARC") Reserve of \$878,684 plus Amortizable Accounts with COR Reserve (\$267,580) ties to Federal Energy Regulation Commission ("FERC") Account 108 Balance of \$2,249,732,907.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Line No.	Description	(1) Steam Production	(2) Internal Combustion Production	(3) Transmission	(4) Distribution	(5) General	(6) Transportation	(7) Network Communications Equipment
<b>Accumulated Provision for Amortization</b>								
1	Balance Beginning of Period July 1, 2018	\$ 3,898,284	\$ 682	\$ 19,764,617	\$ 1,378,867	\$ 737,079	\$ -	\$ -
2	Provision Charged Directly Against Income	461,134	-	2,281,619	151,528	303,745	-	-
3	Transportation and Other Clearing	-	-	-	-	-	-	-
4	Provision Charged to Other Accounts	-	-	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP")	-	-	-	-	1	-	-
6	Functional Adjustments - Book Transfers	-	-	-	-	-	-	-
7	<b>Balance End of Period June 30, 2019</b>	<b>\$ 4,359,418</b>	<b>\$ 682</b>	<b>\$ 22,046,236</b>	<b>\$ 1,530,395</b>	<b>\$ 1,040,825</b>	<b>\$ -</b>	<b>\$ -</b>
8	<b>Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at June 30, 2019</b>	<b>\$ 1,142,415,999</b>	<b>\$ 90,316,904</b>	<b>\$ 464,505,247</b>	<b>\$ 376,057,102</b>	<b>\$ 41,614,144</b>	<b>\$ 67,603,088</b>	<b>\$ 95,586,877</b>

(1) The Clearing from Retirement Work in Progress includes Retirement, Cost of Removal, and Salvage transactions.

(2) End of Period Reserve Balance of \$146,375,191 plus Amortizable Accounts with COR Reserve \$267,580 ties to Federal Energy Regulation Commission ("FERC") Account 111 of \$146,642,771.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Line No.	Description	(8) Limited Term Investments	(9) Miscellaneous Intangible Plant	(10) Plant Held for Future Use	(11) Total	(12) Adjustments
<b>Accumulated Provision for Amortization</b>						
1	Balance Beginning of Period July 1, 2018	\$ -	\$ 105,592,521	\$ -	\$ 131,372,049	\$ (4,412,012)
2	Provision Charged Directly Against Income	-	25,404,040	-	28,602,068	(318,895)
3	Transportation and Other Clearing	-	-	-	-	-
4	Provision Charged to Other Accounts	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP")	-	(13,598,928)	-	(13,598,926)	-
6	Functional Adjustments - Book Transfers	-	(0)	-	(0)	10,053
7	<b>Balance End of Period June 30, 2019</b>	<b>\$ -</b>	<b>\$ 117,397,634</b>	<b>\$ -</b>	<b>\$ 146,375,191</b>	<b>\$ (4,720,853)</b>
8	<b>Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at June 30, 2019</b>	<b>\$ -</b>	<b>\$ 117,397,634</b>	<b>\$ -</b>	<b>\$ 2,395,496,994</b>	<b>\$ (98,831,639)</b>

(1) The Clearing from Retirement Work in Progress includes Retirement, Cost of Removal, and Salvage transactions.

(2) End of Period Reserve Balance of \$146,375,191 plus Amortizable Accounts with COR Reserve \$267,580 ties to Federal Energy Regulation Commission ("FERC") Account 111 of \$146,642,771.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Adjustments		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Steam Production	Internal Combustion Production	Transmission	Distribution	General	Transportation
<b>Accumulated Provision for Depreciation</b>							
1	Texas Rates Provision Adjustment for Depreciation as of July 1, 2018	\$ (130,032,203)	\$ (6,385,828)	\$ 32,191,916	\$ -	\$ (2,720,624)	\$ (1,352,055)
2	Texas Rates Provision Adjustment	3,339,010	(410,104)	2,594,547	-	411,943	-
3	Texas Transportation and Other Clearing Adjustment	-	-	-	-	-	248,298
4	Texas Clearing from RWIP	-	-	-	-	-	-
5	Texas Book Transfers Adjustment	3,356,875	226,786	(18,668)	-	830,187	(1,373,850)
6	<b>Total Texas Rates Provision Adjustments for Depreciation as of June 30, 2019</b>	<b>\$ (123,336,317)</b>	<b>\$ (6,569,146)</b>	<b>\$ 34,767,795</b>	<b>\$ -</b>	<b>\$ (1,478,494)</b>	<b>\$ (2,477,607)</b>

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Adjustments		(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description	Network Communications Equipment	Limited Term Investments	Miscellaneous Intangible Plant	Plant Held for Future Use	Total	Adjustments
<b>Accumulated Provision for Depreciation</b>							
1	Texas Rates Provision Adjustment for Depreciation as of July 1, 2018	\$ 4,639,825	\$ -	\$ -	\$ -	\$ (103,658,970)	\$ (103,658,970)
2	Texas Rates Provision Adjustment	(565,705)	-	-	-	5,369,691	5,369,691
3	Texas Transportation and Other Clearing Adjustment	-	-	-	-	248,298	248,298
4	Texas Clearing from RWIP	-	-	-	-	-	-
5	Texas Book Transfers Adjustment	908,865	-	-	-	3,930,196	3,930,196
6	<b>Total Texas Rates Provision Adjustments for Depreciation as of June 30, 2019</b>	<b>\$ 4,982,984</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (94,110,785)</b>	<b>\$ (94,110,785)</b>

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Adjustments		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Steam Production	Internal Combustion Production	Transmission	Distribution	General	Transportation
<b>Accumulated Provisions for Amortization</b>							
1	Texas Rates Provision Adjustment for Amortization As of July 1, 2018	\$ (59,297)	\$ (57)	\$ (4,351,700)	\$ -	\$ (958)	\$ -
2	Texas Rates Provision Adjustment	80,575	-	(399,561)	-	91	-
3	Texas Clearing from RWIP	-	-	-	-	-	-
4	Texas Book Transfers Adjustment	9,071	(1)	933	-	50	-
5	Texas Rates Provision Adjustment for Amortization as of June 30, 2019	\$ 30,349	\$ (58)	\$ (4,750,327)	\$ -	\$ (817)	\$ -
6	Total Provision Adjustment as of June 30, 2019	\$ (123,305,968)	\$ (6,569,204)	\$ 30,017,468	\$ -	\$ (1,479,311)	\$ (2,477,607)

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Adjustments		(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description	Network Communications Equipment	Limited Term Investments	Miscellaneous Intangible Plant	Plant Held for Future Use	Total	Adjustments
<b>Accumulated Provisions for Amortization</b>							
1	Texas Rates Provision Adjustment for Amortization As of July 1, 2018	\$ -	\$ -	(0)	\$ -	(4,412,012)	\$ (4,412,012)
2	Texas Rates Provision Adjustment	-	-	-	-	(318,895)	(318,895)
3	Texas Clearing from RWIP	-	-	-	-	-	-
4	Texas Book Transfers Adjustment	-	-	(0)	-	10,053	10,053
5	Texas Rates Provision Adjustment for Amortization as of June 30, 2019	\$ -	\$ -	(0)	\$ -	(4,720,853)	\$ (4,720,853)
6	Total Provision Adjustment as of June 30, 2019	\$ 4,982,984	\$ -	(0)	\$ -	(98,831,639)	\$ (98,831,639)



Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Depreciation by Plant

Line No.	Description of Account	Balance End of	RWIP June 30,	Adjustments	TX Total Company Reserve
		Period June 30, 2019	2019		
<b>Steam Production</b>					
1	Celanese Unit 2	\$ 1,286,537			
2	Cunningham Unit 1	19,199,532			
3	Cunningham Unit 2	29,611,293			
4	Cunningham Common	10,674,095			
5	Denver City	(465,474)			
6	Harrington Unit 1	95,215,324			
7	Harrington Unit 2	93,179,744			
8	Harrington Unit 3	113,728,287			
9	Harrington Common	21,932,633			
10	Jones Unit 1	34,319,904			
11	Jones Unit 2	32,087,483			
12	Jones Common	9,155,359			
13	Maddox Unit 1	27,714,443			
14	Moore County Unit 3	6,062,792			
15	Nichols Unit 1	21,925,232			
16	Nichols Unit 2	23,745,070			
17	Nichols Unit 3	36,355,690			
18	Nichols Common	34,808,779			
19	Plant X Unit 1	12,658,012			
20	Plant X Unit 2	29,067,837			
21	Plant X Unit 3	18,494,336			
22	Plant X Unit 4	30,601,029			
23	Plant X Common	11,630,675			
24	Tolk Unit 1	211,561,597			
25	Tolk Unit 2	203,023,798			
26	Tolk Common	22,483,553			
27	<b>Total Steam Production</b>	<b>\$ 1,150,057,561</b>	<b>\$ (12,000,980)</b>	<b>\$ (123,336,317)</b>	<b>\$ 1,014,720,264</b>

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Depreciation by Plant

Line No.	Description of Account	Balance End of Period June 30, 2019	RWIP June 30, 2019	Adjustments	TX Total Company Reserve
<b>Internal Combustion Production</b>					
28	Blackhawk <sup>(1)</sup>	\$ 2,956,753			
29	Celanese <sup>(2)</sup>	11,663			
30	Carlsbad Unit 5	(295,417)			
31	Cummingham Unit 3	-			
32	Cummingham Unit 4	-			
33	Cummingham Common	26,704,484			
34	Hale	1,049,425			
35	Jones Unit 3	18,265,107			
36	Jones Unit 4	13,136,265			
37	Maddox Unit 2	-			
38	Maddox Unit 3	-			
39	Maddox Common	15,341,842			
40	Quay County	12,168,872			
41	Riverview Unit 6 <sup>(3)</sup>	643,384			
42	Tucumcari Unit 1 <sup>(4)</sup>	1,315,484			
43	<b>Total Internal Combustion Production</b>	<b>\$ 91,297,862</b>	<b>\$ (981,640)</b>	<b>\$ (6,569,146)</b>	<b>\$ 83,747,076</b>
44	<b>Total Depreciation</b>	<b>\$ 1,241,355,423</b>	<b>\$ (12,982,620)</b>	<b>\$ (129,905,463)</b>	<b>\$ 1,098,467,339</b>

<sup>(1)</sup> SPS has a Purchase Power Agreement for power from the Blackhawk plant.

<sup>(2)</sup> Celanese was placed in retirement June 2011.

<sup>(3)</sup> Riverview Plant was placed in retirement June 2013.

<sup>(4)</sup> Tucumcari Plant was placed in retirement December 2011.

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Amortization by Plant		Balance End of Period	Adjustments	TX Total
Line No.	Description of Account	June 30, 2019		Company Reserve
<b>Steam Production</b>				
1	Cunningham	\$ 51,300		
2	Harrington	8,983		
3	Jones	73,836		
4	Maddox	18,066		
5	Moore County	18,088		
6	Nichols	354,649		
7	Plant X	1,319,485		
8	Riverview	1,167		
9	Tolk	2,513,844		
10	<b>Total Steam Production</b>	<b>\$ 4,359,418</b>	<b>\$ 30,349</b>	<b>\$ 4,389,767</b>
<b>Internal Combustion Production</b>				
11	Riverview Unit 6	682		
12	<b>Total Internal Combustion Production</b>	<b>\$ 682</b>	<b>\$ (58)</b>	<b>\$ 624</b>
13	<b>Total Amortization</b>	<b>\$ 4,360,100</b>	<b>\$ 30,291</b>	<b>\$ 4,390,391</b>

Southwestern Public Service Company

Plant Held for Future Use

Line No.	Date of Purchase	Description	Estimated In Service Date	Purpose	FERC Account 105 Balance as of June 30, 2019	Adjustments	Amount Included in Adjusted Rate Base	Justification
1	August-2015	Gaines County Land Acquisition	2019 +	Land for Future Production Facility not in use as of June 30, 2019 <sup>(1)</sup>	4,167,109	\$(4,167,109)	\$ -	
2		Amortization of Plant Held for Future Use			-	-	-	
3		<b>Net Plant Held for Future Use</b>			<b>4,167,109</b>	<b>\$(4,167,109)</b>	<b>\$ -</b>	

**Notes:** <sup>(1)</sup>This schedule shows the amount of Plant Held for Future Use included in the adjusted rate base. Gaines County land shown in this schedule is not reflected in the adjusted rate base. The Gaines County land acquisition has been adjusted as Southwestern Public Service Company is not requesting the project be included in rate base at this time.

Southwestern Public Service Company

Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019
			Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate	
<b>STEAM PRODUCTION PLANT</b>							
1		<b>Total Cunningham Unit 1</b>	\$ 17,973,322	4.549 %	\$ 17,973,322	24.8039 %	\$ 3,641,225
2	Cunningham Unit 1	311 Structures and Improvements	2,390,443	1.386 %	2,390,443	21.3400 %	478,122
3	Cunningham Unit 1	312 Boiler Plant Equipment	8,201,774	6.020 %	8,201,774	26.4400 %	1,685,549
4	Cunningham Unit 1	314 Turbogenerator Units	6,137,045	3.604 %	6,137,045	23.2500 %	1,426,863
5	Cunningham Unit 1	315 Accessory Electric Equipment	935,547	4.407 %	935,547	26.6800 %	249,604
6	Cunningham Unit 1	316 Miscellaneous Power Plant Equipment	308,513	13.9858 %	308,513	33.5700 %	102,951
7		<b>Total Cunningham Unit 2</b>	\$ 17,973,322	4.549 %	\$ 17,973,322	24.8039 %	\$ 4,458,087
8	Cunningham Unit 2	311 Structures and Improvements	2,377,337	2.152 %	2,377,337	7.0100 %	166,651
9	Cunningham Unit 2	312 Boiler Plant Equipment	17,641,940	4.0034 %	17,641,940	7.6500 %	643,331
10	Cunningham Unit 2	314 Turbogenerator Units	11,602,550	2.7826 %	11,602,550	6.3900 %	741,403
11	Cunningham Unit 2	315 Accessory Electric Equipment	5,352,506	5.0727 %	5,352,506	7.8300 %	418,550
12	Cunningham Unit 2	316 Miscellaneous Power Plant Equipment	134,895	4.8479 %	134,895	10.8700 %	14,663
13		<b>Total Cunningham Common</b>	\$ 37,109,228	3.6800 %	\$ 37,109,228	7.2527 %	\$ 2,691,427
14	Cunningham Common	311 Structures and Improvements	5,088.3	5.0883 %	5,088.3	4.3900 %	346,899
15	Cunningham Common	312 Boiler Plant Equipment	6,640,582	4.0668 %	6,640,582	4.0600 %	269,608
16	Cunningham Common	314 Turbogenerator Units	399,036	2.8624 %	399,036	4.9400 %	19,712
17	Cunningham Common	315 Accessory Electric Equipment	783,399	2.8212 %	783,399	3.3200 %	26,009
18	Cunningham Common	316 Miscellaneous Power Plant Equipment	1,518,322	2.4523 %	1,518,322	3.2100 %	3,908
19		<b>Total Cunningham Common</b>	\$ 17,243,357	4.4777 %	\$ 17,243,357	4.1231 %	\$ 710,966
20	Harrington Unit 1	311 Structures and Improvements	7,011,575	1.5657 %	7,011,575	2.4900 %	174,588
21	Harrington Unit 1	312 Boiler Plant Equipment	109,376,836	2.3901 %	109,376,836	3.3500 %	3,664,124
22	Harrington Unit 1	314 Turbogenerator Units	44,356,481	2.0883 %	44,356,481	3.0300 %	1,600,140
23	Harrington Unit 1	315 Accessory Electric Equipment	8,612,204	2.1385 %	8,612,204	3.1900 %	274,729
24	Harrington Unit 1	316 Miscellaneous Power Plant Equipment	966,618	1.9233 %	966,618	2.7800 %	26,872
25		<b>Total Harrington Unit 1</b>	\$ 170,323,714	2.2544 %	\$ 170,323,714	3.3762 %	\$ 5,750,454
26	Harrington Unit 2	311 Structures and Improvements	6,123,513	1.7445 %	6,123,513	2.7500 %	168,397
27	Harrington Unit 2	312 Boiler Plant Equipment	113,171,882	2.1743 %	113,171,882	3.0700 %	61,572
28	Harrington Unit 2	314 Turbogenerator Units	48,974,579	2.2305 %	48,974,579	3.4200 %	1,013,681
29	Harrington Unit 2	315 Accessory Electric Equipment	5,908,423	2.1099 %	5,908,423	3.0800 %	582,553
30	Harrington Unit 2	316 Miscellaneous Power Plant Equipment	1,546,811	1.5690 %	1,546,811	2.4000 %	57,318
31		<b>Total Harrington Unit 2</b>	\$ 175,725,207	2.1675 %	\$ 175,725,207	3.1508 %	\$ 37,123
32	Harrington Unit 3	311 Structures and Improvements	9,443,798	1.6200 %	9,443,798	2.3800 %	12,854
33	Harrington Unit 3	312 Boiler Plant Equipment	120,846,475	1.9255 %	120,846,475	2.7400 %	22,762
34	Harrington Unit 3	314 Turbogenerator Units	56,904,804	1.9880 %	56,904,804	2.8500 %	71,773
35	Harrington Unit 3	315 Accessory Electric Equipment	6,052,877	1.6560 %	6,052,877	2.8000 %	984,295
36	Harrington Unit 3	316 Miscellaneous Power Plant Equipment	1,878,140	1.7200 %	1,878,140	2.3700 %	507,591
37		<b>Total Harrington Unit 3</b>	\$ 195,126,094	1.9099 %	\$ 195,126,094	2.7530 %	\$ 1,645,111
38	Harrington Common	311 Structures and Improvements	26,320,442	2.3956 %	26,320,442	4.5800 %	574,944
39	Harrington Common	312 Boiler Plant Equipment	16,084,307	2.2330 %	16,084,307	4.8100 %	414,493
40	Harrington Common	314 Turbogenerator Units	3,146,986	2.2442 %	3,146,986	4.3000 %	77,655
41	Harrington Common	315 Accessory Electric Equipment	1,270,656	1.9433 %	1,270,656	5.8500 %	67,213
42	Harrington Common	316 Miscellaneous Power Plant Equipment	2,629,324	1.9433 %	2,629,324	3.8500 %	46,838
43		<b>Total Harrington Common</b>	\$ 49,451,715	2.3026 %	\$ 49,451,715	4.6359 %	\$ 2,292,532

Southwestern Public Service Company

Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019	
			Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate		Annualized Depreciation Expense 6/30/2019
44	Jones Unit 1	311 Structures and Improvements	\$ 5,094,828	1.8473	\$ 5,094,828	4.0700	\$ 207,359	\$ 113,243
45	Jones Unit 1	312 Boiler Plant Equipment	23,105,660	2.8470	23,105,660	5.3000	1,224,600	566,782
46	Jones Unit 1	314 Turbogenerator Units	22,971,756	2.3563	22,971,756	5.4400	1,249,664	708,380
47	Jones Unit 1	315 Accessory Electric Equipment	2,767,418	3.9430	2,767,418	5.7700	159,680	50,561
48	Jones Unit 1	316 Miscellaneous Power Plant Equipment	756,086	1.3579	756,086	3.0400	22,985	12,218
49		<b>Total Jones Unit 1</b>	<b>\$ 54,695,748</b>	<b>2.5827</b>	<b>\$ 54,695,748</b>	<b>5.2368</b>	<b>\$ 2,864,288</b>	<b>\$ 1,451,683</b>
50	Jones Unit 2	311 Structures and Improvements	\$ 2,179,724	1.5143	\$ 2,179,724	3.7900	\$ 82,612	\$ 49,604
51	Jones Unit 2	312 Boiler Plant Equipment	18,684,935	2.1182	18,684,935	3.8200	715,765	317,980
52	Jones Unit 2	314 Turbogenerator Units	23,834,039	2.0882	23,834,039	4.9900	1,070,148	579,596
53	Jones Unit 2	315 Accessory Electric Equipment	3,400,209	2.8974	3,400,209	5.1700	175,791	72,723
54	Jones Unit 2	316 Miscellaneous Power Plant Equipment	1,167,359	1.5376	1,167,359	3.0200	35,254	17,305
55		<b>Total Jones Unit 2</b>	<b>\$ 49,266,267</b>	<b>2.1025</b>	<b>\$ 49,266,267</b>	<b>4.2170</b>	<b>\$ 2,077,569</b>	<b>\$ 1,041,758</b>
56	Jones Common	311 Structures and Improvements	\$ 9,201,104	1.7108	\$ 9,201,104	2.3500	\$ 216,226	\$ 58,813
57	Jones Common	312 Boiler Plant Equipment	12,167,856	1.7747	12,167,856	2.3200	282,294	66,351
58	Jones Common	314 Turbogenerator Units	7,885,491	1.5514	7,885,491	2.1200	167,172	44,837
59	Jones Common	315 Accessory Electric Equipment	2,560,333	1.9250	2,560,333	2.4900	63,752	14,466
60	Jones Common	316 Miscellaneous Power Plant Equipment	3,684,328	1.5704	3,684,328	2.2400	82,529	24,670
61		<b>Total Jones Common</b>	<b>\$ 35,499,113</b>	<b>1.6982</b>	<b>\$ 35,499,113</b>	<b>2.2873</b>	<b>\$ 811,974</b>	<b>\$ 209,138</b>
62	Maddox Unit 1	311 Structures and Improvements	\$ 4,913,960	3.0664	\$ 4,913,960	6.2200	\$ 305,648	\$ 154,967
63	Maddox Unit 1	312 Boiler Plant Equipment	20,555,172	4.0883	20,555,172	6.7600	1,389,530	509,173
64	Maddox Unit 1	314 Turbogenerator Units	13,676,124	3.1722	13,676,124	6.0200	833,303	389,469
65	Maddox Unit 1	315 Accessory Electric Equipment	6,652,978	4.4514	6,652,978	6.4500	429,117	132,966
66	Maddox Unit 1	316 Miscellaneous Power Plant Equipment	963,849	3.4488	963,849	5.9600	57,445	24,204
67		<b>Total Maddox Unit 1</b>	<b>\$ 46,762,082</b>	<b>3.7515</b>	<b>\$ 46,762,082</b>	<b>6.4262</b>	<b>\$ 3,005,043</b>	<b>\$ 1,250,778</b>
68	Nichols Unit 1	311 Structures and Improvements	\$ 2,079,572	1.5686	\$ 2,079,572	8.6500	\$ 179,883	\$ 147,263
69	Nichols Unit 1	312 Boiler Plant Equipment	10,868,344	4.0923	10,868,344	9.1800	997,714	552,949
70	Nichols Unit 1	314 Turbogenerator Units	9,683,241	2.9583	9,683,241	7.9600	770,786	484,327
71	Nichols Unit 1	315 Accessory Electric Equipment	2,351,727	3.8274	2,351,727	9.2200	216,829	126,819
72	Nichols Unit 1	316 Miscellaneous Power Plant Equipment	234,700	3.7908	234,700	8.7400	20,513	11,616
73		<b>Total Nichols Unit 1</b>	<b>\$ 25,217,585</b>	<b>3.4212</b>	<b>\$ 25,217,585</b>	<b>8.6675</b>	<b>\$ 2,185,725</b>	<b>\$ 1,322,973</b>
74	Nichols Unit 2	311 Structures and Improvements	\$ 1,108,535	1.6695	\$ 1,108,535	5.7700	\$ 63,902	\$ 45,455
75	Nichols Unit 2	312 Boiler Plant Equipment	12,674,470	3.9113	12,674,470	8.3500	1,058,318	562,582
76	Nichols Unit 2	314 Turbogenerator Units	12,368,196	2.5803	12,368,196	8.7800	1,085,928	766,791
77	Nichols Unit 2	315 Accessory Electric Equipment	1,038,609	3.1210	1,038,609	7.0500	40,807	40,807
78	Nichols Unit 2	316 Miscellaneous Power Plant Equipment	79,414	0.8114	79,414	5.0100	3,479	3,334
79		<b>Total Nichols Unit 2</b>	<b>\$ 27,269,224</b>	<b>3.1774</b>	<b>\$ 27,269,224</b>	<b>8.3809</b>	<b>\$ 2,285,409</b>	<b>\$ 1,416,969</b>
80	Nichols Unit 3	311 Structures and Improvements	\$ 1,681,248	1.7571	\$ 1,681,248	3.4700	\$ 58,339	\$ 28,798
81	Nichols Unit 3	312 Boiler Plant Equipment	19,913,278	2.6607	19,913,278	4.3600	868,219	338,386
82	Nichols Unit 3	314 Turbogenerator Units	20,314,607	2.4255	20,314,607	4.5700	928,378	435,647
83	Nichols Unit 3	315 Accessory Electric Equipment	2,259,987	2.9796	2,259,987	4.7600	107,575	40,237
84	Nichols Unit 3	316 Miscellaneous Power Plant Equipment	319,173	2.8377	319,173	5.5600	17,746	8,689
85		<b>Total Nichols Unit 3</b>	<b>\$ 44,488,293</b>	<b>2.5366</b>	<b>\$ 44,488,293</b>	<b>4.4512</b>	<b>\$ 1,980,257</b>	<b>\$ 851,757</b>

Southwestern Public Service Company

Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019		
			Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate		Annualized Depreciation Expense 6/30/2019	Annualized Depreciation Expense 6/30/2019
86	Nichols Common	311 Structures and Improvements	\$ 52,308,099	3.5768	\$ 1,870,956	\$ 52,308,099	5.5500	\$ 2,903,100	\$ 1,032,143
87	Nichols Common	312 Boiler Plant Equipment	10,751,832	3.1172	335,156	10,751,832	6.8200	733,275	398,119
88	Nichols Common	314 Turbogenerator Units	3,396,729	3.0949	105,125	3,396,729	5.1100	173,573	68,447
89	Nichols Common	315 Accessory Electric Equipment	2,298,724	3.4205	78,628	2,298,724	5.2400	120,453	41,825
90	Nichols Common	316 Miscellaneous Power Plant Equipment	2,341,972	2.6166	61,280	2,341,972	4.4100	103,281	42,001
91		<b>Total Nichols Common</b>	<b>\$ 71,097,355</b>	<b>3.4476</b>	<b>\$ 2,451,145</b>	<b>\$ 71,097,355</b>	<b>5.6735</b>	<b>\$ 4,033,681</b>	<b>\$ 1,592,536</b>
92	Plant X Unit 1	311 Structures and Improvements	\$ 1,286,334	1.2216	15,714	\$ 1,286,334	20.1100	258,682	\$ 242,968
93	Plant X Unit 1	312 Boiler Plant Equipment	6,249,833	2.7263	170,389	6,249,833	21.3200	1,332,464	1,162,075
94	Plant X Unit 1	314 Turbogenerator Units	4,549,359	1.2890	57,731	4,549,359	19.9300	906,687	848,956
95	Plant X Unit 1	315 Accessory Electric Equipment	871,549	5.2766	45,988	871,549	28.3100	246,736	200,747
96	Plant X Unit 1	316 Miscellaneous Power Plant Equipment	-	2.1702	-	-	21.1800	-	-
97		<b>Total Plant X Unit 1</b>	<b>\$ 12,957,075</b>	<b>2.2368</b>	<b>\$ 289,823</b>	<b>\$ 12,957,075</b>	<b>21.1820</b>	<b>\$ 2,744,569</b>	<b>\$ 2,454,746</b>
98	Plant X Unit 2	311 Structures and Improvements	\$ 1,021,771	1.7547	17,929	\$ 1,021,771	19.7100	201,391	\$ 183,462
99	Plant X Unit 2	312 Boiler Plant Equipment	16,241,458	3.6275	589,159	16,241,458	22.2200	3,608,852	3,019,693
100	Plant X Unit 2	314 Turbogenerator Units	6,735,026	2.2337	150,440	6,735,026	20.1200	1,355,087	1,204,647
101	Plant X Unit 2	315 Accessory Electric Equipment	613,416	1.1103	6,811	613,416	19.0700	116,978	110,168
102	Plant X Unit 2	316 Miscellaneous Power Plant Equipment	52,890	3.5323	1,868	52,890	21.2800	11,255	9,387
103		<b>Total Plant X Unit 2</b>	<b>\$ 24,664,562</b>	<b>3.1065</b>	<b>\$ 766,207</b>	<b>\$ 24,664,562</b>	<b>21.4602</b>	<b>\$ 5,293,564</b>	<b>\$ 4,527,357</b>
104	Plant X Unit 3	311 Structures and Improvements	\$ 1,034,626	1.9634	20,314	\$ 1,034,626	5.8600	60,629	\$ 40,315
105	Plant X Unit 3	312 Boiler Plant Equipment	8,507,884	2.8614	243,445	8,507,884	6.6400	549,609	306,165
106	Plant X Unit 3	314 Turbogenerator Units	7,508,924	2.6902	200,438	7,508,924	6.1700	463,201	262,872
107	Plant X Unit 3	315 Accessory Electric Equipment	976,256	3.5996	35,141	976,256	6.9300	67,655	32,513
108	Plant X Unit 3	316 Miscellaneous Power Plant Equipment	977,798	3.1718	31,014	977,798	6.5400	63,948	32,934
109		<b>Total Plant X Unit 3</b>	<b>\$ 19,005,487</b>	<b>2.7905</b>	<b>\$ 530,542</b>	<b>\$ 19,005,487</b>	<b>6.3410</b>	<b>\$ 1,205,141</b>	<b>\$ 674,800</b>
110	Plant X Unit 4	311 Structures and Improvements	\$ 1,912,775	1.7311	33,112	\$ 1,912,775	6.0800	116,297	\$ 83,185
111	Plant X Unit 4	312 Boiler Plant Equipment	20,673,263	2.9118	601,964	20,673,263	5.0500	1,044,000	442,036
112	Plant X Unit 4	314 Turbogenerator Units	13,770,714	2.7801	382,840	13,770,714	5.7100	786,308	403,468
113	Plant X Unit 4	315 Accessory Electric Equipment	2,331,210	2.8991	67,584	2,331,210	4.9100	114,462	46,878
114	Plant X Unit 4	316 Miscellaneous Power Plant Equipment	164,046	3.9417	6,466	164,046	7.1100	11,664	5,197
115		<b>Total Plant X Unit 4</b>	<b>\$ 38,852,008</b>	<b>2.8106</b>	<b>\$ 1,091,966</b>	<b>\$ 38,852,008</b>	<b>5.3349</b>	<b>\$ 2,072,730</b>	<b>\$ 980,764</b>
116	Plant X Common	311 Structures and Improvements	\$ 8,186,783	3.2496	266,038	\$ 8,186,783	6.6300	706,519	440,482
117	Plant X Common	312 Boiler Plant Equipment	4,610,230	3.0423	140,257	4,610,230	10.8700	501,132	360,875
118	Plant X Common	314 Turbogenerator Units	3,462,276	3.9878	138,069	3,462,276	13.5300	468,446	330,377
119	Plant X Common	315 Accessory Electric Equipment	124,534	3.9534	4,923	124,534	8.8700	11,046	6,123
120	Plant X Common	316 Miscellaneous Power Plant Equipment	1,503,059	3.0591	45,980	1,503,059	7.7200	116,036	70,056
121		<b>Total Plant X Common</b>	<b>\$ 17,886,881</b>	<b>3.3280</b>	<b>\$ 595,267</b>	<b>\$ 17,886,881</b>	<b>10.0810</b>	<b>\$ 1,803,180</b>	<b>\$ 1,207,913</b>
122	Tolk Unit 1	311 Structures and Improvements	\$ 19,868,908	2.1251	422,234	\$ 19,868,908	3.1100	617,923	\$ 195,689
123	Tolk Unit 1	312 Boiler Plant Equipment	192,216,704	2.5800	4,968,802	192,216,704	3.7100	7,131,240	2,162,438
124	Tolk Unit 1	314 Turbogenerator Units	61,260,361	2.1956	1,345,057	61,260,361	3.1600	1,935,834	590,797
125	Tolk Unit 1	315 Accessory Electric Equipment	3,587,978	2.1258	76,273	3,587,978	3.1800	114,098	37,824
126	Tolk Unit 1	316 Miscellaneous Power Plant Equipment	521,526	2.2413	11,689	521,526	3.5600	17,523	5,834
127		<b>Total Tolk Unit 1</b>	<b>\$ 277,455,676</b>	<b>2.4595</b>	<b>\$ 6,824,035</b>	<b>\$ 277,455,676</b>	<b>3.5381</b>	<b>\$ 9,816,617</b>	<b>\$ 2,992,582</b>

Southwestern Public Service Company

Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019		
			Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 6/30/2019	Depreciable Plant 6/30/2019		Depreciation Rate	Annualized Depreciation Expense 6/30/2019
128	Tolk Unit 2	311 Structures and Improvements	9,713,838	2.3163	225,002	9,713,838	3.2500	315,700	90,698
129	Tolk Unit 2	312 Boiler Plant Equipment	211,016,274	2.8375	5,987,587	211,016,274	3.7400	7,892,009	1,904,422
130	Tolk Unit 2	314 Turbogenerator Units	79,132,275	2.591	2,025,074	79,132,275	3.2900	2,603,452	578,378
131	Tolk Unit 2	315 Accessory Electric Equipment	3,292,957	2.5473	83,882	3,292,957	4.3400	142,914	59,033
132	Tolk Unit 2	316 Miscellaneous Power Plant Equipment	2,241,379	2.1906	49,100	2,241,379	2.9900	67,017	17,918
133		<b>Total Tolk Unit 2</b>	<b>305,396,723</b>	<b>2.7409</b>	<b>8,570,644</b>	<b>305,396,723</b>	<b>3.6088</b>	<b>11,021,092</b>	<b>2,650,448</b>
134	Tolk Common	311 Structures and Improvements	31,909,011	4.1290	1,317,523	31,909,011	11.7100	3,736,545	2,419,022
135	Tolk Common	312 Boiler Plant Equipment	21,913,318	3.5439	776,586	21,913,318	9.9600	2,182,566	1,466,980
136	Tolk Common	314 Turbogenerator Units	11,467,141	3.7391	428,768	11,467,141	10.1900	1,168,502	739,734
137	Tolk Common	315 Accessory Electric Equipment	-	5.6176	-	-	9.9300	-	-
138	Tolk Common	316 Miscellaneous Power Plant Equipment	3,406,289	2.5028	85,253	3,406,289	6.6300	225,837	140,584
139		<b>Total Tolk Common</b>	<b>68,695,758</b>	<b>3.7966</b>	<b>2,608,110</b>	<b>68,695,758</b>	<b>10.6461</b>	<b>7,313,450</b>	<b>4,706,321</b>
140	Tolk Unit 1 Retire 2055	311 Structures and Improvements	12,374,235	2.1251	262,965	12,374,235	1.7400	215,312	(47,653)
141	Tolk Unit 1 Retire 2055	312 Boiler Plant Equipment	7,127,683	2.5850	184,251	7,127,683	1.7000	121,171	(63,080)
142	Tolk Unit 1 Retire 2055	314 Turbogenerator Units	15,403,003	2.1956	338,188	15,403,003	1.7500	269,553	(68,636)
143	Tolk Unit 1 Retire 2055	315 Accessory Electric Equipment	12,919,315	2.1258	274,639	12,919,315	1.8000	232,548	(42,091)
144	Tolk Unit 1 Retire 2055	316 Miscellaneous Power Plant Equipment	199,904	2.2413	4,480	199,904	1.6400	3,278	(1,202)
145		<b>Total Tolk Unit 1</b>	<b>48,024,140</b>	<b>2.2166</b>	<b>1,064,523</b>	<b>48,024,140</b>	<b>1.7530</b>	<b>841,861</b>	<b>(222,662)</b>
146	Tolk Unit 2 Retire 2055	311 Structures and Improvements	8,645,191	2.3163	200,249	8,645,191	1.6900	146,104	(54,145)
147	Tolk Unit 2 Retire 2055	312 Boiler Plant Equipment	8,030,975	2.8375	227,879	8,030,975	1.7100	137,330	(90,549)
148	Tolk Unit 2 Retire 2055	314 Turbogenerator Units	27,246,305	2.5591	697,263	27,246,305	2.0800	566,725	(130,537)
149	Tolk Unit 2 Retire 2055	315 Accessory Electric Equipment	8,858,220	2.5473	225,645	8,858,220	1.9300	70,964	(18,682)
150	Tolk Unit 2 Retire 2055	316 Miscellaneous Power Plant Equipment	1,318,439	2.1906	28,882	1,318,439	1.7200	22,677	(6,025)
151		<b>Total Tolk Unit 2</b>	<b>54,099,220</b>	<b>2.5507</b>	<b>1,379,917</b>	<b>54,099,220</b>	<b>1.9294</b>	<b>1,043,799</b>	<b>(336,118)</b>
152	Tolk Common Retire 2055	311 Structures and Improvements	5,875,042	4.1290	242,380	5,875,042	2.9100	170,964	(71,617)
153	Tolk Common Retire 2055	312 Boiler Plant Equipment	526,544	3.5439	18,660	526,544	3.0000	15,796	(2,864)
154	Tolk Common Retire 2055	314 Turbogenerator Units	1,937,671	3.7391	72,451	1,937,671	3.0500	59,099	(13,352)
155	Tolk Common Retire 2055	315 Accessory Electric Equipment	22,551	5.6176	1,267	22,551	3.3100	746	(520)
156	Tolk Common Retire 2055	316 Miscellaneous Power Plant Equipment	3,756,234	2.5028	93,510	3,756,234	2.4200	90,417	(3,094)
157		<b>Total Tolk Common</b>	<b>12,098,043</b>	<b>3.5416</b>	<b>428,469</b>	<b>12,098,043</b>	<b>2.7858</b>	<b>337,022</b>	<b>(91,447)</b>
158		<b>TOTAL STEAM PRODUCTION</b>	<b>1,896,383,878</b>	<b>2.6115</b>	<b>49,523,980</b>	<b>1,896,383,878</b>	<b>4.7221</b>	<b>89,548,981</b>	<b>40,025,001</b>
159		<b>OTHER PRODUCTION PLANT</b>							
160	Blackhawk	342 Fuel Holders, Producers, and Accessories	4,054,689	1.5448	62,637	4,054,689	2.7100	109,882	47,245
161		<b>Total Blackhawk</b>	<b>4,054,689</b>	<b>1.5448</b>	<b>62,637</b>	<b>4,054,689</b>	<b>2.7100</b>	<b>109,882</b>	<b>47,245</b>
162	Cunningham Common	341 Structures and Improvements	588,074	2.3240	13,667	588,074	2.8300	16,642	2,976
163	Cunningham Common	342 Fuel Holders, Producers, and Accessories	1,516,901	3.0724	46,605	1,516,901	3.1700	48,086	1,480
164	Cunningham Common	343 Prime Movers	50,206,735	2.4542	1,232,174	50,206,735	2.7000	1,355,582	123,408
165	Cunningham Common	344 Generators	19,893,718	2.9497	586,805	19,893,718	3.9600	787,791	200,986
166	Cunningham Common	345 Accessory Electric Equipment	5,949,189	2.3543	140,062	5,949,189	2.5800	153,489	13,427
167	Cunningham Common	346 Miscellaneous Power Plant Equipment	1,140,410	2.8275	32,245	1,140,410	3.1200	35,581	3,336
168		<b>Total Cunningham Common</b>	<b>79,293,026</b>	<b>2.5872</b>	<b>2,051,558</b>	<b>79,293,026</b>	<b>3.0231</b>	<b>2,397,171</b>	<b>345,614</b>



Southwestern Public Service Company  
Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019		
			Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate			
169	Hale Wind Farm	341 Structures and Improvements	\$ 44,558,423	3.4000	\$ 1,514,986	\$ 44,558,423	4.0700	\$ 1,813,528	\$ 298,541
170	Hale Wind Farm	342 Fuel Holders, Producers, and Accessories	-	3.4000	-	-	4.0700	-	-
171	Hale Wind Farm	343 Prime Movers	-	3.4000	-	-	4.0700	-	-
172	Hale Wind Farm	344 Generators	608,355,592	3.4000	20,684,090	608,355,592	4.0700	24,760,073	4,075,982
173	Hale Wind Farm	345 Accessory Electric Equipment	19,181,574	3.4000	652,174	19,181,574	4.0700	780,690	128,517
174	Hale Wind Farm	346 Miscellaneous Power Plant Equipment	15,680	3.4000	533	15,680	4.0700	638	105
175		<b>Total Hale Wind Farm</b>	<b>\$ 672,111,269</b>	<b>3.4000</b>	<b>\$ 22,851,783</b>	<b>\$ 672,111,269</b>	<b>4.0700</b>	<b>\$ 27,354,929</b>	<b>\$ 4,503,146</b>
176	Jones Unit 3	341 Structures and Improvements	\$ 4,748,588	2.2094	\$ 104,915	\$ 4,748,588	2.2000	\$ 104,469	\$ (446)
177	Jones Unit 3	342 Fuel Holders, Producers, and Accessories	(0)	2.2077	(0)	(0)	2.2100	(0)	(0)
178	Jones Unit 3	343 Prime Movers	10,724	2.2077	237	10,724	1.9300	207	(50)
179	Jones Unit 3	344 Generators	66,489,692	2.2094	1,469,023	66,489,692	2.2100	1,469,422	399
180	Jones Unit 3	345 Accessory Electric Equipment	10,399,410	2.2094	229,765	10,399,410	2.2000	228,787	(978)
181	Jones Unit 3	346 Miscellaneous Power Plant Equipment	1,591,994	2.1178	33,715	1,591,994	2.2000	35,024	1,309
182		<b>Total Jones Unit 3</b>	<b>\$ 83,240,408</b>	<b>2.2076</b>	<b>\$ 1,837,055</b>	<b>\$ 83,240,408</b>	<b>2.2080</b>	<b>\$ 1,837,909</b>	<b>\$ 254</b>
183	Jones Unit 4	341 Structures and Improvements	\$ 6,504,975	2.2315	\$ 145,159	\$ 6,504,975	2.2100	\$ 143,760	\$ (1,399)
184	Jones Unit 4	342 Fuel Holders, Producers, and Accessories	-	2.2315	-	-	2.2100	-	-
185	Jones Unit 4	343 Prime Movers	-	2.2315	-	-	2.2100	-	-
186	Jones Unit 4	344 Generators	65,245,719	2.2315	1,455,958	65,245,719	2.2100	1,441,930	(14,028)
187	Jones Unit 4	345 Accessory Electric Equipment	10,703,795	2.2315	238,855	10,703,795	2.2100	236,554	(2,301)
188	Jones Unit 4	346 Miscellaneous Power Plant Equipment	1,196,889	2.2315	26,709	1,196,889	2.2100	26,451	(257)
189		<b>Total Jones Unit 4</b>	<b>\$ 83,651,379</b>	<b>2.2315</b>	<b>\$ 1,866,681</b>	<b>\$ 83,651,379</b>	<b>2.2100</b>	<b>\$ 1,848,695</b>	<b>\$ (17,985)</b>
190	Maddox Common	341 Structures and Improvements	\$ 1,643,730	2.9088	\$ 47,681	\$ 1,643,730	4.1400	\$ 68,050	\$ 20,369
191	Maddox Common	342 Fuel Holders, Producers, and Accessories	512,886	1.2625	6,475	512,886	2.4700	12,608	6,193
192	Maddox Common	343 Prime Movers	-	1.9810	-	-	3.3700	-	-
193	Maddox Common	344 Generators	15,417,183	1.7120	263,942	15,417,183	3.1600	487,183	223,241
194	Maddox Common	345 Accessory Electric Equipment	1,627,920	3.5608	57,967	1,627,920	4.6700	76,024	18,057
195	Maddox Common	346 Miscellaneous Power Plant Equipment	169,443	4.6332	7,851	169,443	5.4100	9,167	1,316
196		<b>Total Maddox Common</b>	<b>\$ 19,371,162</b>	<b>1.9819</b>	<b>\$ 383,916</b>	<b>\$ 19,371,162</b>	<b>3.3715</b>	<b>\$ 653,092</b>	<b>\$ 269,176</b>
197	Quay County	341 Structures and Improvements	\$ 916,182	4.6969	\$ 43,032	\$ 916,182	4.7200	\$ 43,244	\$ 212
198	Quay County	342 Fuel Holders, Producers, and Accessories	1,575	2.8833	45	1,575	3.1900	50	5
199	Quay County	343 Prime Movers	4,620,155	1.4922	68,942	4,620,155	2.0200	93,327	24,388
200	Quay County	344 Generators	17,151,429	4.4378	761,146	17,151,429	4.5100	773,529	12,383
201	Quay County	345 Accessory Electric Equipment	3,078,521	4.1299	127,140	3,078,521	4.3500	133,916	6,776
202	Quay County	346 Miscellaneous Power Plant Equipment	646,793	4.2665	27,595	646,793	4.3500	28,200	605
203		<b>Total Quay County</b>	<b>\$ 26,414,656</b>	<b>3.8914</b>	<b>\$ 1,027,901</b>	<b>\$ 26,414,656</b>	<b>4.0594</b>	<b>\$ 1,072,266</b>	<b>\$ 44,366</b>
204		<b>TOTAL OTHER PRODUCTION</b>	<b>\$ 968,138,588</b>	<b>3.1072</b>	<b>\$ 30,082,130</b>	<b>\$ 968,138,588</b>	<b>3.6435</b>	<b>\$ 35,273,945</b>	<b>\$ 5,191,815</b>
205		<b>TRANSMISSION</b>							
206	Structures and Improvements		\$ 112,693,059	1.6775	\$ 1,890,426	\$ 112,693,059	1.9100	\$ 2,152,437	\$ 262,011
207	Station Equipment		1,182,493,240	2.0949	24,772,051	1,182,493,240	2.3200	27,433,843	2,661,792
208	Towers and Fixtures		8,178,228	1.3868	113,416	8,178,228	1.5300	125,127	11,711
209	Poles and Fixtures		1,256,848,216	2.5366	31,881,212	1,256,848,216	3.5300	44,366,942	12,485,530
210	Overhead Conductors and Devices		470,260,601	2.7461	12,913,826	470,260,601	3.0100	14,154,844	1,241,018
211	Underground Conduit		274,927	1.2941	3,558	274,927	1.6200	4,454	896
212	Underground Conductor and Devices		489,717	2.1672	10,613	489,717	2.2400	13,418	2,805
213	Roads and Trails		517,736	1.6775	8,685	517,736	1.5500	8,025	(660)
214		<b>TOTAL TRANSMISSION</b>	<b>\$ 3,031,755,724</b>	<b>2.3615</b>	<b>\$ 71,593,787</b>	<b>\$ 3,031,755,724</b>	<b>2.9111</b>	<b>\$ 88,258,891</b>	<b>\$ 16,665,104</b>

Southwestern Public Service Company  
Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019
			Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate	
<b>DISTRIBUTION<sup>(1)</sup></b>							
215	361	Structures and Improvements	\$ 26,958,219	1.794%	\$ 26,958,219	1.570%	\$ 423,244
216	362	Station Equipment	295,198,175	2.058%	295,198,175	2.270%	6,700,999
217	364	Poles, Towers, and Fixtures	315,716,630	2.792%	315,716,630	3.300%	10,418,649
218	365	Overhead Conductors and Devices	276,287,737	2.949%	276,287,737	3.190%	8,813,579
219	366	Underground Conduit	25,548,721	1.954%	25,548,721	1.760%	449,657
220	367	Underground Conductor and Devices	46,505,598	2.509%	46,505,598	2.450%	1,139,387
221	368	Line Transformers	223,699,353	2.622%	223,699,353	2.390%	5,346,415
222	369	Services	91,373,980	2.202%	91,373,980	2.910%	2,658,983
223	370	Meters	69,891,307	2.732%	69,891,307	3.660%	2,558,022
224	371	Guard Lights	13,045,566	4.413%	13,045,566	4.420%	576,614
225	372	Street Lighting and Signal Systems	28,358,312	3.538%	28,358,312	4.100%	1,162,691
226	373						160,281
227		<b>TOTAL DISTRIBUTION</b>	<b>\$ 1,412,583,597</b>	<b>2.631%</b>	<b>\$ 1,412,583,597</b>	<b>2.849%</b>	<b>\$ 40,248,239</b>
<b>GENERAL PLANT</b>							
228	390	Structures and Improvements	\$ 76,215,155	2.54%	\$ 76,215,155	2.13%	\$ 1,623,383
229	391	AR 15 Implementation					
230	391	Vintage					
231	391						
232	391						
233	391						
234	391						
235	391						
236	391						
237	391						
238	391						
239	391						
240	391						
241	391						
242	391						
243	391						
244	391						
245	391						
246	391						
247	391						
248	391						
249	391						
250	391						
251	391						
252	391						
253	391						
254	391						
255	391						
256	391						
257	391						
258	391						
259	391						
260	391						
<b>Total Office Furniture and Equipment</b>			<b>\$ 18,426,139</b>	<b>4.000%</b>	<b>\$ 18,426,139</b>	<b>5.000%</b>	<b>\$ 921,307</b>
<b>Vintages &gt; ASL</b>							
<b>TOTAL</b>			<b>\$ 1,412,583,597</b>	<b>2.631%</b>	<b>\$ 1,412,583,597</b>	<b>2.849%</b>	<b>\$ 40,248,239</b>

Southwestern Public Service Company  
Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019
			Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate	
<b>Computer Equipment - 5 Year</b>							
261	391						
262	Vintage						
263			\$ 7,466,390	20.0000	\$ 7,466,390	20.0000	\$ 1,493,278
264			7,291,361	20.0000	7,291,361	20.0000	1,458,272
265			16,261,607	20.0000	16,261,607	20.0000	3,252,321
266			12,667,370	20.0000	12,667,370	20.0000	2,533,474
267			13,428,927	20.0000	13,428,927	20.0000	2,685,785
268			11,500,141	20.0000	11,500,141	20.0000	2,300,028
269	Vintages > ASL		701,488	0.0000	701,488	0.0000	-
270		<b>Total Computer Equipment</b>	<b>\$ 69,317,286</b>	<b>20.0000</b>	<b>\$ 69,317,286</b>	<b>20.0000</b>	<b>\$ 13,723,160</b>
<b>Transportation Equipment - Autos</b>							
271	392010						
272	Vintage						
273			\$ 251,022	9.1000	\$ 251,022	9.0000	\$ 22,592
274			1,395,670	9.1000	1,395,670	9.0000	125,610
275			7,063	9.1000	7,063	9.0000	636
276			1,202,128	9.1000	1,202,128	9.0000	108,192
277			86,883	9.1000	86,883	9.0000	7,819
278			22,553	9.1000	22,553	9.0000	2,030
279			85,468	9.1000	85,468	9.0000	7,692
280			177,833	9.1000	177,833	9.0000	16,005
281			100,996	9.1000	100,996	9.0000	9,090
282			121,368	9.1000	121,368	9.0000	10,923
283	Vintages > ASL		145,140	0.0000	145,140	0.0000	-
284		<b>Subtotal General Transp Eq-Grp 1</b>	<b>\$ 3,596,124</b>	<b>9.1000</b>	<b>\$ 3,596,124</b>	<b>9.0000</b>	<b>\$ 310,589</b>
<b>Transportation Equipment - Light Trucks</b>							
285	392020						
286			\$ 725,999	9.3000	\$ 725,999	8.8000	\$ 63,888
287			4,456,264	9.3000	4,456,264	8.8000	392,151
288			5,313,940	9.3000	5,313,940	8.8000	467,627
289			641,447	9.3000	641,447	8.8000	56,447
290			2,929,616	9.3000	2,929,616	8.8000	257,806
291			2,946,302	9.3000	2,946,302	8.8000	259,766
292			2,934,579	9.3000	2,934,579	8.8000	258,243
293			1,602,832	9.3000	1,602,832	8.8000	141,049
294			1,740,163	9.3000	1,740,163	8.8000	153,134
295			1,072,740	9.3000	1,072,740	8.8000	94,401
296			10,981,631	9.3000	10,981,631	8.8000	966,384
297	Vintages > ASL		9,015,912	0.0000	9,015,912	0.0000	-
298		<b>Subtotal General Transp Eq-Grp 2-3</b>	<b>\$ 44,361,326</b>	<b>9.3000</b>	<b>\$ 44,361,326</b>	<b>8.8000</b>	<b>\$ 3,110,596</b>
<b>Transportation Equipment - Trailers</b>							
299	392030						
300			\$ 410,820	6.0667	\$ 410,820	5.9300	\$ 24,562
301			807,029	6.0667	807,029	5.9300	47,857
302			1,152,712	6.0667	1,152,712	5.9300	68,356
303			185,615	6.0667	185,615	5.9300	11,007
304			1,482,172	6.0667	1,482,172	5.9300	87,893
305			1,288,040	6.0667	1,288,040	5.9300	76,381
306			274,597	6.0667	274,597	5.9300	16,284
307			1,001,313	6.0667	1,001,313	5.9300	59,378
308			262,080	6.0667	262,080	5.9300	15,541
309			708,372	6.0667	708,372	5.9300	42,006
310			115,484	6.0667	115,484	5.9300	6,848
311			-	6.0667	-	5.9300	-
312			-	6.0667	-	5.9300	-
313			-	6.0667	-	5.9300	-
314			36,421	6.0667	36,421	5.9300	2,160
315			235,610	6.0667	235,610	5.9300	13,972
316	Vintages > ASL		855,525	0.0000	855,525	0.0000	-
317		<b>Subtotal General Transp Eq-Trailers</b>	<b>\$ 8,815,790</b>	<b>6.0667</b>	<b>\$ 8,815,790</b>	<b>5.9300</b>	<b>\$ 472,044</b>

Southwestern Public Service Company  
Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019
			Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate	
<b>Transportation Equipment - Heavy Trucks</b>							
318	392040						
319		2019	667,996	7.8333	667,996	7.4200	49,565 (2,761)
320		2018	2,094,000	7.8333	2,094,000	7.4200	155,575 (8,655)
321		2017	5,451,480	7.8333	5,451,480	7.4200	404,500 (22,531)
322	Vintage	2016	3,731,233	7.8333	3,731,233	7.4200	276,857 (15,421)
323		2015	4,758,875	7.8333	4,758,875	7.4200	353,109 (19,668)
324		2014	3,389,544	7.8333	3,389,544	7.4200	251,504 (14,009)
325		2013	2,349,415	7.8333	2,349,415	7.4200	174,327 (9,710)
326		2012	5,482,457	7.8333	5,482,457	7.4200	406,798 (22,659)
327		2011	9,446,961	7.8333	9,446,961	7.4200	700,964 (39,044)
328		2010	1,474,462	7.8333	1,474,462	7.4200	109,405 (6,094)
329		2009	3,507,812	7.8333	3,507,812	7.4200	260,280 (14,498)
330		2008	216,740	7.8333	216,740	7.4200	16,082 (896)
331		2007	651,028	7.8333	651,028	7.4200	48,306 (2,691)
332	Vintages > ASL		14,634,466	0.0000	14,634,466	0.0000	--
333		Subtotal General Transp Eq-Grp 4.8	\$ 57,856,468	7.8333	\$ 57,856,468	7.4200	\$ 3,207,073
<b>General Stores Equipment Total</b>							
334	393						
335	Vintage	2019	-	2.8571	-	2.8500	-
336		2018	-	2.8571	-	2.8500	-
337		2017	-	2.8571	-	2.8500	-
338		2016	-	2.8571	-	2.8500	-
339		2015	-	2.8571	-	2.8500	-
340		2014	-	2.8571	-	2.8500	-
341		2013	-	2.8571	-	2.8500	-
342		2012	-	2.8571	-	2.8500	-
343		2011	-	2.8571	-	2.8500	-
344		2010	24,680	2.8571	24,680	2.8500	706 1
345		2009	-	2.8571	-	2.8500	-
346		2008	-	2.8571	-	2.8500	-
347		2007	-	2.8571	-	2.8500	-
348		2006	66,056	2.8571	66,056	2.8500	1,889 2
349		2005	-	2.8571	-	2.8500	-
350		2004	9,633	2.8571	9,633	2.8500	276 0
351		2003	-	2.8571	-	2.8500	-
352		2002	-	2.8571	-	2.8500	-
353		2001	-	2.8571	-	2.8500	-
354		2000	-	2.8571	-	2.8500	-
355		1999	1,577	2.8571	1,577	2.8500	45 0
356		1998	2,614	2.8571	2,614	2.8500	75 0
357		1997	1,357	2.8571	1,357	2.8500	39 0
358		1996	16,120	2.8571	16,120	2.8500	461 0
359		1995	14,610	2.8571	14,610	2.8500	418 0
360		1994	14,358	2.8571	14,358	2.8500	411 0
361		1993	12,154	2.8571	12,154	2.8500	348 0
362		1992	4,727	2.8571	4,727	2.8500	135 0
363		1991	31,995	2.8571	31,995	2.8500	915 1
364		1990	29,558	2.8571	29,558	2.8500	845 1
365		1989	32,269	2.8571	32,269	2.8500	923 1
366		1988	62,727	2.8571	62,727	2.8500	1,794 2
367		1987	12,513	2.8571	12,513	2.8500	358 0
368		1986	14,586	2.8571	14,586	2.8500	38 0
369		1985	1,335	2.8571	1,335	2.8500	38 0
370		1984	11,080	2.8571	11,080	2.8500	317 0
371		1983	-	2.8571	-	2.8500	-
372		1982	-	2.8571	-	2.8500	-
373	Vintages > ASL		66,733	0.0000	66,733	0.0000	--
374		Total Stores Equipment	\$ 430,683	2.8571	\$ 430,683	2.8500	\$ 10,409
375							

Southwestern Public Service Company  
Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019	
			Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate		
<b>Tool, Shop, and Garage Equipment</b>								
376	394							
377	Vintage							
378		2019	\$ 1,913,594	2,8571	\$ 54,673	\$ 1,913,594	2,8600	\$ 54,729
379		2018	7,156,313	2,8571	204,463	7,156,313	2,8600	204,671
380		2017	5,719,137	2,8571	163,401	5,719,137	2,8600	163,567
381		2016	4,171,075	2,8571	119,172	4,171,075	2,8600	119,293
382		2015	2,546,968	2,8571	72,769	2,546,968	2,8600	72,843
383		2014	3,565,338	2,8571	101,865	3,565,338	2,8600	101,969
384		2013	2,423,890	2,8571	69,224	2,423,890	2,8600	69,295
385		2012	2,323,330	2,8571	66,380	2,323,330	2,8600	66,447
386		2011	1,891,578	2,8571	54,044	1,891,578	2,8600	54,099
387		2010	2,896,359	2,8571	82,752	2,896,359	2,8600	82,836
388		2009	1,388,990	2,8571	39,685	1,388,990	2,8600	39,725
389		2008	1,059,269	2,8571	30,264	1,059,269	2,8600	30,295
390		2007	1,236,873	2,8571	35,339	1,236,873	2,8600	35,375
391		2006	946,296	2,8571	27,037	946,296	2,8600	27,064
392		2005	1,074,470	2,8571	30,699	1,074,470	2,8600	30,730
393		2004	1,608,882	2,8571	45,967	1,608,882	2,8600	46,014
394		2003	56,803	2,8571	1,623	56,803	2,8600	1,625
395		2002	245,106	2,8571	7,003	245,106	2,8600	7,010
396		2001	51,176	2,8571	1,462	51,176	2,8600	1,464
397		2000	42,919	2,8571	1,226	42,919	2,8600	1,227
398		1999	229,954	2,8571	6,570	229,954	2,8600	6,577
399		1998	88,192	2,8571	2,520	88,192	2,8600	2,522
400		1997	280,457	2,8571	8,013	280,457	2,8600	8,021
401		1996	542,411	2,8571	15,497	542,411	2,8600	15,513
402		1995	297,742	2,8571	8,507	297,742	2,8600	8,515
403		1994	368,359	2,8571	10,524	368,359	2,8600	10,535
404		1993	357,424	2,8571	10,212	357,424	2,8600	10,222
405		1992	255,179	2,8571	7,291	255,179	2,8600	7,298
406		1991	245,103	2,8571	7,003	245,103	2,8600	7,010
407		1990	147,641	2,8571	4,218	147,641	2,8600	4,223
408		1989	136,329	2,8571	3,895	136,329	2,8600	3,899
409		1988	142,459	2,8571	4,070	142,459	2,8600	4,074
410		1987	169,849	2,8571	4,853	169,849	2,8600	4,858
411		1986	111,288	2,8571	3,180	111,288	2,8600	3,183
412		1985	83,045	2,8571	2,373	83,045	2,8600	2,375
413		1984	131,498	2,8571	3,757	131,498	2,8600	3,761
414		Vintages > ASL		0.0000			0.0000	
415		<b>Total Tool, Shop, and Garage Equipment</b>	<b>\$ 45,904,294</b>	<b>2,8571</b>	<b>\$ 1,311,532</b>	<b>\$ 45,904,294</b>	<b>2,8600</b>	<b>\$ 1,312,862</b>
<b>Laboratory Equipment</b>								
416	395							
417	Vintage							
418		2019		4,0000			4,0000	
419		2018	217,876	4,0000	8,715	217,876	4,0000	8,715
420		2017	216,319	4,0000	8,653	216,319	4,0000	8,653
421		2016		4,0000			4,0000	
422		2015	119,967	4,0000	4,799	119,967	4,0000	4,799
423		2014	101,246	4,0000	4,050	101,246	4,0000	4,050
424		2013	183,038	4,0000	7,322	183,038	4,0000	7,322
425		2012	119,659	4,0000	4,786	119,659	4,0000	4,786
426		2011	181,976	4,0000	7,279	181,976	4,0000	7,279
427		2010	433,281	4,0000	17,331	433,281	4,0000	17,331
428		2009	118,663	4,0000	4,747	118,663	4,0000	4,747
429		2008	142,980	4,0000	5,719	142,980	4,0000	5,719
430		2007	122,794	4,0000	4,912	122,794	4,0000	4,912
431		2006	107,409	4,0000	4,296	107,409	4,0000	4,296
432		2005	80,167	4,0000	3,207	80,167	4,0000	3,207
433		2004	347,233	4,0000	13,889	347,233	4,0000	13,889
434		2003	355,258	4,0000	14,210	355,258	4,0000	14,210
435		2002	73,816	4,0000	2,953	73,816	4,0000	2,953
436		2001	484,668	4,0000	19,387	484,668	4,0000	19,387

Southwestern Public Service Company  
Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019
			Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate	
437		2000	165,585	4,000	165,585	4,000	6,623
438		1999	441,444	4,000	441,444	4,000	17,658
439		1998	104,033	4,000	104,033	4,000	4,161
440		1997	565,516	4,000	565,516	4,000	22,621
441		1996	1,261,799	4,000	1,261,799	4,000	50,472
442		1995	408,661	4,000	408,661	4,000	16,346
443		1994	608,629	4,000	608,629	4,000	24,345
444		Vitrages > ASI	4,147,032	0.0000	4,147,032	0.0000	-
445		<b>Total Laboratory Equipment</b>	<b>11,109,850</b>	<b>4,0000</b>	<b>11,109,850</b>	<b>4,0000</b>	<b>278,481</b>
446		<b>Power Operated Equipment</b>					
447	.396	2019	-	4,7368	-	5,0000	-
448		2018	33,567	4,7368	33,567	5,0000	1,678
449		2017	7,898	4,7368	7,898	5,0000	395
450		2016	33,938	4,7368	33,938	5,0000	1,697
451		2015	3,754,053	4,7368	3,754,053	5,0000	187,703
452		2014	862,580	4,7368	862,580	5,0000	43,129
453		2013	433,414	4,7368	433,414	5,0000	21,671
454		2012	580,762	4,7368	580,762	5,0000	29,038
455		2011	2,208,554	4,7368	2,208,554	5,0000	1,529
456		2010	3,775,791	4,7368	3,775,791	5,0000	5,813
457		2009	746,498	4,7368	746,498	5,0000	9,938
458		2008	-	4,7368	-	5,0000	1,965
459		2007	-	4,7368	-	5,0000	-
460		2006	331,037	4,7368	331,037	5,0000	871
461		2005	67,722	4,7368	67,722	5,0000	3,386
462		2004	38,255	4,7368	38,255	5,0000	1,913
463		2003	197,484	4,7368	197,484	5,0000	9,874
464		2002	-	4,7368	-	5,0000	-
465		2001	-	4,7368	-	5,0000	-
466		2000	248,125	4,7368	248,125	5,0000	12,406
467		Vitrages > ASI	1,496,564	0.0000	1,496,564	0.0000	-
468		<b>Total Power Operated Equipment</b>	<b>14,816,242</b>	<b>4,7368</b>	<b>14,816,242</b>	<b>5,0000</b>	<b>665,984</b>
469		<b>Communication Equipment</b>					
470	.397	2019	-	6,9333	-	6,6700	-
471		2018	54,303,347	6,9333	54,303,347	6,6700	362,204
472		2017	11,762,065	6,9333	11,762,065	6,6700	784,530
473		2016	15,019,241	6,9333	15,019,241	6,6700	1,001,783
474		2015	10,855,170	6,9333	10,855,170	6,6700	724,040
475		2014	18,472,748	6,9333	18,472,748	6,6700	1,232,132
476		2013	3,324,915	6,9333	3,324,915	6,6700	221,772
477		2012	3,240,267	6,9333	3,240,267	6,6700	216,126
478		2011	878,448	6,9333	878,448	6,6700	58,592
479		2010	761,649	6,9333	761,649	6,6700	50,802
480		2009	762,525	6,9333	762,525	6,6700	50,860
481		2008	2,202,692	6,9333	2,202,692	6,6700	146,920
482		2007	340,472	6,9333	340,472	6,6700	22,709
483		2006	6,238,440	6,9333	6,238,440	6,6700	416,104
484		2005	1,047,125	6,9333	1,047,125	6,6700	69,843
485		2004	5,667,383	6,9333	5,667,383	6,6700	378,014
486		2003	1,990,446	6,9333	1,990,446	6,6700	132,763
487		Vitrages > ASI	36,157,530	0.0000	36,157,530	0.0000	-
488		<b>Total Communication Equipment</b>	<b>124,151,462</b>	<b>6,9333</b>	<b>124,151,462</b>	<b>6,6700</b>	<b>5,869,195</b>
489	.397						
		<b>Total</b>	<b>14,816,242</b>	<b>4,7368</b>	<b>14,816,242</b>	<b>5,0000</b>	<b>665,984</b>
		<b>Vitrages &gt; ASI</b>					<b>35,057</b>

Southwestern Public Service Company  
Depreciation Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year		Depreciation Expense Requested Test Year		Adjustment: Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019
			Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 6/30/2019	Depreciation Rate	
490	398	Miscellaneous Equipment					
491	Vintage						
492		2019	\$ -	4,1667	\$ -	4,1700	\$ -
493		2018	-	4,1667	-	4,1700	-
494		2017	-	4,1667	-	4,1700	-
495		2016	-	4,1667	-	4,1700	-
496		2015	614	4,1667	26	4,1700	0
497		2014	-	4,1667	-	4,1700	-
498		2013	155,154	4,1667	6,465	4,1700	6,470
499		2012	136,805	4,1667	6,534	4,1700	6,539
500		2011	48,511	4,1667	2,021	4,1700	2,023
501		2010	22,296	4,1667	929	4,1700	930
502		2009	11,220	4,1667	468	4,1700	468
503		2008	108,737	4,1667	4,531	4,1700	4,534
504		2007	38,586	4,1667	1,608	4,1700	1,609
505		2006	14,056	4,1667	586	4,1700	586
506		2005	64,121	4,1667	2,672	4,1700	2,674
507		2004	920,048	4,1667	38,336	4,1700	38,366
508		2003	273,384	4,1667	11,391	4,1700	11,400
509		2002	78,956	4,1667	3,290	4,1700	3,292
510		2001	1,340	4,1667	56	4,1700	56
511		2000	12,408	4,1667	517	4,1700	517
512		1999	50,023	4,1667	2,084	4,1700	2,086
513		1998	11,216	4,1667	467	4,1700	468
514		1997	15,579	4,1667	649	4,1700	650
515		1996	123,669	4,1667	5,153	4,1700	5,157
516		Vintages > ASL	178,908	4,1667	7,455	4,1700	7,460
517		Vintages > ASL	50,090	0,0000	-	0,0000	-
518		<b>Total Miscellaneous Equipment</b>	<b>\$ 2,786,720</b>	<b>4,1667</b>	<b>\$ 95,235</b>	<b>4,1700</b>	<b>\$ 95,311</b>
519	Total/Composite		\$ 477,786,740	7,8745	\$ 32,290,732	7,7061	\$ 31,690,193
520		Reserve Deficiency over 10 years for AR 15 Assets			1,662,505		1,534,250
521		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$ 7,786,648,528</b>	<b>2,8806</b>	<b>\$ 223,348,004</b>	<b>3,7112</b>	<b>\$ 286,464,499</b>

Note: (1) Distribution depreciable plant balances include both Texas and New Mexico distribution assets.

Southwestern Public Service Company  
Amortization Expense - Electric  
For Year Ended June 30, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Description of Account	Amortization Expense Current Test Year		Amortization Expense Requested Test Year		Adjustment Proposed Rates at 6/30/2019 to Current Rates @ 6/30/2019
				Depreciable Plant 6/30/2019	Depreciation Rate	Depreciable Plant 6/30/2019	Depreciation Rate	
<b>Intangibles</b>								
1								
2	301		Franchise and License:	\$ -	0.00	\$ -	0.00	\$ -
3	303		Computer Software - 3 Year	2,204,357	33.33	2,204,357	33.33	734,712 (73)
4	303		Computer Software - 5 Year	92,138,888	20.00	18,427,778	20.00	18,427,778
5	303		Computer Software - 7 Year	-	14.29	-	14.29	-
6	303		Computer Software - 10 Year	845,654	10.00	845,655	10.00	845,655
7	303		Computer Software - 15 Year	72,196,277	6.67	4,813,109	6.67	4,815,492 2,382
8			<b>Total Miscellaneous Intangible</b>	<b>\$ 174,996,076</b>	<b>14.18</b>	<b>\$ 24,821,327</b>	<b>14.19</b>	<b>\$ 24,823,637 2,310</b>
<b>Steam Production</b>								
9								
10	310.4		LAND RIGHTS NM-Cum C	\$ 53,100	1.21	\$ 641	1.80	\$ 1,004 362
11	310.4		LAND RIGHTS NM-Middox	19,971	1.76	351	3.35	669 318
12	310.2		LAND RIGHTS TX-Hargreaves	13,705	1.92	263	2.44	334 72
13	310.2		LAND RIGHTS TX-Jones 1	108,562	2.71	2,937	3.66	3,973 1,036
14	310.2		LAND RIGHTS TX-MooreCoy	463	0.00	-	0.00	-
15	310.3		WATER RIGHTS TX-MooreCoy	17,164	0.00	-	0.00	-
16	310.2		LAND RIGHTS TX-NicholsC	676,746	3.90	26,373	4.71	31,875 5,502
17	310.3		WATER RIGHTS-Plant X C	1,245	0.00	-	0.00	-
18	310.2		LAND RIGHTS TX-Reverew	19,917	1.69	336	2.74	546 210
19	310.2		LAND RIGHTS TX-Toolk 1	27,442	1.42	391	2.14	769 378
20	310.2		LAND RIGHTS TX-Toolk 2	10,220,448	4.10	418,866	5.14	525,331 106,466
21	310.3		WATER RIGHTS-Toolk C					
22			<b>Total Steam Production</b>	<b>\$ 12,722,831</b>	<b>3.68</b>	<b>\$ 467,929</b>	<b>4.80</b>	<b>\$ 610,230 142,301</b>
<b>Internal Combustion Production</b>								
23								
24	340.2		Land Rights-Review	\$ 676	0.00	\$ -	0.00	\$ -
25			<b>Total Internal Combustion Production</b>	<b>\$ 676</b>	<b>0.00</b>	<b>\$ -</b>	<b>0.00</b>	<b>\$ -</b>
<b>Transmission</b>								
26								
27	350.2		Land Rights	\$ 154,064,132	1.25	1,919,639	1.27	1,956,614 36,975
28			<b>Total Transmission</b>	<b>\$ 154,064,132</b>	<b>1.25</b>	<b>\$ 1,919,639</b>	<b>1.27</b>	<b>\$ 1,956,614 36,975</b>
<b>Distribution</b>								
29								
30	360.2		Land Rights	\$ 10,640,370	1.41	149,753	1.43	152,157 2,405
31			<b>Total Distribution</b>	<b>\$ 10,640,370</b>	<b>1.41</b>	<b>\$ 149,753</b>	<b>1.43</b>	<b>\$ 152,157 2,405</b>
<b>General Plant</b>								
32								
33	389.2		Land Rights	\$ 45,967	2.47	1,136	1.76	809 (327)
34	390.7		Genl Str & Imp-Lease Bldg	4,238,207	(A)	(A)	(A)	(A)
35			<b>Total Electric General</b>	<b>\$ 4,284,174</b>	<b>2.47</b>	<b>\$ 1,136</b>	<b>1.76</b>	<b>\$ 809 (327)</b>
36			<b>Total Amortization</b>	<b>\$ 356,708,260</b>	<b>7.76</b>	<b>\$ 27,859,783</b>	<b>7.81</b>	<b>\$ 27,543,448 183,065</b>

(A) Assets amortized over the lease term.  
(B) Adjustment difference is due to current rates being rounded 4 decimal places and update period rates rounded to 2 decimal places in TX Depreciation Study.