

Southwestern Public Service Company

Accumulated Depreciation

1. Data is provided in Microsoft Excel spreadsheet format.
2. Data is provided via Compact Disc (“CD”).
3. Schedules on CD are D-1, D-3, D-4, D-6, D-7 and D-8.
4. File names are as follows:
 - D-1 By Functional Group and/or Primary Account;
 - D-3 Plant Held for Future Use;
 - D-4 Depreciation Expense;
 - D-6 Retirement Data for All Generating Units;
 - D-7 Summary of Book Salvage; and
 - D-8 Service Life.

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
Accumulated Provision for Depreciation							
1	Balance Beginning of Period April 1, 2018	\$ 1,107,400,255	\$ 80,983,101	\$ 451,225,599	\$ 366,064,231	\$ 35,359,355	\$ 57,068,917
2	Provision Charged Directly Against Income	44,997,802	7,318,991	63,044,144	34,060,184	4,514,573	-
3	Transportation and Other Clearing	-	-	-	-	-	7,910,837
4	Provision Charged to Other Accounts	-	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP") ⁽¹⁾	(14,307,452)	98,024	(54,592,977)	(29,420,787)	(549,379)	524,086
6	Functional Adjustments - Book Transfers	-	-	(749,069)	(535)	(0)	-
7	Balance End of Period March 31, 2019⁽²⁾	\$ 1,138,090,604	\$ 88,400,116	\$ 458,927,697	\$ 370,703,092	\$ 39,324,549	\$ 65,503,840
8	RWIP March 31, 2019	\$ (7,350,449)	\$ 504,099	\$ (29,872,288)	\$ (7,950,609)	\$ (527,911)	\$ -
9	Texas Adjustment for 3 Months Estimated Data	\$ 8,498,132	\$ 2,865,422	\$ (8,471,219)	\$ (797,289)	\$ 1,157,045	\$ 2,412,278
10	Balance End of Period June 30, 2019	\$ 1,146,588,736	\$ 91,265,538	\$ 450,456,478	\$ 369,905,803	\$ 40,481,594	\$ 67,916,119
11	RWIP June 30, 2019	\$ (6,631,556)	\$ 355,791	\$ (6,429,933)	\$ (2,031,966)	\$ (358,827)	\$ -

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

(2) End of Period Reserve Balance of \$2,257,978,543 plus RWIP of (\$45,197,157) plus Asset Retirement Cost ("ARC") Reserve of \$788,323 plus Amortizable Accounts with COR Reserve (\$267,607) ties to Federal Energy Regulation Commission ("FERC") Account 108 Balance of \$2,213,302,102.

Note: This schedule contains estimates for the period of April 1, 2019 through June 30, 2019, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

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

Line No.	Description	(7) Network Communications Equipment	(8) Limited Term Investments	(9) Miscellaneous Intangible Plant	(10) Plant Held for Future Use	(11) Total	(12) Adjustments
Accumulated Provision for Depreciation							
1	Balance Beginning of Period April 1, 2018	\$ 82,362,145	\$ -	\$ -	\$ -	\$ 2,180,463,602	\$ (106,884,865)
2	Provision Charged Directly Against Income	18,004,619	-	-	-	171,940,312	6,543,731
3	Transportation and Other Clearing	-	-	-	-	7,910,837	274,983
4	Provision Charged to Other Accounts	-	-	-	-	-	-
5	Clearing from Retirement Work in Progress ("RWIP") ⁽¹⁾	(3,338,120)	-	-	-	(101,586,605)	195,451
6	Functional Adjustments - Book Transfers	0	-	-	-	(749,604)	2,074,247
7	Balance End of Period March 31, 2019⁽²⁾	\$ 97,028,644	\$ -	\$ -	\$ -	\$ 2,257,978,543	\$ (97,796,452)
8	RWIP March 31, 2019	\$ -	\$ -	\$ -	\$ -	(45,197,157)	\$ -
9	Texas Adjustment for 3 Months Estimated Data	4,268,263	\$ -	\$ -	\$ -	9,932,633	\$ 9,620,815
10	Balance End of Period June 30, 2019	\$ 101,296,907	\$ -	\$ -	\$ -	\$ 2,267,911,176	\$ (88,175,638)
11	RWIP June 30, 2019	\$ -	\$ -	\$ -	\$ -	(15,096,490)	\$ -

(1) The Clearing from Retirement Work in Progress includes Retirement, Cost of Removal, and Salvage transactions.
(2) End of Period Reserve Balance of \$2,257,978,543 plus RWIP of \$(45,197,157) plus Asset Retirement Cost ("ARC") Reserve of \$788,323 plus Amortizable Accounts with COR Reserve (\$267,607) ties to Federal Energy Regulation Commission ("FERC") Account 108 Balance of \$2,213,302,102.

Note: This schedule contains estimates for the period of April 1, 2019 through June 30, 2019, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

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
Accumulated Provision for Amortization								
1	Balance Beginning of Period April 1, 2018	\$ 3,831,321	\$ 682	\$ 19,214,689	\$ 1,343,316	\$ 662,444	\$ -	\$ -
2	Provision Charged Directly Against Income	374,730	-	2,252,740	147,080	302,444	-	-
3	Transportation and Other Clearing	-	-	-	-	-	-	-
4	Provision Charged to Other Accounts	-	-	-	-	-	-	-
5	Clearing from RWIP ⁽¹⁾	-	-	-	-	1	-	-
6	Functional Adjustments - Book Transfers	-	-	-	-	-	-	-
7	Balance End of Period March 31, 2019 ⁽²⁾	\$ 4,206,052	\$ 682	\$ 21,467,429	\$ 1,490,396	\$ 964,889	\$ -	\$ -
8	Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at March 31, 2019	\$ 1,134,946,207	\$ 88,904,898	\$ 450,522,839	\$ 364,242,879	\$ 39,761,527	\$ 65,503,840	\$ 97,028,644
9	Texas Adjustment for 3 Months Estimated Data	\$ 149,966	\$ -	\$ 579,454	\$ 38,725	\$ 75,624	\$ -	\$ -
10	Balance End of Period June 30, 2019	\$ 4,356,018	\$ 682	\$ 22,046,883	\$ 1,529,120	\$ 1,040,513	\$ -	\$ -
11	Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at June 30, 2019	\$ 1,144,313,198	\$ 91,622,012	\$ 466,073,428	\$ 369,402,958	\$ 41,163,280	\$ 67,916,119	\$ 101,296,907

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

⁽²⁾ End of Period Reserve Balance of \$139,270,694, plus Amortizable Accounts with COR Reserve \$267,607 ties to Federal Energy Regulation Commission ("FERC") Account 111 of \$139,538,301.

Southwestern Public Service Company

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

Line No.	Description	(8)	(9)	(10)	(11)	(12)
		Limited Term Investments	Miscellaneous Intangible Plant	Plant Held for Future Use	Total	Adjustments
Accumulated Provision for Amortization						
1	Balance Beginning of Period April 1, 2018	\$ -	\$ 99,639,573	\$ -	\$ 124,692,025	\$ (4,301,836)
2	Provision Charged Directly Against Income	-	25,100,601	-	28,177,595	(315,133)
3	Transportation and Other Clearing	-	-	-	-	-
4	Provision Charged to Other Accounts	-	-	-	-	-
5	Clearing from RWIP ⁽¹⁾	-	(13,598,928)	-	(13,598,926)	-
6	Functional Adjustments - Book Transfers	-	(0)	-	(0)	(9,427)
7	Balance End of Period March 31, 2019 ⁽²⁾	\$ -	\$ 111,141,247	\$ -	\$ 139,270,694	\$ (4,626,397)
8	Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at March 31, 2019	\$ -	\$ 111,141,247	\$ -	\$ 2,352,052,080	\$ (102,422,849)
9	Texas Adjustment for 3 Months Estimated Data	\$ -	\$ 6,291,408	\$ -	\$ 7,135,177	\$ (83,673)
10	Balance End of Period June 30, 2019	\$ -	\$ 117,432,655	\$ -	\$ 146,405,871	\$ (4,710,070)
11	Total Accumulated Depreciation, Amortization, RWIP, and Adjustments at June 30, 2019	\$ -	\$ 117,432,655	\$ -	\$ 2,399,220,557	\$ (92,885,707)

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

⁽²⁾ End of Period Reserve Balance of \$139,270,694 plus Amortizable Accounts with COR Reserve \$267,607 ties to Federal Energy Regulation Commission ("FERC") Account 111 of \$139,538,301.

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
Accumulated Provision for Depreciation							
1	Texas Rates Provision Adjustment for Depreciation as of April 1, 2018	\$ (132,064,949)	\$ (6,535,018)	\$ 31,405,821	\$ -	\$ (2,918,341)	\$ (1,339,028)
2	Texas Rates Provision Adjustment	4,422,547	(300,078)	2,563,203	-	416,872	-
3	Texas Transportation and Other Clearing Adjustment	-	-	-	-	-	274,983
4	Texas Clearing from RWIP	-	-	-	-	-	-
5	Texas Book Transfers Adjustment	1,892,880	188,740	136,665	-	751,003	(1,596,193)
6	Total Texas Rates Provision Adjustments for Depreciation as of March 31, 2019	\$ (125,749,522)	\$ (6,646,357)	\$ 34,105,689	\$ -	\$ (1,750,466)	\$ (2,660,237)
7	Texas Adjustment for 3 Months Estimated Depreciation Data	\$ 8,177,139	\$ 415,876	\$ 675,566	\$ -	\$ 126,461	\$ 130,140
8	Total Texas Rates Provision Adjustment for Depreciation as of June 30, 2019	\$ (117,572,383)	\$ (6,230,481)	\$ 34,781,255	\$ -	\$ (1,624,005)	\$ (2,530,098)

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
Accumulated Provision for Depreciation							
1	Texas Rates Provision Adjustment for Depreciation as of April 1, 2018	\$ 4,566,650	\$ -	\$ -	\$ -	\$ (106,884,865)	\$ (106,884,865)
2	Texas Rates Provision Adjustment	(558,812)	-	-	-	6,543,731	6,543,731
3	Texas Transportation and Other Clearing Adjustment	-	-	-	-	274,983	274,983
4	Texas Clearing from RWIP	195,451	-	-	-	195,451	195,451
5	Texas Book Transfers Adjustment	701,152	-	-	-	2,074,247	2,074,247
6	Total Texas Rates Provision Adjustments for Depreciation as of March 31, 2019	\$ 4,904,442	\$ -	\$ -	\$ -	\$ (97,796,452)	\$ (97,796,452)
7	Texas Adjustment for 3 Months Estimated Depreciation Data	\$ 95,632	\$ -	\$ -	\$ -	\$ 9,620,815	\$ 9,620,815
8	Total Texas Rates Provision Adjustment for Depreciation as of June 30, 2019	\$ 5,000,073	\$ -	\$ -	\$ -	\$ (88,175,638)	\$ (88,175,638)

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
Accumulated Provisions for Amortization							
1	Texas Rates Provision Adjustment for Amortization as of April 1, 2018	\$ (68,416)	\$ (57)	\$ (4,232,345)	\$ -	\$ (1,019)	\$ -
2	Texas Rates Provision Adjustment	125,130	-	(394,269)	-	91	-
3	Texas Clearing from RWIP	-	-	-	-	-	-
4	Texas Book Transfers Adjustment	519	(0)	(22,042)	-	38	-
5	Texas Rates Provision Adjustment for Amortization as of March 31, 2019	\$ 57,233	\$ (57)	\$ (4,648,656)	\$ -	\$ (890)	\$ -
6	Total Provision Adjustment as of March 31, 2019	\$ (125,692,289)	\$ (6,646,414)	\$ 29,457,033	\$ -	\$ (1,751,356)	\$ (2,660,237)
7	Texas Adjustment for 3 Months Estimated Amortization Data	\$ (15,623)	\$ (1)	\$ (102,104)	\$ -	\$ 28	\$ -
8	Texas Rates Provision Adjustment for Amortization as of June 30, 2019	\$ 41,610	\$ (58)	\$ (4,750,760)	\$ -	\$ (861)	\$ -
9	Total Provision Adjustment as of June 30, 2019	\$ (117,530,773)	\$ (6,230,539)	\$ 30,030,495	\$ -	\$ (1,624,866)	\$ (2,530,098)

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
Accumulated Provisions for Amortization							
1	Texas Rates Provision Adjustment for Amortization as of April 1, 2018	\$ -	\$ -	(0)	\$ -	\$ (4,301,836)	\$ (4,301,836)
2	Texas Rates Provision Adjustment	-	-	(46,086)	-	(315,133)	(315,133)
3	Texas Clearing from RWIP	-	-	-	-	-	-
4	Texas Book Transfers Adjustment	-	-	12,058	-	(9,427)	(9,427)
5	Texas Rates Provision Adjustment for Amortization as of March 31, 2019	\$ -	\$ -	(34,028)	\$ -	(4,626,397)	\$ (4,626,397)
6	Total Provision Adjustment as of March 31, 2019	\$ 4,904,442	\$ -	(34,028)	\$ -	(102,422,849)	\$ (102,422,849)
7	Texas Adjustment for 3 Months Estimated Amortization Data	\$ -	\$ -	34,028	\$ -	(83,673)	(83,673)
8	Texas Rates Provision Adjustment for Amortization as of June 30, 2019	\$ -	\$ -	(0)	\$ -	(4,710,070)	(4,710,070)
9	Total Provision Adjustment as of June 30, 2019	\$ 5,000,073	\$ -	(0)	\$ -	(92,885,707)	\$ (92,885,707)

Southwestern Public Service Company
Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Depreciation by Plant		Balance End of Period March 31, 2019	RWIP March 31, 2019	Adjustments	TX Total Company Reserve March 31, 2019	Balance End of Period June 30, 2019	RWIP June 30, 2019	Adjustments	TX Total Company Reserve
Steam Production									
1	Celanese Unit 2	\$ 1,286,537				\$ 1,286,537			
2	Cunningham Unit 1	19,019,995				19,166,632			
3	Cunningham Unit 2	29,318,513				29,544,548			
4	Cunningham Common	10,491,237				10,572,120			
5	Denver City	(465,474)				(465,474)			
6	Harrington Unit 1	94,525,585				94,794,828			
7	Harrington Unit 2	92,257,404				92,520,186			
8	Harrington Unit 3	112,853,923				113,175,371			
9	Harrington Common	21,638,897				21,700,532			
10	Jones Unit 1	34,070,029				34,357,496			
11	Jones Unit 2	31,857,391				32,126,189			
12	Jones Common	8,984,313				9,060,118			
13	Maddox Unit 1	27,290,167				27,403,984			
14	Moore County Unit 3	6,062,792				6,062,792			
15	Nichols Unit 1	21,724,700				21,911,935			
16	Nichols Unit 2	23,560,883				23,763,943			
17	Nichols Unit 3	36,100,417				36,411,549			
18	Nichols Common	34,203,718				34,498,504			
19	Plant X Unit 1	12,631,250				12,708,025			
20	Plant X Unit 2	29,042,326				29,218,851			
21	Plant X Unit 3	18,384,343				18,496,087			
22	Plant X Unit 4	30,367,706				30,552,287			
23	Plant X Common	11,486,770				11,556,589			
24	Tolk Unit 1	209,861,971				212,181,424			
25	Tolk Unit 2	200,086,169				202,297,577			
26	Tolk Common	21,449,040				21,686,101			
27	Total Steam Production	\$ 1,138,090,604	\$ (7,350,449)	\$ (125,749,522)	\$ 1,004,990,633	\$ 1,146,588,736	\$ (6,631,556)	\$ (117,572,383)	\$ 1,022,384,797

Southwestern Public Service Company
Accumulated Provision for Depreciation and Amortization by Functional Group and/or Primary Account

Depreciation by Plant		Balance End of Period March 31, 2019	RWIP March 31, 2019	Adjustments	TX Total Company Reserve March 31, 2019	Balance End of Period June 30, 2019	RWIP June 30, 2019	Adjustments	TX Total Company Reserve
Internal Combustion Production									
28	Blackhawk ⁽¹⁾	\$ 2,938,859				\$ 2,956,719			
29	Celanese ⁽²⁾	11,663				11,663			
30	Carlsbad Unit 5	(295,417)				(295,417)			
31	Cunningham Unit 3	-				-			
32	Cunningham Unit 4	-				-			
33	Cunningham Common	26,245,230				26,701,019			
34	Hale	-				1,084,380			
35	Jones Unit 3	17,800,921				18,230,093			
36	Jones Unit 4	12,661,667				13,105,910			
37	Maddox Unit 2	-				-			
38	Maddox Unit 3	-				-			
39	Maddox Common	15,149,514				15,337,211			
40	Quay County	11,928,812				12,175,094			
41	Riverview Unit 6 ⁽³⁾	643,384				643,384			
42	Tucumcari Unit 1 ⁽⁴⁾	1,315,484				1,315,484			
43	Total Internal Combustion Production	\$ 88,400,116	\$ 504,099	\$ (6,646,357)	\$ 82,257,859	\$ 91,265,538	\$ 355,791	\$ (6,230,481)	\$ 85,390,849
44	Total Depreciation	\$ 1,226,490,721	\$ (6,846,349)	\$ (132,395,879)	\$ 1,087,248,492	\$ 1,237,854,274	\$ (6,275,764)	\$ (123,802,864)	\$ 1,107,775,646

⁽¹⁾ SPS owns the Blackhawk pipeline, but does not own the Blackhawk plant. SPS has a Purchase Power Agreement for power from the Blackhawk plant.

⁽²⁾ Celanese was retired from operation in June 2011.

⁽³⁾ Riverview Plant was retired from operation in June 2013.

⁽⁴⁾ Tucumcari Plant was retired from operation in 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	Adjustments	TX Total	Balance End of	Adjustments	TX Total
Line No.	Description of Account	March 31, 2019		Company Reserve	June 30, 2019		Company Reserve
Steam Production							
1	Cunningham	\$ 51,184			\$ 51,767		
2	Harrington	8,917			9,018		
3	Jones	73,161			73,995		
4	Maddox	18,003			18,208		
5	Moore County	18,083			18,289		
6	Nichols	348,813			352,787		
7	Plant X	1,317,708			1,319,509		
8	Riverview	1,165			1,179		
9	Tolk	2,369,017			2,511,265		
10	Total Steam Production	\$ 4,206,052	\$ 57,233	\$ 4,263,285	\$ 4,356,018	\$ 41,610	\$ 4,397,628
Internal Combustion Production							
11	Riverview Unit 6	\$ 682			\$ 682		
12	Total Internal Combustion Production	\$ 682	\$ (57)	\$ 625	\$ 682	\$ (58)	\$ 624
13	Total Amortization	\$ 4,206,734	\$ 57,177	\$ 4,263,910	\$ 4,356,700	\$ 41,552	\$ 4,398,252

Southwestern Public Service Company

Booking Methods

Southwestern Public Service Company (“SPS”) currently uses a straight-line group method in concert with estimated service lives and net salvage rates to calculate a depreciation expense accrual on depreciable property. All equipment is depreciated over the estimated period in which a benefit is expected to be received. Depreciation of utility plant is charged to Federal Energy Regulatory Commission (“FERC”) Account 403, *Depreciation Expense*, while the expense associated with transportation and power operated equipment is charged to clearing accounts in order to arrive at a suitable distribution of expenses between construction and operations.

Amortization of software and other intangibles is done on a straight-line basis over the estimated period during which it is anticipated the benefit of the asset will be realized. Expenses associated with amortization are charged to FERC Account 404, *Amortization Expense*.

SPS has various capitalization policies, practices, and procedures in place to assure that projects are accounted for according to proper capitalization guidelines. Property, plant, and equipment are stated at original cost. The cost of plant includes direct labor and materials, contracted work, overhead costs, and applicable interest expense. The cost of plant retired, gross removal, and gross salvage costs are charged to accumulated depreciation and amortization. Regulatory removal costs are recorded as regulatory liabilities, although they are added back to accumulated depreciation in a rate proceeding. Significant additions or improvements extending asset lives are capitalized, while repairs and maintenance costs are charged to expense as incurred. When an entire operating unit is sold or otherwise disposed of, all related entries are recorded in the accumulated reserve for depreciation. Gains or losses, if any, are recorded after all adjusting entries have been recorded.

Plant retirements and abandonments are recorded by debiting FERC Account 108, *Accumulated Provision for Depreciation of Electric Utility Plant* and crediting FERC Account 101, *Electric Plant in Service* for the original cost of the retired asset. Vintage year retirements are used for general plant equipment in FERC Accounts 391 to 398 as permitted by FERC Accounting Release No. 15. Use of vintage year retirements require that properties are retired from affected accounts that meet or exceed the average service life of properties in that account.

A depreciation study through December 31, 2018 is being filed as a part of this docket. SPS is proposing new service lives and net salvage rates recommended in the depreciation study. A more detailed presentation and discussion of both proposals is provided in the following documents: Schedules D-4 and D-5, along with the Direct Testimonies of Mark P. Moeller and Dane A. Watson.

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 March 31, 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 March 31, 2019 ⁽¹⁾	4,167,109	\$ (4,167,109)	\$ -	
2		Amortization of Plant Held for Future Use						
3		Net Plant Held for Future Use			\$ 4,167,109	\$ (4,167,109)	\$ -	

Notes: ⁽¹⁾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 ("SPS") is not requesting the project be included in rate base at this time.

As discussed by SPS witness William A. Grant, SPS will provide actual costs for the period of April 1, 2019 through June 30, 2019, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

Southwestern Public Service Company
 Depreciation & Amortization Expense
 for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense					
			Current Test Year					
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019
STEAM PRODUCTION PLANT								
1								
2	Cunningham Unit 1	311 Structures and Improvements	\$ 2,390,443	\$ 10,514	\$ 2,400,957	1.3386	\$ 31,998	\$ 32,139
3	Cunningham Unit 1	312 Boiler Plant Equipment	8,201,774	36,076	8,237,850	6.0201	493,755	495,927
4	Cunningham Unit 1	314 Turbogenerator Units	6,137,045	26,994	6,164,039	3.3604	206,229	207,136
5	Cunningham Unit 1	315 Accessory Electric Equipment	935,547	4,115	939,662	4.4607	41,732	41,916
6	Cunningham Unit 1	316 Miscellaneous Power Plant Equipment	308,513	1,357	309,870	13.9858	43,148	43,338
7		Total Cunningham Unit 1	\$ 17,973,322	\$ 79,056	\$ 18,052,378	4.5449	\$ 816,863	\$ 820,456
8	Cunningham Unit 2	311 Structures and Improvements	\$ 2,377,337	\$ 10,457	\$ 2,387,793	2.1152	\$ 50,285	\$ 50,507
9	Cunningham Unit 2	312 Boiler Plant Equipment	17,652,090	77,643	17,729,733	4.0034	706,684	709,792
10	Cunningham Unit 2	314 Turbogenerator Units	11,602,550	51,084	11,653,584	2.7826	322,853	324,273
11	Cunningham Unit 2	315 Accessory Electric Equipment	5,352,506	23,543	5,376,049	5.0727	271,517	272,711
12	Cunningham Unit 2	316 Miscellaneous Power Plant Equipment	134,895	593	135,488	4.8479	6,540	6,568
13		Total Cunningham Unit 2	\$ 37,119,378	\$ 163,270	\$ 37,282,648	3.6581	\$ 1,357,878	\$ 1,363,851
14	Cunningham Common	311 Structures and Improvements	\$ 7,701,072	\$ 33,873	\$ 7,734,945	5.0883	\$ 391,854	\$ 393,577
15	Cunningham Common	312 Boiler Plant Equipment	6,640,582	29,209	6,669,791	4.5068	299,278	300,594
16	Cunningham Common	314 Turbogenerator Units	399,036	1,755	400,791	2.8624	11,422	11,472
17	Cunningham Common	315 Accessory Electric Equipment	783,399	3,446	786,845	2.8212	22,101	22,198
18	Cunningham Common	316 Miscellaneous Power Plant Equipment	1,518,322	6,678	1,525,000	2.4523	37,234	37,398
19		Total Cunningham Common	\$ 17,042,410	\$ 74,961	\$ 17,117,371	4.4705	\$ 761,888	\$ 765,240
20	Harrington Unit 1	311 Structures and Improvements	\$ 6,969,988	\$ 108,465	\$ 7,078,453	1.5657	\$ 109,129	\$ 110,827
21	Harrington Unit 1	312 Boiler Plant Equipment	106,562,537	1,658,290	108,220,827	2.3901	2,546,951	2,586,586
22	Harrington Unit 1	314 Turbogenerator Units	42,925,150	667,987	43,593,137	2.0583	883,528	897,278
23	Harrington Unit 1	315 Accessory Electric Equipment	7,832,270	121,883	7,954,153	2.1385	167,493	170,100
24	Harrington Unit 1	316 Miscellaneous Power Plant Equipment	966,618	15,042	981,660	1.9233	18,591	18,880
25		Total Harrington Unit 1	\$ 165,256,563	\$ 2,571,667	\$ 167,828,230	2.2545	\$ 3,725,693	\$ 3,783,671
26	Harrington Unit 2	311 Structures and Improvements	\$ 6,123,513	\$ 95,292	\$ 6,218,805	1.7445	\$ 106,825	\$ 108,487
27	Harrington Unit 2	312 Boiler Plant Equipment	112,965,870	1,757,937	114,723,807	2.1743	2,456,217	2,494,440
28	Harrington Unit 2	314 Turbogenerator Units	48,973,582	762,110	49,735,693	2.2305	1,092,356	1,109,355
29	Harrington Unit 2	315 Accessory Electric Equipment	5,908,423	91,945	6,000,368	2.1099	124,662	126,602
30	Harrington Unit 2	316 Miscellaneous Power Plant Equipment	1,546,811	24,071	1,570,882	1.5690	24,269	24,647
31		Total Harrington Unit 2	\$ 175,518,199	\$ 2,731,355	\$ 178,249,554	2.1675	\$ 3,804,329	\$ 3,863,530
32	Harrington Unit 3	311 Structures and Improvements	\$ 9,357,196	\$ 145,614	\$ 9,502,809	1.6200	\$ 151,587	\$ 153,946
33	Harrington Unit 3	312 Boiler Plant Equipment	120,616,064	1,876,987	122,493,051	1.9255	2,322,462	2,358,604
34	Harrington Unit 3	314 Turbogenerator Units	53,854,050	838,059	54,692,109	1.9580	1,054,462	1,070,871
35	Harrington Unit 3	315 Accessory Electric Equipment	6,048,962	94,132	6,143,094	1.6560	100,171	101,730
36	Harrington Unit 3	316 Miscellaneous Power Plant Equipment	1,878,140	29,227	1,907,367	1.7200	32,304	32,807
37		Total Harrington Unit 3	\$ 191,754,412	\$ 2,984,018	\$ 194,738,430	1.9092	\$ 3,660,986	\$ 3,717,957

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019			
STEAM PRODUCTION PLANT										
1										
2	Cunningham Unit 1	311 Structures and Improvements	\$ 2,390,443	\$ 2,400,957	21.3400	\$ 510,121	\$ 512,364	\$ 478,122	\$ 2,244	
3	Cunningham Unit 1	312 Boiler Plant Equipment	8,201,774	8,237,850	26.4400	2,168,549	2,178,088	1,674,794	9,538	
4	Cunningham Unit 1	314 Turbogenerator Units	6,137,045	6,164,039	23.2500	1,426,863	1,433,139	1,220,634	6,276	
5	Cunningham Unit 1	315 Accessory Electric Equipment	935,547	939,662	26.6800	249,604	250,702	207,872	1,098	
6	Cunningham Unit 1	316 Miscellaneous Power Plant Equipment	308,513	309,870	33.3700	102,951	103,404	59,803	453	
7		Total Cunningham Unit 1	\$ 17,973,322	\$ 18,052,378	24.8039	\$ 4,458,087	\$ 4,477,696	\$ 3,641,225	\$ 19,609	
8	Cunningham Unit 2	311 Structures and Improvements	\$ 2,377,337	\$ 2,387,793	7.0100	166,651	\$ 167,384	\$ 116,366	\$ 733	
9	Cunningham Unit 2	312 Boiler Plant Equipment	17,652,090	17,729,733	7.6500	1,350,385	1,356,325	643,701	5,940	
10	Cunningham Unit 2	314 Turbogenerator Units	11,602,550	11,653,584	6.3900	741,403	744,664	418,550	3,261	
11	Cunningham Unit 2	315 Accessory Electric Equipment	5,352,506	5,376,049	7.8300	419,101	420,945	147,585	1,843	
12	Cunningham Unit 2	316 Miscellaneous Power Plant Equipment	134,895	135,488	10.8700	14,663	14,728	8,123	64	
13		Total Cunningham Unit 2	\$ 37,119,378	\$ 37,282,648	7.2528	\$ 2,692,203	\$ 2,704,045	\$ 1,334,326	\$ 11,842	
14	Cunningham Common	311 Structures and Improvements	\$ 7,701,072	\$ 7,734,945	4.3900	338,077	\$ 339,564	\$ (53,777)	\$ 1,487	
15	Cunningham Common	312 Boiler Plant Equipment	6,640,582	6,669,791	4.0600	269,608	270,794	(29,670)	1,186	
16	Cunningham Common	314 Turbogenerator Units	399,036	400,791	4.9400	19,712	19,799	8,290	87	
17	Cunningham Common	315 Accessory Electric Equipment	783,399	786,845	3.3200	26,009	26,123	3,908	114	
18	Cunningham Common	316 Miscellaneous Power Plant Equipment	1,518,322	1,525,000	3.2100	48,738	48,953	11,504	214	
19		Total Cunningham Common	\$ 17,042,410	\$ 17,117,371	4.1200	\$ 702,144	\$ 705,232	\$ (59,744)	\$ 3,088	
20	Harrington Unit 1	311 Structures and Improvements	\$ 6,969,988	\$ 7,078,453	2.4900	\$ 173,553	\$ 176,253	\$ 64,424	\$ 2,701	
21	Harrington Unit 1	312 Boiler Plant Equipment	106,562,537	108,220,827	3.3500	3,569,845	3,625,398	1,022,894	55,553	
22	Harrington Unit 1	314 Turbogenerator Units	42,925,150	43,593,137	3.6300	1,558,183	1,582,431	674,655	24,248	
23	Harrington Unit 1	315 Accessory Electric Equipment	7,832,270	7,954,153	3.1900	249,849	253,737	82,356	3,888	
24	Harrington Unit 1	316 Miscellaneous Power Plant Equipment	966,618	981,660	2.7800	26,872	27,290	8,281	418	
25		Total Harrington Unit 1	\$ 165,286,563	\$ 167,828,230	3.3755	\$ 5,578,302	\$ 5,665,110	\$ 1,852,609	\$ 86,908	
26	Harrington Unit 2	311 Structures and Improvements	\$ 6,123,513	\$ 6,218,805	2.7500	\$ 168,397	\$ 171,017	\$ 61,572	\$ 2,621	
27	Harrington Unit 2	312 Boiler Plant Equipment	112,965,870	114,723,807	3.0700	3,468,052	3,522,021	1,011,835	53,969	
28	Harrington Unit 2	314 Turbogenerator Units	48,973,582	49,735,693	3.4200	1,674,897	1,700,961	582,541	26,064	
29	Harrington Unit 2	315 Accessory Electric Equipment	5,908,423	6,000,368	3.0800	181,979	184,811	57,318	2,832	
30	Harrington Unit 2	316 Miscellaneous Power Plant Equipment	1,546,811	1,570,882	2.4000	37,123	37,701	12,854	578	
31		Total Harrington Unit 2	\$ 175,518,199	\$ 178,249,554	3.1509	\$ 5,530,448	\$ 5,616,511	\$ 1,726,120	\$ 86,063	
32	Harrington Unit 3	311 Structures and Improvements	\$ 9,357,196	\$ 9,502,809	2.3800	\$ 222,701	\$ 226,167	\$ 71,115	\$ 3,466	
33	Harrington Unit 3	312 Boiler Plant Equipment	120,616,064	122,493,051	2.7400	3,304,880	3,356,310	982,418	51,429	
34	Harrington Unit 3	314 Turbogenerator Units	53,854,050	54,692,109	2.8500	1,534,840	1,558,725	480,378	23,885	
35	Harrington Unit 3	315 Accessory Electric Equipment	6,048,962	6,143,094	2.8000	169,371	172,007	69,200	2,636	
36	Harrington Unit 3	316 Miscellaneous Power Plant Equipment	1,878,140	1,907,367	2.3700	44,512	45,205	12,208	693	
37		Total Harrington Unit 3	\$ 191,754,412	\$ 194,738,430	2.7516	\$ 5,276,305	\$ 5,388,413	\$ 1,615,319	\$ 82,108	

Southwestern Public Service Company
 Depreciation & Amortization Expense
 for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year					Annualized Depreciation Expense 6/30/2019
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	
38	Harrington Common	311 Structures and Improvements	\$ 26,320,442	\$ 409,590	\$ 26,730,032	2.3956	\$ 630,533	\$ 640,345
39	Harrington Common	312 Boiler Plant Equipment	16,038,101	249,580	16,287,680	2.2330	358,131	363,704
40	Harrington Common	314 Turbogenerator Units	3,146,986	48,972	3,195,959	2.2442	70,625	71,724
41	Harrington Common	315 Accessory Electric Equipment	1,199,779	18,671	1,218,449	2.1623	25,943	26,347
42	Harrington Common	316 Miscellaneous Power Plant Equipment	2,629,324	40,917	2,670,240	1.9343	50,859	51,650
43		Total Harrington Common	\$ 49,334,632	\$ 767,729	\$ 50,102,361	2.3028	\$ 1,136,090	\$ 1,153,769
44	Jones Unit 1	311 Structures and Improvements	\$ 5,094,828	\$ 252,073	\$ 5,346,900	1.8473	\$ 94,117	\$ 98,773
45	Jones Unit 1	312 Boiler Plant Equipment	23,142,846	1,145,020	24,287,866	2.8470	658,877	691,476
46	Jones Unit 1	314 Turbogenerator Units	22,667,420	1,121,497	23,788,918	2.3563	534,112	560,538
47	Jones Unit 1	315 Accessory Electric Equipment	2,767,418	136,921	2,904,339	3.9430	109,119	114,518
48	Jones Unit 1	316 Miscellaneous Power Plant Equipment	756,086	37,408	793,494	1.3579	10,267	10,775
49		Total Jones Unit 1	\$ 54,428,598	\$ 2,692,919	\$ 57,121,517	2.5841	\$ 1,406,492	\$ 1,476,080
50	Jones Unit 2	311 Structures and Improvements	\$ 2,179,724	\$ 107,844	\$ 2,287,569	1.5143	\$ 33,008	\$ 34,641
51	Jones Unit 2	312 Boiler Plant Equipment	16,286,958	805,817	17,092,775	2.1182	344,990	362,059
52	Jones Unit 2	314 Turbogenerator Units	21,419,072	1,059,734	22,478,806	2.0582	440,847	462,659
53	Jones Unit 2	315 Accessory Electric Equipment	2,913,009	144,125	3,057,133	2.8974	84,402	88,577
54	Jones Unit 2	316 Miscellaneous Power Plant Equipment	598,526	29,613	628,139	1.5376	9,203	9,658
55		Total Jones Unit 2	\$ 43,397,290	\$ 2,147,132	\$ 45,544,422	2.1025	\$ 912,450	\$ 957,594
56	Jones Common	311 Structures and Improvements	\$ 9,087,994	\$ 449,639	\$ 9,537,634	1.7108	\$ 155,477	\$ 163,170
57	Jones Common	312 Boiler Plant Equipment	12,167,839	602,018	12,769,857	1.7747	215,943	226,627
58	Jones Common	314 Turbogenerator Units	7,885,491	390,144	8,275,635	1.5514	122,336	128,388
59	Jones Common	315 Accessory Electric Equipment	2,560,333	126,676	2,687,009	1.9250	49,286	51,725
60	Jones Common	316 Miscellaneous Power Plant Equipment	3,684,328	182,286	3,866,614	1.5704	57,859	60,721
61		Total Jones Common	\$ 35,385,985	\$ 1,750,764	\$ 37,136,749	1.6981	\$ 600,901	\$ 630,631
62	Maddox Unit 1	311 Structures and Improvements	\$ 4,913,960	\$ 60,572	\$ 4,974,533	3.0664	\$ 150,682	\$ 152,539
63	Maddox Unit 1	312 Boiler Plant Equipment	20,479,002	252,436	20,731,438	4.0883	837,243	847,563
64	Maddox Unit 1	314 Turbogenerator Units	12,709,583	156,666	12,866,249	3.1722	403,173	408,143
65	Maddox Unit 1	315 Accessory Electric Equipment	6,652,978	82,008	6,734,986	4.4514	296,151	299,801
66	Maddox Unit 1	316 Miscellaneous Power Plant Equipment	963,849	11,881	975,730	3.4488	33,241	33,651
67		Total Maddox Unit 1	\$ 45,719,372	\$ 563,564	\$ 46,282,935	3.7632	\$ 1,720,490	\$ 1,741,698
68	Nichols Unit 1	311 Structures and Improvements	\$ 2,079,572	\$ 13,790	\$ 2,093,362	1.5686	\$ 32,620	\$ 32,836
69	Nichols Unit 1	312 Boiler Plant Equipment	10,859,989	72,015	10,932,004	4.0923	444,423	447,370
70	Nichols Unit 1	314 Turbogenerator Units	9,683,241	64,211	9,747,453	2.9583	286,459	288,359
71	Nichols Unit 1	315 Accessory Electric Equipment	2,251,603	14,931	2,266,534	3.8274	86,178	86,749
72	Nichols Unit 1	316 Miscellaneous Power Plant Equipment	234,700	1,556	236,257	3.7908	8,897	8,956
73		Total Nichols Unit 1	\$ 25,109,105	\$ 166,503	\$ 25,275,609	3.4194	\$ 858,578	\$ 864,271

Southwestern Public Service Company
 Depreciation & Amortization Expense
 for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	
38	Harrington Common	311 Structures and Improvements	\$ 26,320,442	\$ 26,730,032	4.5800	\$ 1,205,476	\$ 1,224,235	\$ 574,944	\$ 18,759
39	Harrington Common	312 Boiler Plant Equipment	16,038,101	16,287,680	4.8100	771,433	783,437	413,302	12,005
40	Harrington Common	314 Turbogenerator Units	3,146,986	3,195,959	4.3800	137,838	139,983	67,213	2,145
41	Harrington Common	315 Accessory Electric Equipment	1,199,779	1,218,449	5.8500	70,187	71,279	44,244	1,092
42	Harrington Common	316 Miscellaneous Power Plant Equipment	2,629,324	2,670,240	3.8500	101,229	102,804	50,370	1,575
43		Total Harrington Common	\$ 49,334,632	\$ 50,102,361	4.6340	\$ 2,286,163	\$ 2,321,739	\$ 1,150,073	\$ 35,577
44	Jones Unit 1	311 Structures and Improvements	\$ 5,094,828	\$ 5,346,900	4.0700	\$ 207,359	\$ 217,619	\$ 113,243	\$ 10,259
45	Jones Unit 1	312 Boiler Plant Equipment	23,142,846	24,287,866	5.3000	1,226,571	1,287,257	567,694	60,686
46	Jones Unit 1	314 Turbogenerator Units	22,667,420	23,788,918	5.4400	1,233,108	1,294,117	698,995	61,009
47	Jones Unit 1	315 Accessory Electric Equipment	2,767,418	2,904,339	5.7700	159,680	167,580	50,561	7,900
48	Jones Unit 1	316 Miscellaneous Power Plant Equipment	756,086	793,494	3.0400	22,985	24,122	12,718	1,137
49		Total Jones Unit 1	\$ 54,428,598	\$ 57,121,517	5.2357	\$ 2,849,703	\$ 2,990,695	\$ 1,443,211	\$ 140,992
50	Jones Unit 2	311 Structures and Improvements	\$ 2,179,724	\$ 2,287,569	3.7900	\$ 82,612	\$ 86,699	\$ 49,604	\$ 4,087
51	Jones Unit 2	312 Boiler Plant Equipment	16,286,958	17,092,775	3.8200	622,162	652,944	277,171	30,782
52	Jones Unit 2	314 Turbogenerator Units	21,419,072	22,478,806	4.4900	961,716	1,009,298	520,869	47,582
53	Jones Unit 2	315 Accessory Electric Equipment	2,913,009	3,057,133	5.1700	150,603	158,054	66,201	7,451
54	Jones Unit 2	316 Miscellaneous Power Plant Equipment	598,526	628,139	3.0200	18,075	18,970	8,873	894
55		Total Jones Unit 2	\$ 43,397,290	\$ 45,544,422	4.2288	\$ 1,835,168	\$ 1,925,965	\$ 922,718	\$ 90,797
56	Jones Common	311 Structures and Improvements	\$ 9,087,994	\$ 9,537,634	2.3500	\$ 213,568	\$ 224,134	\$ 58,090	\$ 10,567
57	Jones Common	312 Boiler Plant Equipment	12,167,839	12,769,857	2.3200	282,294	296,261	66,351	13,967
58	Jones Common	314 Turbogenerator Units	7,885,491	8,275,635	2.1200	167,172	175,443	44,837	8,271
59	Jones Common	315 Accessory Electric Equipment	2,560,333	2,687,009	2.4900	63,752	66,907	14,466	3,154
60	Jones Common	316 Miscellaneous Power Plant Equipment	3,684,528	3,866,614	2.2400	82,529	86,612	24,670	4,083
61		Total Jones Common	\$ 35,385,985	\$ 37,136,749	2.2871	\$ 809,315	\$ 849,357	\$ 208,415	\$ 40,042
62	Maddox Unit 1	311 Structures and Improvements	\$ 4,913,960	\$ 4,974,533	6.2200	\$ 305,648	\$ 309,416	\$ 154,967	\$ 3,768
63	Maddox Unit 1	312 Boiler Plant Equipment	20,479,002	20,731,438	6.7600	1,384,381	1,401,445	547,137	17,065
64	Maddox Unit 1	314 Turbogenerator Units	12,709,583	12,866,249	6.0200	765,117	774,548	361,944	9,431
65	Maddox Unit 1	315 Accessory Electric Equipment	6,652,978	6,734,986	6.4500	429,117	434,407	132,966	5,290
66	Maddox Unit 1	316 Miscellaneous Power Plant Equipment	963,849	975,730	5.9600	57,445	58,153	24,204	708
67		Total Maddox Unit 1	\$ 45,719,372	\$ 46,282,935	6.4343	\$ 2,941,708	\$ 2,977,969	\$ 1,221,218	\$ 36,261
68	Nichols Unit 1	311 Structures and Improvements	\$ 2,079,572	\$ 2,093,362	8.6500	\$ 179,883	\$ 181,076	\$ 147,263	\$ 1,193
69	Nichols Unit 1	312 Boiler Plant Equipment	10,859,989	10,932,004	9.1800	996,947	1,003,558	552,524	6,611
70	Nichols Unit 1	314 Turbogenerator Units	9,683,241	9,747,453	7.9600	770,786	775,897	484,327	5,111
71	Nichols Unit 1	315 Accessory Electric Equipment	2,251,603	2,266,534	9.2200	207,598	208,974	121,420	1,377
72	Nichols Unit 1	316 Miscellaneous Power Plant Equipment	234,700	236,257	8.7400	20,513	20,649	11,616	136
73		Total Nichols Unit 1	\$ 25,109,105	\$ 25,275,609	8.6651	\$ 2,175,727	\$ 2,190,154	\$ 1,317,149	\$ 14,428

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense					
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019
74	Nichols Unit 2	311 Structures and Improvements	\$ 1,108,535	\$ 7,351	\$ 1,115,886	1.6695	\$ 18,507	\$ 18,630
75	Nichols Unit 2	312 Boiler Plant Equipment	11,971,470	79,385	12,050,855	3.9113	468,240	471,345
76	Nichols Unit 2	314 Turbogenerator Units	12,230,817	81,105	12,311,922	2.5803	315,592	317,685
77	Nichols Unit 2	315 Accessory Electric Equipment	1,038,609	6,887	1,045,496	3.1210	32,415	32,630
78	Nichols Unit 2	316 Miscellaneous Power Plant Equipment	79,414	527	79,940	0.8114	644	649
79		Total Nichols Unit 2	\$ 26,428,846	\$ 175,255	\$ 26,604,100	3.1609	\$ 835,398	\$ 840,938
80	Nichols Unit 3	311 Structures and Improvements	\$ 1,592,946	\$ 10,563	\$ 1,603,509	1.7571	\$ 27,990	\$ 28,175
81	Nichols Unit 3	312 Boiler Plant Equipment	19,913,278	132,049	20,045,327	2.6607	529,833	533,346
82	Nichols Unit 3	314 Turbogenerator Units	20,314,607	134,710	20,449,318	2.4255	492,731	495,998
83	Nichols Unit 3	315 Accessory Electric Equipment	2,259,987	14,986	2,274,974	2.9796	67,339	67,785
84	Nichols Unit 3	316 Miscellaneous Power Plant Equipment	319,173	2,116	321,289	2.8377	9,057	9,117
85		Total Nichols Unit 3	\$ 44,399,991	\$ 294,425	\$ 44,694,416	2.5382	\$ 1,126,949	\$ 1,134,422
86	Nichols Common	311 Structures and Improvements	\$ 52,305,684	\$ 346,849	\$ 52,652,534	3.5768	\$ 1,870,870	\$ 1,883,276
87	Nichols Common	312 Boiler Plant Equipment	10,738,920	71,212	10,810,132	3.1172	334,754	336,973
88	Nichols Common	314 Turbogenerator Units	3,396,729	22,524	3,419,253	3.0949	105,125	105,822
89	Nichols Common	315 Accessory Electric Equipment	2,298,724	15,243	2,313,967	3.4205	78,628	79,149
90	Nichols Common	316 Miscellaneous Power Plant Equipment	2,341,972	15,530	2,357,502	2.6166	61,280	61,686
91		Total Nichols Common	\$ 71,082,029	\$ 471,359	\$ 71,553,387	3.4476	\$ 2,450,657	\$ 2,466,907
92	Plant X Unit 1	311 Structures and Improvements	\$ 1,286,334	\$ 41,741	\$ 1,328,075	1.2216	\$ 15,714	\$ 16,224
93	Plant X Unit 1	312 Boiler Plant Equipment	6,249,833	202,804	6,452,637	2.7263	170,389	175,918
94	Plant X Unit 1	314 Turbogenerator Units	4,549,359	147,625	4,696,984	1.2690	57,731	59,605
95	Plant X Unit 1	315 Accessory Electric Equipment	871,549	28,281	899,830	5.2766	45,988	47,480
96	Plant X Unit 1	316 Miscellaneous Power Plant Equipment	-	-	-	2.1702	-	-
97		Total Plant X Unit 1	\$ 12,957,075	\$ 420,451	\$ 13,377,526	2.2368	\$ 289,823	\$ 299,227
98	Plant X Unit 2	311 Structures and Improvements	\$ 1,021,771	\$ 33,156	\$ 1,054,927	1.7547	\$ 17,929	\$ 18,511
99	Plant X Unit 2	312 Boiler Plant Equipment	16,241,231	527,021	16,768,252	3.6275	589,151	608,268
100	Plant X Unit 2	314 Turbogenerator Units	6,735,026	218,549	6,953,575	2.2337	150,440	155,322
101	Plant X Unit 2	315 Accessory Electric Equipment	613,416	19,905	633,321	1.1103	6,811	7,032
102	Plant X Unit 2	316 Miscellaneous Power Plant Equipment	52,890	1,716	54,606	3.5323	1,868	1,929
103		Total Plant X Unit 2	\$ 24,664,334	\$ 800,346	\$ 25,464,681	3.1065	\$ 766,199	\$ 791,062
104	Plant X Unit 3	311 Structures and Improvements	\$ 1,034,626	\$ 33,573	\$ 1,068,199	1.9634	\$ 20,314	\$ 20,973
105	Plant X Unit 3	312 Boiler Plant Equipment	8,507,888	276,077	8,783,965	2.8614	243,445	251,344
106	Plant X Unit 3	314 Turbogenerator Units	7,508,924	243,661	7,752,585	2.6692	200,428	206,932
107	Plant X Unit 3	315 Accessory Electric Equipment	976,256	31,679	1,007,935	3.5996	35,141	36,282
108	Plant X Unit 3	316 Miscellaneous Power Plant Equipment	977,798	31,729	1,009,527	3.1718	31,014	32,020
109		Total Plant X Unit 3	\$ 19,005,491	\$ 616,720	\$ 19,622,211	2.7905	\$ 530,342	\$ 547,551

Southwestern Public Service Company
 Depreciation & Amortization Expense
 for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year					Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019		
74	Nichols Unit 2	311 Structures and Improvements	\$ 1,108,535	\$ 1,115,886	5.7700	\$ 63,962	\$ 64,387	\$ 45,455	\$ 424
75	Nichols Unit 2	312 Boiler Plant Equipment	11,971,470	12,050,855	8.3500	999,618	1,006,246	531,378	6,629
76	Nichols Unit 2	314 Turbogenerator Units	12,230,817	12,311,922	8.7800	1,073,866	1,080,987	758,274	7,121
77	Nichols Unit 2	315 Accessory Electric Equipment	1,038,609	1,045,496	7.0500	73,222	73,708	40,807	486
78	Nichols Unit 2	316 Miscellaneous Power Plant Equipment	79,414	79,940	5.0100	3,979	4,005	3,334	26
79		Total Nichols Unit 2	\$ 26,428,846	\$ 26,604,100	8.3797	\$ 2,214,647	\$ 2,229,332	\$ 1,379,248	\$ 14,686
80	Nichols Unit 3	311 Structures and Improvements	\$ 1,592,946	\$ 1,603,509	3.4700	\$ 55,275	\$ 55,642	\$ 27,286	\$ 367
81	Nichols Unit 3	312 Boiler Plant Equipment	19,913,278	20,045,327	4.3600	868,219	873,976	338,386	5,757
82	Nichols Unit 3	314 Turbogenerator Units	20,314,607	20,449,318	4.5700	928,378	934,534	435,647	6,156
83	Nichols Unit 3	315 Accessory Electric Equipment	2,259,987	2,274,974	4.7600	107,575	108,289	40,237	713
84	Nichols Unit 3	316 Miscellaneous Power Plant Equipment	319,173	321,289	5.5600	17,746	17,864	8,689	118
85		Total Nichols Unit 3	\$ 44,399,991	\$ 44,694,416	4.4531	\$ 1,977,193	\$ 1,990,304	\$ 850,244	\$ 13,111
86	Nichols Common	311 Structures and Improvements	\$ 52,305,684	\$ 52,652,534	5.5500	\$ 2,902,965	\$ 2,922,216	\$ 1,032,096	\$ 19,250
87	Nichols Common	312 Boiler Plant Equipment	10,738,920	10,810,132	6.8200	732,394	737,251	397,641	4,857
88	Nichols Common	314 Turbogenerator Units	3,396,729	3,419,253	5.1100	173,573	174,724	68,447	1,151
89	Nichols Common	315 Accessory Electric Equipment	2,298,724	2,313,967	5.2400	120,453	121,252	41,825	799
90	Nichols Common	316 Miscellaneous Power Plant Equipment	2,341,972	2,357,502	4.4100	103,281	103,966	42,001	685
91		Total Nichols Common	\$ 71,082,029	\$ 71,553,387	5.6733	\$ 4,032,667	\$ 4,059,408	\$ 1,582,010	\$ 26,741
92	Plant X Unit 1	311 Structures and Improvements	\$ 1,286,334	\$ 1,328,075	20.1100	\$ 258,682	\$ 267,076	\$ 242,968	\$ 8,394
93	Plant X Unit 1	312 Boiler Plant Equipment	6,249,833	6,452,637	21.3200	1,332,464	1,375,702	1,162,075	43,238
94	Plant X Unit 1	314 Turbogenerator Units	4,549,359	4,696,984	19.9300	906,687	936,109	848,956	29,422
95	Plant X Unit 1	315 Accessory Electric Equipment	871,549	899,830	28.3100	246,736	254,742	200,747	8,006
96	Plant X Unit 1	316 Miscellaneous Power Plant Equipment	-	-	21.1800	-	-	-	-
97		Total Plant X Unit 1	\$ 12,957,075	\$ 13,377,526	21.1820	\$ 2,744,569	\$ 2,833,629	\$ 2,454,746	\$ 89,060
98	Plant X Unit 2	311 Structures and Improvements	\$ 1,021,771	\$ 1,054,927	19.7100	\$ 201,391	\$ 207,926	\$ 183,462	\$ 6,535
99	Plant X Unit 2	312 Boiler Plant Equipment	16,241,231	16,768,252	22.2200	3,608,802	3,725,906	3,019,651	117,104
100	Plant X Unit 2	314 Turbogenerator Units	6,735,026	6,933,575	20.1200	1,355,087	1,399,059	1,204,647	43,972
101	Plant X Unit 2	315 Accessory Electric Equipment	613,416	633,321	19.0700	116,978	120,774	110,168	3,796
102	Plant X Unit 2	316 Miscellaneous Power Plant Equipment	52,890	54,606	21.2800	11,255	11,620	9,387	365
103		Total Plant X Unit 2	\$ 24,664,334	\$ 25,464,681	21.4622	\$ 5,293,513	\$ 5,465,285	\$ 4,527,314	\$ 171,772
104	Plant X Unit 3	311 Structures and Improvements	\$ 1,034,626	\$ 1,068,199	5.8600	\$ 60,629	\$ 62,596	\$ 40,315	\$ 1,967
105	Plant X Unit 3	312 Boiler Plant Equipment	8,507,888	8,783,965	6.4600	549,610	567,444	306,165	17,835
106	Plant X Unit 3	314 Turbogenerator Units	7,508,924	7,752,585	6.1700	463,301	478,334	262,872	15,034
107	Plant X Unit 3	315 Accessory Electric Equipment	976,256	1,007,935	6.9300	67,655	69,850	32,513	2,195
108	Plant X Unit 3	316 Miscellaneous Power Plant Equipment	977,798	1,009,527	6.5400	63,948	66,023	32,934	2,075
109		Total Plant X Unit 3	\$ 19,005,491	\$ 19,622,211	6.3410	\$ 1,205,142	\$ 1,244,248	\$ 674,800	\$ 39,106

Southwestern Public Service Company
 Depreciation & Amortization Expense
 for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year					
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019
110	Plant X Unit 4	311 Structures and Improvements	\$ 1,836,578	\$ 59,596	\$ 1,896,174	1.7311	\$ 31,793	\$ 32,825
111	Plant X Unit 4	312 Boiler Plant Equipment	18,036,190	585,266	18,621,456	2.9118	525,178	542,220
112	Plant X Unit 4	314 Turbogenerator Units	13,770,660	446,852	14,217,511	2.7801	382,838	395,261
113	Plant X Unit 4	315 Accessory Electric Equipment	1,813,628	58,851	1,872,479	2.8991	52,579	54,285
114	Plant X Unit 4	316 Miscellaneous Power Plant Equipment	164,046	5,323	169,369	3.9417	6,466	6,676
115		Total Plant X Unit 4	\$ 35,621,102	\$ 1,155,889	\$ 36,776,990	2.8041	\$ 998,854	\$ 1,031,266
116	Plant X Common	311 Structures and Improvements	\$ 8,164,092	\$ 264,921	\$ 8,429,013	3.2496	\$ 265,300	\$ 273,909
117	Plant X Common	312 Boiler Plant Equipment	4,498,544	145,976	4,644,520	3.0423	136,859	141,300
118	Plant X Common	314 Turbogenerator Units	3,423,241	111,083	3,534,324	3.9878	136,512	140,942
119	Plant X Common	315 Accessory Electric Equipment	124,534	4,041	128,575	3.9534	4,923	5,083
120	Plant X Common	316 Miscellaneous Power Plant Equipment	1,503,059	48,774	1,551,832	3.0591	45,980	47,472
121		Total Plant X Common	\$ 17,713,470	\$ 574,794	\$ 18,288,264	3.3284	\$ 589,575	\$ 608,706
122	Tolk Unit 1	311 Structures and Improvements	\$ 19,801,839	\$ 267,032	\$ 20,068,871	2.1251	\$ 470,809	\$ 426,484
123	Tolk Unit 1	312 Boiler Plant Equipment	191,952,275	1,652,182	193,604,457	2.5850	4,961,966	5,004,675
124	Tolk Unit 1	314 Turbogenerator Units	61,268,322	636,309	61,904,631	2.1956	1,345,207	1,359,178
125	Tolk Unit 1	315 Accessory Electric Equipment	3,587,978	136,514	3,724,492	2.1258	76,273	79,175
126	Tolk Unit 1	316 Miscellaneous Power Plant Equipment	521,526	5,987	527,513	2.2413	11,689	11,823
127		Total Tolk Unit 1	\$ 277,131,939	\$ 2,098,025	\$ 279,829,964	2.4595	\$ 6,815,945	\$ 6,881,335
128	Tolk Unit 2	311 Structures and Improvements	\$ 9,713,838	\$ 155,695	\$ 9,869,533	2.3163	\$ 225,002	\$ 228,608
129	Tolk Unit 2	312 Boiler Plant Equipment	211,002,607	1,857,531	212,860,138	2.8375	5,987,199	6,039,906
130	Tolk Unit 2	314 Turbogenerator Units	79,132,275	902,152	80,034,428	2.5591	2,025,074	2,048,161
131	Tolk Unit 2	315 Accessory Electric Equipment	3,292,957	103,045	3,396,003	2.5473	83,882	86,506
132	Tolk Unit 2	316 Miscellaneous Power Plant Equipment	2,241,379	30,189	2,271,568	2.1906	49,100	49,761
133		Total Tolk Unit 2	\$ 305,383,056	\$ 3,048,613	\$ 308,431,669	2.7409	\$ 8,370,256	\$ 8,452,943
134	Tolk Common	311 Structures and Improvements	\$ 31,895,407	\$ 295,907	\$ 32,191,314	4.1290	\$ 1,316,961	\$ 1,329,179
135	Tolk Common	312 Boiler Plant Equipment	16,873,830	136,240	17,010,071	3.5439	597,992	602,820
136	Tolk Common	314 Turbogenerator Units	11,467,141	105,230	11,572,371	3.7391	428,768	432,703
137	Tolk Common	315 Accessory Electric Equipment	-	177	177	5.6176	-	10
138	Tolk Common	316 Miscellaneous Power Plant Equipment	3,406,289	56,070	3,462,359	2.5028	85,253	86,656
139		Total Tolk Common	\$ 63,642,667	\$ 593,024	\$ 64,236,291	3.8166	\$ 2,428,974	\$ 2,451,368
140	Tolk Unit 1 Retire 2055	311 Structures and Improvements	\$ 12,374,235	\$ 5,840	\$ 12,380,074	2.1251	\$ 262,965	\$ 263,089
141	Tolk Unit 1 Retire 2055	312 Boiler Plant Equipment	7,127,683	36,130	7,163,814	2.5850	184,251	185,185
142	Tolk Unit 1 Retire 2055	314 Turbogenerator Units	15,403,865	13,915	15,417,780	2.1956	338,207	338,513
143	Tolk Unit 1 Retire 2055	315 Accessory Electric Equipment	12,861,347	2,985	12,864,333	2.1258	273,407	273,470
144	Tolk Unit 1 Retire 2055	316 Miscellaneous Power Plant Equipment	199,904	131	200,035	2.2413	4,480	4,483
145		Total Tolk Unit 1	\$ 47,967,035	\$ 59,001	\$ 48,026,036	2.2168	\$ 1,063,310	\$ 1,064,740

Southwestern Public Service Company
 Depreciation & Amortization Expense
 for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	
110	Plant X Unit 4	311 Structures and Improvements	\$ 1,836,578	\$ 1,896,174	6.0800	\$ 111,664	\$ 115,287	\$ 79,871	\$ 3,623
111	Plant X Unit 4	312 Boiler Plant Equipment	18,036,190	18,621,456	5.0500	910,838	940,384	385,650	29,556
112	Plant X Unit 4	314 Turbogenerator Units	13,770,660	14,217,511	5.7100	786,505	811,820	403,467	25,515
113	Plant X Unit 4	315 Accessory Electric Equipment	1,813,628	1,872,479	4.9100	89,049	91,939	36,470	2,890
114	Plant X Unit 4	316 Miscellaneous Power Plant Equipment	164,046	169,369	7.1100	11,664	12,042	5,197	378
115		Total Plant X Unit 4	\$ 35,621,102	\$ 36,776,990	5.3606	\$ 1,909,509	\$ 1,971,472	\$ 910,655	\$ 61,963
116	Plant X Common	311 Structures and Improvements	\$ 8,164,092	\$ 8,429,013	8.6300	\$ 704,561	\$ 727,424	\$ 439,261	\$ 22,863
117	Plant X Common	312 Boiler Plant Equipment	4,498,544	4,644,520	10.8700	488,992	504,859	352,133	15,868
118	Plant X Common	314 Turbogenerator Units	3,423,241	3,534,324	13.5300	463,165	478,194	326,653	15,029
119	Plant X Common	315 Accessory Electric Equipment	124,534	128,575	8.8700	11,046	11,405	6,123	358
120	Plant X Common	316 Miscellaneous Power Plant Equipment	1,503,059	1,551,832	7.7200	116,036	119,801	70,056	3,765
121		Total Plant X Common	\$ 17,713,470	\$ 18,288,264	10.0703	\$ 1,783,800	\$ 1,841,683	\$ 1,194,225	\$ 57,883
122	Tolk Unit 1	311 Structures and Improvements	\$ 19,801,839	\$ 20,068,871	3.1100	\$ 615,837	\$ 624,142	\$ 195,028	\$ 8,305
123	Tolk Unit 1	312 Boiler Plant Equipment	191,952,275	193,604,457	3.7100	7,121,429	7,182,725	2,159,463	61,296
124	Tolk Unit 1	314 Turbogenerator Units	61,268,322	61,904,631	3.1600	1,936,079	1,956,186	590,872	20,107
125	Tolk Unit 1	315 Accessory Electric Equipment	3,587,978	3,724,492	3.1800	114,098	118,439	37,824	4,341
126	Tolk Unit 1	316 Miscellaneous Power Plant Equipment	521,526	527,513	3.3600	17,523	17,724	5,834	201
127		Total Tolk Unit 1	\$ 277,131,939	\$ 279,829,964	3.5380	\$ 9,804,967	\$ 9,899,217	\$ 2,989,022	\$ 94,250
128	Tolk Unit 2	311 Structures and Improvements	\$ 9,713,838	\$ 9,869,533	3.2500	\$ 315,700	\$ 320,760	\$ 90,698	\$ 5,060
129	Tolk Unit 2	312 Boiler Plant Equipment	211,002,607	212,860,138	3.7400	7,891,497	7,960,969	1,904,299	69,472
130	Tolk Unit 2	314 Turbogenerator Units	79,132,275	80,034,428	3.2900	2,603,452	2,633,133	578,378	29,681
131	Tolk Unit 2	315 Accessory Electric Equipment	3,292,957	3,396,003	4.3400	142,914	147,387	59,033	4,472
132	Tolk Unit 2	316 Miscellaneous Power Plant Equipment	2,241,579	2,271,568	2.9900	67,017	67,920	17,918	903
133		Total Tolk Unit 2	\$ 305,383,056	\$ 308,431,669	3.6088	\$ 11,020,581	\$ 11,130,168	\$ 2,650,325	\$ 109,587
134	Tolk Common	311 Structures and Improvements	\$ 31,895,407	\$ 32,191,314	11.7100	\$ 3,734,952	\$ 3,769,603	\$ 2,417,991	\$ 34,651
135	Tolk Common	312 Boiler Plant Equipment	16,873,830	17,010,071	9.9600	1,680,634	1,694,203	1,082,642	13,570
136	Tolk Common	314 Turbogenerator Units	11,467,141	11,572,371	10.1900	1,168,502	1,179,225	739,734	10,723
137	Tolk Common	315 Accessory Electric Equipment	-	177	9.9300	-	18	-	18
138	Tolk Common	316 Miscellaneous Power Plant Equipment	3,406,289	3,462,359	6.6300	225,837	229,554	140,584	3,717
139		Total Tolk Common	\$ 63,642,667	\$ 64,236,291	10.7002	\$ 6,809,924	\$ 6,872,602	\$ 4,380,951	\$ 62,678
140	Tolk Unit 1 Retire 2055	311 Structures and Improvements	\$ 12,374,235	\$ 12,380,074	1.7400	\$ 215,312	\$ 215,413	\$ (47,653)	\$ 102
141	Tolk Unit 1 Retire 2055	312 Boiler Plant Equipment	7,127,683	7,163,814	1.7000	121,171	121,785	(63,080)	614
142	Tolk Unit 1 Retire 2055	314 Turbogenerator Units	15,403,865	15,417,780	1.7500	269,568	269,811	(68,640)	244
143	Tolk Unit 1 Retire 2055	315 Accessory Electric Equipment	12,861,347	12,864,333	1.8000	231,504	231,558	(41,902)	54
144	Tolk Unit 1 Retire 2055	316 Miscellaneous Power Plant Equipment	199,904	200,035	1.6400	3,278	3,281	(1,202)	2
145		Total Tolk Unit 1	\$ 47,967,035	\$ 48,026,036	1.7529	\$ 840,833	\$ 841,848	\$ (222,477)	\$ 1,015

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year					
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019
146		311 Structures and Improvements	\$ 8,645,191	\$ -	\$ 8,645,191	2.3163	\$ 200,249	\$ 200,249
147		312 Boiler Plant Equipment	8,030,975	-	8,030,975	2.8375	227,879	227,879
148		314 Turbogenerator Units	27,246,395	-	27,246,395	2.5591	697,263	697,263
149		315 Accessory Electric Equipment	8,857,801	-	8,857,801	2.5473	225,635	225,635
150		316 Miscellaneous Power Plant Equipment	1,318,439	-	1,318,439	2.1906	28,882	28,882
151		Total Tolk Unit 2	\$ 54,098,801	\$ -	\$ 54,098,801	2.5507	\$ 1,379,906	\$ 1,379,906
152		Tolk Common Retire 2055	\$ 5,798,933	\$ 23,763	\$ 5,822,696	4.1290	\$ 239,438	\$ 240,419
153		Tolk Common Retire 2055	481,278	10,941	492,219	3.5439	17,056	17,444
154		Tolk Common Retire 2055	1,937,671	8,451	1,946,122	3.7391	72,451	72,767
155		Tolk Common Retire 2055	22,551	14	22,565	5.6176	1,267	1,268
156		Tolk Common Retire 2055	3,736,234	4,503	3,740,737	2.5028	93,510	93,623
157		Total Tolk Common	\$ 11,976,668	\$ 47,672	\$ 12,024,340	3.5379	\$ 423,723	\$ 425,521
158		TOTAL STEAM PRODUCTION	\$ 1,870,111,770	\$ 27,649,111	\$ 1,897,760,881	2.6112	\$ 48,832,545	\$ 49,514,640
159		OTHER PRODUCTION PLANT						
160		Blackhawk (2)	\$ 4,054,689	\$ -	\$ 4,054,689	1.5448	\$ 62,637	\$ 62,637
161		Total Blackhawk	\$ 4,054,689	\$ -	\$ 4,054,689	1.5448	\$ 62,637	\$ 62,637
162		Cunningham Common	\$ 588,074	\$ 68,207	\$ 656,281	2.3240	\$ 13,667	\$ 15,252
163		342 Fuel Holders, Producers, and Accessories	1,502,692	174,289	1,676,980	3.0724	46,169	51,524
164		343 Prime Movers	50,206,735	5,823,200	56,029,935	2.4542	1,232,174	1,375,087
165		344 Generators	13,133,794	1,523,316	14,657,110	2.9497	387,408	432,341
166		Cunningham Common	5,919,580	686,579	6,606,160	2.3543	139,365	155,529
167		346 Miscellaneous Power Plant Equipment	1,140,410	132,270	1,272,680	2.8275	32,245	35,985
168		Total Cunningham Common	\$ 72,491,285	\$ 8,407,861	\$ 80,899,146	2.5534	\$ 1,851,027	\$ 2,065,717
169		Hale Wind Farm	\$ -	\$ -	\$ -	3.4000	\$ -	\$ -
170		342 Fuel Holders, Producers, and Accessories	-	-	-	3.4000	-	-
171		343 Prime Movers	-	-	-	3.4000	-	-
172		344 Generators	-	681,773,668	681,773,668	3.4000	-	23,180,305
173		345 Accessory Electric Equipment	-	-	-	3.4000	-	-
174		346 Miscellaneous Power Plant Equipment	-	-	-	3.4000	-	-
175		Total Hale Wind Farm	\$ -	\$ 681,773,668	\$ 681,773,668	0.0000	\$ -	\$ 23,180,305
176		Jones Unit 3	\$ 4,748,588	\$ -	\$ 4,748,588	2.2094	\$ 104,915	\$ 104,915
177		342 Fuel Holders, Producers, and Accessories	(0)	(0)	(0)	2.2077	(0)	(0)
178		343 Prime Movers	10,724	-	10,724	2.2077	237	237
179		Jones Unit 3	66,489,692	-	66,489,692	2.2094	1,469,023	1,469,023
180		345 Accessory Electric Equipment	10,399,410	-	10,399,410	2.2094	229,765	229,765
181		346 Miscellaneous Power Plant Equipment	1,591,994	-	1,591,994	2.1178	33,715	33,715
182		Total Jones Unit 3	\$ 83,240,408	\$ -	\$ 83,240,408	2.2076	\$ 1,837,655	\$ 1,837,655

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	
146		Tolk Unit 2 Retire 2055	\$ 8,645,191	\$ 8,645,191	1.6900	\$ 146,104	\$ 146,104	\$ (54,145)	
147		Tolk Unit 2 Retire 2055	8,030,975	8,030,975	1.7100	137,330	137,330	(90,549)	
148		Tolk Unit 2 Retire 2055	27,246,395	27,246,395	2.0800	566,725	566,725	(130,537)	
149		Tolk Unit 2 Retire 2055	8,857,801	8,857,801	1.9300	170,956	170,956	(54,679)	
150		Tolk Unit 2 Retire 2055	1,318,439	1,318,439	1.7200	22,677	22,677	(6,205)	
151		Total Tolk Unit 2	\$ 54,098,801	\$ 54,098,801	1.9294	\$ 1,043,791	\$ 1,043,791	\$ (336,115)	
152		Tolk Common Retire 2055	\$ 5,798,933	\$ 5,822,696	2.9100	\$ 168,749	\$ 169,440	\$ (70,689)	
153		Tolk Common Retire 2055	481,278	492,219	3.0000	14,438	14,767	(2,618)	
154		Tolk Common Retire 2055	1,937,671	1,946,122	3.0500	59,099	59,357	(13,352)	
155		Tolk Common Retire 2055	22,551	22,565	3.3100	746	747	(520)	
156		Tolk Common Retire 2055	3,736,234	3,740,737	2.4200	90,417	90,526	(3,094)	
157		Total Tolk Common	\$ 11,976,668	\$ 12,024,340	2.7842	\$ 333,450	\$ 334,837	\$ (90,273)	
158		TOTAL STEAM PRODUCTION	\$ 1,870,111,170	\$ 1,897,760,881	4.7136	\$ 88,149,858	\$ 89,540,713	\$ 39,317,312	
159		OTHER PRODUCTION PLANT							
160		Blackhawk (2)	\$ 4,054,689	\$ 4,054,689	2.7100	\$ 109,882	\$ 109,882	\$ 47,245	
161		Total Blackhawk	\$ 4,054,689	\$ 4,054,689	2.7100	\$ 109,882	\$ 109,882	\$ 47,245	
162		Cunningham Common	\$ 588,074	\$ 656,281	2.8300	\$ 16,642	\$ 18,573	\$ 2,976	
163		Cunningham Common	1,502,692	1,676,980	3.1700	47,635	53,160	1,467	
164		Cunningham Common	50,206,735	56,029,935	2.7000	1,355,582	1,512,808	123,408	
165		Cunningham Common	13,133,794	14,657,110	3.9600	520,098	580,422	132,691	
166		Cunningham Common	5,919,580	6,606,160	2.5800	152,725	170,439	13,360	
167		Cunningham Common	1,140,410	1,272,680	3.1200	35,581	39,708	3,336	
168		Total Cunningham Common	\$ 72,491,285	\$ 80,899,146	2.9359	\$ 2,128,264	\$ 2,375,109	\$ 277,237	
169		Hale Wind Farm	\$ -	\$ -	4.0700	\$ -	\$ -	\$ -	
170		Hale Wind Farm	-	-	4.0700	-	-	-	
171		Hale Wind Farm	-	-	4.0700	-	-	-	
172		Hale Wind Farm	-	-	4.0700	-	-	-	
173		Hale Wind Farm	-	-	4.0700	-	-	-	
174		Hale Wind Farm	-	-	4.0700	-	-	-	
175		Total Hale Wind Farm	\$ -	\$ -	4.0700	\$ -	\$ -	\$ -	
176		Jones Unit 3	\$ 4,748,588	\$ 4,748,588	2.2000	\$ 104,469	\$ 104,469	\$ (446)	
177		Jones Unit 3	(0)	(0)	2.2100	(0)	(0)	(0)	
178		Jones Unit 3	10,724	10,724	1.9300	207	207	(30)	
179		Jones Unit 3	66,489,692	66,489,692	2.2100	1,469,422	1,469,422	399	
180		Jones Unit 3	10,399,410	10,399,410	2.2000	228,787	228,787	(978)	
181		Jones Unit 3	1,591,994	1,591,994	2.2000	35,024	35,024	1,309	
182		Total Jones Unit 3	\$ 83,240,408	\$ 83,240,408	2.2080	\$ 1,837,909	\$ 1,837,909	\$ 254	
		Total	\$ 83,240,408	\$ 83,240,408	2.2080	\$ 1,837,909	\$ 1,837,909	\$ 254	
		Total Hale Wind Farm	\$ -	\$ -	4.0700	\$ -	\$ -	\$ -	
		Total Blackhawk	\$ 4,054,689	\$ 4,054,689	2.7100	\$ 109,882	\$ 109,882	\$ 47,245	
		Total Cunningham Common	\$ 72,491,285	\$ 80,899,146	2.9359	\$ 2,128,264	\$ 2,375,109	\$ 277,237	
		Total Hale Wind Farm	\$ -	\$ -	4.0700	\$ -	\$ -	\$ -	
		Total Jones Unit 3	\$ 83,240,408	\$ 83,240,408	2.2080	\$ 1,837,909	\$ 1,837,909	\$ 254	
		Total	\$ 1,870,111,170	\$ 1,897,760,881	4.7136	\$ 88,149,858	\$ 89,540,713	\$ 39,317,312	

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year					
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019
183	Jones Unit 4	341 Structures and Improvements	\$ 6,505,115	(0)	\$ 6,505,115	2,2315	\$ 145,162	\$ 145,162
184	Jones Unit 4	342 Fuel Holders, Producers, and Accessories	-	0	0	2,2315	-	0
185	Jones Unit 4	343 Prime Movers	-	0	0	2,2315	-	0
186	Jones Unit 4	344 Generators	65,245,579	(0)	65,245,579	2,2315	1,455,955	1,455,955
187	Jones Unit 4	345 Accessory Electric Equipment	10,703,795	(0)	10,703,795	2,2315	238,855	238,855
188	Jones Unit 4	346 Miscellaneous Power Plant Equipment	1,196,889	(0)	1,196,889	2,2315	26,709	26,709
189		Total Jones Unit 4	\$ 83,651,378	0	\$ 83,651,378	2,2315	\$ 1,866,680	\$ 1,866,680
190	Maddox Common	341 Structures and Improvements	\$ 1,643,730	16,551	\$ 1,660,281	2,9008	\$ 47,681	\$ 48,161
191	Maddox Common	342 Fuel Holders, Producers, and Accessories	512,886	5,164	518,051	1,2625	6,475	6,540
192	Maddox Common	343 Prime Movers	-	-	-	1,9810	-	-
193	Maddox Common	344 Generators	15,417,183	155,238	15,572,420	1,7120	263,942	266,600
194	Maddox Common	345 Accessory Electric Equipment	1,627,920	16,392	1,644,311	3,5608	57,967	58,551
195	Maddox Common	346 Miscellaneous Power Plant Equipment	169,443	1,706	171,149	4,6332	7,851	7,930
196		Total Maddox Common	\$ 19,371,162	195,051	\$ 19,566,213	1,9819	\$ 383,916	\$ 387,782
197	Quay County	341 Structures and Improvements	\$ 916,182	(0)	\$ 916,182	4,6969	\$ 43,032	\$ 43,032
198	Quay County	342 Fuel Holders, Producers, and Accessories	1,575	0	1,575	2,8833	45	45
199	Quay County	343 Prime Movers	4,620,155	(0)	4,620,155	1,4922	68,942	68,942
200	Quay County	344 Generators	17,151,429	(0)	17,151,429	4,4378	761,146	761,146
201	Quay County	345 Accessory Electric Equipment	3,069,070	(0)	3,069,070	4,1299	126,750	126,750
202	Quay County	346 Miscellaneous Power Plant Equipment	646,793	(0)	646,793	4,2665	27,595	27,595
203		Total Quay County	\$ 26,405,204	0	\$ 26,405,204	3,8913	\$ 1,027,511	\$ 1,027,511
204		TOTAL OTHER PRODUCTION	\$ 289,214,125	\$ 690,376,580	\$ 979,590,706	2,4305	\$ 7,029,426	\$ 30,428,287
205		TRANSMISSION						
206	352	Structures and Improvements	\$ 103,938,109	5,594,636	\$ 109,532,745	1,6775	\$ 1,743,562	\$ 1,837,412
207	353	Station Equipment	1,117,730,978	73,678,171	1,191,409,149	2,0949	23,415,346	24,958,830
208	354	Towers and Fixtures	8,176,597	459,283	8,635,880	1,3868	113,393	119,762
209	355	Poles and Fixtures	1,171,467,240	71,240,146	1,242,707,386	2,5366	29,715,438	31,522,516
210	356	Overhead Conductors and Devices	449,940,720	32,253,080	482,193,800	2,7461	12,355,822	13,241,524
211	357	Underground Conduit	274,739	15,432	290,172	1,2941	3,555	3,755
212	358	Underground Conductor and Devices	489,717	27,508	517,224	2,1672	10,613	11,209
213	359	Roads and Trails	517,736	29,081	546,818	1,6775	8,685	9,173
214		TOTAL TRANSMISSION	2,852,535,837	183,297,337	3,035,833,174	2,3616	\$ 67,366,415	\$ 71,704,181

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	
183	Jones Unit 4	341 Structures and Improvements	\$ 6,505,115	\$ 6,505,115	2.2100	\$ 143,763	\$ 143,763	\$ (1,399)	\$ 0
184	Jones Unit 4	342 Fuel Holders, Producers, and Accessories	-	0	2.2100	-	0	-	0
185	Jones Unit 4	343 Prime Movers	-	0	2.2100	-	0	-	0
186	Jones Unit 4	344 Generators	65,245,579	65,245,579	2.2100	1,441,927	1,441,927	(14,028)	(0)
187	Jones Unit 4	345 Accessory Electric Equipment	10,703,795	10,703,795	2.2100	236,554	236,554	(2,301)	(0)
188	Jones Unit 4	346 Miscellaneous Power Plant Equipment	1,196,889	1,196,889	2.2100	26,451	26,451	(257)	(0)
189		Total Jones Unit 4	\$ 83,651,378	\$ 83,651,378	2.2100	\$ 1,848,695	\$ 1,848,695	\$ (17,985)	\$ 0
190	Maddox Common	341 Structures and Improvements	\$ 1,643,730	\$ 1,660,281	4.1400	\$ 68,050	\$ 68,736	\$ 20,369	\$ 685
191	Maddox Common	342 Fuel Holders, Producers, and Accessories	512,886	518,051	2.4700	12,668	12,796	6,193	128
192	Maddox Common	343 Prime Movers	-	-	3.3700	-	-	-	-
193	Maddox Common	344 Generators	15,417,183	15,572,420	3.1600	487,183	492,088	223,241	4,906
194	Maddox Common	345 Accessory Electric Equipment	1,627,920	1,644,311	4.6700	76,024	76,789	18,057	765
195	Maddox Common	346 Miscellaneous Power Plant Equipment	169,443	171,149	5.4100	9,167	9,259	1,316	92
196		Total Maddox Common	\$ 19,371,162	\$ 19,566,213	3.3715	\$ 653,092	\$ 659,668	\$ 269,176	\$ 6,576
197	Quay County	341 Structures and Improvements	\$ 916,182	\$ 916,182	4.7200	\$ 43,244	\$ 43,244	\$ 212	\$ 0
198	Quay County	342 Fuel Holders, Producers, and Accessories	1,575	1,575	3.1900	50	50	5	0
199	Quay County	343 Prime Movers	4,620,155	4,620,155	2.0200	93,327	93,327	24,385	(0)
200	Quay County	344 Generators	17,151,429	17,151,429	4.5100	773,529	773,529	12,383	(0)
201	Quay County	345 Accessory Electric Equipment	3,069,070	3,069,070	4.3500	133,505	133,505	6,755	(0)
202	Quay County	346 Miscellaneous Power Plant Equipment	646,793	646,793	4.3600	28,200	28,200	605	(0)
203		Total Quay County	\$ 26,405,204	\$ 26,405,204	4.0593	\$ 1,071,855	\$ 1,071,855	\$ 44,345	\$ 0
204		TOTAL OTHER PRODUCTION	\$ 289,214,125	\$ 979,590,706	2.6450	\$ 7,649,698	\$ 35,651,308	\$ 620,272	\$ 28,001,610
205		TRANSMISSION							
206	352	Structures and Improvements	\$ 103,938,109	\$ 109,532,745	1.9100	\$ 1,985,218	\$ 2,092,075	\$ 241,656	\$ 106,858
207	353	Station Equipment	1,117,730,978	1,191,409,149	2.3200	25,931,359	27,640,692	2,516,012	1,709,334
208	354	Towers and Fixtures	8,176,597	8,635,880	1.5300	125,102	132,129	11,709	7,027
209	355	Poles and Fixtures	1,171,467,240	1,242,707,386	3.5300	41,352,707	43,867,571	11,637,356	2,514,777
210	356	Overhead Conductors and Devices	449,940,720	482,193,800	3.0100	13,543,216	14,514,033	1,187,394	970,818
211	357	Underground Conduit	274,739	290,172	1.6200	4,451	4,701	895	250
212	358	Underground Conductor and Devices	489,717	517,224	2.7400	13,418	14,172	2,805	754
213	359	Roads and Trails	517,736	546,818	1.5500	8,025	8,476	(660)	451
214		TOTAL TRANSMISSION	\$ 2,852,535,837	\$ 3,035,833,174	2.9084	\$ 82,963,582	\$ 88,273,849	\$ 15,597,167	\$ 5,310,267

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year					
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019
DISTRIBUTION ⁽¹⁾								
215		Structures and Improvements	\$ 26,960,185	\$ 713,032	\$ 27,673,217	1.7994	\$ 485,122	\$ 497,952
216	361	Station Equipment	287,443,577	8,421,499	295,865,076	2.0583	5,916,451	6,089,791
217	362	Poles, Towers, and Fixtures	306,402,525	7,067,228	313,469,753	2.7924	8,555,984	8,753,329
218	364	Overhead Conductors and Devices	272,766,562	6,323,060	279,089,623	2.9409	8,021,792	8,207,747
219	365	Underground Conduit	25,404,391	581,629	25,986,020	1.9541	496,427	507,793
220	366	Underground Conductor and Devices	45,730,861	1,047,012	46,777,873	2.5099	1,147,799	1,174,078
221	367	Line Transformers	219,708,990	(115,159)	219,593,832	2.6221	5,760,989	5,757,970
222	368	Services	90,308,068	(39,272)	90,268,796	2.9202	2,637,176	2,636,029
223	369	Meters	67,763,245	7,228	67,770,474	2.7382	1,855,493	1,855,691
224	370	Guard Lights	353	13,082,763	13,083,116	4.4131	16	577,371
225	371	Street Lighting and Signal Systems	31,006,006	(3,154,293)	27,851,713	3.5348	1,096,000	984,502
226	373							
227		TOTAL DISTRIBUTION	\$ 1,373,494,764	\$ 33,934,728	\$ 1,407,429,492	2.6191	\$ 35,973,249	\$ 37,042,253
GENERAL PLANT								
228		Structures and Improvements	\$ 76,208,626	\$ 2,402	\$ 76,211,027	2.5366	\$ 1,933,108	\$ 1,933,169
229	390	Office Furniture and Equipment						
230	AR 15 Implementation							
231	391	Vintage						
232		2019	323,700	1,140,001	1,463,702	4.0000	12,948	58,548
233		2018	1,610,782	-	1,610,782	4.0000	64,431	64,431
234		2017	4,770,738	-	4,770,738	4.0000	190,830	190,830
235		2016	1,163,434	-	1,163,434	4.0000	46,537	46,537
236		2015	691,779	-	691,779	4.0000	27,671	27,671
237		2014	823,858	-	823,858	4.0000	32,954	32,954
238		2013	396,165	-	396,165	4.0000	15,847	15,847
239		2012	221,123	-	221,123	4.0000	8,845	8,845
240		2011	1,418,970	-	1,418,970	4.0000	56,759	56,759
241		2010	1,451,412	-	1,451,412	4.0000	58,056	58,056
242		2009	393,031	-	393,031	4.0000	15,721	15,721
243		2008	590,838	-	590,838	4.0000	23,634	23,634
244		2007	376,181	-	376,181	4.0000	15,047	15,047
245		2006	661,191	-	661,191	4.0000	26,448	26,448
246		2005	1,221,122	-	1,221,122	4.0000	4,885	4,885
247		2004	660,989	-	660,989	4.0000	26,440	26,440
248		2003	371,160	-	371,160	4.0000	14,846	14,846
249		2002	-	-	-	4.0000	-	-
250		2001	52,843	-	52,843	4.0000	2,114	2,114
251		2000	17,869	-	17,869	4.0000	715	715
252		1999	21,598	-	21,598	4.0000	864	864
253		1998	61,723	-	61,723	4.0000	2,469	2,469
254		1997	35,004	-	35,004	4.0000	1,400	1,400
255		1996	258,502	-	258,502	4.0000	10,340	10,340
256		1995	199,217	-	199,217	4.0000	7,969	7,969
257		1994	232,578	-	232,578	4.0000	9,303	9,303
258		Vintages > ASL	-	-	-	0.0000	-	-
259		Total Office Furniture and Equipment	\$ 16,926,809	\$ 1,140,001	\$ 18,066,811	4.0000	\$ 677,072	\$ 722,672
260								

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	
DISTRIBUTION ⁽¹⁾									
215		Structures and Improvements	\$ 26,960,185	\$ 27,673,217	1.5700	\$ 423,275	\$ 434,470	\$ (61,847)	\$ 11,195
216	361	Station Equipment	287,443,577	295,865,076	2.2700	6,524,969	6,716,137	608,518	191,168
217	362	Poles, Towers, and Fixtures	306,402,525	313,469,753	3.3000	10,111,283	10,344,502	1,555,299	233,219
218	364	Overhead Conductors and Devices	272,766,562	279,089,623	3.1900	8,701,253	8,902,959	679,462	201,706
219	365	Underground Conduit	25,404,391	25,986,020	1.7600	447,117	457,354	(49,310)	10,237
220	366	Underground Conductor and Devices	45,730,861	46,777,873	2.4500	1,120,406	1,146,058	(27,393)	25,652
221	367	Line Transformers	219,708,990	219,593,832	2.3900	5,251,045	5,248,293	(509,945)	(2,752)
222	368	Services	90,308,068	90,268,796	2.9100	2,627,965	2,626,822	(9,211)	(1,143)
223	369	Meters	67,763,245	67,770,474	3.6600	2,480,135	2,480,399	624,642	265
224	370	Guard Lights	353	16	4.4200	16	0	0	578,258
225	371	Street Lighting and Signal Systems	31,006,006	27,851,713	4.1000	1,271,246	1,141,920	175,246	(129,326)
226	373								
227		TOTAL DISTRIBUTION	\$ 1,373,494,764	\$ 1,407,429,492	2.8365	\$ 38,958,710	\$ 40,077,187	\$ 2,985,461	\$ 1,118,477
GENERAL PLANT									
228		Structures and Improvements	\$ 76,208,626	\$ 76,211,027	2.1300	\$ 1,623,244	\$ 1,623,295	\$ (309,864)	\$ 51
229	390	AR 15 Implementation							
230	391	Vintage							
231		Office Furniture and Equipment							
232			323,700	1,463,702	5.0000	16,185	73,185	3,237	57,000
233			1,610,782	4,770,738	5.0000	80,539	80,539	16,108	-
234			4,770,738	1,163,434	5.0000	238,537	238,537	47,707	-
235			1,163,434	691,779	5.0000	58,172	58,172	11,634	-
236			691,779	823,858	5.0000	34,589	34,589	6,918	-
237			823,858	396,165	5.0000	41,193	41,193	8,239	-
238			396,165	221,123	5.0000	19,808	19,808	3,962	-
239			221,123	1,418,970	5.0000	11,056	11,056	2,211	-
240			1,418,970	1,451,412	5.0000	70,949	70,949	14,190	-
241			1,451,412	393,031	5.0000	72,571	72,571	14,514	-
242			393,031	590,838	5.0000	19,652	19,652	3,930	-
243			590,838	376,181	5.0000	29,542	29,542	5,908	-
244			376,181	661,191	5.0000	18,809	18,809	3,762	-
245			661,191	1,221,222	5.0000	33,060	33,060	6,612	-
246			1,221,222	660,989	5.0000	6,106	6,106	1,221	-
247			660,989	371,160	5.0000	33,049	33,049	6,610	-
248			371,160	52,843	5.0000	18,558	18,558	3,712	-
249			52,843	17,869	5.0000	2,642	2,642	528	-
250			17,869	21,598	5.0000	893	893	179	-
251			21,598	61,723	5.0000	1,080	1,080	216	-
252			61,723	35,004	5.0000	3,086	3,086	617	-
253			35,004	258,502	5.0000	1,750	1,750	350	-
254			258,502	199,217	5.0000	12,925	12,925	2,585	-
255			199,217	232,578	5.0000	9,961	9,961	1,992	-
256			232,578	-	0.0000	11,629	11,629	2,326	-
257		Vintages > ASL							
258		Total Office Furniture and Equipment	\$ 16,926,809	\$ 18,066,811	5.0000	\$ 846,340	\$ 903,341	\$ 169,268	\$ 57,000
259									
260									

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year										
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019					
Computer Equipment - 5 Year													
261	391												
262	Vintage												
263			\$	1,345,724	\$	7,254,579	\$	8,600,303	20.0000	\$	269,145	\$	1,720,061
264				7,286,615		-		7,286,615	20.0000		1,457,323		1,457,323
265				16,206,235		-		16,206,235	20.0000		3,241,247		3,241,247
266				12,667,370		-		12,667,370	20.0000		2,533,474		2,533,474
267				13,428,927		-		13,428,927	20.0000		2,685,785		2,685,785
268				11,500,141		-		11,500,141	20.0000		2,300,028		2,300,028
269		Vintages > ASL		6,848,557		-		6,848,557	0.0000		-		-
270		Total Computer Equipment		\$ 69,283,570		\$ 7,254,579		\$ 76,538,149	20.0000		\$ 12,487,003		\$ 13,937,918
Transportation Equipment - Autos													
271	392010												
272	Vintage												
273			\$	112,417	\$	30,747	\$	143,163	9.1000		10,230	\$	13,028
274				1,395,670		-		1,395,670	9.1000		127,006		127,006
275				7,063		-		7,063	9.1000		643		643
276				1,202,128		-		1,202,128	9.1000		109,394		109,394
277				86,883		-		86,883	9.1000		7,906		7,906
278				22,553		-		22,553	9.1000		2,052		2,052
279				85,468		-		85,468	9.1000		7,778		7,778
280				177,833		-		177,833	9.1000		16,183		16,183
281				100,996		-		100,996	9.1000		9,191		9,191
282				121,368		-		121,368	9.1000		11,045		11,045
283		Vintages > ASL		145,097		-		145,097	0.0000		-		-
284		Subtotal General Transp Eq-Grp 1		\$ 3,457,476		\$ 30,747		\$ 3,488,222	9.1000		\$ 301,426		\$ 304,224
Transportation Equipment - Light Trucks													
285	392020												
286	Vintage												
287			\$	303,637	\$	390,739	\$	694,377	9.3000		28,238	\$	64,577
288				4,456,264		-		4,456,264	9.3000		414,433		414,433
289				5,313,940		-		5,313,940	9.3000		494,196		494,196
290				641,447		-		641,447	9.3000		59,655		59,655
291				2,929,616		-		2,929,616	9.3000		272,454		272,454
292				2,946,202		-		2,946,202	9.3000		273,997		273,997
293				2,934,579		-		2,934,579	9.3000		272,916		272,916
294				1,602,832		-		1,602,832	9.3000		149,063		149,063
295				1,740,163		-		1,740,163	9.3000		161,835		161,835
296				1,072,740		-		1,072,740	9.3000		99,765		99,765
297				10,981,631		-		10,981,631	9.3000		1,021,292		1,021,292
298		Vintages > ASL		9,015,912		-		9,015,912	0.0000		-		-
		Subtotal General Transp Eq-Grp 2-3		\$ 43,938,964		\$ 390,739		\$ 44,329,704	9.3000		\$ 3,247,844		\$ 3,284,183

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019			
Computer Equipment - 5 Year										
261	391									
262	Vintage		\$ 1,345,724	\$ 8,600,303	20.0000	\$ 269,145	\$ 1,720,061	\$ -	\$ 1,450,916	
263		2019	7,286,615	7,286,615	20.0000	1,457,323	1,457,323	-	-	
264		2018	16,206,235	16,206,235	20.0000	3,241,247	3,241,247	-	-	
265		2017	12,667,370	12,667,370	20.0000	2,533,474	2,533,474	-	-	
266		2016	13,428,927	13,428,927	20.0000	2,685,785	2,685,785	-	-	
267		2015	11,500,141	11,500,141	20.0000	2,300,028	2,300,028	-	-	
268		Vintages > ASL	6,848,557	6,848,557	0.0000	-	-	-	-	
269		Total Computer Equipment	\$ 69,283,570	\$ 76,538,149	20.0000	\$ 12,487,003	\$ 13,937,918	\$ -	\$ 1,450,916	
270										
Transportation Equipment - Autos										
271	392010									
272	Vintage		\$ 112,417	\$ 143,163	9.0000	\$ 10,117	\$ 12,885	\$ (112)	\$ 2,767	
273		2018	1,395,670	1,395,670	9.0000	125,610	125,610	(1,396)	-	
274		2017	7,063	7,063	9.0000	636	636	(7)	-	
275		2016	1,202,128	1,202,128	9.0000	108,192	108,192	(1,202)	-	
276		2015	86,883	86,883	9.0000	7,819	7,819	(87)	-	
277		2014	22,553	22,553	9.0000	2,030	2,030	(23)	-	
278		2013	85,468	85,468	9.0000	7,692	7,692	(85)	-	
279		2012	177,833	177,833	9.0000	16,005	16,005	(178)	-	
280		2011	100,996	100,996	9.0000	9,090	9,090	(101)	-	
281		2010	121,368	121,368	9.0000	10,923	10,923	(121)	-	
282		Vintages > ASL	145,097	145,097	0.0000	-	-	-	-	
283		Subtotal General Transp Eq-Grp 1	\$ 3,457,476	\$ 3,488,222	9.0000	\$ 298,114	\$ 300,881	\$ (3,312)	\$ 2,767	
284										
Transportation Equipment - Light Trucks										
285	392020									
286	Vintage		\$ 303,637	\$ 694,377	8.8000	\$ 26,720	\$ 61,105	\$ (1,518)	\$ 34,385	
287		2019	4,456,264	4,456,264	8.8000	392,151	392,151	(22,281)	-	
288		2018	5,313,940	5,313,940	8.8000	467,627	467,627	(26,570)	-	
289		2017	641,447	641,447	8.8000	56,447	56,447	(3,207)	-	
290		2016	2,929,616	2,929,616	8.8000	257,806	257,806	(14,648)	-	
291		2015	2,946,202	2,946,202	8.8000	259,266	259,266	(14,731)	-	
292		2014	2,934,579	2,934,579	8.8000	258,243	258,243	(14,673)	-	
293		2013	1,602,832	1,602,832	8.8000	141,049	141,049	(8,014)	-	
294		2012	1,740,163	1,740,163	8.8000	153,134	153,134	(8,701)	-	
295		2011	1,072,740	1,072,740	8.8000	94,401	94,401	(5,364)	-	
296		2010	10,981,631	10,981,631	8.8000	966,384	966,384	(54,908)	-	
297		Vintages > ASL	9,015,912	9,015,912	0.0000	-	-	-	-	
298		Subtotal General Transp Eq-Grp 2-3	\$ 43,938,964	\$ 44,329,704	8.8000	\$ 3,073,229	\$ 3,107,614	\$ (174,615)	\$ 34,385	

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year						
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	
299	392030	Transportation Equipment - Trailers							
300		2019	\$ -	74,744	\$ 74,744	6.0667	\$ -	\$ 4,534	
301		2018	807,029	-	807,029	6.0667	48,960	48,960	
302		2017	1,152,712	-	1,152,712	6.0667	69,932	69,932	
303		2016	1,856,615	-	1,856,615	6.0667	112,661	112,661	
304		2015	1,482,172	-	1,482,172	6.0667	89,919	89,919	
305		2014	1,288,040	-	1,288,040	6.0667	78,141	78,141	
306		2013	274,597	-	274,597	6.0667	16,659	16,659	
307		2012	1,001,313	-	1,001,313	6.0667	60,747	60,747	
308		2011	262,080	-	262,080	6.0667	15,900	15,900	
309		2010	708,372	-	708,372	6.0667	42,975	42,975	
310		2009	115,484	-	115,484	6.0667	7,006	7,006	
311		2008	-	-	-	6.0667	-	-	
312		2007	-	-	-	6.0667	-	-	
313		2006	-	-	-	6.0667	-	-	
314		2005	36,421	-	36,421	6.0667	2,210	2,210	
315		2004	235,610	-	235,610	6.0667	14,294	14,294	
316		Vintages > ASL	855,525	-	855,525	0.0000	-	-	
317		Subtotal General Transp Eq-Trailers	\$ 8,404,970	\$ 74,744	\$ 8,479,713	6.0667	\$ 458,002	\$ 462,537	
318	392040	Transportation Equipment - Heavy Trucks							
319		2019	\$ -	508,564	\$ 508,564	7.8333	\$ -	\$ 39,837	
320		2018	2,094,000	-	2,094,000	7.8333	164,029	164,029	
321		2017	5,451,480	-	5,451,480	7.8333	427,031	427,031	
322		2016	3,731,233	-	3,731,233	7.8333	292,279	292,279	
323		2015	4,758,875	-	4,758,875	7.8333	372,777	372,777	
324		2014	3,389,544	-	3,389,544	7.8333	265,513	265,513	
325		2013	2,349,415	-	2,349,415	7.8333	184,037	184,037	
326		2012	5,482,457	-	5,482,457	7.8333	429,457	429,457	
327		2011	9,446,961	-	9,446,961	7.8333	740,009	740,009	
328		2010	1,474,462	-	1,474,462	7.8333	115,499	115,499	
329		2009	3,507,812	-	3,507,812	7.8333	274,777	274,777	
330		2008	216,740	-	216,740	7.8333	16,978	16,978	
331		2007	651,028	-	651,028	7.8333	50,997	50,997	
332		2006	-	-	-	0.0000	-	-	
333		Vintages > ASL	14,634,466	-	14,634,466	7.8333	3,333,383	3,373,220	
		Subtotal General Transp Eq-Grp 4-8	\$ 57,188,472	\$ 508,564	\$ 57,697,036	7.8333	\$ 3,333,383	\$ 3,373,220	
334	393	General Stores Equipment Total							
335		2019	\$ -	14,385	\$ 14,385	2.8571	\$ -	\$ 411	
336		2018	-	-	-	2.8571	-	-	
337		2017	-	-	-	2.8571	-	-	
338		2016	-	-	-	2.8571	-	-	
339		2015	-	-	-	2.8571	-	-	
340		2014	-	-	-	2.8571	-	-	
341		2013	-	-	-	2.8571	-	-	
342		2012	-	-	-	2.8571	-	-	
343		2011	-	-	-	2.8571	-	-	
344		2010	-	-	-	2.8571	-	-	
345		2009	24,680	-	24,680	2.8571	705	705	
346		2008	-	-	-	2.8571	-	-	
347		2007	66,056	-	66,056	2.8571	1,887	1,887	
348		2006	-	-	-	2.8571	-	-	

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019			
299	392030	Transportation Equipment - Trailers								
300		2019	\$ -	\$ 74,744	5.9300	\$ -	\$ 4,432	\$ -	\$ 4,432	
301		2018	807,029	807,029	5.9300	47,857	47,857	(1,103)	-	
302	Vintage	2017	1,152,712	1,152,712	5.9300	68,356	68,356	(1,576)	-	
303		2016	185,615	185,615	5.9300	11,007	11,007	(254)	-	
304		2015	1,482,172	1,482,172	5.9300	87,893	87,893	(2,026)	-	
305		2014	1,288,040	1,288,040	5.9300	76,381	76,381	(1,761)	-	
306		2013	274,597	274,597	5.9300	16,284	16,284	(375)	-	
307		2012	1,001,313	1,001,313	5.9300	59,378	59,378	(1,369)	-	
308		2011	262,080	262,080	5.9300	15,541	15,541	(358)	-	
309		2010	708,372	708,372	5.9300	42,006	42,006	(968)	-	
310		2009	115,484	115,484	5.9300	6,848	6,848	(158)	-	
311		2008	-	-	5.9300	-	-	-	-	
312		2007	-	-	5.9300	-	-	-	-	
313		2006	-	-	5.9300	-	-	-	-	
314		2005	36,421	36,421	5.9300	2,160	2,160	(50)	-	
315		2004	235,610	235,610	5.9300	13,972	13,972	(322)	-	
316		Vintages > ASL	855,525	855,525	0.0000	-	-	-	-	
317		Subtotal General Transp Eq-Trailers	\$ 8,404,970	\$ 8,479,713	5.9300	\$ 447,682	\$ 452,114	\$ (10,320)	\$ 4,432	
318	392040	Transportation Equipment - Heavy Trucks								
319		2019	\$ -	\$ 508,564	7.4200	\$ -	\$ 37,735	\$ -	\$ 37,735	
320		2018	2,094,000	2,094,000	7.4200	155,375	155,375	(8,655)	-	
321		2017	5,451,480	5,451,480	7.4200	404,500	404,500	(22,531)	-	
322	Vintage	2016	3,731,233	3,731,233	7.4200	276,857	276,857	(15,421)	-	
323		2015	4,758,875	4,758,875	7.4200	353,109	353,109	(19,668)	-	
324		2014	3,389,544	3,389,544	7.4200	251,504	251,504	(14,009)	-	
325		2013	2,349,415	2,349,415	7.4200	174,327	174,327	(9,710)	-	
326		2012	5,482,457	5,482,457	7.4200	406,798	406,798	(22,659)	-	
327		2011	9,446,961	9,446,961	7.4200	700,964	700,964	(39,044)	-	
328		2010	1,474,462	1,474,462	7.4200	109,405	109,405	(6,094)	-	
329		2009	3,507,812	3,507,812	7.4200	260,280	260,280	(14,498)	-	
330		2008	216,740	216,740	7.4200	16,082	16,082	(896)	-	
331		2007	651,028	651,028	7.4200	48,306	48,306	(2,691)	-	
332		Vintages > ASL	14,634,466	14,634,466	0.0000	-	-	-	-	
333		Subtotal General Transp Eq-Grp 4-8	\$ 57,188,472	\$ 57,697,836	7.4200	\$ 3,157,507	\$ 3,195,243	\$ (175,876)	\$ 37,735	
334	393	General Stores Equipment Total								
335	Vintage	2019	\$ -	\$ 14,385	2.8600	\$ -	\$ 411	\$ -	\$ 411	
336		2018	-	-	2.8600	-	-	-	-	
337		2017	-	-	2.8600	-	-	-	-	
338		2016	-	-	2.8600	-	-	-	-	
339		2015	-	-	2.8600	-	-	-	-	
340		2014	-	-	2.8600	-	-	-	-	
341		2013	-	-	2.8600	-	-	-	-	
342		2012	-	-	2.8600	-	-	-	-	
343		2011	-	-	2.8600	-	-	-	-	
344		2010	-	-	2.8600	-	-	-	-	
345		2009	24,680	24,680	2.8600	706	706	1	-	
346		2008	-	-	2.8600	-	-	-	-	
347		2007	66,056	66,056	2.8600	1,889	1,889	2	-	

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year					
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019
349		2006	-	-	-	2,8571	-	-
350		2005	-	-	-	2,8571	-	-
351		2004	-	-	9,633	2,8571	275	275
352		2003	9,633	-	-	2,8571	-	-
353		2002	-	-	-	2,8571	-	-
354		2001	-	-	-	2,8571	-	-
355		2000	-	-	-	2,8571	-	-
356		1999	1,577	-	1,577	2,8571	45	45
357		1998	2,614	-	2,614	2,8571	75	75
358		1997	1,357	-	1,357	2,8571	39	39
359		1996	16,120	-	16,120	2,8571	461	461
360		1995	14,610	-	14,610	2,8571	417	417
361		1994	14,358	-	14,358	2,8571	410	410
362		1993	12,154	-	12,154	2,8571	347	347
363		1992	4,727	-	4,727	2,8571	135	135
364		1991	31,995	-	31,995	2,8571	914	914
365		1990	29,558	-	29,558	2,8571	845	845
366		1989	32,269	-	32,269	2,8571	922	922
367		1988	62,727	-	62,727	2,8571	1,792	1,792
368		1987	12,513	-	12,513	2,8571	358	358
369		1986	14,586	-	14,586	2,8571	417	417
370		1985	1,335	-	1,335	2,8571	38	38
371		1984	11,080	-	11,080	2,8571	317	317
372		1983	-	-	-	2,8571	-	-
373		1982	-	-	-	2,8571	-	-
374		Vintages > ASL	66,733	-	66,733	0.0000	-	-
375		Total Stores Equipment	\$ 430,683	\$ 14,385	\$ 445,068	2,8571	\$ 10,398	\$ 10,809
376		394						
377		Vintage						
378		2019	\$ 7,917	\$ 1,469,533	\$ 1,477,450	2,8571	\$ 226	\$ 42,212
379		2018	7,156,313	-	7,156,313	2,8571	204,463	204,463
380		2017	5,719,137	-	5,719,137	2,8571	163,401	163,401
381		2016	4,171,075	-	4,171,075	2,8571	119,172	119,172
382		2015	2,546,968	-	2,546,968	2,8571	72,769	72,769
383		2014	3,565,338	-	3,565,338	2,8571	101,865	101,865
384		2013	2,422,890	-	2,422,890	2,8571	69,224	69,224
385		2012	2,323,330	-	2,323,330	2,8571	66,380	66,380
386		2011	1,891,578	-	1,891,578	2,8571	54,044	54,044
387		2010	2,896,359	-	2,896,359	2,8571	82,752	82,752
388		2009	1,388,990	-	1,388,990	2,8571	39,685	39,685
389		2008	1,059,269	-	1,059,269	2,8571	30,264	30,264
390		2007	1,236,873	-	1,236,873	2,8571	35,339	35,339
391		2006	946,296	-	946,296	2,8571	27,037	27,037
392		2005	1,074,470	-	1,074,470	2,8571	30,699	30,699
393		2004	1,608,882	-	1,608,882	2,8571	45,967	45,967
394		2003	56,803	-	56,803	2,8571	1,623	1,623
395		2002	245,106	-	245,106	2,8571	7,003	7,003
396		Tool, Shop, and Garage Equipment						

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense					Annualized Depreciation Expense 6/30/2019
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	
396		2001	51,176	-	51,176	2,8571	1,462	
397		2000	42,919	-	42,919	2,8571	1,226	
398		1999	229,954	-	229,954	2,8571	6,570	
399		1998	88,192	-	88,192	2,8571	2,520	
400		1997	280,457	-	280,457	2,8571	8,013	
401		1996	542,411	-	542,411	2,8571	15,497	
402		1995	297,742	-	297,742	2,8571	8,507	
403		1994	368,359	-	368,359	2,8571	10,524	
404		1993	357,424	-	357,424	2,8571	10,212	
405		1992	255,179	-	255,179	2,8571	7,291	
406		1991	245,103	-	245,103	2,8571	7,003	
407		1990	147,641	-	147,641	2,8571	4,218	
408		1989	136,329	-	136,329	2,8571	3,895	
409		1988	142,459	-	142,459	2,8571	4,070	
410		1987	169,849	-	169,849	2,8571	4,853	
411		1986	111,288	-	111,288	2,8571	3,180	
412		1985	83,045	-	83,045	2,8571	2,373	
413		1984	131,498	-	131,498	2,8571	3,757	
414		Vintages > ASL	(1,357)	-	(1,357)	0.0000	-	
415		Total Tool, Shop, and Garage Equipment	\$ 43,997,260	\$ 1,469,533	\$ 45,466,793	2,8571	\$ 1,257,084	
416		Laboratory Equipment					\$ 1,299,070	
417	395							
418	Vintage	2019	-	\$ 371,048	\$ 371,048	4,0000	\$ 14,842	
419		2018	217,876	-	217,876	4,0000	8,715	
420		2017	216,319	-	216,319	4,0000	8,653	
421		2016	-	-	-	4,0000	-	
422		2015	119,967	-	119,967	4,0000	4,799	
423		2014	101,246	-	101,246	4,0000	4,050	
424		2013	183,038	-	183,038	4,0000	7,322	
425		2012	119,659	-	119,659	4,0000	4,786	
426		2011	181,976	-	181,976	4,0000	7,279	
427		2010	433,281	-	433,281	4,0000	17,331	
428		2009	118,663	-	118,663	4,0000	4,747	
429		2008	142,980	-	142,980	4,0000	5,719	
430		2007	122,794	-	122,794	4,0000	4,912	
431		2006	107,409	-	107,409	4,0000	4,296	
432		2005	80,167	-	80,167	4,0000	3,207	
433		2004	347,233	-	347,233	4,0000	13,889	
434		2003	355,258	-	355,258	4,0000	14,210	
435		2002	73,816	-	73,816	4,0000	2,953	
436		2001	484,668	-	484,668	4,0000	19,387	
437		2000	165,585	-	165,585	4,0000	6,623	
438		1999	441,444	-	441,444	4,0000	17,658	
439		1998	104,033	-	104,033	4,0000	4,161	
440		1997	565,516	-	565,516	4,0000	22,621	
441		1996	1,261,799	-	1,261,799	4,0000	50,472	
442		1995	408,661	-	408,661	4,0000	16,346	
443		1994	608,629	-	608,629	4,0000	24,345	
444		Vintages > ASL	4,147,032	-	4,147,032	0.0000	-	
445		Total Laboratory Equipment	\$ 11,109,050	\$ 371,048	\$ 11,480,098	4,0000	\$ 278,481	

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	
396		2001	51,176	51,176	2.8600	1,464	1,464	1	
397		2000	42,919	42,919	2.8600	1,227	1,227	1	
398		1999	229,954	229,954	2.8600	6,577	6,577	7	
399		1998	88,192	88,192	2.8600	2,522	2,522	3	
400		1997	280,457	280,457	2.8600	8,021	8,021	8	
401		1996	542,411	542,411	2.8600	15,513	15,513	16	
402		1995	297,742	297,742	2.8600	8,515	8,515	9	
403		1994	368,359	368,359	2.8600	10,535	10,535	11	
404		1993	357,424	357,424	2.8600	10,222	10,222	10	
405		1992	255,179	255,179	2.8600	7,298	7,298	7	
406		1991	245,103	245,103	2.8600	7,010	7,010	7	
407		1990	147,641	147,641	2.8600	4,223	4,223	4	
408		1989	136,329	136,329	2.8600	3,899	3,899	4	
409		1988	142,459	142,459	2.8600	4,074	4,074	4	
410		1987	169,849	169,849	2.8600	4,858	4,858	5	
411		1986	111,288	111,288	2.8600	3,183	3,183	3	
412		1985	83,045	83,045	2.8600	2,375	2,375	2	
413		1984	131,498	131,498	2.8600	3,761	3,761	4	
414		Vintages > ASL	(1,357)	(1,357)	0.0000	-	-	-	
415		Total Tool, Shop, and Garage Equipment	\$ 43,997,260	\$ 45,466,793	2.8600	\$ 1,258,360	\$ 1,300,389	1,276	\$ 42,029
416		Laboratory Equipment							
417	395	2019	-	371,048	4.0000	-	14,842	-	14,842
418	Vintage	2018	217,876	217,876	4.0000	8,715	8,715	-	-
419		2017	216,319	216,319	4.0000	8,653	8,653	-	-
420		2016	-	-	4.0000	-	-	-	-
421		2015	119,967	119,967	4.0000	4,799	4,799	-	-
422		2014	101,246	101,246	4.0000	4,050	4,050	-	-
423		2013	183,038	183,038	4.0000	7,322	7,322	-	-
424		2012	119,659	119,659	4.0000	4,786	4,786	-	-
425		2011	181,976	181,976	4.0000	7,279	7,279	-	-
426		2010	433,281	433,281	4.0000	17,331	17,331	-	-
427		2009	118,663	118,663	4.0000	4,747	4,747	-	-
428		2008	142,980	142,980	4.0000	5,719	5,719	-	-
429		2007	122,794	122,794	4.0000	4,912	4,912	-	-
430		2006	107,409	107,409	4.0000	4,296	4,296	-	-
431		2005	80,167	80,167	4.0000	3,207	3,207	-	-
432		2004	347,233	347,233	4.0000	13,889	13,889	-	-
433		2003	355,258	355,258	4.0000	14,210	14,210	-	-
434		2002	73,816	73,816	4.0000	2,953	2,953	-	-
435		2001	484,668	484,668	4.0000	19,387	19,387	-	-
436		2000	165,585	165,585	4.0000	6,623	6,623	-	-
437		1999	441,444	441,444	4.0000	17,658	17,658	-	-
438		1998	104,033	104,033	4.0000	4,161	4,161	-	-
439		1997	565,516	565,516	4.0000	22,621	22,621	-	-
440		1996	1,261,799	1,261,799	4.0000	50,472	50,472	-	-
441		1995	408,661	408,661	4.0000	16,346	16,346	-	-
442		1994	608,629	608,629	4.0000	24,345	24,345	-	-
443		1993	4,147,032	4,147,032	0.0000	-	-	-	-
444		Vintages > ASL	(1,357)	(1,357)	0.0000	-	-	-	-
445		Total Laboratory Equipment	\$ 11,109,050	\$ 11,480,098	4.0000	\$ 278,481	\$ 293,323	-	\$ 14,842

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year					
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019
Power Operated Equipment								
446	396							
447	Vintage		\$ -	\$ 131,758	\$ 131,758	4.7368	\$ -	\$ 6,241
448								1,590
449			33,567		33,567	4.7368	1,590	374
450			7,898		7,898	4.7368	374	1,608
451			33,938		33,938	4.7368	1,608	177,822
452			3,754,053		3,754,053	4.7368	177,822	40,859
453			862,580		862,580	4.7368	40,859	20,530
454			433,414		433,414	4.7368	20,530	27,510
455			580,762		580,762	4.7368	27,510	104,615
456			2,208,554		2,208,554	4.7368	104,615	178,852
457			3,775,791		3,775,791	4.7368	178,852	35,360
458			746,498		746,498	4.7368	35,360	-
459			-		-	4.7368	-	-
460			-		-	4.7368	-	-
461			331,037		331,037	4.7368	15,681	3,208
462			67,722		67,722	4.7368	3,208	1,812
463			38,255		38,255	4.7368	1,812	9,354
464			197,484		197,484	4.7368	9,354	-
465			-		-	4.7368	-	-
466			-		-	4.7368	-	-
467			248,125		248,125	4.7368	11,753	-
468			1,496,564		1,496,564	0.0000	-	-
469		Vintages > ASL						
		Total Power Operated Equipment	\$ 14,816,242	\$ 131,758	\$ 14,948,000	4.7368	\$ 630,927	\$ 637,168
Communication Equipment								
470	397							
471	Vintage		\$ -	\$ 5,017,122	\$ 5,017,122	6.9333	\$ -	\$ 129,621
472								826,145
473			1,869,538		1,869,538	6.9333	826,145	1,040,990
474			11,915,611		11,915,611	6.9333	1,040,990	752,621
475			15,014,357		15,014,357	6.9333	752,621	230,532
476			10,855,170		10,855,170	6.9333	230,532	224,657
477			18,472,748		18,472,748	6.9333	224,657	60,905
478			3,324,996		3,324,996	6.9333	60,905	52,807
479			3,240,267		3,240,267	6.9333	52,807	52,868
480			878,448		878,448	6.9333	52,868	152,719
481			761,649		761,649	6.9333	152,719	23,606
482			762,525		762,525	6.9333	23,606	432,530
483			2,202,692		2,202,692	6.9333	432,530	72,600
484			340,472		340,472	6.9333	72,600	392,937
485			6,238,440		6,238,440	6.9333	392,937	138,004
486			1,047,125		1,047,125	6.9333	138,004	-
487			5,667,383		5,667,383	6.9333	-	-
488			1,990,446		1,990,446	6.9333	-	-
489		Vintages > ASL						
		Total Communication Equipment	\$ 120,739,396	\$ 5,017,122	\$ 125,756,519	6.9333	\$ 5,864,315	\$ 6,212,167

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	
Power Operated Equipment									
446	396								
447	Vintage		\$ -	\$ 131,758	5.0000	\$ -	\$ 6,588	\$ -	\$ 6,588
448		2019	33,567	33,567	5.0000	1,678	1,678	88	-
449		2018	7,898	7,898	5.0000	395	395	21	-
450		2017	33,938	33,938	5.0000	1,697	1,697	89	-
451		2016	3,754,053	3,754,053	5.0000	187,703	187,703	9,881	-
452		2015	862,580	862,580	5.0000	43,129	43,129	2,270	-
453		2014	433,414	433,414	5.0000	21,671	21,671	1,141	-
454		2013	580,762	580,762	5.0000	29,038	29,038	1,529	-
455		2012	2,208,554	2,208,554	5.0000	110,438	110,438	5,813	-
456		2011	3,775,791	3,775,791	5.0000	188,790	188,790	9,938	-
457		2010	746,498	746,498	5.0000	37,325	37,325	1,965	-
458		2009	-	-	5.0000	-	-	-	-
459		2008	-	-	5.0000	-	-	-	-
460		2007	-	-	5.0000	-	-	-	-
461		2006	331,037	331,037	5.0000	16,552	16,552	871	-
462		2005	67,722	67,722	5.0000	3,386	3,386	178	-
463		2004	38,255	38,255	5.0000	1,913	1,913	101	-
464		2003	197,484	197,484	5.0000	9,874	9,874	520	-
465		2002	-	-	5.0000	-	-	-	-
466		2001	-	-	5.0000	-	-	-	-
467		2000	248,125	248,125	5.0000	12,406	12,406	653	-
468		Vintages > ASL	1,496,564	1,496,564	0.0000	-	-	-	-
469		Total Power Operated Equipment	\$ 14,816,242	\$ 14,948,000	5.0000	\$ 665,984	\$ 672,572	\$ 35,057	\$ 6,588
Communication Equipment									
470	397								
471	Vintage		\$ -	\$ 6,886,660	6.6700	\$ 124,698	\$ 459,340	\$ (4,922)	\$ 334,642
472		2019	1,869,538	1,869,538	6.6700	794,771	794,771	(31,374)	-
473		2018	11,915,611	11,915,611	6.6700	1,001,458	1,001,458	(39,533)	-
474		2017	15,014,557	15,014,557	6.6700	724,040	724,040	(28,582)	-
475		2016	10,855,170	10,855,170	6.6700	221,777	221,777	(8,755)	-
476		2015	18,472,748	18,472,748	6.6700	216,126	216,126	(8,532)	-
477		2014	3,324,996	3,324,996	6.6700	58,592	58,592	(2,005)	-
478		2013	3,240,267	3,240,267	6.6700	50,802	50,802	(2,008)	-
479		2012	878,448	878,448	6.6700	50,860	50,860	(2,008)	-
480		2011	761,649	761,649	6.6700	146,920	146,920	(5,800)	-
481		2010	762,525	762,525	6.6700	22,709	22,709	(896)	-
482		2009	2,202,692	2,202,692	6.6700	416,104	416,104	(16,426)	-
483		2008	340,472	340,472	6.6700	69,843	69,843	(2,757)	-
484		2007	6,238,440	6,238,440	6.6700	378,014	378,014	(14,922)	-
485		2006	1,047,125	1,047,125	6.6700	132,763	132,763	(5,241)	-
486		2005	5,667,383	5,667,383	6.6700	-	-	-	-
487		2004	1,990,446	1,990,446	6.6700	-	-	-	-
488		Vintages > ASL	36,157,530	36,157,530	0.0000	-	-	-	-
489	397	Total Communication Equipment	\$ 120,739,396	\$ 125,756,519	6.6700	\$ 5,641,610	\$ 5,976,253	\$ (222,704)	\$ 334,642

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Current Test Year						
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	
490	398	Miscellaneous Equipment							
491	Vintage								
492		2019	\$ -	\$ 92,905	\$ 92,905	4.1667	\$ -	\$ 3,871	
493		2018	-	-	-	4.1667	-	-	-
494		2017	-	-	-	4.1667	-	-	-
495		2016	-	-	-	4.1667	-	-	-
496		2015	614	-	614	4.1667	26	26	-
497		2014	-	-	-	4.1667	-	-	-
498		2013	155,154	-	155,154	4.1667	6,465	6,465	-
499		2012	156,805	-	156,805	4.1667	6,534	6,534	-
500		2011	48,511	-	48,511	4.1667	2,021	2,021	-
501		2010	22,296	-	22,296	4.1667	929	929	-
502		2009	11,220	-	11,220	4.1667	468	468	-
503		2008	108,737	-	108,737	4.1667	4,531	4,531	-
504		2007	38,586	-	38,586	4.1667	1,608	1,608	-
505		2006	14,056	-	14,056	4.1667	586	586	-
506		2005	64,121	-	64,121	4.1667	2,672	2,672	-
507		2004	920,048	-	920,048	4.1667	38,336	38,336	-
508		2003	273,384	-	273,384	4.1667	11,391	11,391	-
509		2002	78,956	-	78,956	4.1667	3,290	3,290	-
510		2001	1,340	-	1,340	4.1667	56	56	-
511		2000	12,408	-	12,408	4.1667	517	517	-
512		1999	50,023	-	50,023	4.1667	2,084	2,084	-
513		1998	11,216	-	11,216	4.1667	467	467	-
514		1997	15,579	-	15,579	4.1667	649	649	-
515		1996	123,669	-	123,669	4.1667	5,153	5,153	-
516		1995	178,908	-	178,908	4.1667	7,455	7,455	-
517		Vintages > ASL	495,927	-	495,927	0.0000	-	-	-
518		Total Miscellaneous Equipment	\$ 2,781,556	\$ 92,905	\$ 2,874,462	4.1667	\$ 95,235	\$ 99,106	
519	Total/Composite	TOTAL GENERAL	\$ 469,283,074	\$ 16,498,527	\$ 485,781,601	7.7321	\$ 30,574,278	\$ 32,569,567	
520		Reserve Deficiency over 10 years for AR 15 Assets					1,662,505		
521		TOTAL DEPRECIATION EXPENSE	\$ 6,854,639,571	\$ 951,756,284	\$ 7,806,395,855	2.8233	\$ 191,438,419	\$ 222,921,433	

Notes: (1) Distribution depreciable plant balances include both Texas and New Mexico distribution assets.
(2) SPS owns the Blackhawk pipeline, but does not own the Blackhawk plant. SPS has a purchase power agreement for power from the Blackhawk plant.

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Unit or Account Number	Account Number and/or Description	Depreciation Expense Requested Test Year						Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	Adjustment: Current Rates at 3/31/2019 to Proposed Rates at 3/31/2019	
490	398	Miscellaneous Equipment							
491	Vintage		\$ -	\$ 92,905	4.1700	\$ -	\$ -	\$ 3,874	\$ -
492		2019			4.1700				3,874
493		2018			4.1700				-
494		2017			4.1700				-
495		2016			4.1700				-
496		2015	614	614	4.1700	26	26	0	-
497		2014			4.1700				-
498		2013	155,154	155,154	4.1700	6,470	6,470	0	-
499		2012	156,805	156,805	4.1700	6,539	6,539	5	-
500		2011	48,511	48,511	4.1700	2,023	2,023	2	-
501		2010	22,296	22,296	4.1700	930	930	1	-
502		2009	11,220	11,220	4.1700	468	468	0	-
503		2008	108,737	108,737	4.1700	4,534	4,534	4	-
504		2007	38,586	38,586	4.1700	1,609	1,609	1	-
505		2006	14,056	14,056	4.1700	586	586	0	-
506		2005	64,121	64,121	4.1700	2,674	2,674	2	-
507		2004	920,048	920,048	4.1700	38,366	38,366	30	-
508		2003	273,384	273,384	4.1700	11,400	11,400	9	-
509		2002	78,956	78,956	4.1700	3,292	3,292	3	-
510		2001	1,340	1,340	4.1700	56	56	0	-
511		2000	12,408	12,408	4.1700	517	517	0	-
512		1999	50,023	50,023	4.1700	2,086	2,086	2	-
513		1998	11,216	11,216	4.1700	468	468	0	-
514		1997	15,579	15,579	4.1700	650	650	1	-
515		1996	123,669	123,669	4.1700	5,157	5,157	4	-
516		1995	178,908	178,908	4.1700	7,460	7,460	6	-
517		Vintages > ASL	495,927	495,927	0.0000	-	-	-	-
518		Total Miscellaneous Equipment	\$ 2,781,556	\$ 2,874,462	4.1700	\$ 95,311	\$ 99,185	\$ 3,874	\$ 3,874
519	Total/Composite	TOTAL GENERAL	\$ 469,283,074	\$ 485,781,601	7.5573	\$ 29,883,274	\$ 31,872,947	\$ (691,004)	\$ 1,989,673
520		Reserve Deficiency over 10 years for AR 15 Assets		1,534,250			1,534,250		
521		TOTAL DEPRECIATION EXPENSE	\$ 6,854,639,571	\$ 7,806,395,855	3.6742	\$ 249,139,372	\$ 286,950,255	\$ 57,700,953	\$ 37,810,883

Notes: (1) Distribution depreciable plant balances include both Texas and New Mexico distribution assets.
(2) SPS owns the Blackhawk pipeline, but does not own the Blackhawk plant. SPS has a purchase power agreement for power from the Blackhawk plant.

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Account Number and/or Description	Description of Account	Amortization Expense - Electric						
			Current Test Year						
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	
		<u>Intangibles</u>							
1	301	Franchise and Licenses	-	-	-	0.00	-	-	-
2	303	Computer Software - 3 Year	2,193,005	-	2,193,005	33.33	731,001	731,001	731,001
3	303	Computer Software - 5 Year	93,600,298	2,254,023	95,854,321	20.00	18,720,060	18,720,060	19,170,864
4	303	Computer Software - 7 Year	-	-	-	14.29	-	-	-
5	303	Computer Software - 10 Year	7,689,422	829,839	8,519,261	10.00	768,942	768,942	851,926
6	303	Computer Software - 15 Year	72,009,037	138,807	72,147,844	6.67	4,800,626	4,800,626	4,809,880
7		Total Miscellaneous Intangibles	175,491,762	3,222,669	178,714,431	14.26	25,020,629	25,020,629	25,563,671
8		<u>Steam Production</u>							
9									
10	310.2	LAND RIGHTS NM-Cunn C	53,100	-	53,100	1.21	641	641	641
11	310.2	LAND RIGHTS NM-Maddox	19,971	-	19,971	1.76	351	351	351
12	310.2	LAND RIGHTS TX-HargottC	13,705	-	13,705	1.92	263	263	263
13	310.2	LAND RIGHTS TX-Jones 1	108,561	-	108,561	2.71	2,937	2,937	2,937
14	310.2	LAND RIGHTS TX-MooreCity	463	-	463	0.00	-	-	-
15	310.3	WATER RIGHTS-Moore Cny	17,164	-	17,164	0.00	-	-	-
16	310.2	LAND RIGHTS TX-NicholsC	676,746	-	676,746	3.90	26,373	26,373	26,373
17	310.3	WATER RIGHTS-Plant X C	1,314,134	-	1,314,134	1.00	13,103	13,103	13,103
18	310.2	LAND RIGHTS TX-Rivervw	1,245	-	1,245	0.00	-	-	-
19	310.2	LAND RIGHTS TX-Tolk 1	19,917	-	19,917	1.69	336	336	336
20	310.2	LAND RIGHTS TX-Tolk 2	277,377	-	277,377	1.82	5,060	5,060	5,060
21	310.3	WATER RIGHTS-Tolk C	10,220,448	-	10,220,448	4.10	418,865	418,865	418,865
22		Total Steam Production	12,722,831	-	12,722,831	3.68	467,929	467,929	467,929

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Account Number and/or Description	Description of Account	Amortization Expense - Electric					
			Current Test Year					
			Depreciable Plant 3/31/2019	April - June Adjustment	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019
23		<u>Internal Combustion Production</u>						
24	340.2	Land Rights-Riverview	676	-	676	0.00	-	-
25		Total Internal Combustion Production	676	-	676	0.00	-	-
26		<u>Transmission</u>						
27	350.2	Land Rights	152,353,790	3,038,147	155,391,938	1.25	1,898,328	1,936,184
28		Total Transmission	152,353,790	3,038,147	155,391,938	1.25	1,898,328	1,936,184
29		<u>Distribution</u>						
30	360.2	Land Rights	9,905,971	16,333	9,922,305	1.41	139,417	139,647
31		Total Distribution	9,905,971	16,333	9,922,305	1.41	139,417	139,647
32		<u>General Plant</u>						
33	389.2	Land Rights	45,967	-	45,967	2.47	1,136	1,136
34	390.7	Genl Str & Imp-Lease Bldg	4,238,207	-	4,238,207	(A)	(A)	(A)
35		Total Electric General	4,284,174	-	4,284,174	2.47	1,136	1,136
36		Total Amortization	354,759,205	6,277,149	361,036,354	7.85	27,527,439	28,108,566

(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.

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Account Number and/or Description	Description of Account	Amortization Expense - Electric						Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Requested Test Year	Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	Annualized Depreciation Expense 6/30/2019	
1		<u>Intangibles</u>							
2	301	Franchise and Licenses:				0.00			
3	303	Computer Software - 3 Year	2,193,005	2,193,005	730,928	33.33	730,928	730,928	(72) (B)
4	303	Computer Software - 5 Year	93,600,298	95,854,321	18,720,060	20.00	19,170,864	19,170,864	-
5	303	Computer Software - 7 Year	-	-	-	14.29	-	-	-
6	303	Computer Software - 10 Year	7,689,422	8,519,261	768,942	10.00	851,926	851,926	-
7	303	Computer Software - 15 Year	72,009,037	72,147,844	4,803,003	6.67	4,812,261	4,812,261	2,376 (B)
8		Total Miscellaneous Intangibles	175,491,762	178,714,431	25,022,933	14.26	25,565,980	25,565,980	2,304
9		<u>Steam Production</u>							
10	310.2	LAND RIGHTS NM-Cunn C	53,100	53,100	1,004	1.89	1,004	1,004	362
11	310.2	LAND RIGHTS NM-Maddox	19,971	19,971	669	3.35	669	669	318
12	310.2	LAND RIGHTS TX-HargronC	13,705	13,705	334	2.44	334	334	72
13	310.2	LAND RIGHTS TX-Jones I	108,561	108,561	3,973	3.66	3,973	3,973	1,036
14	310.2	LAND RIGHTS TX-MooreCny	463	463	-	0.00	-	-	-
15	310.3	WATER RIGHTS-Moore City	17,164	17,164	-	0.00	-	-	-
16	310.2	LAND RIGHTS TX-NicholsC	676,746	676,746	31,875	4.71	31,875	31,875	5,502
17	310.3	WATER RIGHTS-Plant X C	1,314,134	1,314,134	38,898	2.96	38,898	38,898	25,795
18	310.2	LAND RIGHTS TX-Rivervw	1,245	1,245	-	0.00	-	-	-
19	310.2	LAND RIGHTS TX-Tolk I	19,917	19,917	546	2.74	546	546	210
20	310.2	LAND RIGHTS TX-Tolk 2	277,377	277,377	7,600	2.74	7,600	7,600	2,540
21	310.3	WATER RIGHTS-Tolk C	10,220,448	10,220,448	525,331	5.14	525,331	525,331	106,466
22		Total Steam Production	12,722,831	12,722,831	610,230	4.80	610,230	610,230	142,301

Southwestern Public Service Company
Depreciation & Amortization Expense
for Year Ended March 31, 2019

Line No.	Account Number and/or Description	Description of Account	Amortization Expense - Electric					Adjustment: Requested Test Year at 3/31/2019 to Requested Test Year 6/30/2019
			Requested Test Year	Depreciable Plant 3/31/2019	Depreciable Plant 6/30/2019	Depreciation Rate	Annualized Depreciation Expense 3/31/2019	
23		<u>Internal Combustion Production</u>						
24	340.2	Land Rights-Riverview		676	676	0.00	-	-
25		Total Internal Combustion Production		676	676	0.00	-	-
26		<u>Transmission</u>						
27	350.2	Land Rights		152,353,790	155,391,938	1.27	1,934,893	1,973,478
28		Total Transmission		152,353,790	155,391,938	1.27	1,934,893	1,973,478
29		<u>Distribution</u>						
30	360.2	Land Rights		9,905,971	9,922,305	1.43	141,655	141,889
31		Total Distribution		9,905,971	9,922,305	1.43	141,655	141,889
32		<u>General Plant</u>						
33	389.2	Land Rights		45,967	45,967	1.76	809	809
34	390.7	Genl Str & Imp-Lease Bldg		4,238,207	4,238,207	(A)	(A)	(A)
35		Total Electric General		4,284,174	4,284,174	1.76	809	809
36		Total Amortization		354,759,205	361,036,354	7.91	27,710,521	28,292,386
								183,082
								581,865

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

Southwestern Public Service Company

Depreciation Study

2019 TX Rate Case

**APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES**

D-5(V)

Southwestern Public Service Company

Retirement Data For All Generating Units

Updated Test Year (July 1, 2018 through June 30, 2019)

Line No.	UNIT NAME	NET DEPENDABLE CAPACITY (MW) ⁵	IN-SERVICE DATE	SERVICE LIFE	DEPRECIATION RETIREMENT DATE ¹	PLANNING RETIREMENT DATE
<u>Steam Production - Gas/Oil</u>						
1	Jones Unit 1	243	1971	60	2031	2031
2	Jones Unit 2	243	1974	60	2034	2034
3	Plant X Unit 1	38	1952	67	2019	2019
4	Plant X Unit 2	90	1953	66	2019 ⁷	2019 ⁷
5	Plant X Unit 3	93	1955	69	2024	2024
6	Plant X Unit 4	190	1964	63	2027	2027
<u>Steam Production - Gas</u>						
7	Cunningham Unit 1	68	1957	62	2019	2019
8	Cunningham Unit 2	183	1965	60	2025	2025
9	Maddox Unit 1	112	1967	61	2028	2028
10	Nichols Unit 1	107	1960	62	2022	2022
11	Nichols Unit 2	106	1962	61	2023	2023
12	Nichols Unit 3	244	1968	62	2030	2030
<u>Steam Production - Coal</u>						
13	Harrington Unit 1	339	1976	60	2036	2036
14	Harrington Unit 2	339	1978	60	2038	2038
15	Harrington Unit 3	340	1980	60	2040	2040
16	Tolk Unit 1	532	1982	50	2032 ^{6&7}	2032 ^{6&7}
17	Tolk Unit 2	535	1985	47	2032 ^{6&7}	2032 ^{6&7}
<u>Other Production</u>						
18	Blackhawk	See Note 2	1999	35	2034	2034
19	Cunningham Unit 3	106	1997	43	2040	2040
20	Cunningham Unit 4	103	1997	43	2040	2040
21	Hale Wind Farm	478	2019	25	2044 ⁷	2044 ⁷
22	Jones Unit 3	166	2011	45	2056	2056
23	Jones Unit 4	168	2013	45	2058	2058
24	Maddox Unit 2	61	1975	50	2025 ⁴	2025 ⁴
25	Maddox Unit 3	See Note 3	1963	62	2025 ⁴	2025 ⁴
26	Quay County Unit 1	17	2013	21	2034	2034

Note 1: Current retirement dates were used in depreciation rates set forth in Appendix D to the final order in Docket No. 43695 unless otherwise noted.

Note 2: SPS owns the Blackhawk pipeline, but does not own the Blackhawk plant. SPS has a purchased power agreement for power from the Blackhawk plant.

Note 3: Primarily used for voltage support.

Note 4: Property records do not distinguish between Maddox 2 and 3. The longer retirement date of Maddox 3 is used to model that facility.

Note 5: Net Dependable Capacity for Summer of 2019 except Hale Wind Project, which is gross name plate capacity.

Note 6: Some Tolk assets will remain after 2032 to support the transmission system with a retirement date of 2055.

Note 7: Retirement date proposed in the current depreciation study. Please refer to Attachment DAW-RR-2 to the direct testimony of Dane A. Watson's for the current depreciation study.

Southwestern Public Service Company

Summary of Book Salvage

Line No.	ACCOUNT NUMBER	DESCRIPTION	COST OF REMOVAL		GROSS SALVAGE ⁽²⁾		NET SALVAGE		RETIREMENTS	
			AMOUNT	PCT ⁽¹⁾ %	AMOUNT	PCT ⁽¹⁾ %	AMOUNT	PCT ⁽¹⁾ %	AMOUNT	
1	310-316	Production Plant Steam	\$ 3,754,608	(35.4)	\$ (39,813)	0.4	\$ 3,714,795	(35.1)	\$ 10,592,657	
2	340-346	Internal Combustion Production	77,562	(62.3)	(300,000)	241	(222,438)	178.8	124,414	
3	350-358	Transmission Plant	25,829,599	(88.1)	(552,937)	1.9	25,276,662	(86.2)	29,316,315	
4	360-373	Distribution System	8,575,811	(36.5)	(2,622,478)	11.2	5,953,333	(25.4)	23,467,454	
5	389-398	General Plant	360,554	(2.5)	-	-	360,554	(2.5)	14,296,649	
6	392-396	Transportation	-	-	(524,086)	-	(524,086)	-	-	
7	391.2	Computer Hardware	362	(0.0)	-	-	362	(0.0)	2,824,687	
8	391.8	Personal Computers	-	-	-	-	-	-	-	
9	TOTALS	Electric Plant in Service	\$ 38,598,496	(47.9)	\$ (4,039,314)	5.0	\$ 34,559,182	(42.9)	\$ 80,622,176	

Notes: ⁽¹⁾ Percentages are of Retirements.

⁽²⁾ No reuse was recorded as gross salvage.

Southwestern Public Service Company

Service Life

Line No.	ACCOUNT NUMBER	DESCRIPTION	Approved		Proposed	
			SERVICE LIFE ⁽¹⁾	AVERAGE LIFE	SERVICE LIFE ⁽¹⁾	AVERAGE LIFE
Steam Production - Gas/Oil						
1	E311-E316	Jones Unit 1	60	-	60	-
2	E311-E316	Jones Unit 2	60	-	60	-
3	E311-E316	Plant X Unit 1	67	-	67	-
4	E311-E316	Plant X Unit 2	67	-	66	-
5	E311-E316	Plant X Unit 3	69	-	69	-
6	E311-E316	Plant X Unit 4	63	-	63	-
Steam Production - Gas						
7	E311-E316	Cunningham Unit 1	62	-	62	-
8	E311-E316	Cunningham Unit 2	60	-	60	-
9	E311-E316	Maddox	61	-	61	-
10	E311-E316	Nichols Unit 1	62	-	62	-
11	E311-E316	Nichols Unit 2	61	-	61	-
12	E311-E316	Nichols Unit 3	62	-	62	-
Steam Production - Coal						
13	E311-E316	Harrington Unit 1	60	-	60	-
14	E311-E316	Harrington Unit 2	60	-	60	-
15	E311-E316	Harrington Unit 3	60	-	60	-
16	E311-E316	Tolk Unit 1 ⁽²⁾	55	-	50	-
17	E311-E316	Tolk Unit 2 ⁽²⁾	52	-	47	-
Steam Production - Interim Retirement Curve⁽³⁾						
18	E311	Structures and Improvements				SQ
19	E312	Boiler Plant Equipment				SQ
20	E314	Turbogenerators				SQ
21	E315	Accessory Electric Equipment				SQ
22	E316	Miscellaneous Power Plant Equipment				SQ
Other Production						
23	E341-E346	Blackhawk	35	-	35	-
24	E341-E346	Cunningham Unit 3	43	-	43	-
25	E341-E346	Cunningham Unit 4	43	-	43	-
26	E341-E346	Hale Wind Farm	30	-	25	-
27	E341-E346	Jones Unit 3	45	-	45	-
28	E341-E346	Jones Unit 4	45	-	45	-
29	E341-E346	Maddox Unit 2	50	-	50	-
30	E341-E346	Maddox Unit 3	62	-	62	-
31	E341-E346	Quay County Unit 1	21	-	21	-

Southwestern Public Service Company

Service Life

Line No.	ACCOUNT NUMBER	DESCRIPTION	Approved		Proposed	
			SERVICE LIFE ⁽¹⁾	AVERAGE LIFE	SERVICE LIFE ⁽¹⁾	AVERAGE LIFE
						CURVE
Other Production - Interim Retirement Curve⁽⁴⁾						
32	E341-E346	All Units		SQ		SQ
Transmission						
33	E350.2	Land Rights		R4	80	R4
34	E352	Structures and Improvements	65	R4	65	R4
35	E353	Station Equipment	57	R2.5	53	R1.5
36	E354	Towers and Fixtures	75	R3	75	R4
37	E355	Poles and Fixtures	53	R2.5	51	R2.5
38	E356	Overhead Conductors and Devices	47	R2	50	R2
39	E357	Underground Conduit	75	R3	75	R3
40	E358	Underground Conductor and Devices	45	R3	45	R3
41	E359	Roads and Trails ⁽⁶⁾	65	R4	65	R4
Distribution						
42	E360.2	Land Rights	70	R4	70	R4
43	E361	Structures and Improvements	60	R1.5	70	R1.5
44	E362	Station Equipment	55	R1.5	55	R1.5
45	E364	Poles, Towers, and Fixtures	53	R0.5	53	R0.5
46	E365	Overhead Conductors and Devices	47	R0.5	47	R0.5
47	E366	Underground Conduit	60	R2.5	68	R2.5
48	E367	Underground Conductor and Devices	47	R1.5	53	R1
49	E368	Line Transformers	45	R1	46	R1
50	E369	Services	47	R1.5	48	R1.5
51	E370	Meters	39	R2	30	R2
52	E371	Installation on Customer Premises	26	R0.5	26	R0.5
53	E373	Street Lighting and Signal Systems	40	R2	39	R2
Intangible Plant⁽⁵⁾						
54	E303	Computer Software - 3 Year	3	-	3	-
55	E303	Computer Software - 5 Year	5	-	5	-
55	E303	Computer Software - 7 Year	7	-	7	-
56	E303	Computer Software - 10 Year	10	-	10	-
57	E303	Computer Software - 15 Year	15	-	15	-

Southwestern Public Service Company

Service Life

Line No.	ACCOUNT NUMBER	DESCRIPTION	Approved		Proposed	
			SERVICE LIFE ⁽¹⁾	AVERAGE LIFE	SERVICE LIFE ⁽¹⁾	AVERAGE LIFE
General Plant						
58	E389	Land and Land Rights		50		60
59	E390	Structures and Improvements		48		53
60	E391	Office Furniture and Equipment		25		20
61	E391	Network (Computer) Equipment		5		5
62	E392.010	Transportation Equipment - Autos		10		10
63	E392.020	Transportation Equipment - Light Trucks		10		10
64	E392.030	Transportation Equipment - Trailers		15		15
65	E392.040	Transportation Equipment - Heavy Trucks		12		12
66	E393	Stores Equipment		35		35
67	E394	Tool, Shop, and Garage Equipment		35		35
68	E395	Laboratory Equipment		25		25
69	E396	Power Operated Equipment		19		15
70	E397	Communication Equipment		15		15
71	E398	Miscellaneous Equipment		24		24

Notes: (1) The life listed under service life in Gas Production, Coal Production, and Other Production is an expected service life of the facilities.

(2) Some Tolk assets will remain after 2032 to support the transmission system with a retirement date of 2055.

(3) Accrual rates for Accounts 311-316 do not incorporate an interim retirement curve.

(4) Accrual rates for Accounts 341-346 do not incorporate an interim retirement curve.

(5) The life listed under average life in Intangible Plant is an estimated recovery period of capitalized software systems based upon their expected benefit.

(6) Account 359 approved rates and parameters from Docket 43695 based on account 352.

(7) The Hale Wind Farm approved service life from Docket 46936.