Southwestern Public Service Company

Class Cost of Service Analysis

Schedules:

- P-1: Rate of Return
  - P-1.1: Proposed Rate Schedules/Proposed Classes
  - P-1.2: Existing Rate Schedules/Proposed Rate Classes
  - P-1.3: Existing Rate Schedules/Existing Rate Classes
  - P-1.4: Proposed Rate Schedules/Existing Rate Classes
  - P-1.5: Financial Data for Non-Investor-Owned Utilities
- P-2: Allocation of Revenue Deductions to Proposed Rate Classes
- P-3: Allocation of Rate Base to Proposed Rate classes
- P-4: Separation of Expenses
- P-5: Separation of Rate Base
- P-6: Unit Cost Analysis
- P-7: Allocation Factors
- P-8: Classification Factors
- P-9: Demand and Energy Loss Factors
- P-10: Payroll Expense Distribution
- P-11: Distribution Plant Study
- P-12: Support for Allocation Methodology
- P-13: Summary of Changes in Allocation Factors

Also refer to the electronic file Attachment RML-RD-3.xlsm to the Direct Testimony of Richard M. Luth for information applicable to the following schedules:

- P-1: Worksheet tab “Cost of Service”, rows 71-197
  - P-1.1: Rows 163-197;
  - P-1.2: Rows 71-108;
  - P-1.3: Pages 71-108;
  - P-1.4: Pages 163-197;
  - P-1.5: This schedule is not applicable, because Southwestern Public Service Company (“SPS”) is an Investor-Owned Utility;
- P-2: Worksheet tab “Cost of Service”, Rows 922-1796
- P-3: Worksheet tab “Cost of Service”, Rows 209-919;
- P-4: Worksheet tab “Functions” Rows 922-1796;
- P-5: Worksheet tab “Functions” Rows 214-267;

Southwestern Public Service Company

Class Cost of Service Analysis

- P-6: Worksheet tab "Unbundled"
  - Present
    - Rows 111-122 (Demand classification),
    - Rows 151-162 (Energy classification), and
    - Rows 193-202 (Customer classification)
  - Proposed
    - Rows 126-133 (Demand classification),
    - Rows 166-173 (Energy classification), and
    - Rows 204-213 (Customer classification)
- P-7: Worksheet tab "Cost of Service", Rows 1964-2544
- P-8: Worksheet tab "Functions", Rows 209-1766 and;
- P-10: Worksheet tab "Functions", Rows 1816-1958.

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)	TOTAL LARGE MUNICIPAL SERVICE (h)
1	**RETURN AT PROPOSED RATES**							
2								
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**							
4								
5	**OPERATING REVENUE**							
6	Sales of Electricity		695,083,346	248,429,314	24,247,033	127,250,588	1,519,461	8,898,038
7	Other Operating Revenue		92,132,975	33,317,224	2,812,024	16,941,042	134,383	1,097,751
8	**TOTAL OPERATING REVENUE**		787,216,321	281,746,538	27,059,057	144,191,630	1,653,844	9,995,789
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 233	332,621,190	116,860,288	11,432,149	57,290,681	707,161	4,030,901
12	Depreciation Expense	P-2, Line No. 343	174,305,136	62,912,518	6,173,318	32,022,887	370,811	2,201,940
13	Amortization Expense	P-2, Line No. 344	2,165,268	782,744	73,671	414,172	4,204	28,261
14	Taxes Other Than Income Taxes	P-2, Line No. 366	53,343,028	22,993,897	2,054,069	11,610,315	150,179	766,943
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	27,661,742	9,756,799	896,111	5,379,447	50,609	369,528
16	**TOTAL OPERATING EXPENSES**		590,096,364	213,306,247	20,629,319	106,717,502	1,282,963	7,397,572
17								
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		197,119,956	68,440,292	6,429,738	37,474,128	370,880	2,598,217
19								
20								
32	**RATE BASE**	P-3, Line No. 337	2,586,876,524	896,402,096	84,172,172	490,260,009	4,851,952	33,966,864
33								
34								
35	**RATE OF RETURN**		7.62%	7.63%	7.64%	7.64%	7.64%	7.65%
36								
37	**INDEX RATE OF RETURN**		1.00	1.00	1.00	1.00	1.00	1.00
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		141,284,595	50,744,885	3,087,618	17,763,112	29,718	1,462,407
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		695,083,346	248,429,314	24,247,033	127,250,588	1,519,461	8,898,038
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		15.05%	23.04%	12.61%	6.23%	2.66%	19.41%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV (n)	LARGE GENERAL SERV BACKBONE TRANSM 115kV+ (o)	LARGE MUNICIPAL PRIMARY SERVICE (p)
1	**RETURN AT PROPOSED RATES**									
2										
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**									
4										
5	**OPERATING REVENUE**									
6	Sales of Electricity		10,527,107	82,937,236	181,383,860	4,943,344	4,947,365	31,371,885	150,011,975	1,342,714
7	Other Operating Revenue		1,050,307	10,057,406	26,283,199	267,932	171,708	4,529,619	21,753,579	177,005
8	**TOTAL OPERATING REVENUE**		11,577,414	92,994,642	207,667,059	5,211,276	5,119,073	35,901,504	171,765,554	1,519,719
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 233	4,252,042	39,690,790	94,122,569	1,938,369	2,296,241	16,229,104	77,893,465	628,517
12	Depreciation Expense	P-2, Line No. 343	2,525,956	20,641,809	45,121,189	1,281,145	1,053,564	7,811,848	37,309,341	335,758
13	Amortization Expense	P-2, Line No. 344	34,035	259,526	543,760	14,556	10,338	94,166	449,594	4,252
14	Taxes Other Than Income Taxes	P-2, Line No. 366	1,210,443	4,569,789	9,129,730	469,805	387,859	1,519,170	7,610,560	105,824
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	450,503	3,408,854	6,984,564	185,994	179,334	1,224,809	5,759,754	55,238
16	**TOTAL OPERATING EXPENSES**		8,472,980	68,570,766	155,901,812	3,889,869	3,927,336	26,879,098	129,022,714	1,129,589
17										
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		3,104,435	24,423,876	51,765,247	1,321,407	1,191,737	9,022,407	42,742,840	390,130
19										
20										
32	**RATE BASE**	P-3, Line No. 337	40,620,334	320,507,582	683,168,107	17,309,911	15,617,497	118,504,897	564,663,210	5,101,063
33										
34										
35	**RATE OF RETURN**		7.64%	7.62%	7.58%	7.63%	7.63%	7.61%	7.57%	7.65%
36										
37	**INDEX RATE OF RETURN**		1.00	1.00	0.99	1.00	1.00	1.00	0.99	1.00
38										
39										
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		(31,306)	15,789,951	50,476,179	991,783	970,248	7,933,876	42,542,303	150,412
41										
42	**TOTAL PROPOSED RETAIL REVENUES**		10,527,107	82,937,236	181,383,860	4,943,344	4,947,365	31,371,885	150,011,975	1,342,714
43										
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		5.52%	5.80%	17.03%	19.97%	12.18%	13.31%	17.87%	14.53%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL SECONDARY SERVICE (q)	LARGE SCHOOL PRIMARY SERVICE (r)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (t)	RESIDENTIAL SPACE HTG SERVICE (u)
1	**RETURN AT PROPOSED RATES**						
2							
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**						
4							
5	**OPERATING REVENUE**						
6	Sales of Electricity		7,555,324	142,923	10,384,184	201,703,165	46,726,149
7	Other Operating Revenue		920,745	18,512	1,031,795	27,993,694	5,323,530
8	**TOTAL OPERATING REVENUE**		8,476,069	161,435	11,415,979	229,696,859	52,049,679
9							
10	**OPERATING EXPENSES**						
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 233	3,402,384	80,136	4,171,906	97,783,603	19,076,685
12	Depreciation Expense	P-2, Line No. 343	1,866,182	47,571	2,478,385	52,716,996	10,195,522
13	Amortization Expense	P-2, Line No. 344	24,009	616	33,419	655,106	127,638
14	Taxes Other Than Income Taxes	P-2, Line No. 366	661,119	16,956	1,193,488	19,326,074	3,667,822
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	314,289	(2,611)	453,114	6,802,991	2,953,809
16	**TOTAL OPERATING EXPENSES**		6,267,983	142,667	8,330,312	177,284,770	36,021,476
17							
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		2,208,087	18,768	3,085,667	52,412,089	16,028,203
19							
20							
32	**RATE BASE**	P-3, Line No. 337	28,865,801	751,957	39,868,376	748,761,050	147,641,047
33							
34							
35	**RATE OF RETURN**		7.65%	2.50%	7.74%	7.00%	10.86%
36							
37	**INDEX RATE OF RETURN**		1.00	0.33	1.02	0.92	1.42
38							
39							
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		1,311,995	14,970	(46,276)	37,011,179	13,733,706
41							
42	**TOTAL PROPOSED RETAIL REVENUES**		7,555,324	142,923	10,384,184	201,703,165	46,726,149
43							
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		20.30%	9.04%	5.47%	18.94%	38.43%

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 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

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**SUMMARY AT PRESENT RATES**								
2									
3	**DEVELOPMENT OF RETURN**								
4									
5	**OPERATING REVENUE**								
6	Base Sales of Electricity		553,798,751	197,684,429	21,159,415	109,487,476	1,489,743	7,435,631	10,558,413
7	Other Operating Revenue		92,132,975	33,317,224	2,812,024	16,941,042	134,383	1,097,751	1,050,307
8	**TOTAL OPERATING REVENUE**		645,931,726	231,001,653	23,971,439	126,428,518	1,624,126	8,533,382	11,608,720
9									
10	**OPERATING EXPENSES**								
11	Operation and Maintenance Expense Incl Cost of Sale	P-2, Line No. 233	332,621,190	116,860,288	11,432,149	57,290,681	707,161	4,030,901	4,252,042
12	Depreciation Expense	P-2, Line No. 343	174,305,136	62,912,518	6,173,318	32,022,887	370,811	2,201,940	2,525,956
13	Amortization Expense	P-2, Line No. 344	2,165,268	782,744	73,671	414,172	4,204	28,261	34,035
14	Taxes Other Than Income Taxes	P-2, Line No. 366	53,343,028	22,993,897	2,054,069	11,610,315	150,179	766,943	1,210,443
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 784	(3,576,881)	(1,463,110)	213,425	1,451,948	44,038	46,183	457,425
16	**TOTAL OPERATING EXPENSES**		558,857,741	202,086,337	19,946,633	102,790,002	1,276,393	7,074,227	8,479,901
17									
18	**OPERATING INCOME (RETURN)**		87,073,984	28,915,316	4,024,806	23,638,515	347,733	1,459,154	3,128,819
19									
20									
21	**DEVELOPMENT OF RATE BASE**								
22	Electric Plant in Service	P-3, Line No. 136	4,447,214,302	1,607,668,154	151,312,390	850,662,277	8,634,891	58,044,282	69,903,841
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 262	1,325,016,474	504,200,723	48,469,599	253,059,848	2,847,694	16,968,695	20,231,801
24	Plus: Plant Held for Future Use	P-3, Line No. 277	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Line No. 280	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Line No. 302	4,750,988	855,736	100,816	737,073	7,331	62,916	57,963
27	Plus: NOx Inventory	P-3, Line No. 304	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Line No. 309	12,057,484	4,172,739	383,850	2,303,742	21,361	159,306	189,369
29	Plus: Cash Working Capital	P-3, Line No. 310	(14,996,501)	(5,465,910)	(499,669)	(2,946,831)	(31,089)	(202,537)	(262,538)
30	Plus: Prepayments	P-3, Line No. 311	2,203,115	765,292	71,140	410,417	3,975	28,082	31,266
31	Less: Deductions to Rate Base	P-3, Line No. 334	539,336,390	207,393,192	18,726,757	107,846,820	936,824	7,156,489	9,067,765
32									
33	**TOTAL NET RATE BASE**		2,586,876,524	896,402,096	84,172,172	490,260,009	4,851,952	33,966,864	40,620,334
34									
35									
36	**RATE OF RETURN (PRESENT)**		3.37%	3.23%	4.78%	4.82%	7.17%	4.30%	7.70%
37									
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.96	1.42	1.43	2.13	1.28	2.29

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	**SUMMARY AT PRESENT RATES**									
2										
3	**DEVELOPMENT OF RETURN**									
4										
5	**OPERATING REVENUE**									
6	Base Sales of Electricity		553,798,751	67,147,285	130,907,681	3,951,561	3,977,117	23,438,009	107,469,672	1,192,302
7	Other Operating Revenue		92,132,975	10,057,406	26,283,199	267,932	171,708	4,529,619	21,753,579	177,005
8	**TOTAL OPERATING REVENUE**		645,931,726	77,204,691	157,190,880	4,219,493	4,148,825	27,967,628	129,223,251	1,369,307
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sale	P-2, Line No. 233	332,621,190	39,690,790	94,122,569	1,938,369	2,296,241	16,229,104	77,893,465	628,517
12	Depreciation Expense	P-2, Line No. 343	174,305,136	20,641,809	45,121,189	1,281,145	1,053,564	7,811,848	37,309,341	335,758
13	Amortization Expense	P-2, Line No. 344	2,165,268	259,526	543,760	14,556	10,338	94,166	449,594	4,252
14	Taxes Other Than Income Taxes	P-2, Line No. 366	53,343,028	4,569,789	9,129,730	469,805	387,859	1,519,170	7,610,560	105,824
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 784	(3,576,881)	(82,371)	(4,175,934)	(33,293)	(35,192)	(529,404)	(3,646,529)	21,981
16	**TOTAL OPERATING EXPENSES**		558,857,741	65,079,541	144,741,315	3,670,581	3,712,810	25,124,884	119,616,431	1,096,332
17										
18	**OPERATING INCOME (RETURN)**		87,073,984	12,125,150	12,449,565	548,911	436,015	2,842,744	9,606,821	272,975
19										
20										
21	**DEVELOPMENT OF RATE BASE**									
22	Electric Plant in Service	P-3, Line No. 136	4,447,214,302	533,036,123	1,116,821,981	29,896,805	21,233,558	193,406,121	923,415,860	8,733,514
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 262	1,325,016,474	149,707,801	315,918,213	8,793,272	4,818,829	54,499,136	261,419,077	2,559,653
24	Plus: Plant Held for Future Use	P-3, Line No. 277	0	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Line No. 280	0	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Line No. 302	4,750,988	758,241	2,150,492	11,932	8,487	373,043	1,777,449	9,136
27	Plus: NOx Inventory	P-3, Line No. 304	0	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Line No. 309	12,057,484	1,485,523	3,222,208	75,803	43,583	557,572	2,664,637	23,884
29	Plus: Cash Working Capital	P-3, Line No. 310	(14,996,501)	(1,703,531)	(3,701,595)	(104,117)	(78,685)	(635,325)	(3,066,270)	(29,503)
30	Plus: Prepayments	P-3, Line No. 311	2,203,115	265,108	606,970	11,864	9,001	105,085	501,885	4,293
31	Less: Deductions to Rate Base	P-3, Line No. 334	539,336,390	63,626,082	120,013,737	3,789,104	779,619	20,802,463	99,211,273	1,080,609
32										
33	**TOTAL NET RATE BASE**		2,586,876,524	320,507,582	683,168,107	17,309,911	15,617,497	118,504,897	564,663,210	5,101,063
34										
35										
36	**RATE OF RETURN (PRESENT)**		3.37%	3.78%	1.82%	3.17%	2.79%	2.40%	1.70%	5.35%
37										
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.12	0.54	0.94	0.83	0.71	0.51	1.59

Note:

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
1	**SUMMARY AT PRESENT RATES**							
2								
3	**DEVELOPMENT OF RETURN**							
4								
5	**OPERATING REVENUE**							
6	Base Sales of Electricity		553,798,751	6,243,329	127,953	10,430,460	164,691,986	32,992,443
7	Other Operating Revenue		92,132,975	920,745	18,512	1,031,795	27,993,694	5,323,530
8	**TOTAL OPERATING REVENUE**		645,931,726	7,164,074	146,465	11,462,255	192,685,680	38,315,973
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sale	P-2, Line No. 233	332,621,190	3,402,384	80,136	4,171,906	97,783,603	19,076,685
12	Depreciation Expense	P-2, Line No. 343	174,305,136	1,866,182	47,571	2,478,385	52,716,996	10,195,522
13	Amortization Expense	P-2, Line No. 344	2,165,268	24,009	616	33,419	655,106	127,638
14	Taxes Other Than Income Taxes	P-2, Line No. 366	53,343,028	661,119	16,956	1,193,488	19,326,074	3,667,822
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 784	(3,576,881)	24,202	(5,921)	463,346	(1,380,338)	(82,772)
16	**TOTAL OPERATING EXPENSES**		558,857,741	5,977,895	139,357	8,340,544	169,101,441	32,984,896
17								
18	**OPERATING INCOME (RETURN)**		87,073,984	1,186,179	7,108	3,121,711	23,584,238	5,331,077
19								
20								
21	**DEVELOPMENT OF RATE BASE**							
22	Electric Plant in Service	P-3, Line No. 136	4,447,214,302	49,310,767	1,265,014	68,638,826	1,345,513,966	262,154,188
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 262	1,325,016,474	14,409,042	348,199	19,883,602	423,061,423	81,139,299
24	Plus: Plant Held for Future Use	P-3, Line No. 277	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Line No. 280	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Line No. 302	4,750,988	53,779	944	57,019	682,765	172,972
27	Plus: NOx Inventory	P-3, Line No. 304	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Line No. 309	12,057,484	135,422	3,228	186,140	3,483,096	689,643
29	Plus: Cash Working Capital	P-3, Line No. 310	(14,996,501)	(173,033)	(4,380)	(258,158)	(4,570,990)	(894,920)
30	Plus: Prepayments	P-3, Line No. 311	2,203,115	23,789	578	30,687	640,081	125,211
31	Less: Deductions to Rate Base	P-3, Line No. 334	539,336,390	6,075,880	165,229	8,902,536	173,926,445	33,466,747
32								
33	**TOTAL NET RATE BASE**		2,586,876,524	28,865,801	751,957	39,868,376	748,761,050	147,641,047
34								
35								
36	**RATE OF RETURN (PRESENT)**		3.37%	4.11%	0.95%	7.83%	3.15%	3.61%
37								
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.22	0.28	2.33	0.94	1.07

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 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

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**SUMMARY AT PRESENT RATES**								
2									
3	**DEVELOPMENT OF RETURN**								
4									
5	**OPERATING REVENUE**								
6	Base Sales of Electricity		553,798,751	197,684,429	21,159,415	109,487,476	1,489,743	7,435,631	10,558,413
7	Other Operating Revenue		92,132,975	33,317,224	2,812,024	16,941,042	134,383	1,097,751	1,050,307
8	**TOTAL OPERATING REVENUE**		645,931,726	231,001,653	23,971,439	126,428,518	1,624,126	8,533,382	11,608,720
9									
10	**OPERATING EXPENSES**								
11	Operation and Maintenance Expense Incl Cost of Sale	P-2, Line No. 233	332,621,190	116,860,288	11,432,149	57,290,681	707,161	4,030,901	4,252,042
12	Depreciation Expense	P-2, Line No. 343	174,305,136	62,912,518	6,173,318	32,022,887	370,811	2,201,940	2,525,956
13	Amortization Expense	P-2, Line No. 344	2,165,268	782,744	73,671	414,172	4,204	28,261	34,035
14	Taxes Other Than Income Taxes	P-2, Line No. 366	53,343,028	22,993,897	2,054,069	11,610,315	150,179	766,943	1,210,443
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 784	(3,576,881)	(1,463,110)	213,425	1,451,948	44,038	46,183	457,425
16	**TOTAL OPERATING EXPENSES**		558,857,741	202,086,337	19,946,633	102,790,002	1,276,393	7,074,227	8,479,901
17									
18	**OPERATING INCOME (RETURN)**		87,073,984	28,915,316	4,024,806	23,638,515	347,733	1,459,154	3,128,819
19									
20									
21	**DEVELOPMENT OF RATE BASE**								
22	Electric Plant in Service	P-3, Line No. 136	4,447,214,302	1,607,668,154	151,312,390	850,662,277	8,634,891	58,044,282	69,903,841
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 262	1,325,016,474	504,200,723	48,469,599	253,059,848	2,847,694	16,968,695	20,231,801
24	Plus: Plant Held for Future Use	P-3, Line No. 277	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Line No. 280	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Line No. 302	4,750,988	855,736	100,816	737,073	7,331	62,916	57,963
27	Plus: NOx Inventory	P-3, Line No. 304	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Line No. 309	12,057,484	4,172,739	383,850	2,303,742	21,361	159,306	189,369
29	Plus: Cash Working Capital	P-3, Line No. 310	(14,996,501)	(5,465,910)	(499,669)	(2,946,831)	(31,089)	(202,537)	(262,538)
30	Plus: Prepayments	P-3, Line No. 311	2,203,115	765,292	71,140	410,417	3,975	28,082	31,266
31	Less: Deductions to Rate Base	P-3, Line No. 334	539,336,390	207,393,192	18,726,757	107,846,820	936,824	7,156,489	9,067,765
32									
33	**TOTAL NET RATE BASE**		2,586,876,524	896,402,096	84,172,172	490,260,009	4,851,952	33,966,864	40,620,334
34									
35									
36	**RATE OF RETURN (PRESENT)**		3.37%	3.23%	4.78%	4.82%	7.17%	4.30%	7.70%
37									
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.96	1.42	1.43	2.13	1.28	2.29

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	**SUMMARY AT PRESENT RATES**									
2										
3	**DEVELOPMENT OF RETURN**									
4										
5	**OPERATING REVENUE**									
6	Base Sales of Electricity		553,798,751	67,147,285	130,907,681	3,951,561	3,977,117	23,438,009	107,469,672	1,192,302
7	Other Operating Revenue		92,132,975	10,057,406	26,283,199	267,932	171,708	4,529,619	21,753,579	177,005
8	**TOTAL OPERATING REVENUE**		645,931,726	77,204,691	157,190,880	4,219,493	4,148,825	27,967,628	129,223,251	1,369,307
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sale	P-2, Line No. 233	332,621,190	39,690,790	94,122,569	1,938,369	2,296,241	16,229,104	77,893,465	628,517
12	Depreciation Expense	P-2, Line No. 343	174,305,136	20,641,809	45,121,189	1,281,145	1,053,564	7,811,848	37,309,341	335,758
13	Amortization Expense	P-2, Line No. 344	2,165,268	259,526	543,760	14,556	10,338	94,166	449,594	4,252
14	Taxes Other Than Income Taxes	P-2, Line No. 366	53,343,028	4,569,789	9,129,730	469,805	387,859	1,519,170	7,610,560	105,824
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 784	(3,576,881)	(82,371)	(4,175,934)	(33,293)	(35,192)	(529,404)	(3,646,529)	21,981
16	**TOTAL OPERATING EXPENSES**		558,857,741	65,079,541	144,741,315	3,670,581	3,712,810	25,124,884	119,616,431	1,096,332
17										
18	**OPERATING INCOME (RETURN)**		87,073,984	12,125,150	12,449,565	548,911	436,015	2,842,744	9,606,821	272,975
19										
20										
21	**DEVELOPMENT OF RATE BASE**									
22	Electric Plant in Service	P-3, Line No. 136	4,447,214,302	533,036,123	1,116,821,981	29,896,805	21,233,558	193,406,121	923,415,860	8,733,514
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 262	1,325,016,474	149,707,801	315,918,213	8,793,272	4,818,829	54,499,136	261,419,077	2,559,653
24	Plus: Plant Held for Future Use	P-3, Line No. 277	0	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Line No. 280	0	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Line No. 302	4,750,988	758,241	2,150,492	11,932	8,487	373,043	1,777,449	9,136
27	Plus: NOx Inventory	P-3, Line No. 304	0	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Line No. 309	12,057,484	1,485,523	3,222,208	75,803	43,583	557,572	2,664,637	23,884
29	Plus: Cash Working Capital	P-3, Line No. 310	(14,996,501)	(1,703,531)	(3,701,595)	(104,117)	(78,685)	(635,325)	(3,066,270)	(29,503)
30	Plus: Prepayments	P-3, Line No. 311	2,203,115	265,108	606,970	11,864	9,001	105,085	501,885	4,293
31	Less: Deductions to Rate Base	P-3, Line No. 334	539,336,390	63,626,082	120,013,737	3,789,104	779,619	20,802,463	99,211,273	1,080,609
32										
33	**TOTAL NET RATE BASE**		2,586,876,524	320,507,582	683,168,107	17,309,911	15,617,497	118,504,897	564,663,210	5,101,063
34										
35										
36	**RATE OF RETURN (PRESENT)**		3.37%	3.78%	1.82%	3.17%	2.79%	2.40%	1.70%	5.35%
37										
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.12	0.54	0.94	0.83	0.71	0.51	1.59

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
1	**SUMMARY AT PRESENT RATES**							
2								
3	**DEVELOPMENT OF RETURN**							
4								
5	**OPERATING REVENUE**							
6	Base Sales of Electricity		553,798,751	6,243,329	127,953	10,430,460	164,691,986	32,992,443
7	Other Operating Revenue		92,132,975	920,745	18,512	1,031,795	27,993,694	5,323,530
8	**TOTAL OPERATING REVENUE**		645,931,726	7,164,074	146,465	11,462,255	192,685,680	38,315,973
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sale	P-2, Line No. 233	332,621,190	3,402,384	80,136	4,171,906	97,783,603	19,076,685
12	Depreciation Expense	P-2, Line No. 343	174,305,136	1,866,182	47,571	2,478,385	52,716,996	10,195,522
13	Amortization Expense	P-2, Line No. 344	2,165,268	24,009	616	33,419	655,106	127,638
14	Taxes Other Than Income Taxes	P-2, Line No. 366	53,343,028	661,119	16,956	1,193,488	19,326,074	3,667,822
15	Federal, State, & Deferred Income Taxes & ITC	P-2, Line No. 784	(3,576,881)	24,202	(5,921)	463,346	(1,380,338)	(82,772)
16	**TOTAL OPERATING EXPENSES**		558,857,741	5,977,895	139,357	8,340,544	169,101,441	32,984,896
17								
18	**OPERATING INCOME (RETURN)**		87,073,984	1,186,179	7,108	3,121,711	23,584,238	5,331,077
19								
20								
21	**DEVELOPMENT OF RATE BASE**							
22	Electric Plant in Service	P-3, Line No. 136	4,447,214,302	49,310,767	1,265,014	68,638,826	1,345,513,966	262,154,188
23	Less: Depreciation & Amortization Reserve	P-3, Line No. 262	1,325,016,474	14,409,042	348,199	19,883,602	423,061,423	81,139,299
24	Plus: Plant Held for Future Use	P-3, Line No. 277	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-3, Line No. 280	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-3, Line No. 302	4,750,988	53,779	944	57,019	682,765	172,972
27	Plus: NOx Inventory	P-3, Line No. 304	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-3, Line No. 309	12,057,484	135,422	3,228	186,140	3,483,096	689,643
29	Plus: Cash Working Capital	P-3, Line No. 310	(14,996,501)	(173,033)	(4,380)	(258,158)	(4,570,990)	(894,920)
30	Plus: Prepayments	P-3, Line No. 311	2,203,115	23,789	578	30,687	640,081	125,211
31	Less: Deductions to Rate Base	P-3, Line No. 334	539,336,390	6,075,880	165,229	8,902,536	173,926,445	33,466,747
32								
33	**TOTAL NET RATE BASE**		2,586,876,524	28,865,801	751,957	39,868,376	748,761,050	147,641,047
34								
35								
36	**RATE OF RETURN (PRESENT)**		3.37%	4.11%	0.95%	7.83%	3.15%	3.61%
37								
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.22	0.28	2.33	0.94	1.07

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 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

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)	TOTAL LARGE MUNICIPAL SERVICE (h)
1	**RETURN AT PROPOSED RATES**							
2								
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**							
4								
5	**OPERATING REVENUE**							
6	Sales of Electricity		695,083,346	248,429,314	24,247,033	127,250,588	1,519,461	8,898,038
7	Other Operating Revenue		92,132,975	33,317,224	2,812,024	16,941,042	134,383	1,097,751
8	**TOTAL OPERATING REVENUE**		787,216,321	281,746,538	27,059,057	144,191,630	1,653,844	9,995,789
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 233	332,621,190	116,860,288	11,432,149	57,290,681	707,161	4,030,901
12	Depreciation Expense	P-2, Line No. 343	174,305,136	62,912,518	6,173,318	32,022,887	370,811	2,201,940
13	Amortization Expense	P-2, Line No. 344	2,165,268	782,744	73,671	414,172	4,204	28,261
14	Taxes Other Than Income Taxes	P-2, Line No. 366	53,343,028	22,993,897	2,054,069	11,610,315	150,179	766,943
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	27,661,742	9,756,799	896,111	5,379,447	50,609	369,528
16	**TOTAL OPERATING EXPENSES**		590,096,364	213,306,247	20,629,319	106,717,502	1,282,963	7,397,572
17								
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		197,119,956	68,440,292	6,429,738	37,474,128	370,880	2,598,217
19								
20								
32	**RATE BASE**	P-3, Line No. 337	2,586,876,524	896,402,096	84,172,172	490,260,009	4,851,952	33,966,864
33								
34								
35	**RATE OF RETURN**		7.62%	7.63%	7.64%	7.64%	7.64%	7.65%
36								
37	**INDEX RATE OF RETURN**		1.00	1.00	1.00	1.00	1.00	1.00
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		141,284,595	50,744,885	3,087,618	17,763,112	29,718	1,462,407
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		695,083,346	248,429,314	24,247,033	127,250,588	1,519,461	8,898,038
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		15.05%	23.04%	12.61%	6.23%	2.66%	19.41%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV (n)	LARGE GENERAL SERV BACKBONE TRANSM 115kV+ (o)	LARGE MUNICIPAL PRIMARY SERVICE (p)
1	**RETURN AT PROPOSED RATES**									
2										
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**									
4										
5	**OPERATING REVENUE**									
6	Sales of Electricity		10,527,107	82,937,236	181,383,860	4,943,344	4,947,365	31,371,885	150,011,975	1,342,714
7	Other Operating Revenue		1,050,307	10,057,406	26,283,199	267,932	171,708	4,529,619	21,753,579	177,005
8	**TOTAL OPERATING REVENUE**		11,577,414	92,994,642	207,667,059	5,211,276	5,119,073	35,901,504	171,765,554	1,519,719
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 233	4,252,042	39,690,790	94,122,569	1,938,369	2,296,241	16,229,104	77,893,465	628,517
12	Depreciation Expense	P-2, Line No. 343	2,525,956	20,641,809	45,121,189	1,281,145	1,053,564	7,811,848	37,309,341	335,758
13	Amortization Expense	P-2, Line No. 344	34,035	259,526	543,760	14,556	10,338	94,166	449,594	4,252
14	Taxes Other Than Income Taxes	P-2, Line No. 366	1,210,443	4,569,789	9,129,730	469,805	387,859	1,519,170	7,610,560	105,824
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	450,503	3,408,854	6,984,564	185,994	179,334	1,224,809	5,759,754	55,238
16	**TOTAL OPERATING EXPENSES**		8,472,980	68,570,766	155,901,812	3,889,869	3,927,336	26,879,098	129,022,714	1,129,589
17										
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		3,104,435	24,423,876	51,765,247	1,321,407	1,191,737	9,022,407	42,742,840	390,130
19										
20										
32	**RATE BASE**	P-3, Line No. 337	40,620,334	320,507,582	683,168,107	17,309,911	15,617,497	118,504,897	564,663,210	5,101,063
33										
34										
35	**RATE OF RETURN**		7.64%	7.62%	7.58%	7.63%	7.63%	7.61%	7.57%	7.65%
36										
37	**INDEX RATE OF RETURN**		1.00	1.00	0.99	1.00	1.00	1.00	0.99	1.00
38										
39										
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		(31,306)	15,789,951	50,476,179	991,783	970,248	7,933,876	42,542,303	150,412
41										
42	**TOTAL PROPOSED RETAIL REVENUES**		10,527,107	82,937,236	181,383,860	4,943,344	4,947,365	31,371,885	150,011,975	1,342,714
43										
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		5.52%	5.80%	17.03%	19.97%	12.18%	13.31%	17.87%	14.53%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL SECONDARY SERVICE (q)	LARGE SCHOOL PRIMARY SERVICE (r)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (t)	RESIDENTIAL SPACE HTG SERVICE (u)
1	**RETURN AT PROPOSED RATES**						
2							
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**						
4							
5	**OPERATING REVENUE**						
6	Sales of Electricity		7,555,324	142,923	10,384,184	201,703,165	46,726,149
7	Other Operating Revenue		920,745	18,512	1,031,795	27,993,694	5,323,530
8	**TOTAL OPERATING REVENUE**		8,476,069	161,435	11,415,979	229,696,859	52,049,679
9							
10	**OPERATING EXPENSES**						
11	Operation and Maintenance Expense Incl Cost of Sales	P-2, Line No. 233	3,402,384	80,136	4,171,906	97,783,603	19,076,685
12	Depreciation Expense	P-2, Line No. 343	1,866,182	47,571	2,478,385	52,716,996	10,195,522
13	Amortization Expense	P-2, Line No. 344	24,009	616	33,419	655,106	127,638
14	Taxes Other Than Income Taxes	P-2, Line No. 366	661,119	16,956	1,193,488	19,326,074	3,667,822
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	314,289	(2,611)	453,114	6,802,991	2,953,809
16	**TOTAL OPERATING EXPENSES**		6,267,983	142,667	8,330,312	177,284,770	36,021,476
17							
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		2,208,087	18,768	3,085,667	52,412,089	16,028,203
19							
20							
32	**RATE BASE**	P-3, Line No. 337	28,865,801	751,957	39,868,376	748,761,050	147,641,047
33							
34							
35	**RATE OF RETURN**		7.65%	2.50%	7.74%	7.00%	10.86%
36							
37	**INDEX RATE OF RETURN**		1.00	0.33	1.02	0.92	1.42
38							
39							
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		1,311,995	14,970	(46,276)	37,011,179	13,733,706
41							
42	**TOTAL PROPOSED RETAIL REVENUES**		7,555,324	142,923	10,384,184	201,703,165	46,726,149
43							
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		20.30%	9.04%	5.47%	18.94%	38.43%

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 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

Financial Data for Non-Investor-Owned Utilities

Schedule P-1.5 is not applicable to Southwestern Public Service Company ("SPS") because SPS is an investor-owned utility.

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**OPERATION & MAINTENANCE EXPENSE**						
2							
3	**COST OF SALES**						
4							
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0
6							
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0
8							
9	Other Power Supply						
10	55509-Pur Pwr Variable O&M	ENERGY1	8,475,143	1,526,522	179,843	1,314,841	13,078
11	55501-Purchased Power-Demand	DPURCH	36,762,382	12,257,904	1,023,524	6,581,566	47,627
12	Total Other Power Supply		45,237,525	13,784,426	1,203,367	7,896,407	60,705
13							
14	**TOTAL COST OF SALES**		45,237,525	13,784,426	1,203,367	7,896,407	60,705
15							
16							
17	PRODUCTION EXPENSE						
18							
19	Steam Production Operation						
20	50000-Stm Prod Op & Supr	SALWAGPO	1,265,505	413,449	34,866	225,236	1,653
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,592,110	3,709,001	436,966	3,194,678	31,775
22	50170-Stm Gen Fuel	ENEFUEL	(382,461)	(68,888)	(8,116)	(59,335)	(590)
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	6,061,407	2,021,092	168,759	1,085,173	7,853
25	50500-Stm Gen Elec Exp Major	DPROD	5,629,663	1,877,133	156,739	1,007,878	7,293
26	50600-Misc Steam Pwr Exp	DPROD	7,237,857	2,413,362	201,514	1,295,793	9,377
27	50700-Stm Pow Gen Rents	DPROD	3,380,948	1,127,330	94,131	605,291	4,380
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,635	24,219	2,022	13,004	94
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0
30	Total Steam Production Operation		43,857,665	11,516,698	1,086,881	7,367,719	61,836
31							
32	Steam Production Maintenance						
33	51000-Stm Maint Super&Eng	SALWAGPM	847,851	207,699	20,366	140,104	1,220
34	51100-Stm Maint of Structures	DPROD	2,808,533	936,466	78,194	502,811	3,639
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,641,159	1,916,660	225,806	1,650,879	16,420
36	51300-Stm Maint of Elec Plant	ENERGY1	7,955,733	1,432,967	168,821	1,234,260	12,276
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,499,827	2,167,277	180,966	1,163,663	8,421
38	Total Steam Production Maintenance		28,753,103	6,661,069	674,153	4,691,717	41,975
39							
40	Total Steam Production O&M		72,610,767	18,177,767	1,761,034	12,059,436	103,811
41							
42							
43							
44							
45							
46							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0
6									
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	8,475,143	112,233	103,399	1,352,604	3,836,197	21,286	15,140
11	55501-Purchased Power-Demand	DPURCH	36,762,382	436,813	374,594	4,218,652	11,716,294	61,595	43,812
12	Total Other Power Supply		45,237,525	549,047	477,993	5,571,256	15,552,491	82,881	58,953
13									
14	**TOTAL COST OF SALES**		45,237,525	549,047	477,993	5,571,256	15,552,491	82,881	58,953
15									
16									
17	PRODUCTION EXPENSE								
18									
19	Steam Production Operation								
20	50000-Stm Prod Op & Supr	SALWAGPO	1,265,505	15,112	13,007	147,713	410,760	2,167	1,541
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,592,110	272,694	251,228	3,286,430	9,320,832	51,718	36,787
22	50170-Stm Gen Fuel	ENEFUEL	(382,461)	(5,065)	(4,666)	(61,039)	(173,117)	(961)	(683)
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	6,061,407	72,022	61,763	695,574	1,931,791	10,156	7,224
25	50500-Stm Gen Elec Exp Major	DPROD	5,629,663	66,892	57,364	646,030	1,794,192	9,432	6,709
26	50600-Misc Steam Pwr Exp	DPROD	7,237,857	86,001	73,751	830,577	2,306,729	12,127	8,626
27	50700-Stm Pow Gen Rents	DPROD	3,380,948	40,173	34,451	387,979	1,077,519	5,665	4,029
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,635	863	740	8,335	23,149	122	87
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
30	Total Steam Production Operation		43,857,665	548,692	487,638	5,941,600	16,691,856	90,426	64,320
31									
32	Steam Production Maintenance								
33	51000-Stm Maint Super&Eng	SALWAGPM	847,851	10,740	9,623	119,232	335,737	1,830	1,301
34	51100-Stm Maint of Structures	DPROD	2,808,533	33,371	28,618	322,292	895,089	4,706	3,347
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,641,159	140,917	129,825	1,698,292	4,816,624	26,726	19,010
36	51300-Stm Maint of Elec Plant	ENERGY1	7,955,733	105,355	97,062	1,269,708	3,601,091	19,981	14,213
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,499,827	77,231	66,231	745,885	2,071,517	10,890	7,746
38	Total Steam Production Maintenance		28,753,103	367,615	331,358	4,155,409	11,720,057	64,133	45,617
39									
40	Total Steam Production O&M		72,610,767	916,307	818,996	10,097,008	28,411,913	154,559	109,937
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	**OPERATION & MAINTENANCE EXPENSE**										
2											
3	**COST OF SALES**										
4											
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0
6											
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0
8											
9	Other Power Supply										
10	55509-Pur Pwr Variable O&M	ENERGY1	8,475,143	665,460	3,170,737	16,298	95,935	1,685	101,714	1,217,963	308,559
11	55501-Purchased Power-Demand	DPURCH	36,762,382	2,023,099	9,693,195	70,907	365,906	6,803	367,791	10,267,637	1,990,267
12	Total Other Power Supply		45,237,525	2,688,559	12,863,932	87,205	461,842	8,488	469,505	11,485,600	2,298,826
13											
14	**TOTAL COST OF SALES**		45,237,525	2,688,559	12,863,932	87,205	461,842	8,488	469,505	11,485,600	2,298,826
15											
16											
17	PRODUCTION EXPENSE										
18											
19	Steam Production Operation										
20	50000-Stm Prod Op & Supr	SALWAGPO	1,265,505	70,948	339,813	2,441	12,672	235	12,772	345,921	67,528
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,592,110	1,616,872	7,703,961	39,599	233,095	4,093	247,135	2,959,293	749,708
22	50170-Stm Gen Fuel	ENEFUEL	(382,461)	(30,030)	(143,087)	(735)	(4,329)	(76)	(4,590)	(54,963)	(13,924)
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	6,061,407	333,570	1,598,221	11,691	60,331	1,122	60,642	1,692,935	328,157
25	50500-Stm Gen Elec Exp Major	DPROD	5,629,663	309,810	1,484,382	10,858	56,034	1,042	56,322	1,572,350	304,783
26	50600-Misc Steam Pwr Exp	DPROD	7,237,857	398,312	1,908,417	13,960	72,040	1,339	72,412	2,021,514	391,848
27	50700-Stm Pow Gen Rents	DPROD	3,380,948	186,060	891,460	6,521	33,652	626	33,825	944,290	183,040
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,635	3,997	19,152	140	723	13	727	20,287	3,932
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0	0
30	Total Steam Production Operation		43,857,665	2,889,538	13,802,318	84,476	464,217	8,394	479,244	9,501,627	2,015,071
31											
32	Steam Production Maintenance										
33	51000-Stm Maint Super&Eng	SALWAGPM	847,851	58,149	277,588	1,633	9,107	164	9,459	170,472	37,227
34	51100-Stm Maint of Structures	DPROD	2,808,533	154,559	740,530	5,417	27,954	520	28,098	784,416	152,050
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,641,159	835,533	3,981,091	20,463	120,454	2,115	127,709	1,529,241	387,418
36	51300-Stm Maint of Elec Plant	ENERGY1	7,955,733	624,676	2,976,415	15,299	90,056	1,581	95,480	1,143,319	289,649
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,499,827	357,697	1,713,820	12,537	64,695	1,203	65,028	1,815,385	351,892
38	Total Steam Production Maintenance		28,753,103	2,030,614	9,689,443	55,349	312,266	5,583	325,775	5,442,832	1,218,236
39											
40	Total Steam Production O&M		72,610,767	4,920,152	23,491,761	139,824	776,482	13,977	805,018	14,944,460	3,233,307
41											
42											
43											
44											
45											
46											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
48							
49	PRODUCTION EXPENSE CONTINUED						
50							
51	Other Production Operation						
52	54600-Oth Oper Super&Eng	SALWAGPO	22,190	7,250	611	3,949	29
53	54800-Oth Oper Gen Exp	DPROD	181,368	60,475	5,050	32,470	235
54	54900-Oth Oper Misc Gen Exp	DPROD	473,884	158,010	13,194	84,839	614
55	54900W-Oth Oper Misc Gen Exp	WIND	3,433,515	609,982	71,670	527,815	5,325
56	55000-Oth Oper Rents	DPROD	383,909	128,009	10,689	68,731	497
57	Total Other Production Operation		4,494,867	963,726	101,213	717,805	6,700
58							
59	Other Production Maintenance						
60	55100-Oth Mtce Supervision&Eng	SALWAGPM	104,753	25,661	2,516	17,310	151
61	55200-Oth Maint of Structures	DPROD	195,570	65,210	5,445	35,013	253
62	55300-Oth Mtc of Gen & Ele Plant	DPROD	934,336	311,541	26,013	167,274	1,210
63	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,292,812	407,330	47,859	352,461	3,556
64	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	178,448	59,501	4,968	31,948	231
65	Total Other Production Maintenance		3,705,919	869,244	86,802	604,006	5,402
66							
67	Total Other Production O&M		8,200,786	1,832,969	188,016	1,321,811	12,102
68							
69							
70	System Control and Dispatch						
71	55600-Load Dispatch	DPRODLD	615,823	205,338	17,146	110,251	798
72	55700-Purchased Power Other	DPROD	697,432	232,549	19,418	124,861	904
73	55790REC - REC Costs	ENERGYREC	2,543,109	649,510	76,520	561,105	5,564
74	Total System Control and Dispatch		3,856,364	1,087,397	113,083	796,217	7,266
75							
76	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		84,667,918	21,098,133	2,062,133	14,177,464	123,179
77							
78	TRANSMISSION EXPENSE						
79							
80	Transmission Operations:						
81	56000-Trans Oper Super & Eng	SALWAGTO	4,218,259	1,469,056	120,239	764,701	5,309
82	56110-Load Disp-Reliability	DTRANLD	100,192	35,154	2,853	18,091	125
83	56111-Load Disp-Reliability	DTRANLD	(8,722)	(3,060)	(248)	(1,575)	(11)
84	56120-Load Disp-Monitor/Operate	DTRANLD	1,340,565	470,364	38,180	242,055	1,677
85	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,080,810	730,094	59,262	375,715	2,604
86	56150-Rel/Plan/Standards Dev	DTRAN	1,561	548	44	282	2
87	56160-Trans Service Studies	DTRAN	39,922	14,008	1,137	7,208	50
88	56170-Gen Interconn Studies	DTRAN	(21,607)	(7,581)	(615)	(3,901)	(27)
89	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,841,160	646,008	52,437	332,444	2,304
90	56200-Trans Oper Station Exp	PLT_353	713,168	245,477	19,944	126,503	878
91	56300-Trans Oper OH Lines	OHTRAN	432,524	152,027	12,814	82,347	573
92	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0
93	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,055	19,317	1,568	9,941	69
94	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(123,342)	(43,277)	(3,513)	(22,271)	(154)
95	56600-Trans Oper Misc Exp	TRANPLT	1,554,845	540,781	44,980	287,766	2,004
96	56700-Trans Rents	TRANPLT	745,209	259,187	21,558	137,921	960
97	Total Transmission Operations		12,969,598	4,528,102	370,640	2,357,226	16,362
98							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
48									
49	PRODUCTION EXPENSE CONTINUED								
50									
51	Other Production Operation								
52	54600-Oth Oper Super&Eng	SALWAGPO	22,190	265	228	2,590	7,203	38	27
53	54800-Oth Oper Gen Exp	DPROD	181,368	2,155	1,848	20,813	57,803	304	216
54	54900-Oth Oper Misc Gen Exp	DPROD	473,884	5,631	4,829	54,380	151,028	794	565
55	54900W-Oth Oper Misc Gen Exp	WIND	3,433,515	45,615	42,055	551,476	1,564,648	8,724	6,205
56	55000-Oth Oper Rents	DPROD	383,909	4,562	3,912	44,055	122,353	643	458
57	Total Other Production Operation		4,494,867	58,228	52,872	673,315	1,903,035	10,503	7,470
58									
59	Other Production Maintenance								
60	55100-Oth Mtce Supervision&Eng	SALWAGPM	104,753	1,327	1,189	14,731	41,481	226	161
61	55200-Oth Maint of Structures	DPROD	195,570	2,324	1,993	22,443	62,329	328	233
62	55300-Oth Mtc of Gen & Ele Plant	DPROD	934,336	11,102	9,521	107,219	297,776	1,565	1,114
63	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,292,812	30,461	28,083	368,262	1,044,831	5,825	4,144
64	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	178,448	2,120	1,818	20,478	56,872	299	213
65	Total Other Production Maintenance		3,705,919	47,334	42,604	533,132	1,503,289	8,244	5,864
66									
67	Total Other Production O&M		8,200,786	105,561	95,475	1,206,447	3,406,324	18,746	13,334
68									
69									
70	System Control and Dispatch								
71	55600-Load Dispatch	DPRODLD	615,823	7,317	6,275	70,669	196,265	1,032	734
72	55700-Purchased Power Other	DPROD	697,432	8,287	7,107	80,034	222,274	1,169	831
73	55790REC - REC Costs	ENERGYREC	2,543,109	47,894	44,138	587,215	555,663	9,057	6,442
74	Total System Control and Dispatch		3,856,364	63,499	57,519	737,917	974,202	11,257	8,007
75									
76	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		84,667,918	1,085,367	971,990	12,041,373	32,792,439	184,562	131,278
77									
78	TRANSMISSION EXPENSE								
79									
80	Transmission Operations:								
81	56000-Trans Oper Super & Eng	SALWAGTO	4,218,259	48,925	41,684	460,025	1,297,052	6,585	4,684
82	56110-Load Disp-Reliability	DTRANLD	100,192	1,162	986	10,868	30,681	158	113
83	56111-Load Disp-Reliability	DTRANLD	(8,722)	(101)	(86)	(946)	(2,671)	(14)	(10)
84	56120-Load Disp-Monitor/Operate	DTRANLD	1,340,565	15,553	13,196	145,411	410,506	2,116	1,505
85	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,080,810	24,142	20,483	225,705	637,183	3,285	2,337
86	56150-Rel/Plan/Standards Dev	DTRAN	1,561	18	15	169	478	2	2
87	56160-Trans Service Studies	DTRAN	39,922	463	393	4,330	12,225	63	45
88	56170-Gen Interconn Studies	DTRAN	(21,607)	(251)	(213)	(2,344)	(6,616)	(34)	(24)
89	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,841,160	21,361	18,124	199,711	563,798	2,907	2,068
90	56200-Trans Oper Station Exp	PLT_353	713,168	8,137	6,907	76,166	227,259	1,109	789
91	56300-Trans Oper OH Lines	OHTRAN	432,524	5,158	4,460	49,350	124,667	659	469
92	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0
93	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,055	639	542	5,972	16,859	87	62
94	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(123,342)	(1,431)	(1,214)	(13,379)	(37,770)	(195)	(139)
95	56600-Trans Oper Misc Exp	TRANPLT	1,554,845	18,244	15,669	173,370	467,924	2,400	1,707
96	56700-Trans Rents	TRANPLT	745,209	8,744	7,510	83,093	224,267	1,150	818
97	Total Transmission Operations		12,969,598	150,764	128,456	1,417,502	3,965,841	20,280	14,425
98									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
48											
49	PRODUCTION EXPENSE CONTINUED										
50											
51	Other Production Operation										
52	54600-Oth Oper Super&Eng	SALWAGPO	22,190	1,244	5,959	43	222	4	224	6,066	1,184
53	54800-Oth Oper Gen Exp	DPROD	181,368	9,981	47,822	350	1,805	34	1,815	50,656	9,819
54	54900-Oth Oper Misc Gen Exp	DPROD	473,884	26,079	124,950	914	4,717	88	4,741	132,355	25,655
55	54900W-Oth Oper Misc Gen Exp	WIND	3,433,515	271,277	1,293,371	6,598	39,018	676	41,378	485,307	124,675
56	55000-Oth Oper Rents	DPROD	383,909	21,127	101,226	740	3,821	71	3,841	107,225	20,784
57	Total Other Production Operation		4,494,867	329,708	1,573,327	8,645	49,583	873	51,999	781,608	182,117
58											
59	Other Production Maintenance										
60	55100-Oth Mtce Supervision&Eng	SALWAGPM	104,753	7,184	34,296	202	1,125	20	1,169	21,062	4,599
61	55200-Oth Maint of Structures	DPROD	195,570	10,763	51,566	377	1,947	36	1,957	54,622	10,588
62	55300-Oth Mtc of Gen & Ele Plant	DPROD	934,336	51,418	246,358	1,802	9,300	173	9,348	260,958	50,584
63	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,292,812	181,152	863,680	4,406	26,055	452	27,631	324,076	83,254
64	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	178,448	9,820	47,052	344	1,776	33	1,785	49,840	9,661
65	Total Other Production Maintenance		3,705,919	260,337	1,242,952	7,131	40,203	714	41,890	710,557	158,686
66											
67	Total Other Production O&M		8,200,786	590,046	2,816,278	15,776	89,786	1,587	93,888	1,492,166	340,804
68											
69											
70	System Control and Dispatch										
71	55600-Load Dispatch	DPRODLD	615,823	33,890	162,375	1,188	6,129	114	6,161	171,998	33,340
72	55700-Purchased Power Other	DPROD	697,432	38,381	183,893	1,345	6,942	129	6,977	194,791	37,758
73	55790REC - REC Costs	ENERGYREC	2,543,109	57,121	498,542	7,076	40,819	731	43,406	518,223	131,287
74	Total System Control and Dispatch		3,856,364	129,392	844,810	9,609	53,890	974	56,545	885,012	202,385
75											
76	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		84,667,918	5,639,590	27,152,849	165,209	920,158	16,538	955,452	17,321,637	3,776,496
77											
78	TRANSMISSION EXPENSE										
79											
80	Transmission Operations:										
81	56000-Trans Oper Super & Eng	SALWAGTO	4,218,259	224,099	1,072,953	8,021	40,904	868	40,816	1,234,487	234,569
82	56110-Load Disp-Reliability	DTRANLD	100,192	5,285	25,395	192	971	18	968	29,540	5,614
83	56111-Load Disp-Reliability	DTRANLD	(8,722)	(460)	(2,211)	(17)	(85)	(2)	(84)	(2,572)	(489)
84	56120-Load Disp-Monitor/Operate	DTRANLD	1,340,565	70,715	339,792	2,565	12,989	244	12,953	395,244	75,120
85	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,080,810	109,762	527,421	3,981	20,161	378	20,105	613,494	116,600
86	56150-Rel/Plan/Standards Dev	DTRAN	1,561	82	396	3	15	0	15	460	87
87	56160-Trans Service Studies	DTRAN	39,922	2,106	10,119	76	387	7	386	11,770	2,237
88	56170-Gen Interconn Studies	DTRAN	(21,607)	(1,140)	(5,477)	(41)	(209)	(4)	(209)	(6,370)	(1,211)
89	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,841,160	97,121	466,677	3,522	17,839	335	17,789	542,837	103,171
90	56200-Trans Oper Station Exp	PLT_353	713,168	39,215	188,044	1,341	6,796	127	6,779	206,252	39,225
91	56300-Trans Oper OH Lines	OHTRAN	432,524	21,746	102,920	828	4,330	134	4,326	127,827	24,200
92	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0	0
93	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,055	2,904	13,955	105	533	10	532	16,232	3,085
94	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(123,342)	(6,506)	(31,263)	(236)	(1,195)	(22)	(1,192)	(36,365)	(6,912)
95	56600-Trans Oper Misc Exp	TRANPLT	1,554,845	81,241	386,683	2,958	15,286	399	15,270	454,496	86,286
96	56700-Trans Rents	TRANPLT	745,209	38,937	185,330	1,418	7,326	191	7,319	217,832	41,355
97	Total Transmission Operations		12,969,598	685,107	3,280,733	24,715	126,049	2,683	125,774	3,805,163	722,940
98											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
99	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
100							
101	TRANSMISSION EXPENSE CONTINUED						
102							
103	Wheeling:						
104	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	(81)	(7)	(44)	(0)
105	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0
106	56500S2-Wheeling Schedule 2	DTRAN	59,287	20,802	1,688	10,705	74
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0
108	56500S9-Wheeling Schedule 9	DTRAN	4,063,142	1,425,635	115,719	733,649	5,084
109	56500S11-Wheeling Schedule 11	DTRAN	65,832,945	23,098,811	1,874,936	11,886,936	82,374
110	56500S12-Wheeling Schedule 12	DTRAN	1,370,046	480,708	39,019	247,378	1,714
111	56500MISC-Wheeling Miscellaneous	DTRAN	(69,450)	(24,368)	(1,978)	(12,540)	(87)
112	Total Wheeling		71,255,724	25,001,507	2,029,378	12,866,085	89,159
113							
114							
115	Transmission Maintenance						
116	56800-Trans Mtce Super & Eng	SALWAGTM	1,622	563	46	296	2
117	57000-Tran Mnt of Station Equip	PLT_353	830,139	285,739	23,215	147,251	1,022
118	57100-Trans Mt of Overhead Lines	OHTRAN	1,462,345	513,998	43,325	278,411	1,936
119	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0
120	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0
121	Total Transmission Maintenance		2,294,106	800,300	66,587	425,958	2,960
122							
123	TOTAL TRANSMISSION EXPENSE		86,519,428	30,329,909	2,466,604	15,649,270	108,481
124							
125							
126	REGIONAL MARKET EXPENSE						
127	57510-Operations Supervision	ENERGY1	86,205	15,527	1,829	13,374	133
128	57520-DA & RT Mkt Admin	ENERGY1	190,464	34,306	4,042	29,549	294
129	57550-Ancillary Serv Mkt Admin	ENERGY1	26,966	4,857	572	4,184	42
130	57560-Mkt Monitoring/Compliance	ENERGY1	31,521	5,677	669	4,890	49
131	575700W-Market facilitation monitoring and compliance serv - V	DTRAN	3,712,549	1,302,623	105,734	670,346	4,645
132	57580-Regional Market Rents	ENERGY1	37,729	6,796	801	5,853	58
133	TOTAL REGIONAL MARKET EXPENSE		4,085,434	1,369,786	113,647	728,195	5,221
134							
135							
136							
137							
138							
139							
140							
141							
142							
143							
144							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
99	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
100									
101	TRANSMISSION EXPENSE CONTINUED								
102									
103	Wheeling:								
104	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	(3)	(2)	(28)	(78)	(0)	(0)
105	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0
106	56500S2-Wheeling Schedule 2	DTRAN	59,287	688	584	6,431	18,155	94	67
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0
108	56500S9-Wheeling Schedule 9	DTRAN	4,063,142	47,141	39,996	440,729	1,244,210	6,415	4,563
109	56500S11-Wheeling Schedule 11	DTRAN	65,832,945	763,800	648,041	7,140,900	20,159,280	103,937	73,930
110	56500S12-Wheeling Schedule 12	DTRAN	1,370,046	15,895	13,486	148,609	419,534	2,163	1,539
111	56500MISC-Wheeling Miscellaneous	DTRAN	(69,450)	(806)	(684)	(7,533)	(21,267)	(110)	(78)
112	Total Wheeling		71,255,724	826,715	701,421	7,729,108	21,819,833	112,498	80,019
113									
114									
115	Transmission Maintenance								
116	56800-Trans Mtce Super & Eng	SALWAGTM	1,622	19	16	178	499	3	2
117	57000-Tran Mnt of Station Equip	PLT_353	830,139	9,472	8,040	88,659	264,533	1,291	918
118	57100-Trans Mt of Overhead Lines	OHTRAN	1,462,345	17,438	15,079	166,849	421,492	2,230	1,586
119	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
120	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
121	Total Transmission Maintenance		2,294,106	26,929	23,135	255,686	686,523	3,523	2,506
122									
123	TOTAL TRANSMISSION EXPENSE		86,519,428	1,004,408	853,013	9,402,295	26,472,197	136,301	96,950
124									
125									
126	REGIONAL MARKET EXPENSE								
127	57510-Operations Supervision	ENERGY1	86,205	1,142	1,052	13,758	39,020	217	154
128	57520-DA & RT Mkt Admin	ENERGY1	190,464	2,522	2,324	30,397	86,212	478	340
129	57550-Ancillary Serv Mkt Admin	ENERGY1	26,966	357	329	4,304	12,206	68	48
130	57560-Mkt Monitoring/Compliance	ENERGY1	31,521	417	385	5,031	14,268	79	56
131	575700W-Market facilitation monitoring and compliance serv - \	DTRAN	3,712,549	43,073	36,545	402,700	1,136,852	5,861	4,169
132	57580-Regional Market Rents	ENERGY1	37,729	500	460	6,021	17,078	95	67
133	TOTAL REGIONAL MARKET EXPENSE		4,085,434	48,011	41,095	462,211	1,305,635	6,798	4,835
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
99	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
100											
101	TRANSMISSION EXPENSE CONTINUED										
102											
103	Wheeling:										
104	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	(13)	(64)	(0)	(2)	(0)	(2)	(68)	(13)
105	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0	0
106	56500S2-Wheeling Schedule 2	DTRAN	59,287	3,127	15,027	113	574	11	573	17,480	3,322
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0	0
108	56500S9-Wheeling Schedule 9	DTRAN	4,063,142	214,330	1,029,880	7,773	39,368	738	39,258	1,197,952	227,682
109	56500S11-Wheeling Schedule 11	DTRAN	65,832,945	3,472,675	16,686,605	125,942	637,858	11,962	636,080	19,409,794	3,689,017
110	56500S12-Wheeling Schedule 12	DTRAN	1,370,046	72,270	347,264	2,621	13,274	249	13,237	403,936	76,772
111	56500MISC-Wheeling Miscellaneous	DTRAN	(69,450)	(3,663)	(17,604)	(133)	(673)	(13)	(671)	(20,476)	(3,892)
112	Total Wheeling		71,255,724	3,758,725	18,061,108	136,316	690,400	12,947	688,475	21,008,618	3,992,889
113											
114											
115	Transmission Maintenance										
116	56800-Trans Mtce Super & Eng	SALWAGTM	1,622	86	412	3	16	0	16	473	90
117	57000-Tran Mnt of Station Equip	PLT_353	830,139	45,647	218,886	1,561	7,911	148	7,891	240,080	45,659
118	57100-Trans Mt of Overhead Lines	OHTRAN	1,462,345	73,523	347,969	2,800	14,638	452	14,627	432,177	81,821
119	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0	0
120	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0	0
121	Total Transmission Maintenance		2,294,106	119,256	567,267	4,364	22,565	601	22,534	672,731	127,569
122											
123	TOTAL TRANSMISSION EXPENSE		86,519,428	4,563,088	21,909,109	165,395	839,013	16,231	836,782	25,486,511	4,843,398
124											
125											
126	REGIONAL MARKET EXPENSE										
127	57510-Operations Supervision	ENERGY1	86,205	6,769	32,251	166	976	17	1,035	12,389	3,139
128	57520-DA & RT Mkt Admin	ENERGY1	190,464	14,955	71,257	366	2,156	38	2,286	27,372	6,934
129	57550-Ancillary Serv Mkt Admin	ENERGY1	26,966	2,117	10,089	52	305	5	324	3,875	982
130	57560-Mkt Monitoring/Compliance	ENERGY1	31,521	2,475	11,793	61	357	6	378	4,530	1,148
131	575700W-Market facilitation monitoring and compliance serv - V	DTRAN	3,712,549	195,836	941,016	7,102	35,971	675	35,871	1,094,586	208,037
132	57580-Regional Market Rents	ENERGY1	37,729	2,962	14,115	73	427	7	453	5,422	1,374
133	TOTAL REGIONAL MARKET EXPENSE		4,085,434	225,115	1,080,520	7,819	40,192	749	40,346	1,148,173	221,612
134											
135											
136											
137											
138											
139											
140											
141											
142											
143											
144											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
145	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
146							
147	DISTRIBUTION EXPENSES						
148							
149	Operation						
150	58000-Dist Oper Sup & Eng	SALWAGDO	2,928,088	1,374,009	201,497	567,726	17,236
151	58100-Dist Load Dispatching	DDISTLD	225,858	102,887	9,155	57,211	493
152	58200-Dist Op Station Exp	PLT_362	915,481	417,038	37,107	231,896	2,000
153	58300-Dist Oper Overhead Lines	OHDIST	2,065,953	964,644	85,831	536,395	4,626
154	58400-Dist Op UG Elec lines	UGDIST	102,657	47,825	4,255	26,593	229
155	58500-Dist Oper Streetlight	PLT_373	185,410	0	0	0	0
156	58600-Dist Oper Meter Exp	CMETERS	1,916,095	1,117,984	253,768	257,160	25,873
157	58700-Dist Oper Cust Install	PLT_371	593,047	0	0	0	0
158	58800-Dist Oper Misc Exp	DISTPLT	8,578,414	4,172,025	431,384	2,121,469	28,703
159	58900-Dist Rents	DISTPLT	1,757,168	854,581	88,363	434,553	5,879
160	Total Distribution Operation		19,268,171	9,050,992	1,111,360	4,233,004	85,039
161							
162	Maintenance						
163	59000-Dist Mtc Super & Eng	SALWAGDM	28,819	12,705	1,133	7,061	61
164	59100-Dist Mt of Structures	PLT_361	4,950	2,255	201	1,254	11
165	59200-Dist Mt of Station Equip	PLT_362	588,540	268,103	23,855	149,080	1,286
166	59300-Dist Mtc of Overhead Lines	OHDIST	6,144,672	2,869,097	255,283	1,595,377	13,758
167	59400-Dist Mt of Undergrnd Line	UGDIST	131,485	61,255	5,450	34,061	294
168	59500-Dist Mt of Line Transform	PLT_368	175	97	9	54	0
169	59600-Dist Mtc of Streetlights	PLT_373	362,218	0	0	0	0
170	59700-Dist Mtc of Meters	CMETERS	13,023	7,598	1,725	1,748	176
171	59800-Dist Mtce of Dist Plant	DISTPLT	(179,583)	(87,338)	(9,031)	(44,411)	(601)
172	Total Distribution Maintenance		7,094,299	3,133,772	278,625	1,744,224	14,984
173							
174	TOTAL DISTRIBUTION EXPENSES		26,362,470	12,184,763	1,389,985	5,977,228	100,024
175							
176	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		201,635,249	64,982,591	6,032,369	36,532,156	336,905
177							
178							
179	CUSTOMER ACCOUNTS EXPENSES						
180	90100-Cust Acct Supervise	SALWAGCA	21,022	16,722	2,630	963	232
181	90200-Cust Acct Meter Read	CMETRDG	3,336,638	2,659,311	418,260	153,115	36,929
182	90300-Cust Acct Recrds &Coll	CUSTREC	4,792,785	3,806,523	598,696	219,168	52,860
183	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0
184	90400-Cust Acct Uncollect	EXP_904	3,264,547	3,091,557	7,858	44,958	590
185	904001-Uncollectable Accounts - Non Commodity	EXP_904	525,603	497,751	1,265	7,238	95
186	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0
187	DEPINT - Customer Deposit Interest Expense	CUSTDEP	116,602	94,573	14,875	5,445	0
188	TOTAL CUSTOMER ACCTS EXPENSE		12,057,197	10,166,438	1,043,584	430,888	90,706
189							
190							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
145	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
146									
147	DISTRIBUTION EXPENSES								
148									
149	Operation								
150	58000-Dist Oper Sup & Eng	SALWAGDO	2,928,088	43,179	76,031	334,022	9,213	63,622	241,552
151	58100-Dist Load Dispatching	DDISTLD	225,858	4,187	8,347	41,625	0	1,141	812
152	58200-Dist Op Station Exp	PLT_362	915,481	16,972	33,834	168,721	0	4,624	3,289
153	58300-Dist Oper Overhead Lines	OHDIST	2,065,953	38,406	78,079	339,667	0	10,697	7,609
154	58400-Dist Op UG Elec lines	UGDIST	102,657	1,908	3,872	17,067	0	530	377
155	58500-Dist Oper Streetlight	PLT_373	185,410	0	0	0	0	185,410	0
156	58600-Dist Oper Meter Exp	CMETERS	1,916,095	25,242	27,075	189,891	19,102	0	0
157	58700-Dist Oper Cust Install	PLT_371	593,047	0	0	0	0	0	593,047
158	58800-Dist Oper Misc Exp	DISTPLT	8,578,414	147,966	296,678	1,077,705	3,753	194,586	104,146
159	58900-Dist Rents	DISTPLT	1,757,168	30,309	60,770	220,753	769	39,858	21,333
160	Total Distribution Operation		19,268,171	308,170	584,686	2,389,451	32,837	500,467	972,165
161									
162	Maintenance								
163	59000-Dist Mtc Super & Eng	SALWAGDM	28,819	507	1,028	4,548	1	1,679	96
164	59100-Dist Mt of Structures	PLT_361	4,950	92	183	912	0	25	18
165	59200-Dist Mt of Station Equip	PLT_362	588,540	10,911	21,751	108,466	0	2,973	2,115
166	59300-Dist Mtc of Overhead Lines	OHDIST	6,144,672	114,229	232,228	1,010,256	0	31,815	22,630
167	59400-Dist Mt of Undergrnd Line	UGDIST	131,485	2,444	4,959	21,860	0	679	483
168	59500-Dist Mt of Line Transform	PLT_368	175	3	8	2	0	1	1
169	59600-Dist Mtc of Streetlights	PLT_373	362,218	0	0	0	0	362,218	0
170	59700-Dist Mtc of Meters	CMETERS	13,023	172	184	1,291	130	0	0
171	59800-Dist Mtce of Dist Plant	DISTPLT	(179,583)	(3,098)	(6,211)	(22,561)	(79)	(4,074)	(2,180)
172	Total Distribution Maintenance		7,094,299	125,260	254,131	1,124,774	52	395,316	23,162
173									
174	TOTAL DISTRIBUTION EXPENSES		26,362,470	433,429	838,817	3,514,224	32,889	895,784	995,326
175									
176	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		201,635,249	2,571,215	2,704,915	25,420,104	60,603,160	1,223,444	1,228,390
177									
178									
179	CUSTOMER ACCOUNTS EXPENSES								
180	90100-Cust Acct Supervise	SALWAGCA	21,022	73	59	305	38	0	0
181	90200-Cust Acct Meter Read	CMETRDG	3,336,638	11,667	9,310	47,249	797	0	0
182	90300-Cust Acct Recrds &Coll	CUSTREC	4,792,785	16,699	13,326	70,732	14,780	0	0
183	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0
184	90400-Cust Acct Uncollect	EXP_904	3,264,547	3,267	4,062	32,974	76,667	1,278	1,334
185	904001-Uncollectable Accounts - Non Commodity	EXP_904	525,603	526	654	5,309	12,344	206	215
186	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0	0	0
187	DEPINT - Customer Deposit Interest Expense	CUSTDEP	116,602	0	0	1,680	28	0	0
188	TOTAL CUSTOMER ACCTS EXPENSE		12,057,197	32,232	27,411	158,249	104,655	1,484	1,549
189									
190									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
145	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
146											
147	DISTRIBUTION EXPENSES										
148											
149	Operation										
150	58000-Dist Oper Sup & Eng	SALWAGDO	2,928,088	1,635	7,578	7,424	35,755	2,259	73,771	1,161,379	212,630
151	58100-Dist Load Dispatching	DDISTLD	225,858	0	0	700	3,487	150	8,197	85,638	17,249
152	58200-Dist Op Station Exp	PLT_362	915,481	0	0	2,837	14,134	609	33,226	347,122	69,916
153	58300-Dist Oper Overhead Lines	OHDIST	2,065,953	0	0	5,712	32,694	1,225	76,854	802,921	161,722
154	58400-Dist Op UG Elec lines	UGDIST	102,657	0	0	287	1,621	62	3,810	39,807	8,018
155	58500-Dist Oper Streetlight	PLT_373	185,410	0	0	0	0	0	0	0	0
156	58600-Dist Oper Meter Exp	CMETERS	1,916,095	3,389	15,713	6,941	18,302	2,871	24,203	963,273	154,711
157	58700-Dist Oper Cust Install	PLT_371	593,047	0	0	0	0	0	0	0	0
158	58800-Dist Oper Misc Exp	DISTPLT	8,578,414	666	3,087	18,859	129,108	4,317	292,361	3,491,024	681,000
159	58900-Dist Rents	DISTPLT	1,757,168	136	632	3,863	26,446	884	59,886	715,087	139,493
160	Total Distribution Operation		19,268,171	5,826	27,011	46,622	261,548	12,377	572,309	7,606,251	1,444,741
161											
162	Maintenance										
163	59000-Dist Mtc Super & Eng	SALWAGDM	28,819	0	0	77	430	16	1,012	10,575	2,130
164	59100-Dist Mt of Structures	PLT_361	4,950	0	0	15	76	3	180	1,877	378
165	59200-Dist Mt of Station Equip	PLT_362	588,540	0	0	1,824	9,087	391	21,360	223,156	44,947
166	59300-Dist Mtc of Overhead Lines	OHDIST	6,144,672	0	0	16,988	97,241	3,644	228,584	2,388,094	481,003
167	59400-Dist Mt of Undergrnd Line	UGDIST	131,485	0	0	368	2,076	79	4,880	50,985	10,269
168	59500-Dist Mt of Line Transform	PLT_368	175	0	0	0	3	0	8	81	16
169	59600-Dist Mtc of Streetlights	PLT_373	362,218	0	0	0	0	0	0	0	0
170	59700-Dist Mtc of Meters	CMETERS	13,023	23	107	47	124	20	164	6,547	1,051
171	59800-Dist Mtce of Dist Plant	DISTPLT	(179,583)	(14)	(65)	(395)	(2,703)	(90)	(6,120)	(73,082)	(14,256)
172	Total Distribution Maintenance		7,094,299	9	43	18,924	106,336	4,063	250,068	2,608,233	525,539
173											
174	TOTAL DISTRIBUTION EXPENSES		26,362,470	5,835	27,054	65,546	367,883	16,440	822,377	10,214,484	1,970,280
175											
176	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		201,635,249	10,433,628	50,169,532	403,968	2,167,247	49,958	2,654,957	54,170,806	10,811,786
177											
178											
179	CUSTOMER ACCOUNTS EXPENSES										
180	90100-Cust Acct Supervise	SALWAGCA	21,022	7	31	1	72	0	58	14,442	2,280
181	90200-Cust Acct Meter Read	CMETRDG	3,336,638	142	655	168	11,498	52	9,258	2,296,716	362,595
182	90300-Cust Acct Recrds &Coll	CUSTREC	4,792,785	2,640	12,140	241	16,458	74	13,252	3,287,507	519,017
183	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0	0	0
184	90400-Cust Acct Uncollect	EXP_904	3,264,547	13,513	63,154	506	2,760	54	4,009	2,550,659	540,899
185	904001-Uncollectable Accounts - Non Commodity	EXP_904	525,603	2,176	10,168	82	444	9	645	410,665	87,087
186	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0	0	0	0	0
187	DEPINT - Customer Deposit Interest Expense	CUSTDEP	116,602	5	23	0	0	0	0	81,678	12,895
188	TOTAL CUSTOMER ACCTS EXPENSE		12,057,197	18,484	86,171	998	31,234	189	27,222	8,641,666	1,524,772
189											
190											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
191	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
192	CUSTOMER SERVICE EXPENSES						
193	90800EE-Customer Assistance Hist EE Amort	ENETRKR	(30,099)	(9,905)	(1,167)	(8,531)	(85)
194	90804EE-Customer Assistance SaversSwitch	PRODPLT	775,839	229,678	20,303	134,185	1,053
195	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	104	16,401	50,677	187
196	90800-Customer Asst Expense	CUSTASST	(14,672)	(11,653)	(1,833)	(671)	(162)
197	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0
198	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
199	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0
200	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
201	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
202	910000-Misc Cust Serv Expense	CUSTASST	45,530	36,160	5,687	2,082	502
203	TOTAL CUSTOMER SERVICE EXPENSE		1,509,443	244,384	39,391	177,741	1,495
204							
205	SALES EXPENSES						
206	91200-Economic Development	OX_902_3	188,566	149,978	23,589	8,635	2,083
207	SALES EXPENSES TOTAL		188,566	149,978	23,589	8,635	2,083
208							
209	TOTAL CUSTOMER OPERATIONS EXPENSE		13,755,206	10,560,801	1,106,564	617,265	94,284
210							
211	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,390,455	75,543,392	7,138,933	37,149,421	431,188
212							
213	ADMINISTRATIVE & GENERAL EXPENSE						
214	92000-A&G Salaries	SALWAGXAG	17,254,441	6,622,351	763,191	2,907,113	53,874
215	92100-A&G Office & Supplies	SALWAGXAG	11,451,920	4,395,311	506,536	1,929,475	35,757
216	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,836,865)	(3,391,638)	(390,869)	(1,488,878)	(27,592)
217	92300-A&G Outside Services	SALWAGXAG	7,152,972	2,745,351	316,387	1,205,168	22,334
218	92400-A&G Property Insurance	TOTPLT	1,677,191	606,305	57,065	320,813	3,257
219	92500-A&G Injuries & Damages	SALWAGXAG	3,919,743	1,504,419	173,376	660,417	12,239
220	926000-Employee pensions and benefits	SALWAGXAG	20,142,697	7,730,880	890,943	3,393,740	62,892
221	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0
222	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	604,484	69,664	265,359	4,918
223	92800R-Regulatory Commission Expense TX	CLAIMREV	8,603,078	3,072,684	299,855	1,573,138	18,788
224	92800R-Regulatory Commission Expense TX	CLAIMREVR	177,925	177,925	0	0	0
225	92804R-Regulatory Commission Expense Misc	CLAIMREV	63,585	22,710	2,216	11,627	139
226	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(731,164)	(280,625)	(32,341)	(123,190)	(2,283)
227	93020-A&G Misc General Exp	SALWAGXAG	259,056	99,427	11,458	43,647	809
228	93100-A&G Rents	GENLPLT	6,662,336	2,616,235	306,307	1,104,940	21,940
229	93500-A&G Maint of Gen PLT	GENLPLT	64,574	25,358	2,969	10,710	213
230	Recoverable Contributions and Donations	SALWAGES	2,556,746	981,294	113,089	430,773	7,983
231	TOTAL A&G EXPENSE		71,993,210	27,532,470	3,089,849	12,244,852	215,267
232							
233	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		332,621,190	116,860,288	11,432,149	57,290,681	707,161
234							
235	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		287,383,665	103,075,862	10,228,782	49,394,273	646,456
236							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
191	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
192	CUSTOMER SERVICE EXPENSES								
193	90800EE-Customer Assistance Hist EE Amort	ENETRKR	(30,099)	(728)	(671)	(8,776)	0	(138)	(98)
194	90804EE-Customer Assistance SaversSwitch	PRODPLT	775,839	9,480	8,289	97,573	272,779	1,461	1,039
195	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	8	4,188	148,545	512,737	0	0
196	90800-Customer Asst Expense	CUSTASST	(14,672)	(51)	(41)	(217)	(45)	0	0
197	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0
198	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
199	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0
200	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
201	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
202	910000-Misc Cust Serv Expense	CUSTASST	45,530	159	127	672	140	0	0
203	TOTAL CUSTOMER SERVICE EXPENSE		1,509,443	8,867	11,891	237,797	785,611	1,323	941
204									
205	SALES EXPENSES								
206	91200-Economic Development	OX_902_3	188,566	658	525	2,737	361	0	0
207	SALES EXPENSES TOTAL		188,566	658	525	2,737	361	0	0
208									
209	TOTAL CUSTOMER OPERATIONS EXPENSE		13,755,206	41,758	39,828	398,783	890,627	2,807	2,490
210									
211	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,390,455	2,612,973	2,744,742	25,818,887	61,493,788	1,226,251	1,230,880
212									
213	ADMINISTRATIVE & GENERAL EXPENSE								
214	92000-A&G Salaries	SALWAGXAG	17,254,441	206,991	245,179	1,987,329	4,048,324	156,534	263,554
215	92100-A&G Office & Supplies	SALWAGXAG	11,451,920	137,381	162,727	1,319,007	2,686,907	103,893	174,923
216	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,836,865)	(106,010)	(125,568)	(1,017,811)	(2,073,350)	(80,169)	(134,979)
217	92300-A&G Outside Services	SALWAGXAG	7,152,972	85,810	101,641	823,864	1,678,267	64,893	109,259
218	92400-A&G Property Insurance	TOTPLT	1,677,191	21,890	26,363	201,025	421,190	11,275	8,008
219	92500-A&G Injuries & Damages	SALWAGXAG	3,919,743	47,023	55,698	451,468	919,670	35,560	59,872
220	926000-Employee pensions and benefits	SALWAGXAG	20,142,697	241,639	286,220	2,319,992	4,725,981	182,737	307,671
221	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
222	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	18,894	22,380	181,402	369,528	14,288	24,057
223	92800R-Regulatory Commission Expense TX	CLAIMREV	8,603,078	109,973	130,149	1,026,499	2,249,639	61,146	61,207
224	92800R-Regulatory Commission Expense TX	CLAIMREVR	177,925	0	0	0	0	0	0
225	92804R-Regulatory Commission Expense Misc	CLAIMREV	63,585	813	962	7,587	16,627	452	452
226	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(731,164)	(8,771)	(10,390)	(84,214)	(171,549)	(6,633)	(11,168)
227	93020-A&G Misc General Exp	SALWAGXAG	259,056	3,108	3,681	29,838	60,781	2,350	3,957
228	93100-A&G Rents	GENLPLT	6,662,336	78,706	93,033	752,882	1,529,574	59,142	99,576
229	93500-A&G Maint of Gen PLT	GENLPLT	64,574	763	902	7,297	14,825	573	965
230	Recoverable Contributions and Donations	SALWAGES	2,556,746	30,672	36,330	294,481	599,877	23,195	39,053
231	TOTAL A&G EXPENSE		71,993,210	868,881	1,029,307	8,300,647	17,076,291	629,237	1,006,408
232									
233	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		332,621,190	4,030,901	4,252,042	39,690,790	94,122,569	1,938,369	2,296,241
234									
235	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		287,383,665	3,481,854	3,774,049	34,119,534	78,570,079	1,855,488	2,237,288
236									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
191	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
192	CUSTOMER SERVICE EXPENSES										
193	90800EE-Customer Assistance Hist EE Amort	ENETRKR	(30,099)	0	0	(106)	(622)	(11)	(660)	(7,903)	(2,002)
194	90804EE-Customer Assistance SaversSwitch	PRODPLT	775,839	47,162	225,617	1,495	7,985	146	8,143	190,995	38,682
195	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	88,497	424,240	1	7	69	4,118	74	30
196	90800-Customer Asst Expense	CUSTASST	(14,672)	(8)	(37)	(1)	(50)	(0)	(41)	(10,064)	(1,589)
197	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0	0	0
198	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
199	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0	0	0
200	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
201	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
202	910000-Misc Cust Serv Expense	CUSTASST	45,530	25	115	2	156	1	126	31,230	4,930
203	TOTAL CUSTOMER SERVICE EXPENSE		1,509,443	135,676	649,935	1,392	7,475	205	11,687	204,332	40,052
204											
205	SALES EXPENSES										
206	91200-Economic Development	OX_902_3	188,566	65	297	9	648	3	522	129,529	20,449
207	SALES EXPENSES TOTAL		188,566	65	297	9	648	3	522	129,529	20,449
208											
209	TOTAL CUSTOMER OPERATIONS EXPENSE		13,755,206	154,224	736,403	2,400	39,358	396	39,431	8,975,527	1,585,274
210											
211	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,390,455	10,587,852	50,905,935	406,368	2,206,605	50,354	2,694,388	63,146,333	12,397,059
212											
213	ADMINISTRATIVE & GENERAL EXPENSE										
214	92000-A&G Salaries	SALWAGXAG	17,254,441	700,135	3,348,189	32,334	174,656	5,182	239,997	5,572,625	1,049,726
215	92100-A&G Office & Supplies	SALWAGXAG	11,451,920	464,686	2,222,221	21,460	115,921	3,439	159,288	3,698,598	696,712
216	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,836,865)	(358,574)	(1,714,776)	(16,560)	(89,450)	(2,654)	(122,915)	(2,854,021)	(537,618)
217	92300-A&G Outside Services	SALWAGXAG	7,152,972	290,247	1,388,020	13,404	72,405	2,148	99,493	2,310,178	435,173
218	92400-A&G Property Insurance	TOTPLT	1,677,191	72,940	348,251	3,294	18,597	477	25,886	507,438	98,867
219	92500-A&G Injuries & Damages	SALWAGXAG	3,919,743	159,052	760,618	7,345	39,677	1,177	54,521	1,265,950	238,469
220	926000-Employee pensions and benefits	SALWAGXAG	20,142,697	817,332	3,908,649	37,747	203,893	6,049	280,171	6,505,438	1,225,442
221	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0	0
222	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	63,908	305,621	2,951	15,943	473	21,907	508,666	95,818
223	92800R-Regulatory Commission Expense TX	CLAIMREV	8,603,078	388,413	1,861,226	16,596	93,377	2,381	127,768	2,570,277	502,408
224	92800R-Regulatory Commission Expense TX	CLAIMREVR	177,925	0	0	0	0	0	0	148,833	29,092
225	92804R-Regulatory Commission Expense Misc	CLAIMREV	63,585	2,871	13,756	123	690	18	944	18,997	3,713
226	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(731,164)	(29,669)	(141,881)	(1,370)	(7,401)	(220)	(10,170)	(236,142)	(44,483)
227	93020-A&G Misc General Exp	SALWAGXAG	259,056	10,512	50,269	485	2,622	78	3,603	83,667	15,760
228	93100-A&G Rents	GENLPLT	6,662,336	264,532	1,265,042	12,224	66,482	1,960	91,073	2,204,059	412,176
229	93500-A&G Maint of Gen PLT	GENLPLT	64,574	2,564	12,261	118	644	19	883	21,363	3,995
230	Recoverable Contributions and Donations	SALWAGES	2,556,746	103,745	496,131	4,791	25,880	768	35,563	825,746	155,547
231	TOTAL A&G EXPENSE		71,993,210	2,952,693	14,123,598	134,944	733,937	21,295	1,008,013	23,151,670	4,380,800
232											
233	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		332,621,190	16,229,104	77,893,465	628,517	3,402,384	80,136	4,171,906	97,783,603	19,076,685
234											
235	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		287,383,665	13,540,545	65,029,533	541,312	2,940,542	71,649	3,702,401	86,298,003	16,777,859
236											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
237	**DEPRECIATION AND AMORTIZATION EXPENSE**						
238	INTANGIBLE						
239	303003-Intg Misc Computr Softwar	SALWAGXAG	217,234	83,375	9,609	36,601	678
240	303004-Intg Misc Computr Softwar	SALWAGXAG	11,803,315	4,530,178	522,079	1,988,680	36,854
241	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,808,991	1,078,107	124,246	473,273	8,771
242	303010-Intg Misc Computr Softwar	SALWAGXAG	318,577	122,272	14,091	53,675	995
243	303014-Intg CRS Computr Softwar	CUST	87,567	69,791	10,977	4,018	969
244	TOTAL INTANGIBLE		15,235,684	5,883,723	681,002	2,556,247	48,267
245							
246	PRODUCTION						
247	Steam Production						
248	310002-Steam Prod Land Rights	DPROD	25,793	8,600	718	4,618	33
249	310003-Steam Prod Water Rights	DPROD	328,310	109,470	9,141	58,777	425
250	310004-Steam Prod Land Rights-NM	DPROD	973	325	27	174	1
251	311000E-Steam Prod Str & Improv	DPROD	7,857,577	2,619,999	218,768	1,406,741	10,180
252	312000E-Steam Prod Boiler Plant E	DPROD	27,102,107	9,036,820	754,566	4,852,088	35,112
253	314000-Steam Prod Turbogen Unit	DPROD	14,062,236	4,688,856	391,515	2,517,561	18,218
254	315000E-Steam Prod Acc Elec Eq	DPROD	2,290,593	763,766	63,774	410,085	2,968
255	316000E-Steam Prod Misc Pwr Plt E	DPROD	788,783	263,009	21,961	141,216	1,022
256	Total Steam Production		52,456,372	17,490,846	1,460,470	9,391,260	67,959
257	Other Production Equipment:						
258	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
259	341000E-Other Prod Str & Impr	DPROD	220,404	73,491	6,136	39,459	286
260	342000E-Other Prod Fuel Hldr	DPROD	102,345	34,125	2,849	18,323	133
261	343000-Other Prod Prime Mover	DPROD	934,687	311,658	26,023	167,337	1,211
262	344000E-Other Prod Generator	DPROD	2,768,195	923,016	77,071	495,590	3,586
263	344045-Other Prod Generator-Wind	WIND	16,554,620	2,941,015	345,556	2,544,848	25,675
264	345000E-Other Prod Access Elect Equip	DPROD	492,307	164,153	13,707	88,138	638
265	346000E-Other Prod Misc Pwr P	DPROD	80,672	26,899	2,246	14,443	105
266	Total Other Production Equipment		21,153,229	4,474,357	473,588	3,368,136	31,633
267	TOTAL PRODUCTION		73,609,601	21,965,203	1,934,059	12,759,396	99,592
268							
269	TRANSMISSION						
270	350002E-Transmission Land Right	DTRAN	802,729	281,654	22,862	144,942	1,004
271	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	68,147	25,932	3,015	21,175	146
272	352000-Transmission Str & Improv	DTRAN	898,131	315,127	25,579	162,168	1,124
273	352010-Tran Str & Impr-Prod	DPRODTI	9,087	3,030	253	1,627	12
274	353000E-Transmission Station	DTRAN	11,424,167	4,008,399	325,363	2,062,772	14,295
275	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	0	0	0	0
276	353010-Tran Station Equip Pro	DPRODTI	434,086	144,740	12,086	77,714	562
277	353045-Tran Station Equip-Wind	WIND	0	0	0	0	0
278	354000E-Tran Towers & Fixture	DTRAN	53,745	18,857	1,531	9,704	67
279	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,563	1,736	202	1,418	10
280	355010-Tran Poles & Fixtures-Prod	DPRODTI	7,809	2,604	217	1,398	10
281	355045-Tran Poles & Fixtures-Wind	WIND	15,188	2,698	317	2,335	24
282	355000E-Tran Poles & Fixture	DTRAN	17,827,696	6,255,205	507,736	3,219,007	22,307
283	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,513,458	575,916	66,949	470,269	3,252
284	356010-Tran OH Cond & Device-Prod	DPRODTI	475	158	13	85	1
285	356045-Tran OH Cond & Device-Wind	WIND	16,634	2,955	347	2,557	26
286	356000E-Tran OH Conductor & D	DTRAN	5,892,034	2,067,339	167,806	1,063,878	7,372
287	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	500,196	190,340	22,127	155,423	1,075
288	357000E-Tran Underground Cond	DTRAN	2,033	713	58	367	3
289	358000-Tran UG Conductor & Devic	DTRAN	6,130	2,151	175	1,107	8
290	359000-Transmission Road & Trai	DTRAN	3,666	1,286	104	662	5
291	TOTAL TRANSMISSION		39,688,563	13,900,840	1,156,740	7,398,609	51,301

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
237	**DEPRECIATION AND AMORTIZATION EXPENSE**								
238	INTANGIBLE								
239	303003-Intg Misc Computr Softwar	SALWAGXAG	217,234	2,606	3,087	25,020	50,968	1,971	3,318
240	303004-Intg Misc Computr Softwar	SALWAGXAG	11,803,315	141,597	167,721	1,359,480	2,769,353	107,081	180,291
241	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,808,991	33,698	39,915	323,534	659,060	25,484	42,906
242	303010-Intg Misc Computr Softwar	SALWAGXAG	318,577	3,822	4,527	36,693	74,746	2,890	4,866
243	303014-Intg CRS Computr Softwar	CUST	87,567	306	244	1,240	21	0	0
244	TOTAL INTANGIBLE		15,235,684	182,029	215,493	1,745,968	3,554,149	137,426	231,381
245									
246	PRODUCTION								
247	Steam Production								
248	310002-Steam Prod Land Rights	DPROD	25,793	306	263	2,960	8,220	43	31
249	310003-Steam Prod Water Rights	DPROD	328,310	3,901	3,345	37,675	104,633	550	391
250	310004-Steam Prod Land Rights-NM	DPROD	973	12	10	112	310	2	1
251	311000E-Steam Prod Str & Improv	DPROD	7,857,577	93,364	80,066	901,693	2,504,236	13,165	9,364
252	312000E-Steam Prod Boiler Plant E	DPROD	27,102,107	322,029	276,160	3,110,091	8,637,532	45,409	32,299
253	314000-Steam Prod Turbogen Unit	DPROD	14,062,236	167,088	143,289	1,613,706	4,481,681	23,561	16,759
254	315000E-Steam Prod Acc Elec Eq	DPROD	2,290,593	27,217	23,340	262,856	730,020	3,838	2,730
255	316000E-Steam Prod Misc Pwr Plt E	DPROD	788,783	9,372	8,037	90,516	251,388	1,322	940
256	Total Steam Production		52,456,372	623,290	534,510	6,019,610	16,718,021	87,890	62,516
257	Other Production Equipment:								
258	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
259	341000E-Other Prod Str & Impr	DPROD	220,404	2,619	2,246	25,292	70,244	369	263
260	342000E-Other Prod Fuel Hldr	DPROD	102,345	1,216	1,043	11,745	32,618	171	122
261	343000-Other Prod Prime Mover	DPROD	934,687	11,106	9,524	107,260	297,888	1,566	1,114
262	344000E-Other Prod Generator	DPROD	2,768,195	32,892	28,207	317,663	882,233	4,638	3,299
263	344045-Other Prod Generator-Wind	WIND	16,554,620	219,934	202,767	2,658,931	7,543,917	42,060	29,917
264	345000E-Other Prod Access Elect Equip	DPROD	492,307	5,850	5,016	56,495	156,900	825	587
265	346000E-Other Prod Misc Pwr P	DPROD	80,672	959	822	9,257	25,710	135	96
266	Total Other Production Equipment		21,153,229	274,575	249,625	3,186,643	9,009,510	49,765	35,398
267	TOTAL PRODUCTION		73,609,601	897,865	784,135	9,206,253	25,727,530	137,655	97,913
268									
269	TRANSMISSION								
270	350002E-Transmission Land Right	DTRAN	802,729	9,313	7,902	87,072	245,811	1,267	901
271	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	68,147	1,060	1,062	11,897	3,772	52	37
272	352000-Transmission Str & Improv	DTRAN	898,131	10,420	8,841	97,420	275,025	1,418	1,009
273	352010-Tran Str & Impr-Prod	DPRODTI	9,087	108	93	1,043	2,896	15	11
274	353000E-Transmission Station	DTRAN	11,424,167	132,544	112,456	1,239,180	3,498,294	18,036	12,829
275	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	0	0	0	208,591	0	0
276	353010-Tran Station Equip Pro	DPRODTI	434,086	5,158	4,423	49,813	138,345	727	517
277	353045-Tran Station Equip-Wind	WIND	0	0	0	0	0	0	0
278	354000E-Tran Towers & Fixture	DTRAN	53,745	624	529	5,830	16,458	85	60
279	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,563	71	71	796	253	3	2
280	355010-Tran Poles & Fixtures-Prod	DPRODTI	7,809	93	80	896	2,489	13	9
281	355045-Tran Poles & Fixtures-Wind	WIND	15,188	202	186	2,439	6,921	39	27
282	355000E-Tran Poles & Fixture	DTRAN	17,827,696	206,839	175,491	1,933,770	5,459,174	28,146	20,020
283	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,513,458	23,541	23,586	264,208	83,768	1,151	818
284	356010-Tran OH Cond & Device-Prod	DPRODTI	475	6	5	55	151	1	1
285	356045-Tran OH Cond & Device-Wind	WIND	16,634	221	204	2,672	7,580	42	30
286	356000E-Tran OH Conductor & D	DTRAN	5,892,034	68,360	58,000	639,109	1,804,251	9,302	6,617
287	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	500,196	7,780	7,795	87,320	27,685	380	270
288	357000E-Tran Underground Cond	DTRAN	2,033	24	20	221	623	3	2
289	358000-Tran UG Conductor & Devic	DTRAN	6,130	71	60	665	1,877	10	7
290	359000-Transmission Road & Trai	DTRAN	3,666	43	36	398	1,123	6	4
291	TOTAL TRANSMISSION		39,688,563	466,476	400,839	4,424,803	11,785,085	60,697	43,174

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
237	**DEPRECIATION AND AMORTIZATION EXPENSE**										
238	INTANGIBLE										
239	303003-Intg Misc Computr Softwar	SALWAGXAG	217,234	8,815	42,154	407	2,199	65	3,022	70,159	13,216
240	303004-Intg Misc Computr Softwar	SALWAGXAG	11,803,315	478,944	2,290,409	22,119	119,478	3,545	164,176	3,812,088	718,091
241	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,808,991	113,981	545,079	5,264	28,434	844	39,071	907,213	170,894
242	303010-Intg Misc Computr Softwar	SALWAGXAG	318,577	12,927	61,819	597	3,225	96	4,431	102,890	19,382
243	303014-Intg CRS Computr Softwar	CUST	87,567	4	17	4	302	1	243	60,275	9,516
244	TOTAL INTANGIBLE		15,235,684	614,670	2,939,478	28,391	153,637	4,550	210,943	4,952,625	931,098
245											
246	PRODUCTION										
247	Steam Production										
248	310002-Steam Prod Land Rights	DPROD	25,793	1,419	6,801	50	257	5	258	7,204	1,396
249	310003-Steam Prod Water Rights	DPROD	328,310	18,067	86,566	633	3,268	61	3,285	91,696	17,774
250	310004-Steam Prod Land Rights-NM	DPROD	973	54	257	2	10	0	10	272	53
251	311000E-Steam Prod Str & Improv	DPROD	7,857,577	432,416	2,071,820	15,156	78,209	1,454	78,612	2,194,601	425,399
252	312000E-Steam Prod Boiler Plant E	DPROD	27,102,107	1,491,477	7,146,055	52,274	269,755	5,015	271,145	7,569,547	1,467,272
253	314000-Steam Prod Turbogen Unit	DPROD	14,062,236	773,870	3,707,812	27,123	139,965	2,602	140,686	3,927,545	761,311
254	315000E-Steam Prod Acc Elec Eq	DPROD	2,290,593	126,055	603,964	4,418	22,799	424	22,916	639,757	124,010
255	316000E-Steam Prod Misc Pwr Plt E	DPROD	788,783	43,408	207,980	1,521	7,851	146	7,891	220,305	42,704
256	Total Steam Production		52,456,372	2,886,767	13,831,254	101,177	522,113	9,707	524,803	14,650,927	2,839,919
257	Other Production Equipment:										
258	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
259	341000E-Other Prod Str & Impr	DPROD	220,404	12,129	58,114	425	2,194	41	2,205	61,558	11,932
260	342000E-Other Prod Fuel Hldr	DPROD	102,345	5,632	26,985	197	1,019	19	1,024	28,585	5,541
261	343000-Other Prod Prime Mover	DPROD	934,687	51,437	246,450	1,803	9,303	173	9,351	261,056	50,603
262	344000E-Other Prod Generator	DPROD	2,768,195	152,339	729,894	5,339	27,553	512	27,695	773,150	149,866
263	344045-Other Prod Generator-Wind	WIND	16,554,620	1,307,957	6,235,960	31,810	188,124	3,261	199,505	2,339,899	601,116
264	345000E-Other Prod Access Elect Equip	DPROD	492,307	27,093	129,807	950	4,900	91	4,925	137,500	26,653
265	346000E-Other Prod Misc Pwr P	DPROD	80,672	4,440	21,271	156	803	15	807	22,531	4,367
266	Total Other Production Equipment		21,153,229	1,561,027	7,448,482	40,680	233,895	4,112	245,512	3,624,279	850,078
267	TOTAL PRODUCTION		73,609,601	4,447,794	21,279,736	141,857	756,008	13,820	770,315	18,275,205	3,689,997
268											
269	TRANSMISSION										
270	350002E-Transmission Land Right	DTRAN	802,729	42,344	203,467	1,536	7,778	146	7,756	236,672	44,982
271	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	68,147	1,196	2,576	132	928	125	937	22,019	3,913
272	352000-Transmission Str & Improv	DTRAN	898,131	47,376	227,648	1,718	8,702	163	8,678	264,800	50,328
273	352010-Tran Str & Impr-Prod	DPRODTI	9,087	500	2,396	18	90	2	91	2,538	492
274	353000E-Transmission Station	DTRAN	11,424,167	602,623	2,895,671	21,855	110,689	2,076	110,381	3,368,234	640,165
275	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	37,008	171,583	0	0	0	0	0	0
276	353010-Tran Station Equip Pro	DPRODTI	434,086	23,889	114,456	837	4,321	80	4,343	121,239	23,501
277	353045-Tran Station Equip-Wind	WIND	0	0	0	0	0	0	0	0	0
278	354000E-Tran Towers & Fixture	DTRAN	53,745	2,835	13,623	103	521	10	519	15,846	3,012
279	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,563	80	172	9	62	8	63	1,474	262
280	355010-Tran Poles & Fixtures-Prod	DPRODTI	7,809	430	2,059	15	78	1	78	2,181	423
281	355045-Tran Poles & Fixtures-Wind	WIND	15,188	1,200	5,721	29	173	3	183	2,147	551
282	355000E-Tran Poles & Fixture	DTRAN	17,827,696	940,407	4,518,767	34,105	172,733	3,239	172,252	5,256,212	998,993
283	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,513,458	26,569	57,199	2,925	20,616	2,766	20,820	489,019	86,897
284	356010-Tran OH Cond & Device-Prod	DPRODTI	475	26	125	1	5	0	5	133	26
285	356045-Tran OH Cond & Device-Wind	WIND	16,634	1,314	6,266	32	189	3	200	2,351	604
286	356000E-Tran OH Conductor & D	DTRAN	5,892,034	310,804	1,493,448	11,272	57,088	1,071	56,929	1,737,172	330,166
287	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	500,196	8,781	18,904	967	6,814	914	6,881	161,620	28,719
288	357000E-Tran Underground Cond	DTRAN	2,033	107	515	4	20	0	20	599	114
289	358000-Tran UG Conductor & Devic	DTRAN	6,130	323	1,554	12	59	1	59	1,807	343
290	359000-Transmission Road & Trai	DTRAN	3,666	193	929	7	36	1	35	1,081	205
291	TOTAL TRANSMISSION		39,688,563	2,048,006	9,737,079	75,575	390,901	10,610	390,229	11,687,144	2,213,696

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
292	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**						
293	DISTRIBUTION						
294	360005-Dist Land Rights-TX	DDISPSUB	40,339	18,376	1,635	10,218	88
295	361000E-Str & Improv	DDISPSUB	237,508	108,194	9,627	60,162	519
296	362000E-Other Eq	DDISPSUB	4,071,137	1,854,564	165,013	1,031,241	8,893
297	364000-Dist Poles, Towers & Fixt	PLT_364	6,988,643	3,263,167	290,346	1,814,502	15,647
298	365000-Dist OH Conductor & Devic	PLT_365	5,551,734	2,592,239	230,649	1,441,429	12,430
299	366000E-Dist Underground Cond	PLT_366	343,915	160,219	14,256	89,091	768
300	367000E-Dist UG Conductor & D	PLT_367	861,651	401,417	35,717	223,210	1,925
301	368000E-Dist Line Transformer	PLT_368	3,570,375	1,982,181	176,368	1,102,203	9,505
302	369010-Distribution Services O	CSERVICE	946,485	658,088	108,464	153,968	10,958
303	369020-Distribution Services U	CSERVICE	814,720	566,472	93,364	132,533	9,433
304	370000E-Distribution Meter	CMETERS	1,515,337	884,153	200,692	203,374	20,461
305	371000E-Dist Inst on Cust Premis	CUSTPREM	359,395	0	0	0	0
306	373000-Dist Street Light & Sg Sy	CLIGHT	680,063	0	0	0	0
307	TOTAL DISTRIBUTION		25,981,302	12,489,072	1,326,132	6,261,932	90,628
308							
309	GENERAL						
310	389002-General Land Rights	SALWAGXAG	482	185	21	81	2
311	390000-Genl Structures & Improv	SALWAGXAG	688,586	264,283	30,457	116,016	2,150
312	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0
313	390007-Genl Str & Imp Lease Bld	SALWAGXAG	139,819	53,663	6,184	23,557	437
314	390050-Genl Str & Imp-Call Center	CUST	159,970	127,496	20,053	7,341	1,770
315	391000-General Office Furn & E	SALWAGXAG	506,647	194,454	22,410	85,362	1,582
316	391004-General Info Sys Computer	SALWAGXAG	8,621,159	3,308,849	381,327	1,452,535	26,918
317	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
318	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0
319	392010-General Transp Eq Grp	CUST	101,681	81,040	12,746	4,666	1,125
320	392020-General Transp Eq Grp 2	CUST	1,129,153	899,939	141,544	51,816	12,497
321	392030-General Transp Eq Trailer	CUST	158,719	126,499	19,896	7,283	1,757
322	392040-General Transp Eq Grp 4	CUST	1,167,553	930,543	146,357	53,578	12,922
323	393000-General Stores Equipmen	SALWAGXAG	8,339	3,201	369	1,405	26
324	394000-General Tools & Shop Equi	SALWAGXAG	840,844	322,721	37,192	141,670	2,625
325	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0
326	395000-General Laboratory Equi	SALWAGXAG	209,771	80,511	9,279	35,343	655
327	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0
328	396000-General Power Operated E	SALWAGXAG	234,934	90,169	10,391	39,583	734
329	397000-General Communication E	SALWAGXAG	1,735,153	665,961	76,749	292,347	5,418
330	397010-General Comm Eq Two Wa	SALWAGXAG	1,734,856	665,847	76,735	292,297	5,417
331	397020-General Comm Eq AE	SALWAGXAG	1,561	599	69	263	5
332	397030-General Comm Eq EM	SALWAGXAG	285,433	109,551	12,625	48,091	891
333	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0
334	398000-General Miscellaneous E	SALWAGXAG	69,617	26,719	3,079	11,729	217
335	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0
336	TOTAL GENERAL		17,794,278	7,952,232	1,007,484	2,664,965	77,148
337							
338	40730 - Regulatory Debits	TOTPLT	1,995,708	721,449	67,902	381,739	3,875
339							
340	40730-Amortization of Regulatory Debits	TOTPLT	(695,505)	(251,425)	(23,664)	(133,036)	(1,350)
341	40740-Amortization of Regulatory Credits	TOTPLT	2,860,773	1,034,169	97,335	547,208	5,555
342							
343	**TOTAL DEPRECIATION EXPENSE**		174,305,136	62,912,518	6,173,318	32,022,887	370,811
344	**TOTAL AMORTIZATION EXPENSE**		2,165,268	782,744	73,671	414,172	4,204
345	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		176,470,404	63,695,263	6,246,990	32,437,059	375,015
346	**OTHER OPERATING EXPENSES**						

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
292	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
293	DISTRIBUTION								
294	360005-Dist Land Rights-TX	DDISPSUB	40,339	748	1,491	7,434	0	204	145
295	361000E-Str & Improv	DDISPSUB	237,508	4,403	8,778	43,772	0	1,200	853
296	362000E-Other Eq	DDISPSUB	4,071,137	75,473	150,462	750,300	0	20,565	14,628
297	364000-Dist Poles, Towers & Fixt	PLT_364	6,988,643	129,919	264,125	1,149,015	0	36,185	25,738
298	365000-Dist OH Conductor & Devic	PLT_365	5,551,734	103,206	209,819	912,770	0	28,745	20,446
299	366000E-Dist Underground Cond	PLT_366	343,915	6,392	12,971	57,177	0	1,777	1,264
300	367000E-Dist UG Conductor & D	PLT_367	861,651	16,014	32,498	143,254	0	4,451	3,166
301	368000E-Dist Line Transformer	PLT_368	3,570,375	67,798	158,055	36,651	0	21,980	15,634
302	369010-Distribution Services O	CSERVICE	946,485	8,188	6,818	0	0	0	0
303	369020-Distribution Services U	CSERVICE	814,720	7,048	5,869	0	0	0	0
304	370000E-Distribution Meter	CMETERS	1,515,337	19,963	21,412	150,174	15,107	0	0
305	371000E-Dist Inst on Cust Premis	CUSTPREM	359,395	0	0	0	0	0	359,395
306	373000-Dist Street Light & Sg Sy	CLIGHT	680,063	0	0	0	0	680,063	0
307	TOTAL DISTRIBUTION		25,981,302	439,151	872,297	3,250,547	15,107	795,168	441,269
308									
309	GENERAL								
310	389002-General Land Rights	SALWAGXAG	482	6	7	55	113	4	7
311	390000-Genl Structures & Improv	SALWAGXAG	688,586	8,261	9,785	79,310	161,560	6,247	10,518
312	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
313	390007-Genl Str & Imp Lease Bld	SALWAGXAG	139,819	1,677	1,987	16,104	32,805	1,268	2,136
314	390050-Genl Str & Imp-Call Center	CUST	159,970	559	446	2,265	38	0	0
315	391000-General Office Furn & E	SALWAGXAG	506,647	6,078	7,199	58,354	118,872	4,596	7,739
316	391004-General Info Sys Computer	SALWAGXAG	8,621,159	103,423	122,503	992,967	2,022,740	78,212	131,685
317	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
318	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
319	392010-General Transp Eq Grp	CUST	101,681	356	284	1,440	24	0	0
320	392020-General Transp Eq Grp 2	CUST	1,129,153	3,948	3,151	15,990	270	0	0
321	392030-General Transp Eq Trailer	CUST	158,719	555	443	2,248	38	0	0
322	392040-General Transp Eq Grp 4	CUST	1,167,553	4,082	3,258	16,533	279	0	0
323	393000-General Stores Equipmen	SALWAGXAG	8,339	100	118	960	1,957	76	127
324	394000-General Tools & Shop Equi	SALWAGXAG	840,844	10,087	11,948	96,847	197,283	7,628	12,844
325	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
326	395000-General Laboratory Equi	SALWAGXAG	209,771	2,516	2,981	24,161	49,218	1,903	3,204
327	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
328	396000-General Power Operated E	SALWAGXAG	234,934	2,818	3,338	27,059	55,121	2,131	3,589
329	397000-General Communication E	SALWAGXAG	1,735,153	20,816	24,656	199,851	407,110	15,742	26,504
330	397010-General Comm Eq Two Wa	SALWAGXAG	1,734,856	20,812	24,652	199,817	407,041	15,739	26,499
331	397020-General Comm Eq AE	SALWAGXAG	1,561	19	22	180	366	14	24
332	397030-General Comm Eq EM	SALWAGXAG	285,433	3,424	4,056	32,876	66,970	2,589	4,360
333	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
334	398000-General Miscellaneous E	SALWAGXAG	69,617	835	989	8,018	16,334	632	1,063
335	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
336	TOTAL GENERAL		17,794,278	190,372	221,822	1,775,035	3,538,139	136,782	230,298
337									
338	40730 - Regulatory Debits	TOTPLT	1,995,708	26,048	31,370	239,202	501,179	13,416	9,529
339									
340	40730-Amortization of Regulatory Debits	TOTPLT	(695,505)	(9,078)	(10,932)	(83,362)	(174,661)	(4,676)	(3,321)
341	40740-Amortization of Regulatory Credits	TOTPLT	2,860,773	37,338	44,967	342,888	718,421	19,232	13,659
342									
343	**TOTAL DEPRECIATION EXPENSE**		174,305,136	2,201,940	2,525,956	20,641,809	45,121,189	1,281,145	1,053,564
344	**TOTAL AMORTIZATION EXPENSE**		2,165,268	28,261	34,035	259,526	543,760	14,556	10,338
345	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		176,470,404	2,230,201	2,559,991	20,901,334	45,664,949	1,295,701	1,063,902
346	**OTHER OPERATING EXPENSES**								

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
292	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**										
293	DISTRIBUTION										
294	360005-Dist Land Rights-TX	DDISPSUB	40,339	0	0	125	623	27	1,464	15,295	3,081
295	361000E-Str & Improv	DDISPSUB	237,508	0	0	736	3,667	158	8,620	90,056	18,139
296	362000E-Other Eq	DDISPSUB	4,071,137	0	0	12,617	62,856	2,706	147,755	1,543,647	310,917
297	364000-Dist Poles, Towers & Fixt	PLT_364	6,988,643	0	0	19,321	110,597	4,144	259,980	2,716,098	547,069
298	365000-Dist OH Conductor & Devic	PLT_365	5,551,734	0	0	15,349	87,858	3,292	206,527	2,157,651	434,588
299	366000E-Dist Underground Cond	PLT_366	343,915	0	0	961	5,430	206	12,765	133,359	26,861
300	367000E-Dist UG Conductor & D	PLT_367	861,651	0	0	2,409	13,605	517	31,981	334,119	67,297
301	368000E-Dist Line Transformer	PLT_368	3,570,375	0	0	616	67,181	132	157,923	1,649,869	332,312
302	369010-Distribution Services O	CSERVICE	946,485	0	0	0	8,188	0	6,818	567,837	90,251
303	369020-Distribution Services U	CSERVICE	814,720	0	0	0	7,048	0	5,869	488,786	77,687
304	370000E-Distribution Meter	CMETERS	1,515,337	2,680	12,427	5,489	14,474	2,271	19,141	761,801	122,353
305	371000E-Dist Inst on Cust Premis	CUSTPREM	359,395	0	0	0	0	0	0	0	0
306	373000-Dist Street Light & Sg Sy	CLIGHT	680,063	0	0	0	0	0	0	0	0
307	TOTAL DISTRIBUTION		25,981,302	2,680	12,427	57,624	381,527	13,454	858,843	10,458,518	2,030,554
308											
309	GENERAL										
310	389002-General Land Rights	SALWAGXAG	482	20	93	1	5	0	7	156	29
311	390000-Genl Structures & Improv	SALWAGXAG	688,586	27,941	133,619	1,290	6,970	207	9,578	222,391	41,892
312	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0	0
313	390007-Genl Str & Imp Lease Bld	SALWAGXAG	139,819	5,673	27,132	262	1,415	42	1,945	45,157	8,506
314	390050-Genl Str & Imp-Call Center	CUST	159,970	7	31	8	551	2	444	110,112	17,384
315	391000-General Office Furn & E	SALWAGXAG	506,647	20,558	98,314	949	5,128	152	7,047	163,630	30,823
316	391004-General Info Sys Computer	SALWAGXAG	8,621,159	349,822	1,672,918	16,156	87,267	2,589	119,914	2,784,355	524,494
317	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
318	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
319	392010-General Transp Eq Grp	CUST	101,681	4	20	5	350	2	282	69,990	11,050
320	392020-General Transp Eq Grp 2	CUST	1,129,153	48	222	57	3,891	18	3,133	777,233	122,706
321	392030-General Transp Eq Trailer	CUST	158,719	7	31	8	547	2	440	109,251	17,248
322	392040-General Transp Eq Grp 4	CUST	1,167,553	50	229	59	4,023	18	3,240	803,665	126,879
323	393000-General Stores Equipmen	SALWAGXAG	8,339	338	1,618	16	84	3	116	2,693	507
324	394000-General Tools & Shop Equi	SALWAGXAG	840,844	34,119	163,164	1,576	8,511	253	11,696	271,565	51,155
325	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
326	395000-General Laboratory Equi	SALWAGXAG	209,771	8,512	40,706	393	2,123	63	2,918	67,749	12,762
327	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
328	396000-General Power Operated E	SALWAGXAG	234,934	9,533	45,588	440	2,378	71	3,268	75,876	14,293
329	397000-General Communication E	SALWAGXAG	1,735,153	70,407	336,703	3,252	17,564	521	24,135	560,398	105,563
330	397010-General Comm Eq Two Wa	SALWAGXAG	1,734,856	70,395	336,645	3,251	17,561	521	24,131	560,302	105,545
331	397020-General Comm Eq AE	SALWAGXAG	1,561	63	303	3	16	0	22	504	95
332	397030-General Comm Eq EM	SALWAGXAG	285,433	11,582	55,388	535	2,889	86	3,970	92,186	17,365
333	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
334	398000-General Miscellaneous E	SALWAGXAG	69,617	2,825	13,509	130	705	21	968	22,484	4,235
335	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
336	TOTAL GENERAL		17,794,278	611,905	2,926,233	28,391	161,981	4,570	217,253	6,739,698	1,212,534
337											
338	40730 - Regulatory Debits	TOTPLT	1,995,708	86,792	414,387	3,919	22,128	568	30,802	603,806	117,643
339											
340	40730-Amortization of Regulatory Debits	TOTPLT	(695,505)	(30,247)	(144,414)	(1,366)	(7,712)	(198)	(10,735)	(210,427)	(40,999)
341	40740-Amortization of Regulatory Credits	TOTPLT	2,860,773	124,413	594,008	5,618	31,720	814	44,154	865,533	168,637
342											
343	**TOTAL DEPRECIATION EXPENSE**		174,305,136	7,811,848	37,309,341	335,758	1,866,182	47,571	2,478,385	52,716,996	10,195,522
344	**TOTAL AMORTIZATION EXPENSE**		2,165,268	94,166	449,594	4,252	24,009	616	33,419	655,106	127,638
345	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		176,470,404	7,906,014	37,758,935	340,010	1,890,191	48,187	2,511,804	53,372,102	10,323,160
346	**OTHER OPERATING EXPENSES**										

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
347							
348	**TAXES OTHER THAN INCOME TAXES**						
349							
350	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,314,780	2,039,842	235,081	895,460	16,595
351	40831-Payroll Taxes	SALWAGES	0	0	0	0	0
352	40812-Property Tax KS	NETPLT	0	0	0	0	0
353	40815-Property Tax NM	NETPLT	0	0	0	0	0
354	40817-Property Tax OK	NETPLT	0	0	0	0	0
355	408100-Tax Other Than Income Tax - Property	NETPLT	29,270,491	10,344,967	964,147	5,602,501	54,255
356	40832-Sales and Use Tax	NETPLT	0	0	0	0	0
357	40833-Other Taxes	TOTPLT	0	0	0	0	0
358	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,310,169	6,401,612	516,628	3,081,050	47,975
359	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,433,165	4,207,208	339,533	2,024,899	31,530
360	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	173,424	61,293	5,712	33,194	321
361	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0
362							
363	Payroll Tax Adjustment	SALWAGES	(159,000)	(61,025)	(7,033)	(26,789)	(496)
364	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		41,859,435	16,530,992	1,531,729	8,496,071	101,882
365							
366	**TOTAL TAXES OTHER THAN INCOME**		53,343,028	22,993,897	2,054,069	11,610,315	150,179
367							
368							
369							
370							
371							
372							
373							
374							
375							
376							
377							
378							
379							
380							
381							
382							
383							
384							
385							
386							
387							
388							
389							
390							
391							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
347									
348	**TAXES OTHER THAN INCOME TAXES**								
349									
350	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,314,780	63,758	75,521	612,145	1,246,980	48,216	81,181
351	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0
352	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0
353	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0
354	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0
355	408100-Tax Other Than Income Tax - Property	NETPLT	29,270,491	385,082	465,674	3,593,689	7,508,444	197,845	153,887
356	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
357	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
358	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,310,169	191,725	403,539	217,821	221,532	135,175	93,113
359	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,433,165	126,004	265,210	143,155	145,593	88,839	61,195
360	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	173,424	2,282	2,759	21,292	44,487	1,172	912
361	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
362									
363	Payroll Tax Adjustment	SALWAGES	(159,000)	(1,907)	(2,259)	(18,313)	(37,305)	(1,442)	(2,429)
364	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		41,859,435	572,936	804,145	4,330,675	8,863,712	333,457	293,835
365									
366	**TOTAL TAXES OTHER THAN INCOME**		53,343,028	766,943	1,210,443	4,569,789	9,129,730	469,805	387,859
367									
368									
369									
370									
371									
372									
373									
374									
375									
376									
377									
378									
379									
380									
381									
382									
383									
384									
385									
386									
387									
388									
389									
390									
391									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
347											
348	**TAXES OTHER THAN INCOME TAXES**										
349											
350	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,314,780	215,658	1,031,322	9,960	53,798	1,596	73,925	1,716,501	323,341
351	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0	0	0
352	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0	0	0
353	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0	0	0
354	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0	0	0
355	408100-Tax Other Than Income Tax - Property	NETPLT	29,270,491	1,302,248	6,206,196	57,880	327,202	8,595	457,078	8,647,959	1,697,008
356	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0	0
357	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0	0
358	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,310,169	0	221,532	22,893	168,831	4,080	399,459	5,407,718	993,894
359	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,433,165	0	145,593	15,046	110,958	2,681	262,529	3,554,010	653,198
360	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	173,424	7,716	36,771	343	1,939	51	2,708	51,238	10,055
361	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0	0
362											
363	Payroll Tax Adjustment	SALWAGES	(159,000)	(6,452)	(30,854)	(298)	(1,609)	(48)	(2,212)	(51,352)	(9,673)
364	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		41,859,435	1,511,455	7,352,257	82,587	490,349	12,825	791,321	13,867,119	2,663,874
365											
366	**TOTAL TAXES OTHER THAN INCOME**		53,343,028	1,519,170	7,610,560	105,824	661,119	16,956	1,193,488	19,326,074	3,667,822
367											
368											
369											
370											
371											
372											
373											
374											
375											
376											
377											
378											
379											
380											
381											
382											
383											
384											
385											
386											
387											
388											
389											
390											
391											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
392	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**						
393	OPERATING REVENUES						
394	SALES OF ELECTRICITY REVENUE		553,798,751	197,684,429	21,159,415	109,487,476	1,489,743
395	OTHER OPERATING REVENUE		92,132,975	33,317,224	2,812,024	16,941,042	134,383
396	TOTAL OPERATING REVENUES		645,931,726	231,001,653	23,971,439	126,428,518	1,624,126
397	Less:						
398	O&M EXPENSE INCL COST OF SALES		332,621,190	116,860,288	11,432,149	57,290,681	707,161
399	DEPRECIATION EXPENSE		174,305,136	62,912,518	6,173,318	32,022,887	370,811
400	AMORTIZATION EXPENSE		2,165,268	782,744	73,671	414,172	4,204
401	TAXES OTHER THAN INCOME TAXES		53,343,028	22,993,897	2,054,069	11,610,315	150,179
402	**NET OPERATING INCOME BEFORE TAXES**		83,497,104	27,452,206	4,238,231	25,090,463	391,771
403	Less:						
404	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.96%)		50,702,780	17,569,481	1,649,775	9,609,096	95,098
405							
406							
407	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		32,794,324	9,882,725	2,588,457	15,481,367	296,673
408							
409	**SCHEDULE M ITEMS**						
410	Sched M: Plant Temporary						
411	303003-Intg Misc Computr Softwar	SALWAGXAG	27,762	10,655	1,228	4,678	87
412	303004-Intg Misc Computr Softwar	SALWAGXAG	1,157,479	444,247	51,197	195,018	3,614
413	303005-Intg Misc Computr Soft 15y	SALWAGXAG	717,548	275,399	31,738	120,896	2,240
414	303010-Intg Misc Computr Softwar	SALWAGXAG	82,034	31,485	3,628	13,821	256
415	303014-Intg CRS Computr Softwar	CUST	(14,567)	(11,610)	(1,826)	(668)	(161)
416	TOTAL INTANGIBLE		1,970,257	750,177	85,966	333,744	6,036
417							
418	310001-Steam Prod Land Own in Fe	DPROD	(1,009)	(337)	(28)	(181)	(1)
419	310002-Steam Prod Land Rights	DPROD	5,722	1,908	159	1,024	7
420	310003-Steam Prod Water Rights	DPROD	247,912	82,663	6,902	44,384	321
421	310004-Steam Prod Land Rights-NM	DPROD	381	127	11	68	0
422	311000E-Steam Prod Str & Improv	DPROD	(6,214)	(2,072)	(173)	(1,112)	(8)
423	312000E-Steam Prod Boiler Plant E	DPROD	2,194,516	731,731	61,099	392,884	2,843
424	314000-Steam Prod Turbogen Unit	DPROD	781,584	260,608	21,761	139,927	1,013
425	315000E-Steam Prod Acc Elec Eq	DPROD	(107,977)	(36,004)	(3,006)	(19,331)	(140)
426	316000E-Steam Prod Misc Pwr Plt E	DPROD	(249,496)	(83,191)	(6,946)	(44,667)	(323)
427	317000-Steam Prod ARC	DPROD	0	0	0	0	0
428	Total Steam Production		2,865,417	955,433	79,778	512,995	3,712
429							
430	340001-Other Prod Land Own in Fee	DPROD	(1,051)	(351)	(29)	(188)	(1)
431	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
432	341000E-Other Prod Str & Impr	DPROD	(922,404)	(307,563)	(25,681)	(165,138)	(1,195)
433	342000E-Other Prod Fuel Hldr	DPROD	(1,510)	(504)	(42)	(270)	(2)
434	343000-Other Prod Prime Mover	DPROD	(423,352)	(141,161)	(11,787)	(75,793)	(548)
435	344000E-Other Prod Generator	DPROD	640,741	213,646	17,839	114,712	830
436	344045-Other Prod Generator-Wind	WIND	(66,912,532)	(11,887,361)	(1,396,710)	(10,286,083)	(103,777)
437	345000E-Other Prod Access Elect Equip	DPROD	48,826	16,280	1,359	8,741	63
438	346000E-Other Prod Misc Pwr P	DPROD	(47)	(16)	(1)	(8)	(0)
439	347000-Other Prod ARC	DPROD	0	0	0	0	0
440	Total Other Production Equipment		(67,571,330)	(12,107,028)	(1,415,052)	(10,404,028)	(104,630)
441							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
392	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
393	OPERATING REVENUES								
394	SALES OF ELECTRICITY REVENUE		553,798,751	7,435,631	10,558,413	67,147,285	130,907,681	3,951,561	3,977,117
395	OTHER OPERATING REVENUE		92,132,975	1,097,751	1,050,307	10,057,406	26,283,199	267,932	171,708
396	TOTAL OPERATING REVENUES		645,931,726	8,533,382	11,608,720	77,204,691	157,190,880	4,219,493	4,148,825
397	Less:								
398	O&M EXPENSE INCL COST OF SALES		332,621,190	4,030,901	4,252,042	39,690,790	94,122,569	1,938,369	2,296,241
399	DEPRECIATION EXPENSE		174,305,136	2,201,940	2,525,956	20,641,809	45,121,189	1,281,145	1,053,564
400	AMORTIZATION EXPENSE		2,165,268	28,261	34,035	259,526	543,760	14,556	10,338
401	TAXES OTHER THAN INCOME TAXES		53,343,028	766,943	1,210,443	4,569,789	9,129,730	469,805	387,859
402	**NET OPERATING INCOME BEFORE TAXES**		83,497,104	1,505,338	3,586,243	12,042,778	8,273,631	515,618	400,823
403	Less:								
404	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.96%)		50,702,780	665,751	796,159	6,281,949	13,390,095	339,274	306,103
405									
406									
407	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		32,794,324	839,587	2,790,085	5,760,830	(5,116,464)	176,344	94,720
408									
409	**SCHEDULE M ITEMS**								
410	Sched M: Plant Temporary								
411	303003-Intg Misc Computr Softwar	SALWAGXAG	27,762	333	394	3,198	6,514	252	424
412	303004-Intg Misc Computr Softwar	SALWAGXAG	1,157,479	13,886	16,447	133,316	271,573	10,501	17,680
413	303005-Intg Misc Computr Soft 15y	SALWAGXAG	717,548	8,608	10,196	82,646	168,355	6,510	10,960
414	303010-Intg Misc Computr Softwar	SALWAGXAG	82,034	984	1,166	9,449	19,247	744	1,253
415	303014-Intg CRS Computr Softwar	CUST	(14,567)	(51)	(41)	(206)	(3)	0	0
416	TOTAL INTANGIBLE		1,970,257	23,760	28,163	228,401	465,686	18,007	30,317
417									
418	310001-Steam Prod Land Own in Fe	DPROD	(1,009)	(12)	(10)	(116)	(322)	(2)	(1)
419	310002-Steam Prod Land Rights	DPROD	5,722	68	58	657	1,823	10	7
420	310003-Steam Prod Water Rights	DPROD	247,912	2,946	2,526	28,449	79,010	415	295
421	310004-Steam Prod Land Rights-NM	DPROD	381	5	4	44	121	1	0
422	311000E-Steam Prod Str & Improv	DPROD	(6,214)	(74)	(63)	(713)	(1,980)	(10)	(7)
423	312000E-Steam Prod Boiler Plant E	DPROD	2,194,516	26,075	22,361	251,831	699,400	3,677	2,615
424	314000-Steam Prod Turbogen Unit	DPROD	781,584	9,287	7,964	89,690	249,093	1,310	931
425	315000E-Steam Prod Acc Elec Eq	DPROD	(107,977)	(1,283)	(1,100)	(12,391)	(34,413)	(181)	(129)
426	316000E-Steam Prod Misc Pwr Plt E	DPROD	(249,496)	(2,965)	(2,542)	(28,631)	(79,515)	(418)	(297)
427	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0
428	Total Steam Production		2,865,417	34,047	29,197	328,820	913,218	4,801	3,415
429									
430	340001-Other Prod Land Own in Fee	DPROD	(1,051)	(12)	(11)	(121)	(335)	(2)	(1)
431	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
432	341000E-Other Prod Str & Impr	DPROD	(922,404)	(10,960)	(9,399)	(105,850)	(293,973)	(1,545)	(1,099)
433	342000E-Other Prod Fuel Hldr	DPROD	(1,510)	(18)	(15)	(173)	(481)	(3)	(2)
434	343000-Other Prod Prime Mover	DPROD	(423,352)	(5,030)	(4,314)	(48,582)	(134,924)	(709)	(505)
435	344000E-Other Prod Generator	DPROD	640,741	7,613	6,529	73,528	204,206	1,074	764
436	344045-Other Prod Generator-Wind	WIND	(66,912,532)	(888,956)	(819,568)	(10,747,201)	(30,491,948)	(170,004)	(120,923)
437	345000E-Other Prod Access Elect Equip	DPROD	48,826	580	498	5,603	15,561	82	58
438	346000E-Other Prod Misc Pwr P	DPROD	(47)	(1)	(0)	(5)	(15)	(0)	(0)
439	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
440	Total Other Production Equipment		(67,571,330)	(896,784)	(826,281)	(10,822,801)	(30,701,909)	(171,108)	(121,708)
441									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
392	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**										
393	OPERATING REVENUES										
394	SALES OF ELECTRICITY REVENUE		553,798,751	23,438,009	107,469,672	1,192,302	6,243,329	127,953	10,430,460	164,691,986	32,992,443
395	OTHER OPERATING REVENUE		92,132,975	4,529,619	21,753,579	177,005	920,745	18,512	1,031,795	27,993,694	5,323,530
396	TOTAL OPERATING REVENUES		645,931,726	27,967,628	129,223,251	1,369,307	7,164,074	146,465	11,462,255	192,685,680	38,315,973
397	Less:										
398	O&M EXPENSE INCL COST OF SALES		332,621,190	16,229,104	77,893,465	628,517	3,402,384	80,136	4,171,906	97,783,603	19,076,685
399	DEPRECIATION EXPENSE		174,305,136	7,811,848	37,309,341	335,758	1,866,182	47,571	2,478,385	52,716,996	10,195,522
400	AMORTIZATION EXPENSE		2,165,268	94,166	449,594	4,252	24,009	616	33,419	655,106	127,638
401	TAXES OTHER THAN INCOME TAXES		53,343,028	1,519,170	7,610,560	105,824	661,119	16,956	1,193,488	19,326,074	3,667,822
402	**NET OPERATING INCOME BEFORE TAXES**		83,497,104	2,313,340	5,960,291	294,957	1,210,381	1,187	3,585,057	22,203,901	5,248,305
403	Less:										
404	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.96%)		50,702,780	2,322,696	11,067,399	99,981	565,770	14,738	781,420	14,675,717	2,893,765
405											
406											
407	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		32,794,324	(9,356)	(5,107,108)	194,976	644,611	(13,552)	2,803,637	7,528,184	2,354,541
408											
409	**SCHEDULE M ITEMS**										
410	Sched M: Plant Temporary										
411	303003-Intg Misc Computr Softwar	SALWAGXAG	27,762	1,127	5,387	52	281	8	386	8,966	1,689
412	303004-Intg Misc Computr Softwar	SALWAGXAG	1,157,479	46,967	224,606	2,169	11,716	348	16,100	373,828	70,419
413	303005-Intg Misc Computr Soft 15y	SALWAGXAG	717,548	29,116	139,239	1,345	7,263	215	9,981	231,745	43,654
414	303010-Intg Misc Computr Softwar	SALWAGXAG	82,034	3,329	15,919	154	830	25	1,141	26,494	4,991
415	303014-Intg CRS Computr Softwar	CUST	(14,567)	(1)	(3)	(1)	(50)	(0)	(40)	(10,027)	(1,583)
416	TOTAL INTANGIBLE		1,970,257	80,538	385,148	3,719	20,041	596	27,567	631,007	119,170
417											
418	310001-Steam Prod Land Own in Fe	DPROD	(1,009)	(56)	(266)	(2)	(10)	(0)	(10)	(282)	(55)
419	310002-Steam Prod Land Rights	DPROD	5,722	315	1,509	11	57	1	57	1,598	310
420	310003-Steam Prod Water Rights	DPROD	247,912	13,643	65,367	478	2,468	46	2,480	69,241	13,422
421	310004-Steam Prod Land Rights-NM	DPROD	381	21	100	1	4	0	4	106	21
422	311000E-Steam Prod Str & Improv	DPROD	(6,214)	(342)	(1,638)	(12)	(62)	(1)	(62)	(1,736)	(336)
423	312000E-Steam Prod Boiler Plant E	DPROD	2,194,516	120,768	578,631	4,233	21,843	406	21,955	612,923	118,808
424	314000-Steam Prod Turbogen Unit	DPROD	781,584	43,012	206,081	1,508	7,779	145	7,819	218,294	42,314
425	315000E-Steam Prod Acc Elec Eq	DPROD	(107,977)	(5,942)	(28,471)	(208)	(1,075)	(20)	(1,080)	(30,158)	(5,846)
426	316000E-Steam Prod Misc Pwr Plt E	DPROD	(249,496)	(13,730)	(65,785)	(481)	(2,483)	(46)	(2,496)	(69,684)	(13,507)
427	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0	0	0
428	Total Steam Production		2,865,417	157,689	755,529	5,527	28,520	530	28,667	800,303	155,130
429											
430	340001-Other Prod Land Own in Fee	DPROD	(1,051)	(58)	(277)	(2)	(10)	(0)	(11)	(294)	(57)
431	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
432	341000E-Other Prod Str & Impr	DPROD	(922,404)	(50,762)	(243,212)	(1,779)	(9,181)	(171)	(9,228)	(257,625)	(49,938)
433	342000E-Other Prod Fuel Hldr	DPROD	(1,510)	(83)	(398)	(3)	(15)	(0)	(15)	(422)	(82)
434	343000-Other Prod Prime Mover	DPROD	(423,352)	(23,298)	(111,626)	(817)	(4,214)	(78)	(4,235)	(118,241)	(22,920)
435	344000E-Other Prod Generator	DPROD	640,741	35,261	168,945	1,236	6,377	119	6,410	178,957	34,689
436	344045-Other Prod Generator-Wind	WIND	(66,912,532)	(5,286,666)	(25,205,282)	(128,573)	(760,383)	(13,182)	(806,386)	(9,457,697)	(2,429,665)
437	345000E-Other Prod Access Elect Equip	DPROD	48,826	2,687	12,874	94	486	9	488	13,637	2,643
438	346000E-Other Prod Misc Pwr P	DPROD	(47)	(3)	(13)	(0)	(0)	(0)	(0)	(13)	(3)
439	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0	0
440	Total Other Production Equipment		(67,571,330)	(5,322,921)	(25,378,988)	(129,844)	(766,940)	(13,304)	(812,977)	(9,641,697)	(2,465,331)
441											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
442	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
443	**SCHEDULE M ITEMS CONTINUED**						
444	105000-Held for Future Us	DTRAN	0	0	0	0	0
445	350001-Tran Land Owned in Fe	DTRAN	(1,617)	(567)	(46)	(292)	(2)
446	350002E-Transmission Land Right	DTRAN	(1,801,438)	(632,071)	(51,305)	(325,271)	(2,254)
447	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(152,931)	(59,236)	(6,886)	(47,246)	(351)
448	350045-Tran Land Fee-Wind	WIND	(15)	(3)	(0)	(2)	(0)
449	352000-Transmission Str & Improv	DTRAN	(908,561)	(318,787)	(25,876)	(164,052)	(1,137)
450	352010-Tran Str & Impr-Prod	DPRODTI	5,744	1,915	160	1,028	7
451	353000E-Transmission Station	DTRAN	(9,637,602)	(3,381,546)	(274,481)	(1,740,186)	(12,059)
452	353010-Tran Station Equip Pro	DPRODTI	233,912	77,995	6,512	41,877	303
453	353045-Tran Station Equip-Wind	WIND	(180,290)	(32,030)	(3,763)	(27,715)	(280)
454	354000E-Tran Towers & Fixture	DTRAN	(243,569)	(85,461)	(6,937)	(43,979)	(305)
455	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(20,677)	(8,009)	(931)	(6,388)	(47)
456	355010-Tran Poles & Fixtures-Prod	DPRODTI	(12,400)	(4,134)	(345)	(2,220)	(16)
457	355000E-Tran Poles & Fixture	DTRAN	(9,111,959)	(3,197,114)	(259,510)	(1,645,275)	(11,401)
458	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(773,547)	(299,626)	(34,828)	(238,978)	(1,775)
459	355045-Tran Poles & Fixtures-Wind	WIND	(72,313)	(12,847)	(1,509)	(11,116)	(112)
460	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,194)	(398)	(33)	(214)	(2)
461	356000E-Tran OH Conductor & D	DTRAN	(3,501,328)	(1,228,511)	(99,719)	(632,207)	(4,381)
462	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(297,240)	(115,133)	(13,383)	(91,829)	(682)
463	356045-Tran OH Cond & Device-Wind	WIND	(92,583)	(16,448)	(1,933)	(14,232)	(144)
464	357000E-Tran Underground Cond	DTRAN	(2,277)	(799)	(65)	(411)	(3)
465	358000-Tran UG Conductor & Devic	DTRAN	(4,078)	(1,431)	(116)	(736)	(5)
466	359000-Transmission Road & Trai	DTRAN	(4,312)	(1,513)	(123)	(778)	(5)
467	TOTAL TRANSMISSION		(26,580,274)	(9,315,753)	(775,117)	(4,950,223)	(34,651)
468							
469	DISTRIBUTION						
470	360001E-Dist Land Owned in Fee	DDISPSUB	(1,566)	(713)	(63)	(397)	(3)
471	360005-Dist Land Rights-TX	DDISPSUB	(42,702)	(19,452)	(1,731)	(10,817)	(93)
472	361000E-Str & Improv	DDISPSUB	(1,276,714)	(581,593)	(51,748)	(323,398)	(2,789)
473	362000E-Other Eq	DDISPSUB	(1,157,342)	(527,215)	(46,910)	(293,161)	(2,528)
474	364000-Dist Poles, Towers & Fixt	PLT_364	(3,108,552)	(1,451,458)	(129,146)	(807,092)	(6,960)
475	365000-Dist OH Conductor & Devic	PLT_365	(2,105,380)	(983,053)	(87,469)	(546,632)	(4,714)
476	366000E-Dist Underground Cond	PLT_366	(170,505)	(79,433)	(7,068)	(44,169)	(381)
477	367000E-Dist UG Conductor & D	PLT_367	(369,270)	(172,031)	(15,307)	(95,659)	(825)
478	368000E-Dist Line Transformer	PLT_368	205,621	114,155	10,157	63,477	547
479	369000E-Distribution Services	CSERVICE	31,400	21,832	3,598	5,108	364
480	369010-Distribution Services O	CSERVICE	(151,672)	(105,457)	(17,381)	(24,673)	(1,756)
481	369020-Distribution Services U	CSERVICE	(335,378)	(233,187)	(38,433)	(54,557)	(3,883)
482	370000E-Distribution Meter	CMETERS	(196,302)	(114,537)	(25,998)	(26,346)	(2,651)
483	371000E-Dist Inst on Cust Premis	CUSTPREM	(276)	0	0	0	0
484	373000-Dist Street Light & Sg Sy	CLIGHT	(617,795)	0	0	0	0
485	TOTAL DISTRIBUTION		(9,296,433)	(4,132,144)	(407,500)	(2,158,316)	(25,672)
486							
487	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0
488	389001-General Land Owned in Fe	SALWAGXAG	(206)	(79)	(9)	(35)	(1)
489	389002-General Land Rights	SALWAGXAG	687	264	30	116	2
490	390000-Genl Structures & Improv	SALWAGXAG	184,238	70,712	8,149	31,041	575
491	390007-Genl Str & Imp Lease Bld	SALWAGXAG	102,792	39,452	4,547	17,319	321
492	390050-Genl Str & Imp-Call Center	SALWAGXAG	0	0	0	0	0
493	391000-General Office Furn & E	SALWAGXAG	(235,225)	(90,281)	(10,404)	(39,632)	(734)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
442	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
443	**SCHEDULE M ITEMS CONTINUED**								
444	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
445	350001-Tran Land Owned in Fe	DTRAN	(1,617)	(19)	(16)	(175)	(495)	(3)	(2)
446	350002E-Transmission Land Right	DTRAN	(1,801,438)	(20,900)	(17,733)	(195,402)	(551,634)	(2,844)	(2,023)
447	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(152,931)	(2,413)	(2,549)	(26,507)	(7,544)	(116)	(83)
448	350045-Tran Land Fee-Wind	WIND	(15)	(0)	(0)	(2)	(7)	(0)	(0)
449	352000-Transmission Str & Improv	DTRAN	(908,561)	(10,541)	(8,944)	(98,552)	(278,218)	(1,434)	(1,020)
450	352010-Tran Str & Impr-Prod	DPRODTI	5,744	68	59	659	1,831	10	7
451	353000E-Transmission Station	DTRAN	(9,637,602)	(111,816)	(94,870)	(1,045,391)	(2,951,214)	(15,216)	(10,823)
452	353010-Tran Station Equip Pro	DPRODTI	233,912	2,779	2,383	26,842	74,549	392	279
453	353045-Tran Station Equip-Wind	WIND	(180,290)	(2,395)	(2,208)	(28,957)	(82,158)	(458)	(326)
454	354000E-Tran Towers & Fixture	DTRAN	(243,569)	(2,826)	(2,398)	(26,420)	(74,586)	(385)	(274)
455	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(20,677)	(326)	(345)	(3,584)	(1,020)	(16)	(11)
456	355010-Tran Poles & Fixtures-Prod	DPRODTI	(12,400)	(147)	(126)	(1,423)	(3,952)	(21)	(15)
457	355000E-Tran Poles & Fixture	DTRAN	(9,111,959)	(105,718)	(89,696)	(988,374)	(2,790,252)	(14,386)	(10,233)
458	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(773,547)	(12,205)	(12,892)	(134,078)	(38,158)	(588)	(418)
459	355045-Tran Poles & Fixtures-Wind	WIND	(72,313)	(961)	(886)	(11,615)	(32,953)	(184)	(131)
460	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,194)	(14)	(12)	(137)	(381)	(2)	(1)
461	356000E-Tran OH Conductor & D	DTRAN	(3,501,328)	(40,623)	(34,466)	(379,789)	(1,072,172)	(5,528)	(3,932)
462	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(297,240)	(4,690)	(4,954)	(51,520)	(14,662)	(226)	(161)
463	356045-Tran OH Cond & Device-Wind	WIND	(92,583)	(1,230)	(1,134)	(14,870)	(42,190)	(235)	(167)
464	357000E-Tran Underground Cond	DTRAN	(2,277)	(26)	(22)	(247)	(697)	(4)	(3)
465	358000-Tran UG Conductor & Devic	DTRAN	(4,078)	(47)	(40)	(442)	(1,249)	(6)	(5)
466	359000-Transmission Road & Trai	DTRAN	(4,312)	(50)	(42)	(468)	(1,320)	(7)	(5)
467	TOTAL TRANSMISSION		(26,580,274)	(314,101)	(270,891)	(2,980,453)	(7,868,482)	(41,256)	(29,345)
468									
469	DISTRIBUTION								
470	360001E-Dist Land Owned in Fee	DDISPSUB	(1,566)	(29)	(58)	(289)	0	(8)	(6)
471	360005-Dist Land Rights-TX	DDISPSUB	(42,702)	(792)	(1,578)	(7,870)	0	(216)	(153)
472	361000E-Str & Improv	DDISPSUB	(1,276,714)	(23,668)	(47,185)	(235,295)	0	(6,449)	(4,587)
473	362000E-Other Eq	DDISPSUB	(1,157,342)	(21,455)	(42,773)	(213,295)	0	(5,846)	(4,158)
474	364000-Dist Poles, Towers & Fixt	PLT_364	(3,108,552)	(57,788)	(117,483)	(511,082)	0	(16,095)	(11,448)
475	365000-Dist OH Conductor & Devic	PLT_365	(2,105,380)	(39,139)	(79,570)	(346,149)	0	(10,901)	(7,754)
476	366000E-Dist Underground Cond	PLT_366	(170,505)	(3,169)	(6,431)	(28,347)	0	(881)	(627)
477	367000E-Dist UG Conductor & D	PLT_367	(369,270)	(6,863)	(13,927)	(61,393)	0	(1,908)	(1,357)
478	368000E-Dist Line Transformer	PLT_368	205,621	3,905	9,103	2,111	0	1,266	900
479	369000E-Distribution Services	CSERVICE	31,400	272	226	0	0	0	0
480	369010-Distribution Services O	CSERVICE	(151,672)	(1,312)	(1,093)	0	0	0	0
481	369020-Distribution Services U	CSERVICE	(335,378)	(2,901)	(2,416)	0	0	0	0
482	370000E-Distribution Meter	CMETERS	(196,302)	(2,586)	(2,774)	(19,454)	(1,957)	0	0
483	371000E-Dist Inst on Cust Premis	CUSTPREM	(276)	0	0	0	0	0	(276)
484	373000-Dist Street Light & Sg Sy	CLIGHT	(617,795)	0	0	0	0	(617,795)	0
485	TOTAL DISTRIBUTION		(9,296,433)	(155,526)	(305,958)	(1,421,063)	(1,957)	(658,832)	(29,465)
486									
487	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
488	389001-General Land Owned in Fe	SALWAGXAG	(206)	(2)	(3)	(24)	(48)	(2)	(3)
489	389002-General Land Rights	SALWAGXAG	687	8	10	79	161	6	10
490	390000-Genl Structures & Improv	SALWAGXAG	184,238	2,210	2,618	21,220	43,227	1,671	2,814
491	390007-Genl Str & Imp Lease Bld	SALWAGXAG	102,792	1,233	1,461	11,839	24,118	933	1,570
492	390050-Genl Str & Imp-Call Center	SALWAGXAG	0	0	0	0	0	0	0
493	391000-General Office Furn & E	SALWAGXAG	(235,225)	(2,822)	(3,342)	(27,093)	(55,190)	(2,134)	(3,593)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
442	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
443	**SCHEDULE M ITEMS CONTINUED**										
444	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
445	350001-Tran Land Owned in Fe	DTRAN	(1,617)	(85)	(410)	(3)	(16)	(0)	(16)	(477)	(91)
446	350002E-Transmission Land Right	DTRAN	(1,801,438)	(95,025)	(456,608)	(3,446)	(17,454)	(327)	(17,406)	(531,125)	(100,945)
447	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(152,931)	(2,839)	(4,705)	(256)	(2,157)	(306)	(2,243)	(50,640)	(8,596)
448	350045-Tran Land Fee-Wind	WIND	(15)	(1)	(6)	(0)	(0)	(0)	(0)	(2)	(1)
449	352000-Transmission Str & Improv	DTRAN	(908,561)	(47,926)	(230,292)	(1,738)	(8,803)	(165)	(8,779)	(267,875)	(50,912)
450	352010-Tran Str & Impr-Prod	DPRODTI	5,744	316	1,515	11	57	1	57	1,604	311
451	353000E-Transmission Station	DTRAN	(9,637,602)	(508,382)	(2,442,832)	(18,437)	(93,379)	(1,751)	(93,119)	(2,841,493)	(540,053)
452	353010-Tran Station Equip Pro	DPRODTI	233,912	12,873	61,676	451	2,328	43	2,340	65,331	12,664
453	353045-Tran Station Equip-Wind	WIND	(180,290)	(14,244)	(67,914)	(346)	(2,049)	(36)	(2,173)	(25,483)	(6,547)
454	354000E-Tran Towers & Fixture	DTRAN	(243,569)	(12,848)	(61,737)	(466)	(2,360)	(44)	(2,353)	(71,813)	(13,649)
455	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(20,677)	(384)	(636)	(35)	(292)	(41)	(303)	(6,847)	(1,162)
456	355010-Tran Poles & Fixtures-Prod	DPRODTI	(12,400)	(682)	(3,269)	(24)	(123)	(2)	(124)	(3,463)	(671)
457	355000E-Tran Poles & Fixture	DTRAN	(9,111,959)	(480,654)	(2,309,598)	(17,432)	(88,286)	(1,656)	(88,040)	(2,686,516)	(510,598)
458	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(773,547)	(14,359)	(23,799)	(1,293)	(10,912)	(1,549)	(11,343)	(256,144)	(43,482)
459	355045-Tran Poles & Fixtures-Wind	WIND	(72,313)	(5,713)	(27,239)	(139)	(822)	(14)	(871)	(10,221)	(2,626)
460	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,194)	(66)	(315)	(2)	(12)	(0)	(12)	(334)	(65)
461	356000E-Tran OH Conductor & D	DTRAN	(3,501,328)	(184,694)	(887,478)	(6,698)	(33,925)	(636)	(33,830)	(1,032,311)	(196,201)
462	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(297,240)	(5,518)	(9,145)	(497)	(4,193)	(595)	(4,359)	(98,425)	(16,708)
463	356045-Tran OH Cond & Device-Wind	WIND	(92,583)	(7,315)	(34,875)	(178)	(1,052)	(18)	(1,116)	(13,086)	(3,362)
464	357000E-Tran Underground Cond	DTRAN	(2,277)	(120)	(577)	(4)	(22)	(0)	(22)	(671)	(128)
465	358000-Tran UG Conductor & Devic	DTRAN	(4,078)	(215)	(1,034)	(8)	(40)	(1)	(39)	(1,202)	(229)
466	359000-Transmission Road & Trai	DTRAN	(4,312)	(227)	(1,093)	(8)	(42)	(1)	(42)	(1,271)	(242)
467	TOTAL TRANSMISSION		(26,580,274)	(1,368,111)	(6,500,371)	(50,548)	(263,554)	(7,100)	(263,791)	(7,832,462)	(1,483,291)
468											
469	DISTRIBUTION										
470	360001E-Dist Land Owned in Fee	DDISPSUB	(1,566)	0	0	(5)	(24)	(1)	(57)	(594)	(120)
471	360005-Dist Land Rights-TX	DDISPSUB	(42,702)	0	0	(132)	(659)	(28)	(1,550)	(16,191)	(3,261)
472	361000E-Str & Improv	DDISPSUB	(1,276,714)	0	0	(3,957)	(19,712)	(849)	(46,336)	(484,090)	(97,504)
473	362000E-Other Eq	DDISPSUB	(1,157,342)	0	0	(3,587)	(17,869)	(769)	(42,004)	(438,828)	(88,387)
474	364000-Dist Poles, Towers & Fixt	PLT_364	(3,108,552)	0	0	(8,594)	(49,194)	(1,843)	(115,639)	(1,208,122)	(243,336)
475	365000-Dist OH Conductor & Devic	PLT_365	(2,105,380)	0	0	(5,821)	(33,318)	(1,249)	(78,321)	(818,244)	(164,808)
476	366000E-Dist Underground Cond	PLT_366	(170,505)	0	0	(477)	(2,692)	(102)	(6,329)	(66,116)	(13,317)
477	367000E-Dist UG Conductor & D	PLT_367	(369,270)	0	0	(1,032)	(5,831)	(221)	(13,706)	(143,190)	(28,841)
478	368000E-Dist Line Transformer	PLT_368	205,621	0	0	35	3,869	8	9,095	95,017	19,138
479	369000E-Distribution Services	CSERVICE	31,400	0	0	0	272	0	226	18,838	2,994
480	369010-Distribution Services O	CSERVICE	(151,672)	0	0	0	(1,312)	0	(1,093)	(90,995)	(14,463)
481	369020-Distribution Services U	CSERVICE	(335,378)	0	0	0	(2,901)	0	(2,416)	(201,207)	(31,980)
482	370000E-Distribution Meter	CMETERS	(196,302)	(347)	(1,610)	(711)	(1,875)	(294)	(2,480)	(98,687)	(15,850)
483	371000E-Dist Inst on Cust Premis	CUSTPREM	(276)	0	0	0	0	0	0	0	0
484	373000-Dist Street Light & Sg Sy	CLIGHT	(617,795)	0	0	0	0	0	0	0	0
485	TOTAL DISTRIBUTION		(9,296,433)	(347)	(1,610)	(24,280)	(131,246)	(5,350)	(300,609)	(3,452,409)	(679,735)
486											
487	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0
488	389001-General Land Owned in Fe	SALWAGXAG	(206)	(8)	(40)	(0)	(2)	(0)	(3)	(67)	(13)
489	389002-General Land Rights	SALWAGXAG	687	28	133	1	7	0	10	222	42
490	390000-Genl Structures & Improv	SALWAGXAG	184,238	7,476	35,751	345	1,865	55	2,563	59,503	11,209
491	390007-Genl Str & Imp Lease Bld	SALWAGXAG	102,792	4,171	19,947	193	1,041	31	1,430	33,199	6,254
492	390050-Genl Str & Imp-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
493	391000-General Office Furn & E	SALWAGXAG	(235,225)	(9,545)	(45,645)	(441)	(2,381)	(71)	(3,272)	(75,970)	(14,311)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
494	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
495	391004-General Info Sys Computer	SALWAGXAG	1,891,383	725,923	83,659	318,669	5,906
496	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
497	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0
498	392010-General Transp Eq Grp	SALWAGXAG	53,450	20,514	2,364	9,005	167
499	392020-General Transp Eq Grp 2	SALWAGXAG	687,596	263,903	30,413	115,850	2,147
500	392030-General Transp Eq Trailer	SALWAGXAG	131,959	50,647	5,837	22,233	412
501	392040-General Transp Eq Grp 4	SALWAGXAG	897,865	344,606	39,714	151,277	2,803
502	393000-General Stores Equipmen	SALWAGXAG	(1,194)	(458)	(53)	(201)	(4)
503	394000-General Tools & Shop Equi	SALWAGXAG	(41,191)	(15,809)	(1,822)	(6,940)	(129)
504	395000-General Laboratory Equi	SALWAGXAG	(30,825)	(11,831)	(1,363)	(5,194)	(96)
505	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0
506	396000-General Power Operated E	SALWAGXAG	232,617	89,280	10,289	39,192	726
507	397000-General Communication E	SALWAGXAG	(176,392)	(67,700)	(7,802)	(29,719)	(551)
508	397010-General Comm Eq Two Wa	SALWAGXAG	(100,247)	(38,475)	(4,434)	(16,890)	(313)
509	397020-General Comm Eq AE	SALWAGXAG	(119)	(46)	(5)	(20)	(0)
510	397030-General Comm Eq EM	SALWAGXAG	(57,205)	(21,955)	(2,530)	(9,638)	(179)
511	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0
512	398000-General Miscellaneous E	SALWAGXAG	(7,712)	(2,960)	(341)	(1,299)	(24)
513	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0
514	TOTAL GENERAL		3,532,272	1,355,706	156,238	595,134	11,029
515	Total Sched M: Plant Temporary		(95,080,092)	(22,493,609)	(2,275,688)	(16,070,693)	(144,176)
516							
517	Sched M: Non-Plant Temporary						
518	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	358	34	189	2
519	SchM-103 - Environmental Remediation	PRODPLT	(8,462)	(2,505)	(221)	(1,463)	(11)
520	SchM-107 - Pension Expense	SALWAGES	(1,040,611)	(399,392)	(46,028)	(175,327)	(3,249)
521	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0
522	SchM-109 - Employee Incentive	SALWAGES	26,467	10,158	1,171	4,459	83
523	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(423,416)	(162,509)	(18,728)	(71,339)	(1,322)
524	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(96,755)	(37,135)	(4,280)	(16,302)	(302)
525	SchM-116 - Bad Debt	OX_904	0	0	0	0	0
526	SchM-118 - Inventory Reserve	TOTPLT	(35,884)	(12,972)	(1,221)	(6,864)	(70)
527	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,616	153,860	14,481	81,412	826
528	SchM-127 - Litigation Reserve	RATEBASE	651,053	225,602	21,184	123,386	1,221
529	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0
530	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0
531	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)
532	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0
533	SchM-138 - Rate Case Expense	CLAIMREV	2,429,126	867,589	84,666	444,184	5,305
534	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0
535	SchM-226 - Performance Recognition Award	SALWAGES	13,934	5,348	616	2,348	44
536	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0
537	Total Sched M: Non-Plant Temporary		1,942,058	648,402	51,673	384,683	2,526
538							
539	Sched M: Plant Permanent						
540	303003-Intg Misc Computr Softwar	SALWAGXAG	3,228	1,239	143	544	10
541	303004-Intg Misc Computr Softwar	SALWAGXAG	(46,767)	(17,949)	(2,069)	(7,880)	(146)
542	303005-Intg Misc Computr Soft 15y	SALWAGXAG	84,158	32,300	3,722	14,179	263
543	303010-Intg Misc Computr Softwar	CUST	9,655	7,695	1,210	443	107
544	TOTAL INTANGIBLE		50,274	23,285	3,007	7,287	234
545							
546	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0
547	310002-Steam Prod Land Rights	DPROD	273	91	8	49	0
548	310003-Steam Prod Water Rights	DPROD	129	43	4	23	0
549	310004-Steam Prod Land Rights-NM	DPROD	18	6	1	3	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
494	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
495	391004-General Info Sys Computer	SALWAGXAG	1,891,383	22,690	26,876	217,845	443,766	17,159	28,890
496	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
497	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0
498	392010-General Transp Eq Grp	SALWAGXAG	53,450	641	759	6,156	12,541	485	816
499	392020-General Transp Eq Grp 2	SALWAGXAG	687,596	8,249	9,770	79,196	161,327	6,238	10,503
500	392030-General Transp Eq Trailer	SALWAGXAG	131,959	1,583	1,875	15,199	30,961	1,197	2,016
501	392040-General Transp Eq Grp 4	SALWAGXAG	897,865	10,771	12,758	103,414	210,662	8,146	13,715
502	393000-General Stores Equipmen	SALWAGXAG	(1,194)	(14)	(17)	(138)	(280)	(11)	(18)
503	394000-General Tools & Shop Equi	SALWAGXAG	(41,191)	(494)	(585)	(4,744)	(9,664)	(374)	(629)
504	395000-General Laboratory Equi	SALWAGXAG	(30,825)	(370)	(438)	(3,550)	(7,232)	(280)	(471)
505	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
506	396000-General Power Operated E	SALWAGXAG	232,617	2,791	3,305	26,792	54,578	2,110	3,553
507	397000-General Communication E	SALWAGXAG	(176,392)	(2,116)	(2,506)	(20,316)	(41,386)	(1,600)	(2,694)
508	397010-General Comm Eq Two Wa	SALWAGXAG	(100,247)	(1,203)	(1,424)	(11,546)	(23,520)	(909)	(1,531)
509	397020-General Comm Eq AE	SALWAGXAG	(119)	(1)	(2)	(14)	(28)	(1)	(2)
510	397030-General Comm Eq EM	SALWAGXAG	(57,205)	(686)	(813)	(6,589)	(13,422)	(519)	(874)
511	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
512	398000-General Miscellaneous E	SALWAGXAG	(7,712)	(93)	(110)	(888)	(1,809)	(70)	(118)
513	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
514	TOTAL GENERAL		3,532,272	42,374	50,192	406,839	828,759	32,045	53,954
515	Total Sched M: Plant Temporary		(95,080,092)	(1,266,230)	(1,295,578)	(14,260,256)	(36,364,685)	(816,344)	(92,833)
516									
517	Sched M: Non-Plant Temporary								
518	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	13	16	119	249	7	5
519	SchM-103 - Environmental Remediation	PRODPLT	(8,462)	(103)	(90)	(1,064)	(2,975)	(16)	(11)
520	SchM-107 - Pension Expense	SALWAGES	(1,040,611)	(12,484)	(14,787)	(119,855)	(244,153)	(9,441)	(15,895)
521	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
522	SchM-109 - Employee Incentive	SALWAGES	26,467	318	376	3,048	6,210	240	404
523	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(423,416)	(5,079)	(6,017)	(48,768)	(99,344)	(3,841)	(6,467)
524	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(96,755)	(1,161)	(1,375)	(11,144)	(22,701)	(878)	(1,478)
525	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
526	SchM-118 - Inventory Reserve	TOTPLT	(35,884)	(468)	(564)	(4,301)	(9,011)	(241)	(171)
527	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,616	5,555	6,690	51,014	106,884	2,861	2,032
528	SchM-127 - Litigation Reserve	RATEBASE	651,053	8,549	10,223	80,664	171,936	4,356	3,931
529	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
530	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
531	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)	(0)
532	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
533	SchM-138 - Rate Case Expense	CLAIMREV	2,429,126	31,052	36,748	289,838	635,198	17,265	17,282
534	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
535	SchM-226 - Performance Recognition Award	SALWAGES	13,934	167	198	1,605	3,269	126	213
536	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0
537	Total Sched M: Non-Plant Temporary		1,942,058	26,357	31,419	241,154	545,561	10,439	(156)
538									
539	Sched M: Plant Permanent								
540	303003-Intg Misc Computr Softwar	SALWAGXAG	3,228	39	46	372	757	29	49
541	303004-Intg Misc Computr Softwar	SALWAGXAG	(46,767)	(561)	(665)	(5,387)	(10,973)	(424)	(714)
542	303005-Intg Misc Computr Soft 15y	SALWAGXAG	84,158	1,010	1,196	9,693	19,745	763	1,285
543	303010-Intg Misc Computr Softwar	CUST	9,655	34	27	137	2	0	0
544	TOTAL INTANGIBLE		50,274	521	604	4,815	9,533	369	620
545									
546	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
547	310002-Steam Prod Land Rights	DPROD	273	3	3	31	87	0	0
548	310003-Steam Prod Water Rights	DPROD	129	2	1	15	41	0	0
549	310004-Steam Prod Land Rights-NM	DPROD	18	0	0	2	6	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
494	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
495	391004-General Info Sys Computer	SALWAGXAG	1,891,383	76,747	367,019	3,544	19,145	568	26,308	610,855	115,068
496	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
497	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
498	392010-General Transp Eq Grp	SALWAGXAG	53,450	2,169	10,372	100	541	16	743	17,263	3,252
499	392020-General Transp Eq Grp 2	SALWAGXAG	687,596	27,901	133,427	1,289	6,960	206	9,564	222,071	41,832
500	392030-General Transp Eq Trailer	SALWAGXAG	131,959	5,355	25,606	247	1,336	40	1,835	42,618	8,028
501	392040-General Transp Eq Grp 4	SALWAGXAG	897,865	36,433	174,229	1,683	9,089	270	12,489	289,981	54,624
502	393000-General Stores Equipmen	SALWAGXAG	(1,194)	(48)	(232)	(2)	(12)	(0)	(17)	(386)	(73)
503	394000-General Tools & Shop Equi	SALWAGXAG	(41,191)	(1,671)	(7,993)	(77)	(417)	(12)	(573)	(13,303)	(2,506)
504	395000-General Laboratory Equi	SALWAGXAG	(30,825)	(1,251)	(5,981)	(58)	(312)	(9)	(429)	(9,955)	(1,875)
505	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
506	396000-General Power Operated E	SALWAGXAG	232,617	9,439	45,139	436	2,355	70	3,236	75,128	14,152
507	397000-General Communication E	SALWAGXAG	(176,392)	(7,157)	(34,228)	(331)	(1,786)	(53)	(2,453)	(56,969)	(10,731)
508	397010-General Comm Eq Two Wa	SALWAGXAG	(100,247)	(4,068)	(19,453)	(188)	(1,015)	(30)	(1,394)	(32,376)	(6,099)
509	397020-General Comm Eq AE	SALWAGXAG	(119)	(5)	(23)	(0)	(1)	(0)	(2)	(39)	(7)
510	397030-General Comm Eq EM	SALWAGXAG	(57,205)	(2,321)	(11,100)	(107)	(579)	(17)	(796)	(18,475)	(3,480)
511	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
512	398000-General Miscellaneous E	SALWAGXAG	(7,712)	(313)	(1,496)	(14)	(78)	(2)	(107)	(2,491)	(469)
513	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
514	TOTAL GENERAL		3,532,272	143,329	685,430	6,619	35,755	1,061	49,131	1,140,809	214,896
515	Total Sched M: Plant Temporary		(95,080,092)	(6,309,823)	(30,054,863)	(188,807)	(1,077,423)	(23,568)	(1,272,011)	(18,354,448)	(4,139,161)
516											
517	Sched M: Non-Plant Temporary										
518	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	43	206	2	11	0	15	300	58
519	SchM-103 - Environmental Remediation	PRODPLT	(8,462)	(514)	(2,461)	(16)	(87)	(2)	(89)	(2,083)	(422)
520	SchM-107 - Pension Expense	SALWAGES	(1,040,611)	(42,225)	(201,928)	(1,950)	(10,533)	(312)	(14,474)	(336,084)	(63,309)
521	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0
522	SchM-109 - Employee Incentive	SALWAGES	26,467	1,074	5,136	50	268	8	368	8,548	1,610
523	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(423,416)	(17,181)	(82,163)	(793)	(4,286)	(127)	(5,889)	(136,750)	(25,760)
524	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(96,755)	(3,926)	(18,775)	(181)	(979)	(29)	(1,346)	(31,249)	(5,886)
525	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0
526	SchM-118 - Inventory Reserve	TOTPLT	(35,884)	(1,561)	(7,451)	(70)	(398)	(10)	(554)	(10,857)	(2,115)
527	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,616	18,510	88,375	836	4,719	121	6,569	128,771	25,089
528	SchM-127 - Litigation Reserve	RATEBASE	651,053	29,825	142,112	1,284	7,265	189	10,034	188,445	37,158
529	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0
530	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0
531	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
532	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0
533	SchM-138 - Rate Case Expense	CLAIMREV	2,429,126	109,671	525,527	4,686	26,366	672	36,076	725,732	141,858
534	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0	0
535	SchM-226 - Performance Recognition Award	SALWAGES	13,934	565	2,704	26	141	4	194	4,500	848
536	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0	0	0
537	Total Sched M: Non-Plant Temporary		1,942,058	94,280	451,281	3,872	22,486	515	30,904	539,273	109,128
538											
539	Sched M: Plant Permanent										
540	303003-Intg Misc Computr Softwar	SALWAGXAG	3,228	131	626	6	33	1	45	1,043	196
541	303004-Intg Misc Computr Softwar	SALWAGXAG	(46,767)	(1,898)	(9,075)	(88)	(473)	(14)	(650)	(15,104)	(2,845)
542	303005-Intg Misc Computr Soft 15y	SALWAGXAG	84,158	3,415	16,331	158	852	25	1,171	27,180	5,120
543	303010-Intg Misc Computr Softwar	CUST	9,655	0	2	0	33	0	27	6,646	1,049
544	TOTAL INTANGIBLE		50,274	1,649	7,884	77	444	12	592	19,765	3,520
545											
546	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0	0
547	310002-Steam Prod Land Rights	DPROD	273	15	72	1	3	0	3	76	15
548	310003-Steam Prod Water Rights	DPROD	129	7	34	0	1	0	1	36	7
549	310004-Steam Prod Land Rights-NM	DPROD	18	1	5	0	0	0	0	5	1

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
550	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
551	311000E-Steam Prod Str & Improv	DPROD	102	34	3	18	0
552	312000E-Steam Prod Boiler Plant E	DPROD	425,993	142,042	11,860	76,266	552
553	314000-Steam Prod Turbogen Unit	DPROD	197,686	65,916	5,504	35,392	256
554	315000E-Steam Prod Acc Elec Eq	DPROD	29,123	9,711	811	5,214	38
555	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,640	3,881	324	2,084	15
556	Total Steam Production		664,964	221,723	18,514	119,048	861
557							
558	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
559	341000E-Other Prod Str & Impr	DPROD	(2,973,451)	(991,456)	(82,786)	(532,337)	(3,852)
560	342000E-Other Prod Fuel Hldr	DPROD	(322)	(107)	(9)	(58)	(0)
561	343000-Other Prod Prime Mover	DPROD	(12,315)	(4,106)	(343)	(2,205)	(16)
562	344000E-Other Prod Generator	DPROD	53,867	17,961	1,500	9,644	70
563	344045-Other Prod Generator-Wind	WIND	(7,781,896)	(1,382,495)	(162,437)	(1,196,267)	(12,069)
564	345000E-Other Prod Access Elect Equip	DPROD	7,695	2,566	214	1,378	10
565	346000E-Other Prod Misc Pwr P	DPROD	945	315	26	169	1
566	Total Other Production Equipment		(10,705,478)	(2,357,322)	(243,834)	(1,719,675)	(15,857)
567							
568	105000-Held for Future Us	DTRAN	0	0	0	0	0
569	350001-Tran Land Owned in Fe	DTRAN	(97)	(34)	(3)	(17)	(0)
570	350002E-Transmission Land Right	DTRAN	(53,664)	(18,829)	(1,528)	(9,690)	(67)
571	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,556)	(1,765)	(205)	(1,407)	(10)
572	352000-Transmission Str & Improv	DTRAN	(80,195)	(28,138)	(2,284)	(14,480)	(100)
573	352010-Tran Str & Impr-Prod	DPRODTI	355	119	10	64	0
574	353000E-Transmission Station	DTRAN	(853,377)	(299,424)	(24,304)	(154,088)	(1,068)
575	353010-Tran Station Equip Pro	DPRODTI	14,474	4,826	403	2,591	19
576	353045-Tran Station Equip-Wind	WIND	(185,054)	(32,876)	(3,863)	(28,447)	(287)
577	354000E-Tran Towers & Fixture	DTRAN	(844,090)	(296,166)	(24,040)	(152,411)	(1,056)
578	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(71,658)	(27,756)	(3,226)	(22,138)	(164)
579	355010-Tran Poles & Fixtures-Prod	DPRODTI	(210)	(70)	(6)	(38)	(0)
580	355000E-Tran Poles & Fixture	DTRAN	(843,567)	(295,982)	(24,025)	(152,316)	(1,056)
581	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(71,613)	(27,739)	(3,224)	(22,124)	(164)
582	355045-Tran Poles & Fixtures-Wind	WIND	(97,295)	(17,285)	(2,031)	(14,957)	(151)
583	356010-Tran OH Cond & Device-Prod	DPRODTI	(20)	(7)	(1)	(4)	(0)
584	356000E-Tran OH Conductor & D	DTRAN	(324,154)	(113,736)	(9,232)	(58,530)	(406)
585	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(27,519)	(10,659)	(1,239)	(8,502)	(63)
586	356045-Tran OH Cond & Device-Wind	WIND	(124,568)	(22,130)	(2,600)	(19,149)	(193)
587	357000E-Tran Underground Cond	DTRAN	(211)	(74)	(6)	(38)	(0)
588	358000-Tran UG Conductor & Devic	DTRAN	(378)	(133)	(11)	(68)	(0)
589	359000-Transmission Road & Trai	DTRAN	(399)	(140)	(11)	(72)	(0)
590	TOTAL TRANSMISSION		(3,567,794)	(1,187,997)	(101,427)	(655,820)	(4,769)
591							
592	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	(0)	(0)	(0)
593	360005-Dist Land Rights-TX	DDISPSUB	14	6	1	3	0
594	361000E-Str & Improv	DDISPSUB	(27,298)	(12,435)	(1,106)	(6,915)	(60)
595	362000E-Other Eq	DDISPSUB	(106,786)	(48,645)	(4,328)	(27,049)	(233)
596	364000-Dist Poles, Towers & Fixt	PLT_364	(118,743)	(55,444)	(4,933)	(30,830)	(266)
597	365000-Dist OH Conductor & Devic	PLT_365	(17,140)	(8,003)	(712)	(4,450)	(38)
598	366000E-Dist Underground Cond	PLT_366	4,978	2,319	206	1,289	11
599	367000E-Dist UG Conductor & D	PLT_367	31,978	14,897	1,326	8,284	71
600	368000E-Dist Line Transformer	PLT_368	43,578	24,194	2,153	13,453	116
601	369000E-Distribution Services	CSERVICE	49	34	6	8	1

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
550	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
551	311000E-Steam Prod Str & Improv	DPROD	102	1	1	12	33	0	0
552	312000E-Steam Prod Boiler Plant E	DPROD	425,993	5,062	4,341	48,885	135,766	714	508
553	314000-Steam Prod Turbogen Unit	DPROD	197,686	2,349	2,014	22,685	63,003	331	236
554	315000E-Steam Prod Acc Elec Eq	DPROD	29,123	346	297	3,342	9,282	49	35
555	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,640	138	119	1,336	3,710	20	14
556	Total Steam Production		664,964	7,901	6,776	76,308	211,926	1,114	792
557									
558	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
559	341000E-Other Prod Str & Impr	DPROD	(2,973,451)	(35,331)	(30,298)	(341,217)	(947,649)	(4,982)	(3,544)
560	342000E-Other Prod Fuel Hldr	DPROD	(322)	(4)	(3)	(37)	(103)	(1)	(0)
561	343000-Other Prod Prime Mover	DPROD	(12,315)	(146)	(125)	(1,413)	(3,925)	(21)	(15)
562	344000E-Other Prod Generator	DPROD	53,867	640	549	6,181	17,167	90	64
563	344045-Other Prod Generator-Wind	WIND	(7,781,896)	(103,385)	(95,315)	(1,249,894)	(3,546,199)	(19,771)	(14,063)
564	345000E-Other Prod Access Elect Equip	DPROD	7,695	91	78	883	2,452	13	9
565	346000E-Other Prod Misc Pwr P	DPROD	945	11	10	108	301	2	1
566	Total Other Production Equipment		(10,705,478)	(138,123)	(125,106)	(1,585,389)	(4,477,955)	(24,670)	(17,548)
567									
568	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
569	350001-Tran Land Owned in Fe	DTRAN	(97)	(1)	(1)	(10)	(30)	(0)	(0)
570	350002E-Transmission Land Right	DTRAN	(53,664)	(623)	(528)	(5,821)	(16,433)	(85)	(60)
571	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,556)	(72)	(76)	(790)	(225)	(3)	(2)
572	352000-Transmission Str & Improv	DTRAN	(80,195)	(930)	(789)	(8,699)	(24,557)	(127)	(90)
573	352010-Tran Str & Impr-Prod	DPRODTI	355	4	4	41	113	1	0
574	353000E-Transmission Station	DTRAN	(853,377)	(9,901)	(8,400)	(92,566)	(261,320)	(1,347)	(958)
575	353010-Tran Station Equip Pro	DPRODTI	14,474	172	147	1,661	4,613	24	17
576	353045-Tran Station Equip-Wind	WIND	(185,054)	(2,459)	(2,267)	(29,723)	(84,329)	(470)	(334)
577	354000E-Tran Towers & Fixture	DTRAN	(844,090)	(9,793)	(8,309)	(91,558)	(258,476)	(1,333)	(948)
578	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(71,658)	(1,131)	(1,194)	(12,420)	(3,535)	(54)	(39)
579	355010-Tran Poles & Fixtures-Prod	DPRODTI	(210)	(2)	(2)	(24)	(67)	(0)	(0)
580	355000E-Tran Poles & Fixture	DTRAN	(843,567)	(9,787)	(8,304)	(91,502)	(258,316)	(1,332)	(947)
581	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(71,613)	(1,130)	(1,194)	(12,413)	(3,533)	(54)	(39)
582	355045-Tran Poles & Fixtures-Wind	WIND	(97,295)	(1,293)	(1,192)	(15,627)	(44,337)	(247)	(176)
583	356010-Tran OH Cond & Device-Prod	DPRODTI	(20)	(0)	(0)	(2)	(6)	(0)	(0)
584	356000E-Tran OH Conductor & D	DTRAN	(324,154)	(3,761)	(3,191)	(35,161)	(99,262)	(512)	(364)
585	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(27,519)	(434)	(459)	(4,770)	(1,357)	(21)	(15)
586	356045-Tran OH Cond & Device-Wind	WIND	(124,568)	(1,655)	(1,526)	(20,008)	(56,765)	(316)	(225)
587	357000E-Tran Underground Cond	DTRAN	(211)	(2)	(2)	(23)	(65)	(0)	(0)
588	358000-Tran UG Conductor & Devic	DTRAN	(378)	(4)	(4)	(41)	(116)	(1)	(0)
589	359000-Transmission Road & Trai	DTRAN	(399)	(5)	(4)	(43)	(122)	(1)	(0)
590	TOTAL TRANSMISSION		(3,567,794)	(42,807)	(37,290)	(419,498)	(1,108,124)	(5,879)	(4,182)
591									
592	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	(0)	(0)	0	(0)	(0)
593	360005-Dist Land Rights-TX	DDISPSUB	14	0	1	3	0	0	0
594	361000E-Str & Improv	DDISPSUB	(27,298)	(506)	(1,009)	(5,031)	0	(138)	(98)
595	362000E-Other Eq	DDISPSUB	(106,786)	(1,980)	(3,947)	(19,680)	0	(539)	(384)
596	364000-Dist Poles, Towers & Fixt	PLT_364	(118,743)	(2,207)	(4,488)	(19,523)	0	(615)	(437)
597	365000-Dist OH Conductor & Devic	PLT_365	(17,140)	(319)	(648)	(2,818)	0	(89)	(63)
598	366000E-Dist Underground Cond	PLT_366	4,978	93	188	828	0	26	18
599	367000E-Dist UG Conductor & D	PLT_367	31,978	594	1,206	5,316	0	165	118
600	368000E-Dist Line Transformer	PLT_368	43,578	828	1,929	447	0	268	191
601	369000E-Distribution Services	CSERVICE	49	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
550	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
551	311000E-Steam Prod Str & Improv	DPROD	102	6	27	0	1	0	1	29	6
552	312000E-Steam Prod Boiler Plant E	DPROD	425,993	23,443	112,322	822	4,240	79	4,262	118,979	23,063
553	314000-Steam Prod Turbogen Unit	DPROD	197,686	10,879	52,124	381	1,968	37	1,978	55,213	10,702
554	315000E-Steam Prod Acc Elec Eq	DPROD	29,123	1,603	7,679	56	290	5	291	8,134	1,577
555	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,640	641	3,069	22	116	2	116	3,251	630
556	Total Steam Production		664,964	36,594	175,332	1,283	6,619	123	6,653	185,723	36,000
557											
558	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
559	341000E-Other Prod Str & Impr	DPROD	(2,973,451)	(163,634)	(784,014)	(5,735)	(29,596)	(550)	(29,748)	(830,477)	(160,979)
560	342000E-Other Prod Fuel Hldr	DPROD	(322)	(18)	(85)	(1)	(3)	(0)	(3)	(90)	(17)
561	343000-Other Prod Prime Mover	DPROD	(12,315)	(678)	(3,247)	(24)	(123)	(2)	(123)	(3,439)	(667)
562	344000E-Other Prod Generator	DPROD	53,867	2,964	14,203	104	536	10	539	15,045	2,916
563	344045-Other Prod Generator-Wind	WIND	(7,781,896)	(614,837)	(2,931,363)	(14,953)	(88,432)	(1,533)	(93,782)	(1,099,926)	(282,569)
564	345000E-Other Prod Access Elect Equip	DPROD	7,695	423	2,029	15	77	1	77	2,149	417
565	346000E-Other Prod Misc Pwr P	DPROD	945	52	249	2	9	0	9	264	51
566	Total Other Production Equipment		(10,705,478)	(775,727)	(3,702,228)	(20,592)	(117,531)	(2,074)	(123,031)	(1,916,474)	(440,848)
567											
568	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
569	350001-Tran Land Owned in Fe	DTRAN	(97)	(5)	(25)	(0)	(1)	(0)	(1)	(29)	(5)
570	350002E-Transmission Land Right	DTRAN	(53,664)	(2,831)	(13,602)	(103)	(520)	(10)	(518)	(15,822)	(3,007)
571	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,556)	(85)	(140)	(8)	(64)	(9)	(67)	(1,509)	(256)
572	352000-Transmission Str & Improv	DTRAN	(80,195)	(4,230)	(20,327)	(153)	(777)	(15)	(775)	(23,644)	(4,494)
573	352010-Tran Str & Impr-Prod	DPRODTI	355	20	94	1	4	0	4	99	19
574	353000E-Transmission Station	DTRAN	(853,377)	(45,015)	(216,305)	(1,633)	(8,268)	(155)	(8,245)	(251,605)	(47,820)
575	353010-Tran Station Equip Pro	DPRODTI	14,474	797	3,816	28	144	3	145	4,042	784
576	353045-Tran Station Equip-Wind	WIND	(185,054)	(14,621)	(69,708)	(356)	(2,103)	(36)	(2,230)	(26,156)	(6,719)
577	354000E-Tran Towers & Fixture	DTRAN	(844,090)	(44,526)	(213,951)	(1,615)	(8,178)	(153)	(8,156)	(248,866)	(47,299)
578	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(71,658)	(1,330)	(2,205)	(120)	(1,011)	(144)	(1,051)	(23,728)	(4,028)
579	355010-Tran Poles & Fixtures-Prod	DPRODTI	(210)	(12)	(55)	(0)	(2)	(0)	(2)	(59)	(11)
580	355000E-Tran Poles & Fixture	DTRAN	(843,567)	(44,498)	(213,818)	(1,614)	(8,173)	(153)	(8,151)	(248,712)	(47,270)
581	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(71,613)	(1,329)	(2,203)	(120)	(1,010)	(143)	(1,050)	(23,713)	(4,025)
582	355045-Tran Poles & Fixtures-Wind	WIND	(97,295)	(7,687)	(36,650)	(187)	(1,106)	(19)	(1,173)	(13,752)	(3,533)
583	356010-Tran OH Cond & Device-Prod	DPRODTI	(20)	(1)	(5)	(0)	(0)	(0)	(0)	(5)	(1)
584	356000E-Tran OH Conductor & D	DTRAN	(324,154)	(17,099)	(82,163)	(620)	(3,141)	(59)	(3,132)	(95,572)	(18,164)
585	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(27,519)	(511)	(847)	(46)	(388)	(55)	(404)	(9,112)	(1,547)
586	356045-Tran OH Cond & Device-Wind	WIND	(124,568)	(9,842)	(46,924)	(239)	(1,416)	(25)	(1,501)	(17,607)	(4,523)
587	357000E-Tran Underground Cond	DTRAN	(211)	(11)	(53)	(0)	(2)	(0)	(2)	(62)	(12)
588	358000-Tran UG Conductor & Devic	DTRAN	(378)	(20)	(96)	(1)	(4)	(0)	(4)	(111)	(21)
589	359000-Transmission Road & Trai	DTRAN	(399)	(21)	(101)	(1)	(4)	(0)	(4)	(118)	(22)
590	TOTAL TRANSMISSION		(3,567,794)	(192,858)	(915,266)	(6,786)	(36,021)	(974)	(36,316)	(996,040)	(191,957)
591											
592	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	0	0	(0)	(0)	(0)	(0)	(0)	(0)
593	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	0	0	0	5	1
594	361000E-Str & Improv	DDISPSUB	(27,298)	0	0	(85)	(421)	(18)	(991)	(10,350)	(2,085)
595	362000E-Other Eq	DDISPSUB	(106,786)	0	0	(331)	(1,649)	(71)	(3,876)	(40,490)	(8,155)
596	364000-Dist Poles, Towers & Fixt	PLT_364	(118,743)	0	0	(328)	(1,879)	(70)	(4,417)	(46,149)	(9,295)
597	365000-Dist OH Conductor & Devic	PLT_365	(17,140)	0	0	(47)	(271)	(10)	(638)	(6,661)	(1,342)
598	366000E-Dist Underground Cond	PLT_366	4,978	0	0	14	79	3	185	1,930	389
599	367000E-Dist UG Conductor & D	PLT_367	31,978	0	0	89	505	19	1,187	12,400	2,498
600	368000E-Dist Line Transformer	PLT_368	43,578	0	0	8	820	2	1,928	20,138	4,056
601	369000E-Distribution Services	CSERVICE	49	0	0	0	0	0	0	29	5

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
602	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
603							
604	369010-Distribution Services O	CSERVICE	954	663	109	155	11
605	369020-Distribution Services U	CSERVICE	586	408	67	95	7
606	370000E-Distribution Meter	CMETERS	2,661	1,553	352	357	36
607	371000E-Dist Inst on Cust Premis	CUSTPREM	(0)	0	0	0	0
608	373000-Dist Street Light & Sg Sy	CLIGHT	(2,975)	0	0	0	0
609	TOTAL DISTRIBUTION		(188,145)	(80,454)	(6,860)	(45,599)	(344)
610							
611	389001-General Land Owned in Fe	SALWAGXAG	(1)	(0)	(0)	(0)	(0)
612	389002-General Land Rights	SALWAGXAG	0	0	0	0	0
613	390000-Genl Structures & Improv	SALWAGXAG	(106,475)	(40,866)	(4,710)	(17,939)	(332)
614	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,026	394	45	173	3
615	391000-General Office Furn & E	SALWAGXAG	1,056	405	47	178	3
616	391004-General Info Sys Computer	SALWAGXAG	26,558	10,193	1,175	4,475	83
617	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
618	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
619	392010-General Transp Eq Grp	SALWAGXAG	15	6	1	2	0
620	392020-General Transp Eq Grp 2	SALWAGXAG	188	72	8	32	1
621	392030-General Transp Eq Trailer	SALWAGXAG	36	14	2	6	0
622	392040-General Transp Eq Grp 4	SALWAGXAG	245	94	11	41	1
623	393000-General Stores Equipmen	SALWAGXAG	(240)	(92)	(11)	(40)	(1)
624	394000-General Tools & Shop Equi	SALWAGXAG	(23,650)	(9,077)	(1,046)	(3,985)	(74)
625	395000-General Laboratory Equi	SALWAGXAG	(6,219)	(2,387)	(275)	(1,048)	(19)
626	396000-General Power Operated E	SALWAGXAG	64	24	3	11	0
627	397000-General Communication E	SALWAGXAG	(35,485)	(13,619)	(1,570)	(5,979)	(111)
628	397010-General Comm Eq Two Wa	SALWAGXAG	(18,876)	(7,245)	(835)	(3,180)	(59)
629	397020-General Comm Eq AE	SALWAGXAG	(24)	(9)	(1)	(4)	(0)
630	397030-General Comm Eq EM	SALWAGXAG	(11,824)	(4,538)	(523)	(1,992)	(37)
631	398000-General Miscellaneous E	SALWAGXAG	(1,549)	(595)	(69)	(261)	(5)
632	TOTAL GENERAL		(175,156)	(67,226)	(7,747)	(29,511)	(547)
633	Total Sched M: Plant Permanent		(13,921,334)	(3,447,991)	(338,348)	(2,324,270)	(20,421)
634							
635	Sched M: Non-Plant Permanent						
636	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0
637	SchM-124 - Meals and Entertainment	SALWAGES	298,972	114,747	13,224	50,372	933
638	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0
639	Total Sched M: Non-Plant Permanent		298,972	114,747	13,224	50,372	933
640							
641	Schedule M NOL	TOTPLT	(67,318,568)	(24,335,665)	(2,290,453)	(12,876,683)	(130,708)
642							
643	**SUBTOTAL SCHEDULE M ITEMS**		(174,078,963)	(49,514,117)	(4,839,590)	(30,836,590)	(291,847)
644							
645	**TAXABLE INCOME**		(141,284,640)	(39,631,392)	(2,251,134)	(15,355,223)	4,827
646	State Income Tax @ 1.92%		(1,985,897)	(557,059)	(31,642)	(215,833)	68
647	Federal Income Tax @ 21%		(29,252,736)	(8,205,610)	(466,093)	(3,179,272)	999
648	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0
649	Total Current Federal Income Tax Expense		(29,252,736)	(8,205,610)	(466,093)	(3,179,272)	999
650							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
602	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
603									
604	369010-Distribution Services O	CSERVICE	954	8	7	0	0	0	0
605	369020-Distribution Services U	CSERVICE	586	5	4	0	0	0	0
606	370000E-Distribution Meter	CMETERS	2,661	35	38	264	27	0	0
607	371000E-Dist Inst on Cust Premis	CUSTPREM	(0)	0	0	0	0	0	(0)
608	373000-Dist Street Light & Sg Sy	CLIGHT	(2,975)	0	0	0	0	(2,975)	0
609	TOTAL DISTRIBUTION		(188,145)	(3,448)	(6,718)	(40,194)	27	(3,897)	(656)
610									
611	389001-General Land Owned in Fe	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)
612	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
613	390000-Genl Structures & Improv	SALWAGXAG	(106,475)	(1,277)	(1,513)	(12,264)	(24,982)	(966)	(1,626)
614	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,026	12	15	118	241	9	16
615	391000-General Office Furn & E	SALWAGXAG	1,056	13	15	122	248	10	16
616	391004-General Info Sys Computer	SALWAGXAG	26,558	319	377	3,059	6,231	241	406
617	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
618	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
619	392010-General Transp Eq Grp	SALWAGXAG	15	0	0	2	3	0	0
620	392020-General Transp Eq Grp 2	SALWAGXAG	188	2	3	22	44	2	3
621	392030-General Transp Eq Trailer	SALWAGXAG	36	0	1	4	8	0	1
622	392040-General Transp Eq Grp 4	SALWAGXAG	245	3	3	28	58	2	4
623	393000-General Stores Equipmen	SALWAGXAG	(240)	(3)	(3)	(28)	(56)	(2)	(4)
624	394000-General Tools & Shop Equi	SALWAGXAG	(23,650)	(284)	(336)	(2,724)	(5,549)	(215)	(361)
625	395000-General Laboratory Equi	SALWAGXAG	(6,219)	(75)	(88)	(716)	(1,459)	(56)	(95)
626	396000-General Power Operated E	SALWAGXAG	64	1	1	7	15	1	1
627	397000-General Communication E	SALWAGXAG	(35,485)	(426)	(504)	(4,087)	(8,326)	(322)	(542)
628	397010-General Comm Eq Two Wa	SALWAGXAG	(18,876)	(226)	(268)	(2,174)	(4,429)	(171)	(288)
629	397020-General Comm Eq AE	SALWAGXAG	(24)	(0)	(0)	(3)	(6)	(0)	(0)
630	397030-General Comm Eq EM	SALWAGXAG	(11,824)	(142)	(168)	(1,362)	(2,774)	(107)	(181)
631	398000-General Miscellaneous E	SALWAGXAG	(1,549)	(19)	(22)	(178)	(363)	(14)	(24)
632	TOTAL GENERAL		(175,156)	(2,101)	(2,489)	(20,174)	(41,096)	(1,589)	(2,675)
633	Total Sched M: Plant Permanent		(13,921,334)	(178,058)	(164,223)	(1,984,133)	(5,405,689)	(34,553)	(23,648)
634									
635	Sched M: Non-Plant Permanent								
636	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
637	SchM-124 - Meals and Entertainment	SALWAGES	298,972	3,587	4,248	34,435	70,146	2,712	4,567
638	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0
639	Total Sched M: Non-Plant Permanent		298,972	3,587	4,248	34,435	70,146	2,712	4,567
640									
641	Schedule M NOL	TOTPLT	(67,318,568)	(878,630)	(1,058,152)	(8,068,698)	(16,905,607)	(452,555)	(321,418)
642									
643	**SUBTOTAL SCHEDULE M ITEMS**		(174,078,963)	(2,292,974)	(2,482,286)	(24,037,498)	(58,060,274)	(1,290,300)	(433,487)
644									
645	**TAXABLE INCOME**		(141,284,640)	(1,453,387)	307,799	(18,276,668)	(63,176,737)	(1,113,956)	(338,767)
646	State Income Tax @ 1.92%		(1,985,897)	(20,429)	4,326	(256,897)	(888,012)	(15,658)	(4,762)
647	Federal Income Tax @ 21%		(29,252,736)	(300,921)	63,729	(3,784,152)	(13,080,632)	(230,643)	(70,141)
648	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
649	Total Current Federal Income Tax Expense		(29,252,736)	(300,921)	63,729	(3,784,152)	(13,080,632)	(230,643)	(70,141)
650									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
602	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
603											
604	369010-Distribution Services O	CSERVICE	954	0	0	0	8	0	7	572	91
605	369020-Distribution Services U	CSERVICE	586	0	0	0	5	0	4	352	56
606	370000E-Distribution Meter	CMETERS	2,661	5	22	10	25	4	34	1,338	215
607	371000E-Dist Inst on Cust Premis	CUSTPREM	(0)	0	0	0	0	0	0	0	0
608	373000-Dist Street Light & Sg Sy	CLIGHT	(2,975)	0	0	0	0	0	0	0	0
609	TOTAL DISTRIBUTION		(188,145)	5	22	(671)	(2,778)	(142)	(6,577)	(66,887)	(13,567)
610											
611	389001-General Land Owned in Fe	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
612	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0	0
613	390000-Genl Structures & Improv	SALWAGXAG	(106,475)	(4,320)	(20,661)	(200)	(1,078)	(32)	(1,481)	(34,388)	(6,478)
614	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,026	42	199	2	10	0	14	331	62
615	391000-General Office Furn & E	SALWAGXAG	1,056	43	205	2	11	0	15	341	64
616	391004-General Info Sys Computer	SALWAGXAG	26,558	1,078	5,153	50	269	8	369	8,577	1,616
617	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
618	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
619	392010-General Transp Eq Grp	SALWAGXAG	15	1	3	0	0	0	0	5	1
620	392020-General Transp Eq Grp 2	SALWAGXAG	188	8	36	0	2	0	3	61	11
621	392030-General Transp Eq Trailer	SALWAGXAG	36	1	7	0	0	0	1	12	2
622	392040-General Transp Eq Grp 4	SALWAGXAG	245	10	48	0	2	0	3	79	15
623	393000-General Stores Equipmen	SALWAGXAG	(240)	(10)	(47)	(0)	(2)	(0)	(3)	(77)	(15)
624	394000-General Tools & Shop Equi	SALWAGXAG	(23,650)	(960)	(4,589)	(44)	(239)	(7)	(329)	(7,638)	(1,439)
625	395000-General Laboratory Equi	SALWAGXAG	(6,219)	(252)	(1,207)	(12)	(63)	(2)	(86)	(2,008)	(378)
626	396000-General Power Operated E	SALWAGXAG	64	3	12	0	1	0	1	21	4
627	397000-General Communication E	SALWAGXAG	(35,485)	(1,440)	(6,886)	(66)	(359)	(11)	(494)	(11,461)	(2,159)
628	397010-General Comm Eq Two Wa	SALWAGXAG	(18,876)	(766)	(3,663)	(35)	(191)	(6)	(263)	(6,096)	(1,148)
629	397020-General Comm Eq AE	SALWAGXAG	(24)	(1)	(5)	(0)	(0)	(0)	(0)	(8)	(1)
630	397030-General Comm Eq EM	SALWAGXAG	(11,824)	(480)	(2,294)	(22)	(120)	(4)	(164)	(3,819)	(719)
631	398000-General Miscellaneous E	SALWAGXAG	(1,549)	(63)	(301)	(3)	(16)	(0)	(22)	(500)	(94)
632	TOTAL GENERAL		(175,156)	(7,107)	(33,989)	(328)	(1,773)	(53)	(2,436)	(56,570)	(10,656)
633	Total Sched M: Plant Permanent		(13,921,334)	(937,444)	(4,468,245)	(27,018)	(151,040)	(3,107)	(161,116)	(2,830,484)	(617,507)
634											
635	Sched M: Non-Plant Permanent										
636	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0	0	0
637	SchM-124 - Meals and Entertainment	SALWAGES	298,972	12,131	58,015	560	3,026	90	4,158	96,558	18,189
638	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0	0	0
639	Total Sched M: Non-Plant Permanent		298,972	12,131	58,015	560	3,026	90	4,158	96,558	18,189
640											
641	Schedule M NOL	TOTPLT	(67,318,568)	(2,927,636)	(13,977,971)	(132,201)	(746,429)	(19,149)	(1,039,003)	(20,367,373)	(3,968,292)
642											
643	**SUBTOTAL SCHEDULE M ITEMS**		(174,078,963)	(10,068,491)	(47,991,783)	(343,594)	(1,949,380)	(45,219)	(2,437,067)	(40,916,474)	(8,597,643)
644											
645	**TAXABLE INCOME**		(141,284,640)	(10,077,847)	(53,098,891)	(148,618)	(1,304,769)	(58,771)	366,570	(33,388,290)	(6,243,102)
646	State Income Tax @ 1.92%		(1,985,897)	(141,654)	(746,358)	(2,089)	(18,340)	(826)	5,153	(469,306)	(87,753)
647	Federal Income Tax @ 21%		(29,252,736)	(2,086,600)	(10,994,032)	(30,771)	(270,150)	(12,168)	75,898	(6,912,987)	(1,292,623)
648	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0	0	0
649	Total Current Federal Income Tax Expense		(29,252,736)	(2,086,600)	(10,994,032)	(30,771)	(270,150)	(12,168)	75,898	(6,912,987)	(1,292,623)
650											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
652	**DEFERRED INCOME TAX EXPENSE**						
653	Deferred Income Tax Plant Related						
654	303003-Intg Misc Computr Softwar	SALWAGXAG	(15,860)	(6,087)	(701)	(2,672)	(50)
655	303004-Intg Misc Computr Softwar	SALWAGXAG	(683,156)	(262,199)	(30,217)	(115,102)	(2,133)
656	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(409,387)	(157,125)	(18,108)	(68,975)	(1,278)
657	303010-Intg Misc Computr Softwar	SALWAGXAG	(46,778)	(17,954)	(2,069)	(7,881)	(146)
658	303014-Intg CRS Computr Softwar	CUST	3,049	2,430	382	140	34
659	TOTAL INTANGIBLE		(1,152,132)	(440,935)	(50,713)	(194,491)	(3,573)
660							
661	310001-Steam Prod Land Own in Fe	DPROD	221	74	6	40	0
662	310002-Steam Prod Land Rights	DPROD	(2,089)	(697)	(58)	(374)	(3)
663	310003-Steam Prod Water Rights	DPROD	(56,844)	(18,954)	(1,583)	(10,177)	(74)
664	310004-Steam Prod Land Rights-NM	DPROD	(139)	(46)	(4)	(25)	(0)
665	311000E-Steam Prod Str & Improv	DPROD	(248,176)	(82,751)	(6,910)	(44,431)	(322)
666	312000E-Steam Prod Boiler Plant E	DPROD	(1,569,587)	(523,357)	(43,700)	(281,003)	(2,033)
667	314000-Steam Prod Turbogen Unit	DPROD	(687,778)	(229,330)	(19,149)	(123,133)	(891)
668	315000E-Steam Prod Acc Elec Eq	DPROD	(30,298)	(10,102)	(844)	(5,424)	(39)
669	316000E-Steam Prod Misc Pwr Plt E	DPROD	63,371	21,130	1,764	11,345	82
670	Total Steam Production		(2,531,319)	(844,033)	(70,476)	(453,182)	(3,279)
671	340001-Other Prod Land Own in Fee	DPROD	230	77	6	41	0
672	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
673	341000E-Other Prod Str & Impr	DPROD	224,252	74,774	6,244	40,148	291
674	342000E-Other Prod Fuel Hldr	DPROD	(6,178)	(2,060)	(172)	(1,106)	(8)
675	343000-Other Prod Prime Mover	DPROD	(1,573)	(524)	(44)	(282)	(2)
676	344000E-Other Prod Generator	DPROD	(343,524)	(114,543)	(9,564)	(61,501)	(445)
677	344045-Other Prod Generator-Wind	WIND	14,612,578	2,596,001	305,018	2,246,309	22,663
678	345000E-Other Prod Access Elect Equip	DPROD	(46,107)	(15,374)	(1,284)	(8,255)	(60)
679	346000E-Other Prod Misc Pwr P	DPROD	(5,619)	(1,874)	(156)	(1,006)	(7)
680	Total Other Production Equipment		14,434,058	2,536,476	300,048	2,214,348	22,432
681							
682	105000-Held for Future Us	DTRAN	0	0	0	0	0
683	350001-Tran Land Owned in Fe	DTRAN	356	125	10	64	0
684	350002E-Transmission Land Right	DTRAN	378,969	132,969	10,793	68,427	474
685	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32,172	12,462	1,449	9,939	74
686	350045-Tran Land Fee-Wind	WIND	3	1	0	1	0
687	352000-Transmission Str & Improv	DTRAN	185,344	65,032	5,279	33,466	232
688	352010-Tran Str & Impr-Prod	DPRODTI	(2,124)	(708)	(59)	(380)	(3)
689	353000E-Transmission Station	DTRAN	1,965,865	689,763	55,988	354,961	2,460
690	353010-Tran Station Equip Pro	DPRODTI	(86,509)	(28,845)	(2,409)	(15,488)	(112)
691	353045-Tran Station Equip-Wind	WIND	39,733	7,059	829	6,108	62
692	354000E-Tran Towers & Fixture	DTRAN	52,977	18,588	1,509	9,566	66
693	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	4,497	1,742	202	1,389	10
694	355010-Tran Poles & Fixtures-Prod	DPRODTI	2,729	910	76	489	4
695	355000E-Tran Poles & Fixture	DTRAN	1,702,301	597,287	48,482	307,371	2,130
696	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	144,515	55,976	6,507	44,646	332
697	355045-Tran Poles & Fixtures-Wind	WIND	7,968	1,416	166	1,225	12
698	356010-Tran OH Cond & Device-Prod	DPRODTI	263	88	7	47	0
699	356000E-Tran OH Conductor & D	DTRAN	654,127	229,514	18,630	118,111	818
700	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	55,531	21,509	2,500	17,156	127
701	356045-Tran OH Cond & Device-Wind	WIND	20,404	3,625	426	3,137	32
702	357000E-Tran Underground Cond	DTRAN	425	149	12	77	1
703	358000-Tran UG Conductor & Devic	DTRAN	762	267	22	138	1
704	359000-Transmission Road & Trai	DTRAN	806	283	23	145	1
705	TOTAL TRANSMISSION		5,161,115	1,809,209	150,442	960,594	6,722

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
652	**DEFERRED INCOME TAX EXPENSE**								
653	Deferred Income Tax Plant Related								
654	303003-Intg Misc Computr Softwar	SALWAGXAG	(15,860)	(190)	(225)	(1,827)	(3,721)	(144)	(242)
655	303004-Intg Misc Computr Softwar	SALWAGXAG	(683,156)	(8,195)	(9,707)	(78,684)	(160,286)	(6,198)	(10,435)
656	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(409,387)	(4,911)	(5,817)	(47,152)	(96,052)	(3,714)	(6,253)
657	303010-Intg Misc Computr Softwar	SALWAGXAG	(46,778)	(561)	(665)	(5,388)	(10,975)	(424)	(715)
658	303014-Intg CRS Computr Softwar	CUST	3,049	11	9	43	1	0	0
659	TOTAL INTANGIBLE		(1,152,132)	(13,847)	(16,406)	(133,008)	(271,034)	(10,480)	(17,645)
660									
661	310001-Steam Prod Land Own in Fe	DPROD	221	3	2	25	70	0	0
662	310002-Steam Prod Land Rights	DPROD	(2,089)	(25)	(21)	(240)	(666)	(4)	(2)
663	310003-Steam Prod Water Rights	DPROD	(56,844)	(675)	(579)	(6,523)	(18,116)	(95)	(68)
664	310004-Steam Prod Land Rights-NM	DPROD	(139)	(2)	(1)	(16)	(44)	(0)	(0)
665	311000E-Steam Prod Str & Improv	DPROD	(248,176)	(2,949)	(2,529)	(28,479)	(79,095)	(416)	(296)
666	312000E-Steam Prod Boiler Plant E	DPROD	(1,569,587)	(18,650)	(15,993)	(180,117)	(500,233)	(2,630)	(1,871)
667	314000-Steam Prod Turbogen Unit	DPROD	(687,778)	(8,172)	(7,008)	(78,926)	(219,197)	(1,152)	(820)
668	315000E-Steam Prod Acc Elec Eq	DPROD	(30,298)	(360)	(309)	(3,477)	(9,656)	(51)	(36)
669	316000E-Steam Prod Misc Pwr Plt E	DPROD	63,371	753	646	7,272	20,197	106	76
670	Total Steam Production		(2,531,319)	(30,077)	(25,793)	(290,481)	(806,740)	(4,241)	(3,017)
671	340001-Other Prod Land Own in Fee	DPROD	230	3	2	26	73	0	0
672	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
673	341000E-Other Prod Str & Impr	DPROD	224,252	2,665	2,285	25,734	71,470	376	267
674	342000E-Other Prod Fuel Hldr	DPROD	(6,178)	(73)	(63)	(709)	(1,969)	(10)	(7)
675	343000-Other Prod Prime Mover	DPROD	(1,573)	(19)	(16)	(180)	(501)	(3)	(2)
676	344000E-Other Prod Generator	DPROD	(343,524)	(4,082)	(3,500)	(39,421)	(109,482)	(576)	(409)
677	344045-Other Prod Generator-Wind	WIND	14,612,578	194,133	178,980	2,347,009	6,658,932	37,126	26,408
678	345000E-Other Prod Access Elect Equip	DPROD	(46,107)	(548)	(470)	(5,291)	(14,695)	(77)	(55)
679	346000E-Other Prod Misc Pwr P	DPROD	(5,619)	(67)	(57)	(645)	(1,791)	(9)	(7)
680	Total Other Production Equipment		14,434,058	192,012	177,161	2,326,523	6,602,037	36,827	26,195
681									
682	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
683	350001-Tran Land Owned in Fe	DTRAN	356	4	4	39	109	1	0
684	350002E-Transmission Land Right	DTRAN	378,969	4,397	3,730	41,107	116,047	598	426
685	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32,172	508	536	5,576	1,587	24	17
686	350045-Tran Land Fee-Wind	WIND	3	0	0	1	1	0	0
687	352000-Transmission Str & Improv	DTRAN	185,344	2,150	1,824	20,104	56,756	293	208
688	352010-Tran Str & Impr-Prod	DPRODTI	(2,124)	(25)	(22)	(244)	(677)	(4)	(3)
689	353000E-Transmission Station	DTRAN	1,965,865	22,808	19,351	213,237	601,984	3,104	2,208
690	353010-Tran Station Equip Pro	DPRODTI	(86,509)	(1,028)	(881)	(9,927)	(27,571)	(145)	(103)
691	353045-Tran Station Equip-Wind	WIND	39,733	528	487	6,382	18,106	101	72
692	354000E-Tran Towers & Fixture	DTRAN	52,977	615	521	5,746	16,222	84	59
693	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	4,497	71	75	780	222	3	2
694	355010-Tran Poles & Fixtures-Prod	DPRODTI	2,729	32	28	313	870	5	3
695	355000E-Tran Poles & Fixture	DTRAN	1,702,301	19,750	16,757	184,649	521,276	2,688	1,912
696	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	144,515	2,280	2,409	25,049	7,129	110	78
697	355045-Tran Poles & Fixtures-Wind	WIND	7,968	106	98	1,280	3,631	20	14
698	356010-Tran OH Cond & Device-Prod	DPRODTI	263	3	3	30	84	0	0
699	356000E-Tran OH Conductor & D	DTRAN	654,127	7,589	6,439	70,953	200,306	1,033	735
700	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	55,531	876	926	9,625	2,739	42	30
701	356045-Tran OH Cond & Device-Wind	WIND	20,404	271	250	3,277	9,298	52	37
702	357000E-Tran Underground Cond	DTRAN	425	5	4	46	130	1	0
703	358000-Tran UG Conductor & Devic	DTRAN	762	9	8	83	233	1	1
704	359000-Transmission Road & Trai	DTRAN	806	9	8	87	247	1	1
705	TOTAL TRANSMISSION		5,161,115	60,959	52,554	578,193	1,528,732	8,012	5,699

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
652	**DEFERRED INCOME TAX EXPENSE**										
653	Deferred Income Tax Plant Related										
654	303003-Intg Misc Computr Softwar	SALWAGXAG	(15,860)	(644)	(3,078)	(30)	(161)	(5)	(221)	(5,122)	(965)
655	303004-Intg Misc Computr Softwar	SALWAGXAG	(683,156)	(27,721)	(132,565)	(1,280)	(6,915)	(205)	(9,502)	(220,637)	(41,562)
656	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(409,387)	(16,612)	(79,441)	(767)	(4,144)	(123)	(5,694)	(132,219)	(24,906)
657	303010-Intg Misc Computr Softwar	SALWAGXAG	(46,778)	(1,898)	(9,077)	(88)	(474)	(14)	(651)	(15,108)	(2,846)
658	303014-Intg CRS Computr Softwar	CUST	3,049	0	1	0	11	0	8	2,099	331
659	TOTAL INTANGIBLE		(1,152,132)	(46,874)	(224,160)	(2,165)	(11,683)	(347)	(16,059)	(370,987)	(69,948)
660											
661	310001-Steam Prod Land Own in Fe	DPROD	221	12	58	0	2	0	2	62	12
662	310002-Steam Prod Land Rights	DPROD	(2,089)	(115)	(551)	(4)	(21)	(0)	(21)	(584)	(113)
663	310003-Steam Prod Water Rights	DPROD	(56,844)	(3,128)	(14,988)	(110)	(566)	(11)	(569)	(15,876)	(3,077)
664	310004-Steam Prod Land Rights-NM	DPROD	(139)	(8)	(37)	(0)	(1)	(0)	(1)	(39)	(8)
665	311000E-Steam Prod Str & Improv	DPROD	(248,176)	(13,658)	(65,437)	(479)	(2,470)	(46)	(2,483)	(69,315)	(13,436)
666	312000E-Steam Prod Boiler Plant E	DPROD	(1,569,587)	(86,377)	(413,855)	(3,027)	(15,623)	(290)	(15,703)	(438,381)	(84,975)
667	314000-Steam Prod Turbogen Unit	DPROD	(687,778)	(37,850)	(181,347)	(1,327)	(6,846)	(127)	(6,881)	(192,095)	(37,235)
668	315000E-Steam Prod Acc Elec Eq	DPROD	(30,298)	(1,667)	(7,989)	(58)	(302)	(6)	(303)	(8,462)	(1,640)
669	316000E-Steam Prod Misc Pwr Plt E	DPROD	63,371	3,487	16,709	122	631	12	634	17,699	3,431
670	Total Steam Production		(2,531,319)	(139,303)	(667,437)	(4,882)	(25,195)	(468)	(25,325)	(706,991)	(137,042)
671	340001-Other Prod Land Own in Fee	DPROD	230	13	61	0	2	0	2	64	12
672	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
673	341000E-Other Prod Str & Impr	DPROD	224,252	12,341	59,129	433	2,232	41	2,244	62,633	12,141
674	342000E-Other Prod Fuel Hldr	DPROD	(6,178)	(340)	(1,629)	(12)	(61)	(1)	(62)	(1,726)	(334)
675	343000-Other Prod Prime Mover	DPROD	(1,573)	(87)	(415)	(3)	(16)	(0)	(16)	(439)	(85)
676	344000E-Other Prod Generator	DPROD	(343,524)	(18,905)	(90,578)	(663)	(3,419)	(64)	(3,437)	(95,945)	(18,598)
677	344045-Other Prod Generator-Wind	WIND	14,612,578	1,154,519	5,504,412	28,078	166,055	2,879	176,101	2,065,403	530,598
678	345000E-Other Prod Access Elect Equip	DPROD	(46,107)	(2,537)	(12,157)	(89)	(459)	(9)	(461)	(12,878)	(2,496)
679	346000E-Other Prod Misc Pwr P	DPROD	(5,619)	(309)	(1,482)	(11)	(56)	(1)	(56)	(1,569)	(304)
680	Total Other Production Equipment		14,434,058	1,144,695	5,457,341	27,734	164,278	2,846	174,315	2,015,543	520,933
681											
682	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
683	350001-Tran Land Owned in Fe	DTRAN	356	19	90	1	3	0	3	105	20
684	350002E-Transmission Land Right	DTRAN	378,969	19,991	96,057	725	3,672	69	3,662	111,733	21,236
685	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32,172	597	990	54	454	64	472	10,653	1,808
686	350045-Tran Land Fee-Wind	WIND	3	0	1	0	0	0	0	0	0
687	352000-Transmission Str & Improv	DTRAN	185,344	9,777	46,979	355	1,796	34	1,791	54,646	10,386
688	352010-Tran Str & Impr-Prod	DPRODTI	(2,124)	(117)	(560)	(4)	(21)	(0)	(21)	(593)	(115)
689	353000E-Transmission Station	DTRAN	1,965,865	103,699	498,286	3,761	19,047	357	18,994	579,604	110,159
690	353010-Tran Station Equip Pro	DPRODTI	(86,509)	(4,761)	(22,810)	(167)	(861)	(16)	(865)	(24,162)	(4,683)
691	353045-Tran Station Equip-Wind	WIND	39,733	3,139	14,967	76	452	8	479	5,616	1,443
692	354000E-Tran Towers & Fixture	DTRAN	52,977	2,795	13,428	101	513	10	512	15,619	2,969
693	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	4,497	83	138	8	63	9	66	1,489	253
694	355010-Tran Poles & Fixtures-Prod	DPRODTI	2,729	150	719	5	27	1	27	762	148
695	355000E-Tran Poles & Fixture	DTRAN	1,702,301	89,796	431,480	3,257	16,494	309	16,448	501,896	95,390
696	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	144,515	2,683	4,446	241	2,039	289	2,119	47,853	8,123
697	355045-Tran Poles & Fixtures-Wind	WIND	7,968	630	3,002	15	91	2	96	1,126	289
698	356010-Tran OH Cond & Device-Prod	DPRODTI	263	14	69	1	3	0	3	73	14
699	356000E-Tran OH Conductor & D	DTRAN	654,127	34,505	165,801	1,251	6,338	119	6,320	192,859	36,655
700	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	55,531	1,031	1,708	93	783	111	814	18,388	3,121
701	356045-Tran OH Cond & Device-Wind	WIND	20,404	1,612	7,686	39	232	4	246	2,884	741
702	357000E-Tran Underground Cond	DTRAN	425	22	108	1	4	0	4	125	24
703	358000-Tran UG Conductor & Devic	DTRAN	762	40	193	1	7	0	7	225	43
704	359000-Transmission Road & Trai	DTRAN	806	42	204	2	8	0	8	238	45
705	TOTAL TRANSMISSION		5,161,115	265,748	1,262,983	9,815	51,144	1,370	51,184	1,521,140	288,069

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
706	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
707	360001E-Dist Land Owned in Fee	DDISPSUB	311	142	13	79	1
708	360005-Dist Land Rights-TX	DDISPSUB	6,719	3,061	272	1,702	15
709	361000E-Str & Improv	DDISPSUB	366,924	167,148	14,872	92,944	801
710	362000E-Other Eq	DDISPSUB	(10,909)	(4,970)	(442)	(2,763)	(24)
711	364000-Dist Poles, Towers & Fixt	PLT_364	317,696	148,340	13,199	82,485	711
712	365000-Dist OH Conductor & Devic	PLT_365	319,037	148,966	13,255	82,834	714
713	366000E-Dist Underground Cond	PLT_366	20,141	9,383	835	5,218	45
714	367000E-Dist UG Conductor & D	PLT_367	25,144	11,714	1,042	6,513	56
715	368000E-Dist Line Transformer	PLT_368	(240,362)	(133,443)	(11,873)	(74,202)	(640)
716	369000E-Distribution Services	CSERVICE	(7,162)	(4,980)	(821)	(1,165)	(83)
717	369010-Distribution Services O	CSERVICE	19,079	13,266	2,186	3,104	221
718	369020-Distribution Services U	CSERVICE	61,406	42,695	7,037	9,989	711
719	370000E-Distribution Meter	CMETERS	11,910	6,949	1,577	1,598	161
720	371000E-Dist Inst on Cust Premis	CUSTPREM	83	0	0	0	0
721	373000-Dist Street Light & Sg Sy	CLIGHT	112,512	0	0	0	0
722	TOTAL DISTRIBUTION		1,002,529	408,272	41,152	208,336	2,690
723	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0
724	389001-General Land Owned in Fe	SALWAGXAG	40	15	2	7	0
725	389002-General Land Rights	SALWAGXAG	(236)	(91)	(10)	(40)	(1)
726	390000-Genl Structures & Improv	SALWAGXAG	(72,492)	(27,823)	(3,206)	(12,214)	(226)
727	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(20,848)	(8,002)	(922)	(3,513)	(65)
728	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0
729	391000-General Office Furn & E	SALWAGXAG	27,000	10,363	1,194	4,549	84
730	391004-General Info Sys Computer	SALWAGXAG	(871,297)	(334,409)	(38,539)	(146,800)	(2,720)
731	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
732	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0
733	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
734	392010-General Transp Eq Grp	SALWAGXAG	(23,337)	(8,957)	(1,032)	(3,932)	(73)
735	392020-General Transp Eq Grp 2	SALWAGXAG	(300,227)	(115,229)	(13,280)	(50,584)	(937)
736	392030-General Transp Eq Trailer	SALWAGXAG	(57,618)	(22,114)	(2,549)	(9,708)	(180)
737	392040-General Transp Eq Grp 4	SALWAGXAG	(392,042)	(150,468)	(17,341)	(66,053)	(1,224)
738	393000-General Stores Equipmen	SALWAGXAG	(443)	(170)	(20)	(75)	(1)
739	394000-General Tools & Shop Equi	SALWAGXAG	(73,633)	(28,261)	(3,257)	(12,406)	(230)
740	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0
741	395000-General Laboratory Equi	SALWAGXAG	(11,489)	(4,410)	(508)	(1,936)	(36)
742	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0
743	396000-General Power Operated E	SALWAGXAG	(101,569)	(38,983)	(4,493)	(17,113)	(317)
744	397000-General Communication E	SALWAGXAG	(65,581)	(25,170)	(2,901)	(11,049)	(205)
745	397010-General Comm Eq Two Wa	SALWAGXAG	(35,172)	(13,499)	(1,556)	(5,926)	(110)
746	397020-General Comm Eq AE	SALWAGXAG	(44)	(17)	(2)	(7)	(0)
747	397030-General Comm Eq EM	SALWAGXAG	(21,783)	(8,360)	(963)	(3,670)	(68)
748	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0
749	398000-General Miscellaneous E	SALWAGXAG	(2,863)	(1,099)	(127)	(482)	(9)
750	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0
751	TOTAL GENERAL		(2,023,636)	(776,683)	(89,509)	(340,952)	(6,318)
752							
753	Total Deferred Income Tax Plant Related		14,890,614	2,692,307	280,945	2,394,653	18,672

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
706	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
707	360001E-Dist Land Owned in Fee	DDISPSUB	311	6	11	57	0	2	1
708	360005-Dist Land Rights-TX	DDISPSUB	6,719	125	248	1,238	0	34	24
709	361000E-Str & Improv	DDISPSUB	366,924	6,802	13,561	67,623	0	1,853	1,318
710	362000E-Other Eq	DDISPSUB	(10,909)	(202)	(403)	(2,011)	0	(55)	(39)
711	364000-Dist Poles, Towers & Fixt	PLT_364	317,696	5,906	12,007	52,233	0	1,645	1,170
712	365000-Dist OH Conductor & Devic	PLT_365	319,037	5,931	12,058	52,453	0	1,652	1,175
713	366000E-Dist Underground Cond	PLT_366	20,141	374	760	3,349	0	104	74
714	367000E-Dist UG Conductor & D	PLT_367	25,144	467	948	4,180	0	130	92
715	368000E-Dist Line Transformer	PLT_368	(240,362)	(4,564)	(10,640)	(2,467)	0	(1,480)	(1,053)
716	369000E-Distribution Services	CSERVICE	(7,162)	(62)	(52)	0	0	0	0
717	369010-Distribution Services O	CSERVICE	19,079	165	137	0	0	0	0
718	369020-Distribution Services U	CSERVICE	61,406	531	442	0	0	0	0
719	370000E-Distribution Meter	CMETERS	11,910	157	168	1,180	119	0	0
720	371000E-Dist Inst on Cust Premis	CUSTPREM	83	0	0	0	0	0	83
721	373000-Dist Street Light & Sg Sy	CLIGHT	112,512	0	0	0	0	112,512	0
722	TOTAL DISTRIBUTION		1,002,529	15,636	29,246	177,836	119	116,396	2,846
723	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
724	389001-General Land Owned in Fe	SALWAGXAG	40	0	1	5	9	0	1
725	389002-General Land Rights	SALWAGXAG	(236)	(3)	(3)	(27)	(55)	(2)	(4)
726	390000-Genl Structures & Improv	SALWAGXAG	(72,492)	(870)	(1,030)	(8,350)	(17,009)	(658)	(1,107)
727	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(20,848)	(250)	(296)	(2,401)	(4,892)	(189)	(318)
728	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0
729	391000-General Office Furn & E	SALWAGXAG	27,000	324	384	3,110	6,335	245	412
730	391004-General Info Sys Computer	SALWAGXAG	(871,297)	(10,452)	(12,381)	(100,354)	(204,428)	(7,905)	(13,309)
731	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
732	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
733	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
734	392010-General Transp Eq Grp	SALWAGXAG	(23,337)	(280)	(332)	(2,688)	(5,475)	(212)	(356)
735	392020-General Transp Eq Grp 2	SALWAGXAG	(300,227)	(3,602)	(4,266)	(34,580)	(70,441)	(2,724)	(4,586)
736	392030-General Transp Eq Trailer	SALWAGXAG	(57,618)	(691)	(819)	(6,636)	(13,519)	(523)	(880)
737	392040-General Transp Eq Grp 4	SALWAGXAG	(392,042)	(4,703)	(5,571)	(45,155)	(91,983)	(3,557)	(5,988)
738	393000-General Stores Equipmen	SALWAGXAG	(443)	(5)	(6)	(51)	(104)	(4)	(7)
739	394000-General Tools & Shop Equi	SALWAGXAG	(73,633)	(883)	(1,046)	(8,481)	(17,276)	(668)	(1,125)
740	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
741	395000-General Laboratory Equi	SALWAGXAG	(11,489)	(138)	(163)	(1,323)	(2,696)	(104)	(175)
742	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
743	396000-General Power Operated E	SALWAGXAG	(101,569)	(1,218)	(1,443)	(11,699)	(23,831)	(921)	(1,551)
744	397000-General Communication E	SALWAGXAG	(65,581)	(787)	(932)	(7,553)	(15,387)	(595)	(1,002)
745	397010-General Comm Eq Two Wa	SALWAGXAG	(35,172)	(422)	(500)	(4,051)	(8,252)	(319)	(537)
746	397020-General Comm Eq AE	SALWAGXAG	(44)	(1)	(1)	(5)	(10)	(0)	(1)
747	397030-General Comm Eq EM	SALWAGXAG	(21,783)	(261)	(310)	(2,509)	(5,111)	(198)	(333)
748	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
749	398000-General Miscellaneous E	SALWAGXAG	(2,863)	(34)	(41)	(330)	(672)	(26)	(44)
750	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
751	TOTAL GENERAL		(2,023,636)	(24,276)	(28,755)	(233,078)	(474,796)	(18,359)	(30,910)
752									
753	Total Deferred Income Tax Plant Related		14,890,614	200,406	188,006	2,425,985	6,578,318	128,155	(16,832)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
706	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
707	360001E-Dist Land Owned in Fee	DDISPSUB	311	0	0	1	5	0	11	118	24
708	360005-Dist Land Rights-TX	DDISPSUB	6,719	0	0	21	104	4	244	2,548	513
709	361000E-Str & Improv	DDISPSUB	366,924	0	0	1,137	5,665	244	13,317	139,126	28,022
710	362000E-Other Eq	DDISPSUB	(10,909)	0	0	(34)	(168)	(7)	(396)	(4,136)	(833)
711	364000-Dist Poles, Towers & Fixt	PLT_364	317,696	0	0	878	5,028	188	11,818	123,471	24,869
712	365000-Dist OH Conductor & Devic	PLT_365	319,037	0	0	882	5,049	189	11,868	123,992	24,974
713	366000E-Dist Underground Cond	PLT_366	20,141	0	0	56	318	12	748	7,810	1,573
714	367000E-Dist UG Conductor & D	PLT_367	25,144	0	0	70	397	15	933	9,750	1,964
715	368000E-Dist Line Transformer	PLT_368	(240,362)	0	0	(41)	(4,523)	(9)	(10,632)	(111,071)	(22,372)
716	369000E-Distribution Services	CSERVICE	(7,162)	0	0	0	(62)	0	(52)	(4,297)	(683)
717	369010-Distribution Services O	CSERVICE	19,079	0	0	0	165	0	137	11,446	1,819
718	369020-Distribution Services U	CSERVICE	61,406	0	0	0	531	0	442	36,840	5,855
719	370000E-Distribution Meter	CMETERS	11,910	21	98	43	114	18	150	5,988	962
720	371000E-Dist Inst on Cust Premis	CUSTPREM	83	0	0	0	0	0	0	0	0
721	373000-Dist Street Light & Sg Sy	CLIGHT	112,512	0	0	0	0	0	0	0	0
722	TOTAL DISTRIBUTION		1,002,529	21	98	3,014	12,622	655	28,591	341,584	66,688
723	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0
724	389001-General Land Owned in Fe	SALWAGXAG	40	2	8	0	0	0	1	13	2
725	389002-General Land Rights	SALWAGXAG	(236)	(10)	(46)	(0)	(2)	(0)	(3)	(76)	(14)
726	390000-Genl Structures & Improv	SALWAGXAG	(72,492)	(2,942)	(14,067)	(136)	(734)	(22)	(1,008)	(23,413)	(4,410)
727	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(20,848)	(846)	(4,046)	(39)	(211)	(6)	(290)	(6,733)	(1,268)
728	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0	0	0
729	391000-General Office Furn & E	SALWAGXAG	27,000	1,096	5,239	51	273	8	376	8,720	1,643
730	391004-General Info Sys Computer	SALWAGXAG	(871,297)	(35,355)	(169,073)	(1,633)	(8,820)	(262)	(12,119)	(281,401)	(53,008)
731	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
732	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
733	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
734	392010-General Transp Eq Grp	SALWAGXAG	(23,337)	(947)	(4,528)	(44)	(236)	(7)	(325)	(7,537)	(1,420)
735	392020-General Transp Eq Grp 2	SALWAGXAG	(300,227)	(12,182)	(58,258)	(563)	(3,039)	(90)	(4,176)	(96,964)	(18,265)
736	392030-General Transp Eq Trailer	SALWAGXAG	(57,618)	(2,338)	(11,181)	(108)	(583)	(17)	(801)	(18,609)	(3,505)
737	392040-General Transp Eq Grp 4	SALWAGXAG	(392,042)	(15,908)	(76,075)	(735)	(3,968)	(118)	(5,453)	(126,617)	(23,851)
738	393000-General Stores Equipmen	SALWAGXAG	(443)	(18)	(86)	(1)	(4)	(0)	(6)	(143)	(27)
739	394000-General Tools & Shop Equi	SALWAGXAG	(73,633)	(2,988)	(14,288)	(138)	(745)	(22)	(1,024)	(23,781)	(4,480)
740	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
741	395000-General Laboratory Equi	SALWAGXAG	(11,489)	(466)	(2,229)	(22)	(116)	(3)	(160)	(3,711)	(699)
742	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
743	396000-General Power Operated E	SALWAGXAG	(101,569)	(4,121)	(19,709)	(190)	(1,028)	(31)	(1,413)	(32,804)	(6,179)
744	397000-General Communication E	SALWAGXAG	(65,581)	(2,661)	(12,726)	(123)	(664)	(20)	(912)	(21,180)	(3,990)
745	397010-General Comm Eq Two Wa	SALWAGXAG	(35,172)	(1,427)	(6,825)	(66)	(356)	(11)	(489)	(11,359)	(2,140)
746	397020-General Comm Eq AE	SALWAGXAG	(44)	(2)	(9)	(0)	(0)	(0)	(1)	(14)	(3)
747	397030-General Comm Eq EM	SALWAGXAG	(21,783)	(884)	(4,227)	(41)	(220)	(7)	(303)	(7,035)	(1,325)
748	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
749	398000-General Miscellaneous E	SALWAGXAG	(2,863)	(116)	(556)	(5)	(29)	(1)	(40)	(925)	(174)
750	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
751	TOTAL GENERAL		(2,023,636)	(82,113)	(392,682)	(3,792)	(20,484)	(608)	(28,147)	(653,569)	(123,114)
752											
753	Total Deferred Income Tax Plant Related		14,890,614	1,142,174	5,436,143	29,724	170,682	3,447	184,559	2,146,721	545,586

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
754	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
755	Deferred Income Tax Non-Plant						
756	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(51)	(20)	(2)	(9)	(0)
757	SchM-103 - Environmental Remediation	PRODPLT	2,938	870	77	508	4
758	SchM-107 - Pension Expense	SALWAGES	(1,842,482)	(707,155)	(81,496)	(310,430)	(5,753)
759	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0
760	SchM-109 - Employee Incentive	SALWAGES	56,432	21,659	2,496	9,508	176
761	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	307,032	117,841	13,581	51,730	959
762	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	33,303	12,782	1,473	5,611	104
763	SchM-116 - Bad Debt	OX_904	0	0	0	0	0
764	SchM-118 - Inventory Reserve	TOTPLT	12,442	4,498	423	2,380	24
765	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,972)	(144,951)	(13,643)	(76,698)	(779)
766	SchM-127 - Litigation Reserve	TOTPLT	(143,950)	(52,038)	(4,898)	(27,535)	(279)
767	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0
768	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0
769	SchM-137 - R&E Credit	TOTPLT	(572,884)	(207,097)	(19,492)	(109,581)	(1,112)
770	SchM-138 - Rate Case Expense	TOTPLT	(870,609)	(314,725)	(29,622)	(166,530)	(1,690)
771	SchM-192 - Texas Margin Tax	NETPLT	(8,157)	(2,883)	(269)	(1,561)	(15)
772	SchM-226 - Performance Recognition Award	SALWAGES	(2,489)	(955)	(110)	(419)	(8)
773	SchM-257 - Texas R&E Credit	SALWAGES	(182,807)	(70,162)	(8,086)	(30,800)	(571)
774	TXGMT-Texas Gross Margin Tax	SALWAGES	1,210,173	464,471	53,528	203,896	3,779
775	SchM_NOL - NOL Excess ADIT	TOTPLT	316,424	114,387	10,766	60,525	614
776	Total Deferred Income Tax Non-Plant		(2,085,657)	(763,480)	(75,273)	(389,405)	(4,548)
777							
778	NOL Carryforward	TOTPLT	14,884,421	5,380,719	506,429	2,847,089	28,900
779							
780	**TOTAL DEFERRED INCOME TAX EXPENSE**		27,689,378	7,309,546	712,100	4,852,337	43,025
781							
782	367000E-Dist UG Conductor & D	TOTPLT	(0)	(0)	(0)	(0)	(0)
783	ITC Amortization	TOTPLT	(27,626)	(9,987)	(940)	(5,284)	(54)
784							
785	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(3,576,881)	(1,463,110)	213,425	1,451,948	44,038
786							
787	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0
788							
789	**TOTAL OPERATING DEDUCTIONS**		558,857,741	202,086,337	19,946,633	102,790,002	1,276,393
790							
791							
792							
793							
794							
795							
796							
797							
798							
799							
800							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
754	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
755	Deferred Income Tax Non-Plant								
756	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(51)	(1)	(1)	(6)	(12)	(0)	(1)
757	SchM-103 - Environmental Remediation	PRODPLT	2,938	36	31	370	1,033	6	4
758	SchM-107 - Pension Expense	SALWAGES	(1,842,482)	(22,103)	(26,181)	(212,213)	(432,292)	(16,715)	(28,143)
759	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
760	SchM-109 - Employee Incentive	SALWAGES	56,432	677	802	6,500	13,240	512	862
761	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	307,032	3,683	4,363	35,363	72,037	2,785	4,690
762	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	33,303	400	473	3,836	7,814	302	509
763	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
764	SchM-118 - Inventory Reserve	TOTPLT	12,442	162	196	1,491	3,125	84	59
765	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,972)	(5,233)	(6,303)	(48,060)	(100,696)	(2,696)	(1,914)
766	SchM-127 - Litigation Reserve	TOTPLT	(143,950)	(1,879)	(2,263)	(17,254)	(36,150)	(968)	(687)
767	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
768	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
769	SchM-137 - R&E Credit	TOTPLT	(572,884)	(7,477)	(9,005)	(68,665)	(143,867)	(3,851)	(2,735)
770	SchM-138 - Rate Case Expense	TOTPLT	(870,609)	(11,363)	(13,685)	(104,350)	(218,635)	(5,853)	(4,157)
771	SchM-192 - Texas Margin Tax	NETPLT	(8,157)	(107)	(130)	(1,001)	(2,092)	(55)	(43)
772	SchM-226 - Performance Recognition Award	SALWAGES	(2,489)	(30)	(35)	(287)	(584)	(23)	(38)
773	SchM-257 - Texas R&E Credit	SALWAGES	(182,807)	(2,193)	(2,598)	(21,055)	(42,891)	(1,658)	(2,792)
774	TXGMT-Texas Gross Margin Tax	SALWAGES	1,210,173	14,518	17,196	139,385	283,937	10,979	18,485
775	SchM_NOL - NOL Excess ADIT	TOTPLT	316,424	4,130	4,974	37,926	79,463	2,127	1,511
776	Total Deferred Income Tax Non-Plant		(2,085,657)	(26,781)	(32,165)	(248,020)	(516,571)	(15,024)	(14,391)
777									
778	NOL Carryforward	TOTPLT	14,884,421	194,269	233,962	1,784,023	3,737,901	100,062	71,067
779									
780	**TOTAL DEFERRED INCOME TAX EXPENSE**		27,689,378	367,894	389,803	3,961,989	9,799,649	213,193	39,843
781									
782	367000E-Dist UG Conductor & D	TOTPLT	(0)	(0)	(0)	(0)	(0)	(0)	(0)
783	ITC Amortization	TOTPLT	(27,626)	(361)	(434)	(3,311)	(6,938)	(186)	(132)
784									
785	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(3,576,881)	46,183	457,425	(82,371)	(4,175,934)	(33,293)	(35,192)
786									
787	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0
788									
789	**TOTAL OPERATING DEDUCTIONS**		558,857,741	7,074,227	8,479,901	65,079,541	144,741,315	3,670,581	3,712,810
790									
791									
792									
793									
794									
795									
796									
797									
798									
799									
800									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
754	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
755	Deferred Income Tax Non-Plant										
756	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(51)	(2)	(10)	(0)	(1)	(0)	(1)	(16)	(3)
757	SchM-103 - Environmental Remediation	PRODPLT	2,938	179	854	6	30	1	31	723	146
758	SchM-107 - Pension Expense	SALWAGES	(1,842,482)	(74,763)	(357,530)	(3,453)	(18,650)	(553)	(25,628)	(595,062)	(112,093)
759	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0
760	SchM-109 - Employee Incentive	SALWAGES	56,432	2,290	10,951	106	571	17	785	18,226	3,433
761	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	307,032	12,458	59,579	575	3,108	92	4,271	99,161	18,679
762	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	33,303	1,351	6,462	62	337	10	463	10,756	2,026
763	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0
764	SchM-118 - Inventory Reserve	TOTPLT	12,442	541	2,583	24	138	4	192	3,764	733
765	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,972)	(17,438)	(83,258)	(787)	(4,446)	(114)	(6,189)	(121,315)	(23,636)
766	SchM-127 - Litigation Reserve	TOTPLT	(143,950)	(6,260)	(29,890)	(283)	(1,596)	(41)	(2,222)	(43,552)	(8,486)
767	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0
768	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0
769	SchM-137 - R&E Credit	TOTPLT	(572,884)	(24,914)	(118,953)	(1,125)	(6,352)	(163)	(8,842)	(173,327)	(33,770)
770	SchM-138 - Rate Case Expense	TOTPLT	(870,609)	(37,862)	(180,773)	(1,710)	(9,653)	(248)	(13,437)	(263,405)	(51,321)
771	SchM-192 - Texas Margin Tax	NETPLT	(8,157)	(363)	(1,729)	(16)	(91)	(2)	(127)	(2,410)	(473)
772	SchM-226 - Performance Recognition Award	SALWAGES	(2,489)	(101)	(483)	(5)	(25)	(1)	(35)	(804)	(151)
773	SchM-257 - Texas R&E Credit	SALWAGES	(182,807)	(7,418)	(35,473)	(343)	(1,850)	(55)	(2,543)	(59,041)	(11,122)
774	TXGMT-Texas Gross Margin Tax	SALWAGES	1,210,173	49,105	234,832	2,268	12,250	363	16,833	390,847	73,625
775	SchM_NOL - NOL Excess ADIT	TOTPLT	316,424	13,761	65,702	621	3,509	90	4,884	95,735	18,653
776	Total Deferred Income Tax Non-Plant		(2,085,657)	(89,435)	(427,135)	(4,058)	(22,722)	(600)	(31,564)	(639,720)	(123,760)
777											
778	NOL Carryforward	TOTPLT	14,884,421	647,313	3,090,589	29,230	165,039	4,234	229,728	4,503,313	877,406
779											
780	**TOTAL DEFERRED INCOME TAX EXPENSE**		27,689,378	1,700,052	8,099,597	54,896	312,998	7,081	382,722	6,010,313	1,299,233
781											
782	367000E-Dist UG Conductor & D	TOTPLT	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
783	ITC Amortization	TOTPLT	(27,626)	(1,201)	(5,736)	(54)	(306)	(8)	(426)	(8,358)	(1,629)
784											
785	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(3,576,881)	(529,404)	(3,646,529)	21,981	24,202	(5,921)	463,346	(1,380,338)	(82,772)
786											
787	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0	0	0
788											
789	**TOTAL OPERATING DEDUCTIONS**		558,857,741	25,124,884	119,616,431	1,096,332	5,977,895	139,357	8,340,544	169,101,441	32,984,896
790											
791											
792											
793											
794											
795											
796											
797											
798											
799											
800											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)		(c)	(d)	(e)	(f)	(g)
801	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**							
802								
803	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**							
804	Rate Base times Pretax Claimed ROR		8.12%	197,119,991	68,305,840	6,413,919	37,357,813	369,719
805	Less: Synchronized Interest			50,702,780	17,569,481	1,649,775	9,609,096	95,098
806	Plus: Schedule M Items			(174,078,963)	(49,514,117)	(4,839,590)	(30,836,590)	(291,847)
807	Plus: State Income Tax @ 1.41%		1.41%	(388,814)	17,180	(1,060)	(43,403)	(242)
808	Taxable Income			(27,272,938)	1,205,062	(74,385)	(3,044,470)	(16,984)
809	Federal Income Tax @ 21%			(5,727,317)	253,063	(15,621)	(639,339)	(3,567)
810	Impact of Production Tax Deduction			0	0	0	0	0
811	Total Current Federal Income Tax Expense			(5,727,317)	253,063	(15,621)	(639,339)	(3,567)
812	Plus:							
813	Deferred Income Taxes			27,689,378	7,309,546	712,100	4,852,337	43,025
814	ITC			(27,626)	(9,987)	(940)	(5,284)	(54)
815	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**			21,545,621	7,569,802	694,479	4,164,311	39,162
816								
817	**Tax Gross-up Factor**			1.2838688				
818	Total Income Tax Expense			27,661,752	9,718,633	891,620	5,346,429	50,279
819								
820	**TOTAL PROPOSED OPERATING DEDUCTIONS**			590,096,374	213,268,080	20,624,828	106,684,483	1,282,634
821								
822	**TAX RATES**							
823	STATE TAX RATE			1.41%				
824	FEDERAL TAX RATE - CURRENT			21.00%				
825	TAX GROSS-UP FACTOR			1.28386885				
826	EFFECTIVE TAX RATE - CITTX			1.26582278				
827	**COMPOSITE COST OF DEBT**			1.96%				
828	EFFECTIVE TAX RATE			0.22110424				

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)		(c)	(h)	(i)	(j)	(k)	(l)	(m)
801	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
802										
803	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**									
804	Rate Base times Pretax Claimed ROR		8.12%	197,119,991	2,588,275	3,095,269	24,422,678	52,057,410	1,319,015	1,190,053
805	Less: Synchronized Interest			50,702,780	665,751	796,159	6,281,949	13,390,095	339,274	306,103
806	Plus: Schedule M Items			(174,078,963)	(2,292,974)	(2,482,286)	(24,037,498)	(58,060,274)	(1,290,300)	(433,487)
807	Plus: State Income Tax @ 1.41%		1.41%	(388,814)	(5,207)	(2,575)	(82,885)	(272,587)	(4,365)	6,332
808	Taxable Income			(27,272,938)	(365,243)	(180,600)	(5,813,884)	(19,120,372)	(306,194)	444,131
809	Federal Income Tax @ 21%			(5,727,317)	(76,701)	(37,926)	(1,220,916)	(4,015,278)	(64,301)	93,268
810	Impact of Production Tax Deduction			0	0	0	0	0	0	0
811	Total Current Federal Income Tax Expense			(5,727,317)	(76,701)	(37,926)	(1,220,916)	(4,015,278)	(64,301)	93,268
812	Plus:									
813	Deferred Income Taxes			27,689,378	367,894	389,803	3,961,989	9,799,649	213,193	39,843
814	ITC			(27,626)	(361)	(434)	(3,311)	(6,938)	(186)	(132)
815	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**			21,545,621	285,625	348,868	2,654,877	5,504,845	144,341	139,310
816										
817	**Tax Gross-up Factor**			1.2838688						
818	Total Income Tax Expense			27,661,752	366,705	447,901	3,408,514	7,067,499	185,315	178,856
819										
820	**TOTAL PROPOSED OPERATING DEDUCTIONS**			590,096,374	7,394,750	8,470,378	68,570,426	155,984,748	3,889,190	3,926,858
821										
822	**TAX RATES**									
823	STATE TAX RATE			1.41%						
824	FEDERAL TAX RATE - CURRENT			21.00%						
825	TAX GROSS-UP FACTOR			1.28386885						
826	EFFECTIVE TAX RATE - CITTX			1.26582278						
827	**COMPOSITE COST OF DEBT**			1.96%						
828	EFFECTIVE TAX RATE			0.22110424						

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)		(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
801	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
802												
803	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**											
804	Rate Base times Pretax Claimed ROR		8.12%	197,119,991	9,030,073	43,027,337	388,701	2,199,574	57,299	3,037,970	57,055,592	11,250,248
805	Less: Synchronized Interest			50,702,780	2,322,696	11,067,399	99,981	565,770	14,738	781,420	14,675,717	2,893,765
806	Plus: Schedule M Items			(174,078,963)	(10,068,491)	(47,991,783)	(343,594)	(1,949,380)	(45,219)	(2,437,067)	(40,916,474)	(8,597,643)
807	Plus: State Income Tax @ 1.41%		1.41%	(388,814)	(47,244)	(225,344)	(771)	(4,436)	(37)	(2,537)	20,570	(3,390)
808	Taxable Income			(27,272,938)	(3,313,870)	(15,806,502)	(54,103)	(311,140)	(2,621)	(177,979)	1,442,832	(237,770)
809	Federal Income Tax @ 21%			(5,727,317)	(695,913)	(3,319,365)	(11,362)	(65,339)	(550)	(37,376)	302,995	(49,932)
810	Impact of Production Tax Deduction			0	0	0	0	0	0	0	0	0
811	Total Current Federal Income Tax Expense			(5,727,317)	(695,913)	(3,319,365)	(11,362)	(65,339)	(550)	(37,376)	302,995	(49,932)
812	Plus:											
813	Deferred Income Taxes			27,689,378	1,700,052	8,099,597	54,896	312,998	7,081	382,722	6,010,313	1,299,233
814	ITC			(27,626)	(1,201)	(5,736)	(54)	(306)	(8)	(426)	(8,358)	(1,629)
815	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**			21,545,621	955,694	4,549,152	42,709	242,917	6,485	342,383	6,325,519	1,244,283
816												
817	**Tax Gross-up Factor**			1.2838688								
818	Total Income Tax Expense			27,661,752	1,226,986	5,840,514	54,832	311,873	8,326	439,575	8,121,137	1,597,496
819												
820	**TOTAL PROPOSED OPERATING DEDUCTIONS**			590,096,374	26,881,274	129,103,474	1,129,183	6,265,566	153,605	8,316,773	178,602,916	34,665,164
821												
822	**TAX RATES**											
823	STATE TAX RATE			1.41%								
824	FEDERAL TAX RATE - CURRENT			21.00%								
825	TAX GROSS-UP FACTOR			1.28386885								
826	EFFECTIVE TAX RATE - CITTX			1.26582278								
827	**COMPOSITE COST OF DEBT**			1.96%								
828	EFFECTIVE TAX RATE			0.22110424								

Note: Please refer to Attachment RML-RD-4 to the Direct Testimony of Richard M. Luth for definitions of all allocators.

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**DEVELOPMENT OF RATE BASE**							
2								
3	**ELECTRIC PLANT IN SERVICE**							
4								
5	INTANGIBLE PLANT							
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,692,536	649,605	74,864	285,167	5,285	20,304
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,527,186	28,603,951	3,296,455	12,556,705	232,699	894,055
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	42,943,169	16,481,829	1,899,444	7,235,275	134,083	515,162
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,351,646	2,053,992	236,712	901,672	16,710	64,200
10	303014-Intg CRS Computr Softwar	CUST	8,792,100	7,007,331	1,102,123	403,461	97,308	30,742
11	**TOTAL INTANGIBLE**		**133,306,637**	**54,796,707**	**6,609,598**	**21,382,279**	**486,085**	**1,524,464**
12								
13	PRODUCTION PLANT							
14	Steam Production							
15	310001-Steam Prod Land Own in Fe	DPROD	2,534,180	844,987	70,556	453,694	3,283	30,111
16	310002-Steam Prod Land Rights	DPROD	638,905	213,034	17,788	114,383	828	7,592
17	310003-Steam Prod Water Rights	DPROD	6,721,645	2,241,239	187,141	1,203,376	8,708	79,867
18	310004-Steam Prod Land Rights-NM	DPROD	42,518	14,177	1,184	7,612	55	505
19	311000E-Steam Prod Str & Improv	DPROD	142,215,085	47,419,637	3,959,498	25,460,754	184,246	1,689,810
20	312000E-Steam Prod Boiler Plant E	DPROD	592,044,591	197,409,013	16,483,478	105,993,692	767,019	7,034,715
21	314000-Steam Prod Turbogen Unit	DPROD	301,426,998	100,506,629	8,392,215	53,964,450	390,511	3,581,577
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,514,465	16,509,908	1,378,563	8,864,570	64,148	588,334
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	19,006,604	6,337,487	529,175	3,402,751	24,624	225,838
24	**Total Steam Production**		**1,114,144,991**	**371,496,112**	**31,019,598**	**199,465,282**	**1,443,422**	**13,238,349**
25								
26	Other Production Equipment:							
27	340001-Other Prod Land Own in Fee	DPROD	98,918	32,983	2,754	17,709	128	1,175
28	340002-Other Prod Land Rights	DPROD	393	131	11	70	1	5
29	341000E-Other Prod Str & Impr	DPROD	8,441,403	2,814,668	235,022	1,511,264	10,936	100,301
30	342000E-Other Prod Fuel Hldr	DPROD	3,637,458	1,212,860	101,273	651,214	4,712	43,221
31	343000-Other Prod Prime Mover	DPROD	35,309,049	11,773,310	983,061	6,321,376	45,744	419,545
32	344000E-Other Prod Generator	DPROD	104,172,090	34,734,731	2,900,319	18,649,920	134,959	1,237,780
33	344045-Other Prod Generator-Wind	WIND	406,747,418	72,260,806	8,490,313	62,526,968	630,838	5,403,779
34	345000E-Other Prod Access Elect Equip	DPROD	18,877,931	6,294,583	525,592	3,379,714	24,457	224,309
35	346000E-Other Prod Misc Pwr P	DPROD	2,851,424	950,768	79,388	510,490	3,694	33,881
36	**Total Other Production Equipment**		**580,136,084**	**130,074,839**	**13,317,734**	**93,568,726**	**855,471**	**7,463,995**
37	**TOTAL PRODUCTION PLANT**		**1,694,281,074**	**501,570,950**	**44,337,331**	**293,034,008**	**2,298,893**	**20,702,344**
38								
39	TRANSMISSION PLANT:							
40	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
41	350001-Tran Land Owned in Fe	DTRAN	3,760,132	1,319,318	107,089	678,937	4,705	43,625
42	350002E-Transmission Land Right	DTRAN	63,205,803	22,177,026	1,800,114	11,412,574	79,087	733,320
43	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,365,770	2,041,835	237,360	1,667,278	11,528	83,461
44	350045-Tran Land Fee-Wind	WIND	37,631	6,685	785	5,785	58	500
45	352000-Transmission Str & Improv	DTRAN	47,061,389	16,512,434	1,340,318	8,497,504	58,886	546,011
46	352010-Tran Str & Impr-Prod	DPRODTI	420,750	140,293	11,714	75,327	545	4,999
47	353000E-Transmission Station	DTRAN	487,287,771	170,974,704	13,878,055	87,985,714	609,724	5,653,558
48	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	0	0	0	0	0
49	353010-Tran Station Equip Pro	DPRODTI	17,133,323	5,712,868	477,019	3,067,377	22,197	203,579
50	353045-Tran Station Equip-Wind	WIND	8,780,090	1,559,829	183,273	1,349,713	13,617	116,647
51	354000E-Tran Towers & Fixture	DTRAN	3,512,696	1,232,500	100,042	634,260	4,395	40,755
52	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	298,205	113,476	13,191	92,660	641	4,638
53	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,412	48,819	4,076	26,212	190	1,740
54								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**DEVELOPMENT OF RATE BASE**									
2										
3	**ELECTRIC PLANT IN SERVICE**									
4										
5	INTANGIBLE PLANT									
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,692,536	24,050	194,943	397,111	15,355	25,853	68,678	328,433
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,527,186	1,059,002	8,583,881	17,485,945	676,120	1,138,372	3,024,098	14,461,847
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	42,943,169	610,206	4,946,102	10,075,543	389,586	655,939	1,742,510	8,333,034
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,351,646	76,045	616,391	1,255,630	48,551	81,744	217,154	1,038,476
10	303014-Intg CRS Computr Softwar	CUST	8,792,100	24,532	124,502	2,101	0	0	375	1,726
11	**TOTAL INTANGIBLE**		**133,306,637**	**1,793,835**	**14,465,818**	**29,216,331**	**1,129,612**	**1,901,907**	**5,052,815**	**24,163,516**
12										
13	PRODUCTION PLANT									
14	Steam Production									
15	310001-Steam Prod Land Own in Fe	DPROD	2,534,180	25,822	290,809	807,652	4,246	3,020	139,460	668,191
16	310002-Steam Prod Land Rights	DPROD	638,905	6,510	73,317	203,621	1,070	761	35,160	168,461
17	310003-Steam Prod Water Rights	DPROD	6,721,645	68,491	771,340	2,142,211	11,262	8,011	369,904	1,772,307
18	310004-Steam Prod Land Rights-NM	DPROD	42,518	433	4,879	13,551	71	51	2,340	11,211
19	311000E-Steam Prod Str & Improv	DPROD	142,215,085	1,449,116	16,319,835	45,324,422	238,280	169,487	7,826,348	37,498,074
20	312000E-Steam Prod Boiler Plant E	DPROD	592,044,591	6,032,703	67,939,840	188,686,587	991,964	705,579	32,581,264	156,105,323
21	314000-Steam Prod Turbogen Unit	DPROD	301,426,998	3,071,423	34,590,134	96,065,790	505,038	359,231	16,588,062	79,477,728
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,514,465	504,533	5,682,013	15,780,425	82,961	59,010	2,724,869	13,055,556
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	19,006,604	193,670	2,181,095	6,057,468	31,845	22,651	1,045,967	5,011,501
24	**Total Steam Production**		**1,114,144,991**	**11,352,701**	**127,853,262**	**355,081,727**	**1,866,738**	**1,327,801**	**61,313,374**	**293,768,353**
25										
26	Other Production Equipment:									
27	340001-Other Prod Land Own in Fee	DPROD	98,918	1,008	11,351	31,525	166	118	5,444	26,082
28	340002-Other Prod Land Rights	DPROD	393	4	45	125	1	0	22	104
29	341000E-Other Prod Str & Impr	DPROD	8,441,403	86,015	968,690	2,690,303	14,143	10,060	464,545	2,225,758
30	342000E-Other Prod Fuel Hldr	DPROD	3,637,458	37,064	417,415	1,159,270	6,095	4,335	200,176	959,094
31	343000-Other Prod Prime Mover	DPROD	35,309,049	359,785	4,051,876	11,253,112	59,160	42,080	1,943,120	9,309,992
32	344000E-Other Prod Generator	DPROD	104,172,090	1,061,473	11,954,226	33,199,993	174,539	124,149	5,732,775	27,467,218
33	344045-Other Prod Generator-Wind	WIND	406,747,418	4,981,987	65,330,007	185,354,235	1,033,420	735,066	32,136,547	153,217,688
34	345000E-Other Prod Access Elect Equip	DPROD	18,877,931	192,359	2,166,329	6,016,460	31,630	22,498	1,038,886	4,977,574
35	346000E-Other Prod Misc Pwr P	DPROD	2,851,424	29,055	327,214	908,758	4,778	3,398	156,919	751,839
36	**Total Other Production Equipment**		**580,136,084**	**6,748,749**	**85,227,154**	**240,613,782**	**1,323,930**	**941,705**	**41,678,433**	**198,935,349**
37	**TOTAL PRODUCTION PLANT**		**1,694,281,074**	**18,101,450**	**213,080,416**	**595,695,509**	**3,190,668**	**2,269,505**	**102,991,807**	**492,703,701**
38										
39	TRANSMISSION PLANT:									
40	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
41	350001-Tran Land Owned in Fe	DTRAN	3,760,132	37,014	407,862	1,151,423	5,936	4,223	198,346	953,076
42	350002E-Transmission Land Right	DTRAN	63,205,803	622,180	6,855,934	19,354,800	99,789	70,979	3,334,094	16,020,706
43	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,365,770	83,621	936,715	296,990	4,080	2,901	94,197	202,793
44	350045-Tran Land Fee-Wind	WIND	37,631	461	6,044	17,148	96	68	2,973	14,175
45	352000-Transmission Str & Improv	DTRAN	47,061,389	463,259	5,104,749	14,411,078	74,300	52,849	2,482,479	11,928,599
46	352010-Tran Str & Impr-Prod	DPRODTI	420,750	4,287	48,283	134,095	705	501	23,155	110,940
47	353000E-Transmission Station	DTRAN	487,287,771	4,796,725	52,856,110	149,216,634	769,328	547,219	25,704,334	123,512,300
48	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	0	0	8,897,256	0	0	1,578,545	7,318,711
49	353010-Tran Station Equip Pro	DPRODTI	17,133,323	174,582	1,966,128	5,460,447	28,707	20,419	942,877	4,517,570
50	353045-Tran Station Equip-Wind	WIND	8,780,090	107,542	1,410,220	4,001,075	22,308	15,867	693,703	3,307,372
51	354000E-Tran Towers & Fixture	DTRAN	3,512,696	34,578	381,022	1,075,653	5,546	3,945	185,294	890,359
52	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	298,205	4,647	52,058	16,505	227	161	5,235	11,270
53	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,412	1,492	16,801	46,662	245	174	8,057	38,605
54										

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,692,536	3,172	17,133	508	23,542	546,634	102,971
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,527,186	139,661	754,394	22,381	1,036,622	24,069,863	4,534,088
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	42,943,169	80,474	434,688	12,896	597,310	13,869,251	2,612,578
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,351,646	10,029	54,172	1,607	74,438	1,728,408	325,584
10	303014-Intg CRS Computr Softwar	CUST	8,792,100	444	30,298	136	24,395	6,051,887	955,444
11	**TOTAL INTANGIBLE**		**133,306,637**	**233,779**	**1,290,684**	**37,529**	**1,756,307**	**46,266,043**	**8,530,665**
12									
13	PRODUCTION PLANT								
14	Steam Production								
15	310001-Steam Prod Land Own in Fe	DPROD	2,534,180	4,888	25,223	469	25,353	707,790	137,197
16	310002-Steam Prod Land Rights	DPROD	638,905	1,232	6,359	118	6,392	178,444	34,589
17	310003-Steam Prod Water Rights	DPROD	6,721,645	12,965	66,902	1,244	67,247	1,877,338	363,901
18	310004-Steam Prod Land Rights-NM	DPROD	42,518	82	423	8	425	11,875	2,302
19	311000E-Steam Prod Str & Improv	DPROD	142,215,085	274,303	1,415,507	26,317	1,422,799	39,720,299	7,699,338
20	312000E-Steam Prod Boiler Plant E	DPROD	592,044,591	1,141,929	5,892,786	109,558	5,923,144	165,356,498	32,052,515
21	314000-Steam Prod Turbogen Unit	DPROD	301,426,998	581,389	3,000,188	55,779	3,015,644	84,187,768	16,318,861
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,514,465	95,503	492,831	9,163	495,370	13,829,260	2,680,648
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	19,006,604	36,660	189,178	3,517	190,153	5,308,495	1,028,993
24	**Total Steam Production**		**1,114,144,991**	**2,148,951**	**11,089,398**	**206,174**	**11,146,528**	**311,177,767**	**60,318,344**
25									
26	Other Production Equipment:								
27	340001-Other Prod Land Own in Fee	DPROD	98,918	191	985	18	990	27,628	5,355
28	340002-Other Prod Land Rights	DPROD	393	1	4	0	4	110	21
29	341000E-Other Prod Str & Impr	DPROD	8,441,403	16,282	84,020	1,562	84,453	2,357,662	457,006
30	342000E-Other Prod Fuel Hldr	DPROD	3,637,458	7,016	36,205	673	36,391	1,015,932	196,927
31	343000-Other Prod Prime Mover	DPROD	35,309,049	68,104	351,441	6,534	353,251	9,861,724	1,911,585
32	344000E-Other Prod Generator	DPROD	104,172,090	200,926	1,036,854	19,277	1,042,196	29,094,991	5,639,740
33	344045-Other Prod Generator-Wind	WIND	406,747,418	781,571	4,622,208	80,133	4,901,853	57,491,378	14,769,428
34	345000E-Other Prod Access Elect Equip	DPROD	18,877,931	36,412	187,897	3,493	188,865	5,272,557	1,022,026
35	346000E-Other Prod Misc Pwr P	DPROD	2,851,424	5,500	28,381	528	28,527	796,395	154,372
36	**Total Other Production Equipment**		**580,136,084**	**1,116,001**	**6,347,994**	**112,219**	**6,636,530**	**105,918,377**	**24,156,462**
37	**TOTAL PRODUCTION PLANT**		**1,694,281,074**	**3,264,952**	**17,437,392**	**318,393**	**17,783,058**	**417,096,144**	**84,474,807**
38									
39	TRANSMISSION PLANT:								
40	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
41	350001-Tran Land Owned in Fe	DTRAN	3,760,132	7,193	36,432	683	36,330	1,108,615	210,703
42	350002E-Transmission Land Right	DTRAN	63,205,803	120,916	612,404	11,484	610,696	18,635,223	3,541,803
43	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,365,770	10,370	73,091	9,808	73,813	1,733,755	308,081
44	350045-Tran Land Fee-Wind	WIND	37,631	72	428	7	454	5,319	1,366
45	352000-Transmission Str & Improv	DTRAN	47,061,389	90,031	455,980	8,551	454,708	13,875,300	2,637,134
46	352010-Tran Str & Impr-Prod	DPRODTI	420,750	812	4,188	78	4,209	117,514	22,779
47	353000E-Transmission Station	DTRAN	487,287,771	932,205	4,721,353	88,538	4,708,187	143,669,030	27,305,675
48	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	0	0	0	0	0	0
49	353010-Tran Station Equip Pro	DPRODTI	17,133,323	33,047	170,533	3,171	171,411	4,785,292	927,576
50	353045-Tran Station Equip-Wind	WIND	8,780,090	16,871	99,775	1,730	105,812	1,241,015	318,814
51	354000E-Tran Towers & Fixture	DTRAN	3,512,696	6,720	34,035	638	33,940	1,035,662	196,838
52	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	298,205	576	4,062	545	4,102	96,354	17,122
53	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,412	282	1,457	27	1,465	40,892	7,927
54									

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
55	**ELECTRIC PLANT IN SERVICE CONTINUED**							
56	355000E-Tran Poles & Fixture	DTRAN	503,142,016	176,537,485	14,329,587	90,848,390	629,562	5,837,500
57	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	42,713,554	16,253,780	1,889,476	13,272,163	91,769	664,381
58	355045-Tran Poles & Fixtures-Wind	WIND	3,253,074	577,926	67,904	500,077	5,045	43,218
59	356010-Tran OH Cond & Device-Prod	DPRODTI	14,372	4,792	400	2,573	19	171
60	356045-Tran OH Cond & Device-Wind	WIND	4,164,954	739,926	86,938	640,255	6,460	55,333
61	356000E-Tran OH Conductor & D	DTRAN	193,279,579	67,816,023	5,504,642	34,898,971	241,843	2,242,448
62	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,408,206	6,243,811	725,833	5,098,437	35,253	255,219
63	357000E-Tran Underground Cond	DTRAN	125,496	44,033	3,574	22,660	157	1,456
64	358000-Tran UG Conductor & Devic	DTRAN	223,715	78,495	6,371	40,394	280	2,596
65	359000-Transmission Road & Trai	DTRAN	236,515	82,986	6,736	42,706	296	2,744
66	**TOTAL TRANSMISSION PLANT**		**1,409,468,709**	**490,219,043**	**40,774,499**	**260,859,967**	**1,816,257**	**16,537,896**
67								
68	DISTRIBUTION PLANT							
69	360001E-Dist Land Owned in Fee	DDISPSUB	4,292,148	1,955,243	173,971	1,087,224	9,376	79,570
70	360005-Dist Land Rights-TX	DDISPSUB	2,819,103	1,284,213	114,265	714,094	6,158	52,262
71	361000E-Str & Improv	DDISPSUB	15,125,862	6,890,428	613,089	3,831,461	33,040	280,411
72	362000E-Other Eq	DDISPSUB	179,328,329	81,691,138	7,268,621	45,424,811	391,719	3,324,475
73	364000-Dist Poles, Towers & Fixt							
74	Primary	DDISTPOL	188,889,723	86,046,730	7,656,167	47,846,763	412,605	3,501,729
75	Secondary	DDISTSOL	22,846,319	12,817,962	1,140,502	7,127,499	61,464	434,434
76	Total Account 364		211,736,042	98,864,692	8,796,669	54,974,262	474,069	3,936,163
77	365000-Dist OH Conductor & Devic							
78	Primary	DDISTPOL	155,240,171	70,718,030	6,292,268	39,323,154	339,102	2,877,917
79	Secondary	DDISTSOL	18,776,387	10,534,520	937,328	5,857,779	50,514	357,042
80	Total Account 365		174,016,557	81,252,550	7,229,596	45,180,932	389,616	3,234,959
81	366000E-Dist Underground Cond							
82	Primary	DDISTPUL	17,626,309	8,029,480	714,438	4,464,837	38,502	326,765
83	Secondary	DDISTSUL	1,912,887	1,073,228	95,492	596,775	5,146	36,374
84	Total Account 366		19,539,196	9,102,708	809,930	5,061,612	43,649	363,140
85	367000E-Dist UG Conductor & D							
86	Primary	DDISTPUL	31,719,598	14,449,530	1,285,674	8,034,741	69,287	588,033
87	Secondary	DDISTSUL	3,442,355	1,931,339	171,844	1,073,932	9,261	65,458
88	Total Account 367		35,161,953	16,380,868	1,457,518	9,108,673	78,548	653,491
89	368000E-Dist Line Transformer							
90	Capacitors	DDISTPOL	8,320,874	3,790,487	337,266	2,107,721	18,176	154,256
91	Line Transformers	DDISTSLT	141,066,446	79,145,545	7,042,122	44,009,320	379,513	2,682,446
92	Total Account 368		149,387,319	82,936,031	7,379,387	46,117,041	397,689	2,836,702
93	369000E-Distribution Services	CSERVICE	(1)	(1)	(0)	(0)	(0)	(0)
94	369010-Distribution Services O	CSERVICE	32,322,066	22,473,438	3,704,006	5,257,948	374,223	279,620
95	369020-Distribution Services U	CSERVICE	28,188,219	19,599,187	3,230,280	4,585,480	326,361	243,858
96	370000E-Distribution Meter	CMETERS	40,239,387	23,478,472	5,329,316	5,400,555	543,349	530,107
97	371000E-Dist Inst on Cust Premis	CUSTPREM	8,131,116	0	0	0	0	0
98	373000-Dist Street Light & Sg Sy	CLIGHT	16,579,740	0	0	0	0	0
99	**TOTAL DISTRIBUTION PLANT**		**916,867,034**	**445,908,969**	**46,106,650**	**226,744,093**	**3,067,796**	**15,814,757**
100								
101	**TOTAL PROD, TRANS, & DIST PLANT**		**4,020,616,818**	**1,437,698,962**	**131,218,481**	**780,638,067**	**7,182,945**	**53,054,998**
102								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
55	**ELECTRIC PLANT IN SERVICE CONTINUED**									
56	355000E-Tran Poles & Fixture	DTRAN	503,142,016	4,952,790	54,575,820	154,071,500	794,359	565,023	26,540,642	127,530,858
57	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	42,713,554	665,656	7,456,607	2,364,152	32,475	23,096	749,844	1,614,308
58	355045-Tran Poles & Fixtures-Wind	WIND	3,253,074	39,845	522,495	1,482,421	8,265	5,879	257,021	1,225,400
59	356010-Tran OH Cond & Device-Prod	DPRODTI	14,372	146	1,649	4,580	24	17	791	3,790
60	356045-Tran OH Cond & Device-Wind	WIND	4,164,954	51,014	668,957	1,897,964	10,582	7,527	329,067	1,568,897
61	356000E-Tran OH Conductor & D	DTRAN	193,279,579	1,902,590	20,965,038	59,185,824	305,149	217,051	10,195,460	48,990,364
62	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,408,206	255,708	2,864,420	908,178	12,475	8,872	288,049	620,129
63	357000E-Tran Underground Cond	DTRAN	125,496	1,235	13,613	38,429	198	141	6,620	31,809
64	358000-Tran UG Conductor & Devic	DTRAN	223,715	2,202	24,266	68,506	353	251	11,801	56,705
65	359000-Transmission Road & Trai	DTRAN	236,515	2,328	25,655	72,425	373	266	12,476	59,949
66	**TOTAL TRANSMISSION PLANT**		**1,409,468,709**	**14,203,904**	**157,160,446**	**424,173,745**	**2,175,520**	**1,547,431**	**73,645,060**	**350,528,685**
67										
68	DISTRIBUTION PLANT									
69	360001E-Dist Land Owned in Fee	DDISPSUB	4,292,148	158,630	791,032	0	21,681	15,422	0	0
70	360005-Dist Land Rights-TX	DDISPSUB	2,819,103	104,189	519,553	0	14,240	10,129	0	0
71	361000E-Str & Improv	DDISPSUB	15,125,862	559,023	2,787,657	0	76,406	54,348	0	0
72	362000E-Other Eq	DDISPSUB	179,328,329	6,627,639	33,049,741	0	905,855	644,330	0	0
73	364000-Dist Poles, Towers & Fixt									
74	Primary	DDISTPOL	188,889,723	6,981,010	34,811,880	0	954,154	678,684	0	0
75	Secondary	DDISTSOL	22,846,319	1,021,222	0	0	142,136	101,100	0	0
76	Total Account 364		211,736,042	8,002,232	34,811,880	0	1,096,289	779,785	0	0
77	365000-Dist OH Conductor & Devic									
78	Primary	DDISTPOL	155,240,171	5,737,385	28,610,356	0	784,177	557,781	0	0
79	Secondary	DDISTSOL	18,776,387	839,298	0	0	116,815	83,090	0	0
80	Total Account 365		174,016,557	6,576,683	28,610,356	0	900,992	640,871	0	0
81	366000E-Dist Underground Cond									
82	Primary	DDISTPUL	17,626,309	651,435	3,248,483	0	89,037	63,332	0	0
83	Secondary	DDISTSUL	1,912,887	85,505	0	0	11,901	8,465	0	0
84	Total Account 366		19,539,196	736,941	3,248,483	0	100,938	71,797	0	0
85	367000E-Dist UG Conductor & D									
86	Primary	DDISTPUL	31,719,598	1,172,297	5,845,839	0	160,228	113,969	0	0
87	Secondary	DDISTSUL	3,442,355	153,872	0	0	21,416	15,233	0	0
88	Total Account 367		35,161,953	1,326,169	5,845,839	0	181,644	129,202	0	0
89	368000E-Dist Line Transformer									
90	Capacitors	DDISTPOL	8,320,874	307,524	1,533,515	0	42,032	29,897	0	0
91	Line Transformers	DDISTSLT	141,066,446	6,305,620	0	0	877,628	624,252	0	0
92	Total Account 368		149,387,319	6,613,144	1,533,515	0	919,660	654,149	0	0
93	369000E-Distribution Services	CSERVICE	(1)	(0)	0	0	0	0	0	0
94	369010-Distribution Services O	CSERVICE	32,322,066	232,830	0	0	0	0	0	0
95	369020-Distribution Services U	CSERVICE	28,188,219	203,053	0	0	0	0	0	0
96	370000E-Distribution Meter	CMETERS	40,239,387	568,585	3,987,839	401,163	0	0	71,174	329,989
97	371000E-Dist Inst on Cust Premis	CUSTPREM	8,131,116	0	0	0	0	8,131,116	0	0
98	373000-Dist Street Light & Sg Sy	CLIGHT	16,579,740	0	0	0	16,579,740	0	0	0
99	**TOTAL DISTRIBUTION PLANT**		**916,867,034**	**31,709,118**	**115,185,895**	**401,163**	**20,797,446**	**11,131,148**	**71,174**	**329,989**
100										
101	**TOTAL PROD, TRANS, & DIST PLANT**		**4,020,616,818**	**64,014,472**	**485,426,757**	**1,020,270,417**	**26,163,634**	**14,948,085**	**176,708,042**	**843,562,375**
102										

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
55	**ELECTRIC PLANT IN SERVICE CONTINUED**								
56	355000E-Tran Poles & Fixture	DTRAN	503,142,016	962,535	4,874,966	91,419	4,861,372	148,343,401	28,194,084
57	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	42,713,554	82,549	581,832	78,073	587,582	13,801,343	2,452,437
58	355045-Tran Poles & Fixtures-Wind	WIND	3,253,074	6,251	36,967	641	39,204	459,803	118,123
59	356010-Tran OH Cond & Device-Prod	DPRODTI	14,372	28	143	3	144	4,014	778
60	356045-Tran OH Cond & Device-Wind	WIND	4,164,954	8,003	47,330	821	50,193	588,692	151,234
61	356000E-Tran OH Conductor & D	DTRAN	193,279,579	369,753	1,872,695	35,118	1,867,472	56,985,402	10,830,621
62	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,408,206	31,711	223,508	29,991	225,717	5,301,719	942,092
63	357000E-Tran Underground Cond	DTRAN	125,496	240	1,216	23	1,213	37,000	7,032
64	358000-Tran UG Conductor & Devic	DTRAN	223,715	428	2,168	41	2,162	65,959	12,536
65	359000-Transmission Road & Trai	DTRAN	236,515	452	2,292	43	2,285	69,733	13,253
66	**TOTAL TRANSMISSION PLANT**		**1,409,468,709**	**2,681,043**	**13,856,853**	**361,432**	**13,842,473**	**412,001,038**	**78,218,005**
67									
68	DISTRIBUTION PLANT								
69	360001E-Dist Land Owned in Fee	DDISPSUB	4,292,148	13,302	66,268	2,853	155,777	1,627,447	327,796
70	360005-Dist Land Rights-TX	DDISPSUB	2,819,103	8,737	43,525	1,874	102,315	1,068,915	215,298
71	361000E-Str & Improv	DDISPSUB	15,125,862	46,876	233,534	10,055	548,969	5,735,250	1,155,178
72	362000E-Other Eq	DDISPSUB	179,328,329	555,753	2,768,723	119,208	6,508,431	67,995,648	13,695,489
73	364000-Dist Poles, Towers & Fixt								
74	Primary	DDISTPOL	188,889,723	585,384	2,916,345	125,564	6,855,446	71,621,028	14,425,703
75	Secondary	DDISTSOL	22,846,319	0	434,434	0	1,021,222	10,669,035	2,148,927
76	Total Account 364		211,736,042	585,384	3,350,779	125,564	7,876,668	82,290,063	16,574,629
77	365000-Dist OH Conductor & Devic								
78	Primary	DDISTPOL	155,240,171	481,102	2,396,816	103,195	5,634,190	58,862,178	11,855,852
79	Secondary	DDISTSOL	18,776,387	0	357,042	0	839,298	8,768,412	1,766,108
80	Total Account 365		174,016,557	481,102	2,753,858	103,195	6,473,488	67,630,590	13,621,960
81	366000E-Dist Underground Cond								
82	Primary	DDISTPUL	17,626,309	54,625	272,140	11,717	639,718	6,683,341	1,346,139
83	Secondary	DDISTSUL	1,912,887	0	36,374	0	85,505	893,302	179,926
84	Total Account 366		19,539,196	54,625	308,514	11,717	725,224	7,576,643	1,526,066
85	367000E-Dist UG Conductor & D								
86	Primary	DDISTPUL	31,719,598	98,302	489,732	21,085	1,151,211	12,027,071	2,422,458
87	Secondary	DDISTSUL	3,442,355	0	65,458	0	153,872	1,607,550	323,788
88	Total Account 367		35,161,953	98,302	555,190	21,085	1,305,083	13,634,622	2,746,247
89	368000E-Dist Line Transformer								
90	Capacitors	DDISTPOL	8,320,874	25,787	128,469	5,531	301,993	3,155,013	635,474
91	Line Transformers	DDISTSLT	141,066,446	0	2,682,446	0	6,305,620	65,876,823	13,268,721
92	Total Account 368		149,387,319	25,787	2,810,915	5,531	6,607,613	69,031,836	13,904,195
93	369000E-Distribution Services	CSERVICE	(1)	0	(0)	0	(0)	(1)	(0)
94	369010-Distribution Services O	CSERVICE	32,322,066	0	279,620	0	232,830	19,391,394	3,082,044
95	369020-Distribution Services U	CSERVICE	28,188,219	0	243,858	0	203,053	16,911,322	2,687,865
96	370000E-Distribution Meter	CMETERS	40,239,387	145,757	384,350	60,299	508,286	20,229,424	3,249,049
97	371000E-Dist Inst on Cust Premis	CUSTPREM	8,131,116	0	0	0	0	0	0
98	373000-Dist Street Light & Sg Sy	CLIGHT	16,579,740	0	0	0	0	0	0
99	**TOTAL DISTRIBUTION PLANT**		**916,867,034**	**2,015,624**	**13,799,134**	**461,381**	**31,247,736**	**373,123,154**	**72,785,815**
100									
101	**TOTAL PROD, TRANS, & DIST PLANT**		**4,020,616,818**	**7,961,619**	**45,093,379**	**1,141,206**	**62,873,266**	**1,202,220,336**	**235,478,626**
102									

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
103	**ELECTRIC PLANT IN SERVICE CONTINUED**							
104								
105	GENERAL PLANT							
106	389001-General Land Owned in Fe	SALWAGXAG	629,556	241,627	27,846	106,071	1,966	7,552
107	389002-General Land Rights	SALWAGXAG	27,372	10,506	1,211	4,612	85	328
108	390000-Genl Structures & Improv	SALWAGXAG	39,932,633	15,326,368	1,766,283	6,728,045	124,683	479,047
109	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0
110	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,520,508	967,385	111,486	424,668	7,870	30,237
111	390050-Genl Str & Imp-Call Center	CUST	6,306,463	5,026,271	790,539	289,398	69,798	22,051
112	391000-General Office Furn & E	SALWAGXAG	10,757,852	4,128,924	475,837	1,812,535	33,590	129,055
113	391004-General Info Sys Computer	SALWAGXAG	45,572,523	17,490,989	2,015,745	7,678,281	142,293	546,705
114	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
115	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0
116	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
117	392010-General Transp Eq Grp	SALWAGXAG	2,076,466	796,959	91,845	349,853	6,483	24,910
118	392020-General Transp Eq Grp 2	SALWAGXAG	26,395,247	10,130,644	1,167,503	4,447,200	82,415	316,647
119	392030-General Transp Eq Trailer	SALWAGXAG	5,049,075	1,937,863	223,329	850,693	15,765	60,571
120	392040-General Transp Eq Grp 4	SALWAGXAG	34,356,055	13,186,047	1,519,623	5,788,476	107,271	412,148
121	393000-General Stores Equipmen	SALWAGXAG	265,025	101,718	11,722	44,653	827	3,179
122	394000-General Tools & Shop Equi	SALWAGXAG	27,074,007	10,391,156	1,197,526	4,561,561	84,534	324,790
123	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
124	395000-General Laboratory Equi	SALWAGXAG	6,836,055	2,623,716	302,370	1,151,772	21,344	82,008
125	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0
126	396000-General Power Operated E	SALWAGXAG	8,901,070	3,416,281	393,708	1,499,696	27,792	106,781
127	397000-General Communication E	SALWAGXAG	40,860,611	15,682,532	1,807,329	6,884,396	127,581	490,179
128	397010-General Comm Eq Two Wa	SALWAGXAG	21,772,077	8,356,245	963,013	3,668,266	67,980	261,186
129	397020-General Comm Eq AE	SALWAGXAG	25,644	9,842	1,134	4,321	80	308
130	397030-General Comm Eq EM	SALWAGXAG	12,220,951	4,690,469	540,552	2,059,046	38,158	146,607
131	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
132	398000-General Miscellaneous E	SALWAGXAG	1,711,656	656,943	75,709	288,388	5,344	20,534
133	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
134	**TOTAL GENERAL PLANT**		**293,290,846**	**115,172,484**	**13,484,312**	**48,641,930**	**965,861**	**3,464,820**
135								
136	**TOTAL ELECTRIC PLANT IN SERVICE**		**4,447,214,302**	**1,607,668,154**	**151,312,390**	**850,662,277**	**8,634,891**	**58,044,282**
137								
138								
139								
140								
141								
142								
143								
144								
145								
146								
147								
148								
149								
150								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
103	**ELECTRIC PLANT IN SERVICE CONTINUED**									
104										
105	GENERAL PLANT									
106	389001-General Land Owned in Fe	SALWAGXAG	629,556	8,946	72,511	147,710	5,711	9,616	25,546	122,164
107	389002-General Land Rights	SALWAGXAG	27,372	389	3,153	6,422	248	418	1,111	5,312
108	390000-Genl Structures & Improv	SALWAGXAG	39,932,633	567,427	4,599,355	9,369,196	362,274	609,954	1,620,351	7,748,846
109	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0
110	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,520,508	35,815	290,307	591,374	22,866	38,500	102,275	489,099
111	390050-Genl Str & Imp-Call Center	CUST	6,306,463	17,596	89,303	1,507	0	0	269	1,238
112	391000-General Office Furn & E	SALWAGXAG	10,757,852	152,865	1,239,066	2,524,062	97,597	164,322	436,522	2,087,539
113	391004-General Info Sys Computer	SALWAGXAG	45,572,523	647,568	5,248,945	10,692,456	413,440	696,101	1,849,201	8,843,254
114	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
115	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
116	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
117	392010-General Transp Eq Grp	SALWAGXAG	2,076,466	29,506	239,163	487,191	18,838	31,717	84,257	402,934
118	392020-General Transp Eq Grp 2	SALWAGXAG	26,395,247	375,066	3,040,148	6,192,986	239,461	403,176	1,071,043	5,121,943
119	392030-General Transp Eq Trailer	SALWAGXAG	5,049,075	71,745	581,542	1,184,639	45,806	77,123	204,877	979,763
120	392040-General Transp Eq Grp 4	SALWAGXAG	34,356,055	488,186	3,957,057	8,060,791	311,682	524,774	1,394,069	6,666,722
121	393000-General Stores Equipmen	SALWAGXAG	265,025	3,766	30,525	62,181	2,404	4,048	10,754	51,427
122	394000-General Tools & Shop Equi	SALWAGXAG	27,074,007	384,711	3,118,326	6,352,240	245,619	413,544	1,098,585	5,253,656
123	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
124	395000-General Laboratory Equi	SALWAGXAG	6,836,055	97,138	787,362	1,603,910	62,018	104,418	277,387	1,326,523
125	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
126	396000-General Power Operated E	SALWAGXAG	8,901,070	126,481	1,025,206	2,088,414	80,752	135,960	361,180	1,727,234
127	397000-General Communication E	SALWAGXAG	40,860,611	580,613	4,706,237	9,586,923	370,693	624,129	1,658,005	7,928,918
128	397010-General Comm Eq Two Wa	SALWAGXAG	21,772,077	309,373	2,507,661	5,108,275	197,519	332,559	883,448	4,224,827
129	397020-General Comm Eq AE	SALWAGXAG	25,644	364	2,954	6,017	233	392	1,041	4,976
130	397030-General Comm Eq EM	SALWAGXAG	12,220,951	173,655	1,407,583	2,867,341	110,870	186,670	495,891	2,371,450
131	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
132	398000-General Miscellaneous E	SALWAGXAG	1,711,656	24,322	197,145	401,597	15,528	26,145	69,454	332,143
133	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
134	**TOTAL GENERAL PLANT**		**293,290,846**	**4,095,533**	**33,143,548**	**67,335,233**	**2,603,559**	**4,383,566**	**11,645,265**	**55,689,968**
135										
136	**TOTAL ELECTRIC PLANT IN SERVICE**		**4,447,214,302**	**69,903,841**	**533,036,123**	**1,116,821,981**	**29,896,805**	**21,233,558**	**193,406,121**	**923,415,860**
137										
138										
139										
140										
141										
142										
143										
144										
145										
146										
147										
148										
149										
150										

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
103	**ELECTRIC PLANT IN SERVICE CONTINUED**								
104									
105	GENERAL PLANT								
106	389001-General Land Owned in Fe	SALWAGXAG	629,556	1,180	6,373	189	8,757	203,326	38,301
107	389002-General Land Rights	SALWAGXAG	27,372	51	277	8	381	8,840	1,665
108	390000-Genl Structures & Improv	SALWAGXAG	39,932,633	74,832	404,214	11,992	555,435	12,896,945	2,429,423
109	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
110	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,520,508	4,723	25,514	757	35,059	814,042	153,343
111	390050-Genl Str & Imp-Call Center	CUST	6,306,463	318	21,732	98	17,498	4,340,943	685,328
112	391000-General Office Furn & E	SALWAGXAG	10,757,852	20,160	108,895	3,231	149,634	3,474,437	654,487
113	391004-General Info Sys Computer	SALWAGXAG	45,572,523	85,401	461,303	13,686	633,882	14,718,446	2,772,543
114	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
115	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
116	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
117	392010-General Transp Eq Grp	SALWAGXAG	2,076,466	3,891	21,019	624	28,882	670,631	126,328
118	392020-General Transp Eq Grp 2	SALWAGXAG	26,395,247	49,464	267,183	7,927	367,140	8,524,808	1,605,835
119	392030-General Transp Eq Trailer	SALWAGXAG	5,049,075	9,462	51,109	1,516	70,229	1,630,687	307,176
120	392040-General Transp Eq Grp 4	SALWAGXAG	34,356,055	64,382	347,766	10,317	477,869	11,095,891	2,090,155
121	393000-General Stores Equipmen	SALWAGXAG	265,025	497	2,683	80	3,686	85,594	16,124
122	394000-General Tools & Shop Equi	SALWAGXAG	27,074,007	50,736	274,054	8,130	376,581	8,744,026	1,647,130
123	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
124	395000-General Laboratory Equi	SALWAGXAG	6,836,055	12,811	69,197	2,053	95,085	2,207,824	415,892
125	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
126	396000-General Power Operated E	SALWAGXAG	8,901,070	16,680	90,100	2,673	123,808	2,874,757	541,524
127	397000-General Communication E	SALWAGXAG	40,860,611	76,571	413,608	12,271	568,343	13,196,652	2,485,880
128	397010-General Comm Eq Two Wa	SALWAGXAG	21,772,077	40,800	220,386	6,538	302,835	7,031,674	1,324,571
129	397020-General Comm Eq AE	SALWAGXAG	25,644	48	260	8	357	8,282	1,560
130	397030-General Comm Eq EM	SALWAGXAG	12,220,951	22,902	123,705	3,670	169,985	3,946,971	743,499
131	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
132	398000-General Miscellaneous E	SALWAGXAG	1,711,656	3,208	17,326	514	23,808	552,809	104,134
133	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
134	**TOTAL GENERAL PLANT**		**293,290,846**	**538,116**	**2,926,704**	**86,280**	**4,009,253**	**97,027,588**	**18,144,896**
135									
136	**TOTAL ELECTRIC PLANT IN SERVICE**		**4,447,214,302**	**8,733,514**	**49,310,767**	**1,265,014**	**68,638,826**	**1,345,513,966**	**262,154,188**
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150									

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
151	**DEPRECIATION & AMORTIZATION RESERVE:**							
152	INTANGIBLE							
153	303003-Intg Misc Computr Softwar	SALWAGXAG	738,296	283,362	32,656	124,392	2,305	8,857
154	303004-Intg Misc Computr Softwar	SALWAGXAG	52,475,840	20,140,521	2,321,089	8,841,386	163,847	629,519
155	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,318,521	2,425,084	279,478	1,064,575	19,729	75,799
156	303010-Intg Misc Computr Softwar	SALWAGXAG	3,196,526	1,226,844	141,387	538,566	9,981	38,347
157	303014-Intg CRS Computr Softwar	CUST	8,329,995	6,639,031	1,044,197	382,256	92,194	29,126
158	**TOTAL INTANGIBLE**		**71,059,177**	**30,714,843**	**3,818,807**	**10,951,175**	**288,056**	**781,648**
159								
160	PRODUCTION							
161	Steam Production							
162	310002-Steam Prod Land Rights	DPROD	383,659	127,926	10,682	68,687	497	4,559
163	310003-Steam Prod Water Rights	DPROD	2,135,722	712,127	59,462	382,358	2,767	25,377
164	310004-Steam Prod Land Rights-NM	DPROD	39,478	13,164	1,099	7,068	51	469
165	311000E-Steam Prod Str & Improv	DPROD	70,089,010	23,370,203	1,951,391	12,548,029	90,803	832,803
166	312000E-Steam Prod Boiler Plant E	DPROD	319,100,516	106,399,618	8,884,274	57,128,538	413,408	3,791,575
167	314000-Steam Prod Turbogen Unit	DPROD	168,460,230	56,170,715	4,690,205	30,159,421	218,247	2,001,656
168	315000E-Steam Prod Acc Elec Eq	DPROD	25,978,788	8,662,265	723,291	4,650,980	33,657	308,682
169	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,267,491	3,756,988	313,705	2,017,218	14,598	133,881
170	**Total Steam Production**		**597,454,895**	**199,213,004**	**16,634,110**	**106,962,299**	**774,028**	**7,099,001**
171								
172	Other Production Equipment:							
173	340002-Other Prod Land Rights	DPROD	363	121	10	65	0	4
174	341000E-Other Prod Str & Impr	DPROD	2,217,198	739,294	61,730	396,945	2,872	26,345
175	342000E-Other Prod Fuel Hldr	DPROD	2,493,020	831,263	69,410	446,325	3,230	29,622
176	343000-Other Prod Prime Mover	DPROD	13,593,583	4,532,591	378,467	2,433,658	17,611	161,520
177	344000E-Other Prod Generator	DPROD	24,696,742	8,234,784	687,597	4,421,456	31,996	293,448
178	344045-Other Prod Generator-Wind	WIND	576,226	102,369	12,028	88,580	894	7,655
179	345000E-Other Prod Access Elect Equip	DPROD	5,423,571	1,808,414	151,001	970,981	7,026	64,443
180	346000E-Other Prod Misc Pwr P	DPROD	700,441	233,552	19,501	125,400	907	8,323
181	Total Other Production Equipment		49,701,144	16,482,388	1,379,745	8,883,410	64,537	591,361
182	**TOTAL PRODUCTION**		**647,156,039**	**215,695,392**	**18,013,855**	**115,845,708**	**838,565**	**7,690,362**
183								
184	TRANSMISSION							
185	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0
186	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0
187	350002E-Transmission Land Right	DTRAN	7,035,330	2,468,487	200,368	1,270,314	8,803	81,625
188	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,255	203,415	23,659	191,841	769	8,506
189	352000-Transmission Str & Improv	DTRAN	8,957,163	3,142,801	255,102	1,617,324	11,208	103,922
190	352010-Tran Str & Impr-Prod	DPRODTI	49,823	16,613	1,387	8,920	65	592
191	353000E-Transmission Station	DTRAN	59,255,768	20,791,077	1,687,616	10,699,347	74,144	687,491
192	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	0	0	0	0	0
193	353010-Tran Station Equip Pro	DPRODTI	7,724,800	2,575,727	215,071	1,382,970	10,008	91,787
194	353045-Tran Station Equip-Wind	WIND	6,313	1,122	132	970	10	84
195	354000E-Tran Towers & Fixture	DTRAN	1,114,241	390,954	31,734	201,190	1,394	12,928
196	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	94,592	32,217	3,747	30,383	122	1,347
197	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,468	4,824	403	2,590	19	172
198	355045-Tran Poles & Fixtures-Wind	WIND	7,030	1,249	147	1,081	11	93
199	355000E-Tran Poles & Fixture	DTRAN	81,990,844	28,768,135	2,335,116	14,804,441	102,592	951,265
200	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,960,501	2,370,635	275,723	2,235,744	8,968	99,131
201	356010-Tran OH Cond & Device-Prod	DPRODTI	2,268	756	63	406	3	27
202	356045-Tran OH Cond & Device-Wind	WIND	9,694	1,722	202	1,490	15	129

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
151	**DEPRECIATION & AMORTIZATION RESERVE:**									
152	INTANGIBLE									
153	303003-Intg Misc Computr Softwar	SALWAGXAG	738,296	10,491	85,035	173,223	6,698	11,277	29,958	143,265
154	303004-Intg Misc Computr Softwar	SALWAGXAG	52,475,840	745,661	6,044,054	12,312,147	476,067	801,546	2,129,318	10,182,829
155	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,318,521	89,784	727,754	1,482,483	57,322	96,513	256,387	1,226,096
156	303010-Intg Misc Computr Softwar	SALWAGXAG	3,196,526	45,421	368,169	749,985	28,999	48,826	129,706	620,279
157	303014-Intg CRS Computr Softwar	CUST	8,329,995	23,242	117,958	1,991	0	0	356	1,635
158	**TOTAL INTANGIBLE**		**71,059,177**	**914,600**	**7,342,970**	**14,719,828**	**569,087**	**958,162**	**2,545,724**	**12,174,104**
159										
160	PRODUCTION									
161	Steam Production									
162	310002-Steam Prod Land Rights	DPROD	383,659	3,909	44,027	122,274	643	457	21,113	101,160
163	310003-Steam Prod Water Rights	DPROD	2,135,722	21,762	245,084	680,662	3,578	2,545	117,533	563,129
164	310004-Steam Prod Land Rights-NM	DPROD	39,478	402	4,530	12,582	66	47	2,173	10,409
165	311000E-Steam Prod Str & Improv	DPROD	70,089,010	714,180	8,043,036	22,337,602	117,433	83,530	3,857,123	18,480,479
166	312000E-Steam Prod Boiler Plant E	DPROD	319,100,516	3,251,509	36,618,252	101,698,400	534,649	380,293	17,560,667	84,137,732
167	314000-Steam Prod Turbogen Unit	DPROD	168,460,230	1,716,544	19,331,586	53,688,838	282,253	200,765	9,270,665	44,418,172
168	315000E-Steam Prod Acc Elec Eq	DPROD	25,978,788	264,714	2,981,185	8,279,526	43,527	30,961	1,429,659	6,849,868
169	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,267,491	114,811	1,292,996	3,590,987	18,879	13,428	620,070	2,970,917
170	**Total Steam Production**		**597,454,895**	**6,087,831**	**68,560,697**	**190,410,869**	**1,001,029**	**712,027**	**32,879,002**	**157,531,867**
171										
172	Other Production Equipment:									
173	340002-Other Prod Land Rights	DPROD	363	4	42	116	1	0	20	96
174	341000E-Other Prod Str & Impr	DPROD	2,217,198	22,592	254,434	706,628	3,715	2,642	122,016	584,612
175	342000E-Other Prod Fuel Hldr	DPROD	2,493,020	25,403	286,086	794,534	4,177	2,971	137,195	657,339
176	343000-Other Prod Prime Mover	DPROD	13,593,583	138,513	1,559,926	4,332,320	22,776	16,200	748,079	3,584,241
177	344000E-Other Prod Generator	DPROD	24,696,742	251,650	2,834,065	7,870,934	41,379	29,433	1,359,106	6,511,829
178	344045-Other Prod Generator-Wind	WIND	576,226	7,058	92,551	262,585	1,464	1,041	45,527	217,058
179	345000E-Other Prod Access Elect Equip	DPROD	5,423,571	55,264	622,380	1,728,510	9,087	6,464	298,469	1,430,041
180	346000E-Other Prod Misc Pwr P	DPROD	700,441	7,137	80,379	223,233	1,174	835	38,546	184,686
181	Total Other Production Equipment		49,701,144	507,621	5,729,861	15,918,860	83,772	59,587	2,748,958	13,169,902
182	**TOTAL PRODUCTION**		**647,156,039**	**6,595,453**	**74,290,558**	**206,329,730**	**1,084,801**	**771,613**	**35,627,960**	**170,701,769**
183										
184	TRANSMISSION									
185	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0	0
186	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
187	350002E-Transmission Land Right	DTRAN	7,035,330	69,254	763,122	2,154,350	11,107	7,901	371,112	1,783,237
188	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,255	5,515	108,621	54,150	454	323	6,955	47,195
189	352000-Transmission Str & Improv	DTRAN	8,957,163	88,172	971,584	2,742,851	14,142	10,059	472,489	2,270,362
190	352010-Tran Str & Impr-Prod	DPRODTI	49,823	508	5,717	15,879	83	59	2,742	13,137
191	353000E-Transmission Station	DTRAN	59,255,768	583,297	6,427,474	18,145,225	93,553	66,544	3,125,730	15,019,495
192	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	0	0	1,081,935	0	0	191,956	889,979
193	353010-Tran Station Equip Pro	DPRODTI	7,724,800	78,713	886,456	2,461,920	12,943	9,206	425,109	2,036,810
194	353045-Tran Station Equip-Wind	WIND	6,313	77	1,014	2,877	16	11	499	2,378
195	354000E-Tran Towers & Fixture	DTRAN	1,114,241	10,968	120,862	341,201	1,759	1,251	58,776	282,425
196	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	94,592	874	17,203	8,576	72	51	1,102	7,475
197	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,468	147	1,660	4,611	24	17	796	3,815
198	355045-Tran Poles & Fixtures-Wind	WIND	7,030	86	1,129	3,204	18	13	555	2,648
199	355000E-Tran Poles & Fixture	DTRAN	81,990,844	807,095	8,893,548	25,107,131	129,447	92,075	4,325,001	20,782,130
200	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,960,501	64,278	1,265,888	631,078	5,292	3,764	81,055	550,023
201	356010-Tran OH Cond & Device-Prod	DPRODTI	2,268	23	260	723	4	3	125	598
202	356045-Tran OH Cond & Device-Wind	WIND	9,694	119	1,557	4,418	25	18	766	3,652

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
151	**DEPRECIATION & AMORTIZATION RESERVE:**								
152	INTANGIBLE								
153	303003-Intg Misc Computr Softwar	SALWAGXAG	738,296	1,384	7,473	222	10,269	238,446	44,916
154	303004-Intg Misc Computr Softwar	SALWAGXAG	52,475,840	98,338	531,182	15,759	729,903	16,947,994	3,192,527
155	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,318,521	11,841	63,959	1,897	87,886	2,040,677	384,406
156	303010-Intg Misc Computr Softwar	SALWAGXAG	3,196,526	5,990	32,357	960	44,461	1,032,374	194,470
157	303014-Intg CRS Computr Softwar	CUST	8,329,995	420	28,706	129	23,113	5,733,804	905,227
158	**TOTAL INTANGIBLE**		**71,059,177**	**117,972**	**663,676**	**18,967**	**895,633**	**25,993,295**	**4,721,548**
159									
160	PRODUCTION								
161	Steam Production								
162	310002-Steam Prod Land Rights	DPROD	383,659	740	3,819	71	3,838	107,155	20,771
163	310003-Steam Prod Water Rights	DPROD	2,135,722	4,119	21,257	395	21,367	596,501	115,625
164	310004-Steam Prod Land Rights-NM	DPROD	39,478	76	393	7	395	11,026	2,137
165	311000E-Steam Prod Str & Improv	DPROD	70,089,010	135,187	697,616	12,970	701,210	19,575,676	3,794,527
166	312000E-Steam Prod Boiler Plant E	DPROD	319,100,516	615,478	3,176,097	59,050	3,192,459	89,123,935	17,275,682
167	314000-Steam Prod Turbogen Unit	DPROD	168,460,230	324,924	1,676,732	31,174	1,685,370	47,050,499	9,120,215
168	315000E-Steam Prod Acc Elec Eq	DPROD	25,978,788	50,108	258,574	4,807	259,906	7,255,807	1,406,457
169	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,267,491	21,733	112,149	2,085	112,726	3,146,981	610,007
170	**Total Steam Production**		**597,454,895**	**1,152,364**	**5,946,636**	**110,560**	**5,977,272**	**166,867,582**	**32,345,422**
171									
172	Other Production Equipment:								
173	340002-Other Prod Land Rights	DPROD	363	1	4	0	4	101	20
174	341000E-Other Prod Str & Impr	DPROD	2,217,198	4,277	22,068	410	22,182	619,258	120,036
175	342000E-Other Prod Fuel Hldr	DPROD	2,493,020	4,809	24,814	461	24,942	696,294	134,969
176	343000-Other Prod Prime Mover	DPROD	13,593,583	26,219	135,301	2,516	135,998	3,796,652	735,939
177	344000E-Other Prod Generator	DPROD	24,696,742	47,635	245,814	4,570	247,080	6,897,735	1,337,049
178	344045-Other Prod Generator-Wind	WIND	576,226	1,107	6,548	114	6,944	81,446	20,923
179	345000E-Other Prod Access Elect Equip	DPROD	5,423,571	10,461	53,982	1,004	54,260	1,514,789	293,625
180	346000E-Other Prod Misc Pwr P	DPROD	700,441	1,351	6,972	130	7,008	195,631	37,921
181	Total Other Production Equipment		49,701,144	95,859	495,502	9,204	498,417	13,801,907	2,680,482
182	**TOTAL PRODUCTION**		**647,156,039**	**1,248,223**	**6,442,139**	**119,764**	**6,475,689**	**180,669,488**	**35,025,904**
183									
184	TRANSMISSION								
185	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0
186	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
187	350002E-Transmission Land Right	DTRAN	7,035,330	13,459	68,166	1,278	67,976	2,074,255	394,232
188	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,255	2,071	6,436	478	5,037	164,903	38,512
189	352000-Transmission Str & Improv	DTRAN	8,957,163	17,135	86,786	1,627	86,544	2,640,877	501,924
190	352010-Tran Str & Impr-Prod	DPRODTI	49,823	96	496	9	498	13,915	2,697
191	353000E-Transmission Station	DTRAN	59,255,768	113,359	574,132	10,766	572,531	17,470,618	3,320,458
192	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	0	0	0	0	0	0
193	353010-Tran Station Equip Pro	DPRODTI	7,724,800	14,900	76,887	1,429	77,283	2,157,516	418,211
194	353045-Tran Station Equip-Wind	WIND	6,313	12	72	1	76	892	229
195	354000E-Tran Towers & Fixture	DTRAN	1,114,241	2,132	10,796	202	10,766	328,516	62,438
196	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	94,592	328	1,019	76	798	26,117	6,100
197	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,468	28	144	3	145	4,041	783
198	355045-Tran Poles & Fixtures-Wind	WIND	7,030	14	80	1	85	994	255
199	355000E-Tran Poles & Fixture	DTRAN	81,990,844	156,852	794,413	14,897	792,198	24,173,693	4,594,442
200	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,960,501	24,130	75,001	5,574	58,705	1,921,806	448,829
201	356010-Tran OH Cond & Device-Prod	DPRODTI	2,268	4	23	0	23	633	123
202	356045-Tran OH Cond & Device-Wind	WIND	9,694	19	110	2	117	1,370	352

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
203	356000E-Tran OH Conductor & D	DTRAN	40,780,985	14,308,828	1,161,451	7,363,501	51,028	473,145
204	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,462,046	1,179,117	137,141	1,112,024	4,460	49,306
205	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
206	357000E-Tran Underground Cond	DTRAN	85,175	29,885	2,426	15,379	107	988
207	358000-Tran UG Conductor & Devic	DTRAN	166,750	58,507	4,749	30,109	209	1,935
208	359000-Transmission Road & Trai	DTRAN	7,455	2,616	212	1,346	9	86
209	**TOTAL TRANSMISSION**		**219,404,435**	**76,348,686**	**6,336,448**	**40,971,371**	**273,942**	**2,564,558**
210								
211	DISTRIBUTION							
212	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0
213	360005-Dist Land Rights-TX	DDISPSUB	566,518	258,071	22,962	143,502	1,237	10,502
214	361000E-Str & Improv	DDISPSUB	2,193,462	999,209	88,906	555,616	4,791	40,663
215	362000E-Other Eq	DDISPSUB	38,349,136	17,469,546	1,554,385	9,714,038	83,769	710,935
216	364000-Dist Poles, Towers & Fixt	PLT_364	53,126,156	24,805,890	2,207,150	13,793,453	118,947	987,613
217	365000-Dist OH Conductor & Devic	PLT_365	47,198,560	22,038,152	1,960,885	12,254,437	105,676	877,419
218	366000E-Dist Underground Cond	PLT_366	7,564,189	3,523,922	313,548	1,959,497	16,898	140,582
219	367000E-Dist UG Conductor & D	PLT_367	9,549,356	4,448,750	395,836	2,473,752	21,332	177,477
220	368000E-Dist Line Transformer	PLT_368	54,637,195	30,333,178	2,698,951	16,866,932	145,451	1,037,501
221	369000E-Distribution Services	CSERVICE	(0)	(0)	(0)	(0)	(0)	(0)
222	369010-Distribution Services O	CSERVICE	13,440,182	9,344,919	1,540,202	2,186,363	155,610	116,272
223	369020-Distribution Services U	CSERVICE	12,290,760	8,545,730	1,408,482	1,999,383	142,302	106,328
224	370000E-Distribution Meter	CMETERS	17,730,301	10,345,098	2,348,206	2,379,596	239,411	233,576
225	371000E-Dist Inst on Cust Premis	CUSTPREM	139,267	0	0	0	0	0
226	373000-Dist Street Light & Sg Sy	CLIGHT	4,527,890	0	0	0	0	0
227	**TOTAL DISTRIBUTION**		**261,312,972**	**132,112,466**	**14,539,515**	**64,326,569**	**1,035,424**	**4,438,867**
228								
229	GENERAL							
230	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0
231	389002-General Land Rights	SALWAGXAG	10,232	3,927	453	1,724	32	123
232	390000-Genl Structures & Improv	SALWAGXAG	10,394,359	3,989,413	459,759	1,751,292	32,455	124,695
233	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0
234	390007-Genl Str & Imp Lease Bld	SALWAGXAG	605,400	232,356	26,778	102,001	1,890	7,263
235	390050-Genl Str & Imp-Call Center	CUST	2,269,246	1,808,596	284,459	104,134	25,115	7,934
236	391000-General Office Furn & E	SALWAGXAG	2,888,199	1,108,507	127,750	486,618	9,018	34,648
237	391004-General Info Sys Computer	SALWAGXAG	24,853,791	9,539,024	1,099,322	4,187,488	77,602	298,155
238	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(15)	(2)	(7)	(0)	(0)
239	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0
240	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
241	392010-General Transp Eq Grp	SALWAGXAG	483,541	185,586	21,388	81,469	1,510	5,801
242	392020-General Transp Eq Grp 2	SALWAGXAG	15,830,400	6,075,796	700,204	2,667,183	49,428	189,907
243	392030-General Transp Eq Trailer	SALWAGXAG	1,842,980	707,346	81,518	310,514	5,754	22,109
244	392040-General Transp Eq Grp 4	SALWAGXAG	17,180,897	6,594,124	759,938	2,894,722	53,645	206,108
245	393000-General Stores Equipmen	SALWAGXAG	173,364	66,538	7,668	29,209	541	2,080
246	394000-General Tools & Shop Equi	SALWAGXAG	4,853,832	1,862,928	214,693	817,797	15,155	58,228
247	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
248	395000-General Laboratory Equi	SALWAGXAG	4,857,973	1,864,517	214,876	818,495	15,168	58,278
249	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0
250	396000-General Power Operated E	SALWAGXAG	3,691,645	1,416,874	163,287	621,986	11,527	44,286
251								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
203	356000E-Tran OH Conductor & D	DTRAN	40,780,985	401,437	4,423,514	12,487,901	64,385	45,797	2,151,189	10,336,712
204	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,462,046	31,971	629,633	313,888	2,632	1,872	40,316	273,573
205	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
206	357000E-Tran Underground Cond	DTRAN	85,175	838	9,239	26,082	134	96	4,493	21,589
207	358000-Tran UG Conductor & Devic	DTRAN	166,750	1,641	18,087	51,062	263	187	8,796	42,266
208	359000-Transmission Road & Trai	DTRAN	7,455	73	809	2,283	12	8	393	1,890
209	**TOTAL TRANSMISSION**		**219,404,435**	**2,145,088**	**24,547,378**	**65,641,343**	**336,365**	**239,254**	**11,269,955**	**54,371,388**
210										
211	DISTRIBUTION									
212	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
213	360005-Dist Land Rights-TX	DDISPSUB	566,518	20,937	104,408	0	2,862	2,036	0	0
214	361000E-Str & Improv	DDISPSUB	2,193,462	81,066	404,249	0	11,080	7,881	0	0
215	362000E-Other Eq	DDISPSUB	38,349,136	1,417,312	7,067,645	0	193,716	137,789	0	0
216	364000-Dist Poles, Towers & Fixt	PLT_364	53,126,156	2,007,820	8,734,561	0	275,067	195,654	0	0
217	365000-Dist OH Conductor & Devic	PLT_365	47,198,560	1,783,796	7,759,995	0	244,376	173,824	0	0
218	366000E-Dist Underground Cond	PLT_366	7,564,189	285,291	1,257,582	0	39,076	27,795	0	0
219	367000E-Dist UG Conductor & D	PLT_367	9,549,356	360,164	1,587,625	0	49,331	35,089	0	0
220	368000E-Dist Line Transformer	PLT_368	54,637,195	2,418,704	560,871	0	336,358	239,250	0	0
221	369000E-Distribution Services	CSERVICE	(0)	(0)	0	0	0	0	0	0
222	369010-Distribution Services O	CSERVICE	13,440,182	96,816	0	0	0	0	0	0
223	369020-Distribution Services U	CSERVICE	12,290,760	88,536	0	0	0	0	0	0
224	370000E-Distribution Meter	CMETERS	17,730,301	250,530	1,757,124	176,761	0	0	31,361	145,400
225	371000E-Dist Inst on Cust Premis	CUSTPREM	139,267	0	0	0	0	139,267	0	0
226	373000-Dist Street Light & Sg Sy	CLIGHT	4,527,890	0	0	0	4,527,890	0	0	0
227	**TOTAL DISTRIBUTION**		**261,312,972**	**8,810,972**	**29,234,060**	**176,761**	**5,679,756**	**958,584**	**31,361**	**145,400**
228										
229	GENERAL									
230	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
231	389002-General Land Rights	SALWAGXAG	10,232	145	1,178	2,401	93	156	415	1,985
232	390000-Genl Structures & Improv	SALWAGXAG	10,394,359	147,700	1,197,200	2,438,777	94,299	158,769	421,773	2,017,004
233	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0
234	390007-Genl Str & Imp Lease Bld	SALWAGXAG	605,400	8,603	69,729	142,042	5,492	9,247	24,565	117,477
235	390050-Genl Str & Imp-Call Center	CUST	2,269,246	6,332	32,134	542	0	0	97	445
236	391000-General Office Furn & E	SALWAGXAG	2,888,199	41,040	332,656	677,644	26,202	44,116	117,195	560,449
237	391004-General Info Sys Computer	SALWAGXAG	24,853,791	353,163	2,862,606	5,831,322	225,477	379,631	1,008,495	4,822,827
238	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(1)	(5)	(9)	(0)	(1)	(2)	(8)
239	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
240	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
241	392010-General Transp Eq Grp	SALWAGXAG	483,541	6,871	55,693	113,451	4,387	7,386	19,621	93,830
242	392020-General Transp Eq Grp 2	SALWAGXAG	15,830,400	224,944	1,823,311	3,714,209	143,615	241,803	642,352	3,071,857
243	392030-General Transp Eq Trailer	SALWAGXAG	1,842,980	26,188	212,270	432,409	16,720	28,151	74,783	357,626
244	392040-General Transp Eq Grp 4	SALWAGXAG	17,180,897	244,134	1,978,859	4,031,069	155,867	262,431	697,151	3,333,918
245	393000-General Stores Equipmen	SALWAGXAG	173,364	2,463	19,968	40,676	1,573	2,648	7,035	33,641
246	394000-General Tools & Shop Equi	SALWAGXAG	4,853,832	68,971	559,054	1,138,831	44,035	74,140	196,954	941,876
247	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
248	395000-General Laboratory Equi	SALWAGXAG	4,857,973	69,030	559,531	1,139,802	44,072	74,204	197,123	942,680
249	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
250	396000-General Power Operated E	SALWAGXAG	3,691,645	52,457	425,196	866,152	33,491	56,388	149,796	716,356
251										

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
203	356000E-Tran OH Conductor & D	DTRAN	40,780,985	78,016	395,129	7,410	394,027	12,023,623	2,285,205
204	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,462,046	12,002	37,304	2,772	29,199	955,877	223,241
205	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
206	357000E-Tran Underground Cond	DTRAN	85,175	163	825	15	823	25,112	4,773
207	358000-Tran UG Conductor & Devic	DTRAN	166,750	319	1,616	30	1,611	49,163	9,344
208	359000-Transmission Road & Trai	DTRAN	7,455	14	72	1	72	2,198	418
209	**TOTAL TRANSMISSION**		**219,404,435**	**435,053**	**2,129,505**	**46,575**	**2,098,512**	**64,036,122**	**12,312,565**
210									
211	DISTRIBUTION								
212	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
213	360005-Dist Land Rights-TX	DDISPSUB	566,518	1,756	8,747	377	20,561	214,806	43,266
214	361000E-Str & Improv	DDISPSUB	2,193,462	6,798	33,866	1,458	79,608	831,692	167,517
215	362000E-Other Eq	DDISPSUB	38,349,136	118,847	592,088	25,492	1,391,820	14,540,783	2,928,763
216	364000-Dist Poles, Towers & Fixt	PLT_364	53,126,156	146,877	840,735	31,505	1,976,315	20,647,192	4,158,698
217	365000-Dist OH Conductor & Devic	PLT_365	47,198,560	130,489	746,930	27,990	1,755,806	18,343,464	3,694,688
218	366000E-Dist Underground Cond	PLT_366	7,564,189	21,147	119,435	4,536	280,755	2,933,138	590,784
219	367000E-Dist UG Conductor & D	PLT_367	9,549,356	26,697	150,780	5,726	354,437	3,702,919	745,831
220	368000E-Dist Line Transformer	PLT_368	54,637,195	9,431	1,028,069	2,023	2,416,681	25,247,832	5,085,346
221	369000E-Distribution Services	CSERVICE	(0)	0	(0)	0	(0)	(0)	(0)
222	369010-Distribution Services O	CSERVICE	13,440,182	0	116,272	0	96,816	8,063,342	1,281,578
223	369020-Distribution Services U	CSERVICE	12,290,760	0	106,328	0	88,536	7,373,754	1,171,975
224	370000E-Distribution Meter	CMETERS	17,730,301	64,223	169,353	26,569	223,961	8,913,500	1,431,598
225	371000E-Dist Inst on Cust Premis	CUSTPREM	139,267	0	0	0	0	0	0
226	373000-Dist Street Light & Sg Sy	CLIGHT	4,527,890	0	0	0	0	0	0
227	**TOTAL DISTRIBUTION**		**261,312,972**	**526,266**	**3,912,601**	**125,676**	**8,685,296**	**110,812,422**	**21,300,044**
228									
229	GENERAL								
230	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
231	389002-General Land Rights	SALWAGXAG	10,232	19	104	3	142	3,305	622
232	390000-Genl Structures & Improv	SALWAGXAG	10,394,359	19,479	105,216	3,121	144,578	3,357,041	632,372
233	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
234	390007-Genl Str & Imp Lease Bld	SALWAGXAG	605,400	1,134	6,128	182	8,421	195,525	36,831
235	390050-Genl Str & Imp-Call Center	CUST	2,269,246	114	7,820	35	6,296	1,561,995	246,601
236	391000-General Office Furn & E	SALWAGXAG	2,888,199	5,412	29,236	867	40,173	932,794	175,712
237	391004-General Info Sys Computer	SALWAGXAG	24,853,791	46,575	251,580	7,464	345,699	8,026,968	1,512,056
238	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(0)	(0)	(0)	(1)	(13)	(2)
239	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
240	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
241	392010-General Transp Eq Grp	SALWAGXAG	483,541	906	4,895	145	6,726	156,168	29,418
242	392020-General Transp Eq Grp 2	SALWAGXAG	15,830,400	29,666	160,242	4,754	220,190	5,112,706	963,091
243	392030-General Transp Eq Trailer	SALWAGXAG	1,842,980	3,454	18,655	553	25,635	595,223	112,123
244	392040-General Transp Eq Grp 4	SALWAGXAG	17,180,897	32,196	173,912	5,159	238,974	5,548,872	1,045,252
245	393000-General Stores Equipmen	SALWAGXAG	173,364	325	1,755	52	2,411	55,991	10,547
246	394000-General Tools & Shop Equi	SALWAGXAG	4,853,832	9,096	49,132	1,458	67,513	1,567,630	295,298
247	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
248	395000-General Laboratory Equi	SALWAGXAG	4,857,973	9,104	49,174	1,459	67,571	1,568,968	295,550
249	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
250	396000-General Power Operated E	SALWAGXAG	3,691,645	6,918	37,368	1,109	51,348	1,192,282	224,592
251									

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
252	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
253	397000-General Communication E	SALWAGXAG	28,337,652	10,876,150	1,253,419	4,774,466	88,480	339,949
254	397010-General Comm Eq Two Wa	SALWAGXAG	3,206,010	1,230,485	141,807	540,164	10,010	38,460
255	397020-General Comm Eq AE	SALWAGXAG	2,866	1,100	127	483	9	34
256	397030-General Comm Eq EM	SALWAGXAG	3,546,028	1,360,985	156,846	597,452	11,072	42,539
257	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
258	398000-General Miscellaneous E	SALWAGXAG	1,055,476	405,098	46,685	177,832	3,296	12,662
259	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
260	**TOTAL GENERAL**		**126,083,851**	**49,329,335**	**5,760,974**	**20,965,024**	**411,707**	**1,493,260**
261								
262	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		**1,325,016,474**	**504,200,723**	**48,469,599**	**253,059,848**	**2,847,694**	**16,968,695**
263								
264	**NET ELECTRIC PLANT IN SERVICE**							
265	NET PRODUCTION PLANT							
266	Net Steam Production Plant		516,690,095	172,283,108	14,385,487	92,502,983	669,394	6,139,348
267	Net Other Production Plant		530,434,940	113,592,450	11,937,989	84,685,316	790,933	6,872,634
268	TOTAL NET PRODUCTION PLANT		1,047,125,036	285,875,558	26,323,476	177,188,299	1,460,327	13,011,982
269	NET TRANSMISSION PLANT		1,190,064,275	413,870,357	34,438,051	219,888,596	1,542,314	13,973,338
270	NET DISTRIBUTION PLANT		655,554,062	313,796,502	31,567,136	162,417,524	2,032,373	11,375,890
271	NET GENERAL & INTANGIBLE PLANT		229,454,455	89,925,014	10,514,128	38,108,011	752,184	2,714,376
272	**TOTAL NET PLANT IN SERVICE**		**3,122,197,828**	**1,103,467,431**	**102,842,791**	**597,602,429**	**5,787,198**	**41,075,587**
273								
274	**PLANT HELD FOR FUTURE USE**							
275	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0
276	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0
277	**TOTAL PLANT HELD FOR FUTURE USE**		**0**	**0**	**0**	**0**	**0**	**0**
278								
279								
280	**TOTAL CONSTRUCTION WORK IN PROGRESS**		**0**	**0**	**0**	**0**	**0**	**0**
281								
282	**TOTAL NET PLANT IN SERVICE**		**3,122,197,828**	**1,103,467,431**	**102,842,791**	**597,602,429**	**5,787,198**	**41,075,587**
283								
284								
285								
286								
287								
288								
289								
290								
291								
292								
293								
294								
295								
296								
297								
298								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
252	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
253	397000-General Communication E	SALWAGXAG	28,337,652	402,667	3,263,870	6,648,723	257,083	432,846	1,149,860	5,498,863
254	397010-General Comm Eq Two Wa	SALWAGXAG	3,206,010	45,556	369,261	752,210	29,085	48,970	130,091	622,120
255	397020-General Comm Eq AE	SALWAGXAG	2,866	41	330	672	26	44	116	556
256	397030-General Comm Eq EM	SALWAGXAG	3,546,028	50,388	408,424	831,987	32,170	54,164	143,888	688,099
257	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
258	398000-General Miscellaneous E	SALWAGXAG	1,055,476	14,998	121,567	247,641	9,575	16,122	42,828	204,813
259	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
260	**TOTAL GENERAL**		**126,083,851**	**1,765,689**	**14,292,834**	**29,050,551**	**1,123,262**	**1,891,216**	**5,024,135**	**24,026,415**
261										
262	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		**1,325,016,474**	**20,231,801**	**149,707,801**	**315,918,213**	**8,793,272**	**4,818,829**	**54,499,136**	**261,419,077**
263										
264	**NET ELECTRIC PLANT IN SERVICE**									
265	NET PRODUCTION PLANT									
266	Net Steam Production Plant		516,690,095	5,264,870	59,292,565	164,670,858	865,709	615,774	28,434,372	136,236,486
267	Net Other Production Plant		530,434,940	6,241,128	79,497,293	224,694,921	1,240,158	882,118	38,929,475	185,765,446
268	TOTAL NET PRODUCTION PLANT		1,047,125,036	11,505,997	138,789,858	389,365,779	2,105,867	1,497,892	67,363,847	322,001,932
269	NET TRANSMISSION PLANT		1,190,064,275	12,058,816	132,613,068	358,532,402	1,839,155	1,308,177	62,375,105	296,157,297
270	NET DISTRIBUTION PLANT		655,554,062	22,898,146	85,951,835	224,402	15,117,690	10,172,564	39,813	184,589
271	NET GENERAL & INTANGIBLE PLANT		229,454,455	3,209,079	25,973,562	52,781,185	2,040,822	3,436,095	9,128,220	43,652,965
272	**TOTAL NET PLANT IN SERVICE**		**3,122,197,828**	**49,672,039**	**383,328,322**	**800,903,768**	**21,103,533**	**16,414,729**	**138,906,986**	**661,996,783**
273										
274	**PLANT HELD FOR FUTURE USE**									
275	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0	0
276	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0	0
277	**TOTAL PLANT HELD FOR FUTURE USE**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
278										
279										
280	**TOTAL CONSTRUCTION WORK IN PROGRESS**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
281										
282	**TOTAL NET PLANT IN SERVICE**		**3,122,197,828**	**49,672,039**	**383,328,322**	**800,903,768**	**21,103,533**	**16,414,729**	**138,906,986**	**661,996,783**
283										
284										
285										
286										
287										
288										
289										
290										
291										
292										
293										
294										
295										
296										
297										
298										

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
252	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
253	397000-General Communication E	SALWAGXAG	28,337,652	53,104	286,845	8,510	394,157	9,152,142	1,724,007
254	397010-General Comm Eq Two Wa	SALWAGXAG	3,206,010	6,008	32,453	963	44,593	1,035,437	195,047
255	397020-General Comm Eq AE	SALWAGXAG	2,866	5	29	1	40	926	174
256	397030-General Comm Eq EM	SALWAGXAG	3,546,028	6,645	35,894	1,065	49,323	1,145,252	215,733
257	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
258	398000-General Miscellaneous E	SALWAGXAG	1,055,476	1,978	10,684	317	14,681	340,884	64,213
259	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
260	**TOTAL GENERAL**		**126,083,851**	**232,138**	**1,261,121**	**37,217**	**1,728,472**	**41,550,096**	**7,779,239**
261									
262	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		**1,325,016,474**	**2,559,653**	**14,409,042**	**348,199**	**19,883,602**	**423,061,423**	**81,139,299**
263									
264	**NET ELECTRIC PLANT IN SERVICE**								
265	NET PRODUCTION PLANT								
266	Net Steam Production Plant		516,690,095	996,586	5,142,762	95,614	5,169,256	144,310,185	27,972,922
267	Net Other Production Plant		530,434,940	1,020,142	5,852,492	103,015	6,138,113	92,116,470	21,475,980
268	TOTAL NET PRODUCTION PLANT		1,047,125,036	2,016,729	10,995,253	198,629	11,307,368	236,426,656	49,448,903
269	NET TRANSMISSION PLANT		1,190,064,275	2,245,991	11,727,348	314,856	11,743,960	347,964,916	65,905,441
270	NET DISTRIBUTION PLANT		655,554,062	1,489,358	9,886,532	335,705	22,562,441	262,310,732	51,485,770
271	NET GENERAL & INTANGIBLE PLANT		229,454,455	421,785	2,292,592	67,624	3,141,455	75,750,239	14,174,775
272	**TOTAL NET PLANT IN SERVICE**		**3,122,197,828**	**6,173,862**	**34,901,725**	**916,815**	**48,755,224**	**922,452,543**	**181,014,888**
273									
274	**PLANT HELD FOR FUTURE USE**								
275	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0
276	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0
277	**TOTAL PLANT HELD FOR FUTURE USE**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
278									
279									
280	**TOTAL CONSTRUCTION WORK IN PROGRESS**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
281									
282	**TOTAL NET PLANT IN SERVICE**		**3,122,197,828**	**6,173,862**	**34,901,725**	**916,815**	**48,755,224**	**922,452,543**	**181,014,888**
283									
284									
285									
286									
287									
288									
289									
290									
291									
292									
293									
294									
295									
296									
297									
298									

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
299	**ADDITIONS AND DEDUCTIONS TO RATE BASE**							
300								
301	**PLUS: ADDITIONS TO RATE BASE**							
302	15100-Fuel Inventory	ENEFUEL	4,750,988	855,736	100,816	737,073	7,331	62,916
303								
304	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0
305	Utility Material and Supplies:							
306	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,328,884	2,169,625	191,788	1,267,565	9,944	89,551
307	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,140,917	744,620	61,935	396,234	2,759	25,120
308	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,587,684	1,258,494	130,127	639,942	8,658	44,634
309	Total Utility Material and Supplies		12,057,484	4,172,739	383,850	2,303,742	21,361	159,306
310	Cash Working Capital (Lead Lag)		(14,996,501)	(5,465,910)	(499,669)	(2,946,831)	(31,089)	(202,537)
311	Prepayments		2,203,115	765,292	71,140	410,417	3,975	28,082
312	**TOTAL ADDITIONS TO RATE BASE**		**4,015,086**	**327,857**	**56,138**	**504,400**	**1,579**	**47,766**
313								
314	**LESS: DEDUCTIONS TO RATE BASE**							
315	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0
316	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,002,681)	(35,311,144)	(4,069,424)	(15,501,062)	(287,264)	(1,103,698)
317	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(130,869)	(43,636)	(3,644)	(23,429)	(170)	(1,555)
318	18620- Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0
319	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0
320	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0
321	Accumulated Deferred Income Taxes							
322	Account 190		(61,945,452)	(24,461,763)	(2,322,169)	(12,771,797)	(135,182)	(867,092)
323	Account 281		647,341	191,637	16,940	111,961	878	7,910
324	Account 282		630,335,687	240,523,615	21,868,647	126,191,558	1,186,435	8,442,126
325	Account 283		50,171,986	19,130,531	2,163,322	8,566,124	150,450	607,256
326	ADIT - NOL		(2,099,844)	(759,094)	(71,445)	(401,658)	(4,077)	(27,407)
327	Total Accumulated Deferred Income Taxes		617,109,717	234,624,925	21,655,295	121,696,188	1,198,504	8,162,794
328	23500-Customer Deposits	CUSTDEP	6,112,046	4,957,351	779,700	285,430	0	0
329								
330	25410-Reg Liability - Retiree Medical	SALWAGES	371,773	142,689	16,444	62,638	1,161	4,460
331	25430-Retiree Liability FAS 158/106	SALWAGES	7,876,403	3,023,008	348,386	1,327,055	24,593	94,488
332								
333	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0
334	**TOTAL DEDUCTIONS TO RATE BASE**		**539,336,390**	**207,393,192**	**18,726,757**	**107,846,820**	**936,824**	**7,156,489**
335								
336								
337	**TOTAL RATE BASE**		**2,586,876,524**	**896,402,096**	**84,172,172**	**490,260,009**	**4,851,952**	**33,966,864**
338								
339								
340								
341								
342								
343								
344								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
299	**ADDITIONS AND DEDUCTIONS TO RATE BASE**									
300										
301	**PLUS: ADDITIONS TO RATE BASE**									
302	15100-Fuel Inventory	ENEFUEL	4,750,988	57,963	758,241	2,150,492	11,932	8,487	373,043	1,777,449
303										
304	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0	0
305	Utility Material and Supplies:									
306	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,328,884	78,301	921,713	2,576,776	13,802	9,817	445,508	2,131,269
307	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,140,917	21,575	238,719	644,300	3,305	2,350	111,863	532,437
308	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,587,684	89,493	325,090	1,132	58,697	31,416	201	931
309	Total Utility Material and Supplies		12,057,484	189,369	1,485,523	3,222,208	75,803	43,583	557,572	2,664,637
310	Cash Working Capital (Lead Lag)		(14,996,501)	(262,538)	(1,703,531)	(3,701,595)	(104,117)	(78,685)	(635,325)	(3,066,270)
311	Prepayments		2,203,115	31,266	265,108	606,970	11,864	9,001	105,085	501,885
312	**TOTAL ADDITIONS TO RATE BASE**		**4,015,086**	**16,059**	**805,342**	**2,278,075**	**(4,517)**	**(17,613)**	**400,375**	**1,877,701**
313										
314	**LESS: DEDUCTIONS TO RATE BASE**									
315	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0	0	0
316	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,002,681)	(1,307,322)	(10,596,671)	(21,586,134)	(834,660)	(1,405,302)	(3,733,203)	(17,852,931)
317	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(130,869)	(1,334)	(15,018)	(41,708)	(219)	(156)	(7,202)	(34,506)
318	18620- Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0	0	0
319	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0	0	0
320	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0	0	0
321	Accumulated Deferred Income Taxes									
322	Account 190		(61,945,452)	(1,226,570)	(7,434,707)	(12,085,696)	(411,862)	(228,613)	(2,094,379)	(9,991,317)
323	Account 281		647,341	6,916	81,412	227,600	1,219	867	39,350	188,249
324	Account 282		630,335,687	10,791,686	75,003,308	140,207,194	4,532,324	1,588,793	24,299,092	115,908,103
325	Account 283		50,171,986	720,192	5,801,355	11,883,097	441,591	708,069	2,055,173	9,827,924
326	ADIT - NOL		(2,099,844)	(33,007)	(251,684)	(527,331)	(14,116)	(10,026)	(91,321)	(436,010)
327	Total Accumulated Deferred Income Taxes		617,109,717	10,259,217	73,199,685	139,704,864	4,549,155	2,059,090	24,207,915	115,496,949
328	23500-Customer Deposits	CUSTDEP	6,112,046	0	88,079	1,486	0	0	266	1,221
329										
330	25410-Reg Liability - Retiree Medical	SALWAGES	371,773	5,283	42,820	87,227	3,373	5,679	15,085	72,142
331	25430-Retiree Liability FAS 158/106	SALWAGES	7,876,403	111,921	907,187	1,848,002	71,456	120,309	319,602	1,528,400
332										
333	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0	0
334	**TOTAL DEDUCTIONS TO RATE BASE**		**539,336,390**	**9,067,765**	**63,626,082**	**120,013,737**	**3,789,104**	**779,619**	**20,802,463**	**99,211,273**
335										
336										
337	**TOTAL RATE BASE**		**2,586,876,524**	**40,620,334**	**320,507,582**	**683,168,107**	**17,309,911**	**15,617,497**	**118,504,897**	**564,663,210**
338										
339										
340										
341										
342										
343										
344										

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
299	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
300									
301	**PLUS: ADDITIONS TO RATE BASE**								
302	15100-Fuel Inventory	ENEFUEL	4,750,988	9,136	53,779	944	57,019	682,765	172,972
303									
304	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0
305	Utility Material and Supplies:								
306	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,328,884	14,123	75,428	1,377	76,923	1,804,216	365,409
307	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,140,917	4,072	21,048	549	21,026	625,810	118,809
308	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,587,684	5,689	38,945	1,302	88,191	1,053,069	205,424
309	Total Utility Material and Supplies		12,057,484	23,884	135,422	3,228	186,140	3,483,096	689,643
310	Cash Working Capital (Lead Lag)		(14,996,501)	(29,503)	(173,033)	(4,380)	(258,158)	(4,570,990)	(894,920)
311	Prepayments		2,203,115	4,293	23,789	578	30,687	640,081	125,211
312	**TOTAL ADDITIONS TO RATE BASE**		**4,015,086**	**7,810**	**39,956**	**371**	**15,688**	**234,952**	**92,905**
313									
314	**LESS: DEDUCTIONS TO RATE BASE**								
315	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0	0
316	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,002,681)	(172,410)	(931,288)	(27,629)	(1,279,694)	(29,713,881)	(5,597,263)
317	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(130,869)	(252)	(1,303)	(24)	(1,309)	(36,551)	(7,085)
318	18620- Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0	0
319	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0	0
320	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0	0
321	Accumulated Deferred Income Taxes								
322	Account 190		(61,945,452)	(124,858)	(742,234)	(20,733)	(1,205,836)	(20,485,918)	(3,975,845)
323	Account 281		647,341	1,247	6,662	122	6,794	159,362	32,276
324	Account 282		630,335,687	1,271,141	7,170,985	196,670	10,595,016	201,604,743	38,918,872
325	Account 283		50,171,986	94,407	512,849	14,944	705,248	16,088,690	3,041,840
326	ADIT - NOL		(2,099,844)	(4,124)	(23,283)	(597)	(32,409)	(635,312)	(123,782)
327	Total Accumulated Deferred Income Taxes		617,109,717	1,237,814	6,924,980	190,405	10,068,813	196,731,565	37,893,361
328	23500-Customer Deposits	CUSTDEP	6,112,046	0	0	0	0	4,281,420	675,931
329									
330	25410-Reg Liability - Retiree Medical	SALWAGES	371,773	697	3,763	112	5,171	120,071	22,618
331	25430-Retiree Liability FAS 158/106	SALWAGES	7,876,403	14,760	79,728	2,365	109,555	2,543,823	479,185
332									
333	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0
334	**TOTAL DEDUCTIONS TO RATE BASE**		**539,336,390**	**1,080,609**	**6,075,880**	**165,229**	**8,902,536**	**173,926,445**	**33,466,747**
335									
336									
337	**TOTAL RATE BASE**		**2,586,876,524**	**5,101,063**	**28,865,801**	**751,957**	**39,868,376**	**748,761,050**	**147,641,047**
338									
339									
340									
341									
342									
343									
344									

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
345	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
346	Prepayments							
347	16510-Prepayments-Insurance	TOTPLT	1,386,601	501,256	47,178	265,229	2,692	18,098
348	16512-Prepayments-NERC Fees	TRANPLT	163,067	56,715	4,717	30,180	210	1,913
349	16515-Prepayments-Auto Licensing	TOTPLT	62,740	22,681	2,135	12,001	122	819
350	16516-Prepayments-I/T Related	TOTPLT	0	0	0	0	0	0
351	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0
352	16518-Prepayments-Pollution Emissions	PRODPLT	463,072	137,087	12,118	80,090	628	5,658
353	16519-Prepayments-Benefits	SALWAGES	3,752	1,440	166	632	12	45
354	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0
355	16521-Prepayments-Transmission	TRANPLT	2,643	919	76	489	3	31
356	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0
357	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0
358	16526-Prepayments-Other Distribution Utility	SALWAGXAG	61,215	23,495	2,708	10,314	191	734
359	165295-Prepayments Hardware Maintenance	TOTPLT	60,026	21,699	2,042	11,482	117	783
360	**Total Prepayments**		**2,203,115**	**765,292**	**71,140**	**410,417**	**3,975**	**28,082**
361								
362	Accumulated Deferred Income Taxes							
363	**Account 190**							
364	INTANGIBLE							
365	303003-Intg Misc Computr Softwar	SALWAGXAG	(37)	(14)	(2)	(6)	(0)	(0)
366	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,594)	(612)	(71)	(269)	(5)	(19)
367	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(934)	(358)	(41)	(157)	(3)	(11)
368	303010-Intg Misc Computr Softwar	SALWAGXAG	(106)	(41)	(5)	(18)	(0)	(1)
369	**TOTAL INTANGIBLE**		**(2,671)**	**(1,025)**	**(118)**	**(450)**	**(8)**	**(32)**
370								
371	PRODUCTION							
372	Steam Production							
373	310001-Steam Prod Land Own in Fe	DPROD	(2,532)	(844)	(70)	(453)	(3)	(30)
374	310002-Steam Prod Land Rights	DPROD	(6,569)	(2,190)	(183)	(1,176)	(9)	(78)
375	310003-Steam Prod Water Rights	DPROD	(17,907)	(5,971)	(499)	(3,206)	(23)	(213)
376	310004-Steam Prod Land Rights-NM	DPROD	(437)	(146)	(12)	(78)	(1)	(5)
377	311000E-Steam Prod Str & Improv	DPROD	(335,281)	(111,795)	(9,335)	(60,025)	(434)	(3,984)
378	312000E-Steam Prod Boiler Plant E	DPROD	(1,164,325)	(388,228)	(32,417)	(208,449)	(1,508)	(13,835)
379	314000-Steam Prod Turbogen Unit	DPROD	(587,941)	(196,041)	(16,369)	(105,259)	(762)	(6,986)
380	315000E-Steam Prod Acc Elec Eq	DPROD	(96,245)	(32,091)	(2,680)	(17,231)	(125)	(1,144)
381	316000E-Steam Prod Misc Pwr Plt E	DPROD	(36,095)	(12,035)	(1,005)	(6,462)	(47)	(429)
382	**Total Steam Production**		**(2,247,332)**	**(749,342)**	**(62,569)**	**(402,340)**	**(2,912)**	**(26,703)**
383								
384	Other Production Equipment:							
385	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)
386	341000E-Other Prod Str & Impr	DPROD	(717,697)	(239,306)	(19,982)	(128,489)	(930)	(8,528)
387	342000E-Other Prod Fuel Hldr	DPROD	(11,338)	(3,781)	(316)	(2,030)	(15)	(135)
388	343000-Other Prod Prime Mover	DPROD	(357,779)	(119,296)	(9,961)	(64,053)	(464)	(4,251)
389	344000E-Other Prod Generator	DPROD	(1,110,013)	(370,118)	(30,905)	(198,726)	(1,438)	(13,189)
390	344045-Other Prod Generator-Wind	WIND	(1,168,308)	(207,556)	(24,387)	(179,597)	(1,812)	(15,521)
391	345000E-Other Prod Access Elect Equip	DPROD	(203,220)	(67,761)	(5,658)	(36,382)	(263)	(2,415)
392	346000E-Other Prod Misc Pwr P	DPROD	(31,740)	(10,583)	(884)	(5,682)	(41)	(377)
393	Total Other Production Equipment		(3,600,096)	(1,018,402)	(92,092)	(614,960)	(4,962)	(44,416)
394	**TOTAL PRODUCTION**		**(5,847,428)**	**(1,767,743)**	**(154,661)**	**(1,017,300)**	**(7,874)**	**(71,119)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
345	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
346	Prepayments									
347	16510-Prepayments-Insurance	TOTPLT	1,386,601	21,795	166,196	348,215	9,322	6,620	60,302	287,913
348	16512-Prepayments-NERC Fees	TRANPLT	163,067	1,643	18,183	49,074	252	179	8,520	40,554
349	16515-Prepayments-Auto Licensing	TOTPLT	62,740	986	7,520	15,756	422	300	2,729	13,027
350	16516-Prepayments-I/T Related	TOTPLT	0	0	0	0	0	0	0	0
351	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0	0
352	16518-Prepayments-Pollution Emissions	PRODPLT	463,072	4,947	58,238	162,812	872	620	28,149	134,663
353	16519-Prepayments-Benefits	SALWAGES	3,752	53	432	880	34	57	152	728
354	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0	0	0
355	16521-Prepayments-Transmission	TRANPLT	2,643	27	295	795	4	3	138	657
356	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0	0	0
357	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0	0
358	16526-Prepayments-Other Distribution Utility	SALWAGXAG	61,215	870	7,051	14,363	555	935	2,484	11,879
359	165295-Prepayments Hardware Maintenance	TOTPLT	60,026	944	7,195	15,074	404	287	2,610	12,464
360	**Total Prepayments**		**2,203,115**	**31,266**	**265,108**	**606,970**	**11,864**	**9,001**	**105,085**	**501,885**
361										
362	Accumulated Deferred Income Taxes									
363	**Account 190**									
364	INTANGIBLE									
365	303003-Intg Misc Computr Softwar	SALWAGXAG	(37)	(1)	(4)	(9)	(0)	(1)	(1)	(7)
366	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,594)	(23)	(184)	(374)	(14)	(24)	(65)	(309)
367	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(934)	(13)	(108)	(219)	(8)	(14)	(38)	(181)
368	303010-Intg Misc Computr Softwar	SALWAGXAG	(106)	(2)	(12)	(25)	(1)	(2)	(4)	(21)
369	**TOTAL INTANGIBLE**		**(2,671)**	**(38)**	**(308)**	**(627)**	**(24)**	**(41)**	**(108)**	**(518)**
370										
371	PRODUCTION									
372	Steam Production									
373	310001-Steam Prod Land Own in Fe	DPROD	(2,532)	(26)	(291)	(807)	(4)	(3)	(139)	(668)
374	310002-Steam Prod Land Rights	DPROD	(6,569)	(67)	(754)	(2,094)	(11)	(8)	(362)	(1,732)
375	310003-Steam Prod Water Rights	DPROD	(17,907)	(182)	(2,055)	(5,707)	(30)	(21)	(985)	(4,722)
376	310004-Steam Prod Land Rights-NM	DPROD	(437)	(4)	(50)	(139)	(1)	(1)	(24)	(115)
377	311000E-Steam Prod Str & Improv	DPROD	(335,281)	(3,416)	(38,475)	(106,855)	(562)	(400)	(18,451)	(88,404)
378	312000E-Steam Prod Boiler Plant E	DPROD	(1,164,325)	(11,864)	(133,612)	(371,074)	(1,951)	(1,388)	(64,075)	(306,999)
379	314000-Steam Prod Turbogen Unit	DPROD	(587,941)	(5,991)	(67,469)	(187,379)	(985)	(701)	(32,355)	(155,023)
380	315000E-Steam Prod Acc Elec Eq	DPROD	(96,245)	(981)	(11,045)	(30,674)	(161)	(115)	(5,297)	(25,377)
381	316000E-Steam Prod Misc Pwr Plt E	DPROD	(36,095)	(368)	(4,142)	(11,504)	(60)	(43)	(1,986)	(9,517)
382	**Total Steam Production**		**(2,247,332)**	**(22,899)**	**(257,892)**	**(716,232)**	**(3,765)**	**(2,678)**	**(123,675)**	**(592,558)**
383										
384	Other Production Equipment:									
385	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
386	341000E-Other Prod Str & Impr	DPROD	(717,697)	(7,313)	(82,359)	(228,732)	(1,202)	(855)	(39,496)	(189,236)
387	342000E-Other Prod Fuel Hldr	DPROD	(11,338)	(116)	(1,301)	(3,613)	(19)	(14)	(624)	(2,990)
388	343000-Other Prod Prime Mover	DPROD	(357,779)	(3,646)	(41,057)	(114,025)	(599)	(426)	(19,689)	(94,336)
389	344000E-Other Prod Generator	DPROD	(1,110,013)	(11,311)	(127,379)	(353,765)	(1,860)	(1,323)	(61,086)	(292,679)
390	344045-Other Prod Generator-Wind	WIND	(1,168,308)	(14,310)	(187,649)	(532,396)	(2,968)	(2,111)	(92,306)	(440,090)
391	345000E-Other Prod Access Elect Equip	DPROD	(203,220)	(2,071)	(23,320)	(64,767)	(340)	(242)	(11,184)	(53,583)
392	346000E-Other Prod Misc Pwr P	DPROD	(31,740)	(323)	(3,642)	(10,116)	(53)	(38)	(1,747)	(8,369)
393	Total Other Production Equipment		(3,600,096)	(39,089)	(466,707)	(1,307,415)	(7,043)	(5,009)	(226,132)	(1,081,283)
394	**TOTAL PRODUCTION**		**(5,847,428)**	**(61,988)**	**(724,599)**	**(2,023,648)**	**(10,808)**	**(7,688)**	**(349,807)**	**(1,673,841)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
345	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
346	Prepayments								
347	16510-Prepayments-Insurance	TOTPLT	1,386,601	2,723	15,375	394	21,401	419,519	81,737
348	16512-Prepayments-NERC Fees	TRANPLT	163,067	310	1,603	42	1,601	47,666	9,049
349	16515-Prepayments-Auto Licensing	TOTPLT	62,740	123	696	18	968	18,982	3,698
350	16516-Prepayments-I/T Related	TOTPLT	0	0	0	0	0	0	0
351	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0
352	16518-Prepayments-Pollution Emissions	PRODPLT	463,072	892	4,766	87	4,860	113,998	23,088
353	16519-Prepayments-Benefits	SALWAGES	3,752	7	38	1	52	1,212	228
354	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0	0
355	16521-Prepayments-Transmission	TRANPLT	2,643	5	26	1	26	772	147
356	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0	0
357	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0
358	16526-Prepayments-Other Distribution Utility	SALWAGXAG	61,215	115	620	18	851	19,770	3,724
359	165295-Prepayments Hardware Maintenance	TOTPLT	60,026	118	666	17	926	18,161	3,538
360	**Total Prepayments**		**2,203,115**	**4,293**	**23,789**	**578**	**30,687**	**640,081**	**125,211**
361									
362	Accumulated Deferred Income Taxes								
363	**Account 190**								
364	INTANGIBLE								
365	303003-Intg Misc Computr Softwar	SALWAGXAG	(37)	(0)	(0)	(0)	(1)	(12)	(2)
366	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,594)	(3)	(16)	(0)	(22)	(515)	(97)
367	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(934)	(2)	(9)	(0)	(13)	(302)	(57)
368	303010-Intg Misc Computr Softwar	SALWAGXAG	(106)	(0)	(1)	(0)	(1)	(34)	(6)
369	**TOTAL INTANGIBLE**		**(2,671)**	**(5)**	**(27)**	**(1)**	**(37)**	**(862)**	**(162)**
370									
371	PRODUCTION								
372	Steam Production								
373	310001-Steam Prod Land Own in Fe	DPROD	(2,532)	(5)	(25)	(0)	(25)	(707)	(137)
374	310002-Steam Prod Land Rights	DPROD	(6,569)	(13)	(65)	(1)	(66)	(1,835)	(356)
375	310003-Steam Prod Water Rights	DPROD	(17,907)	(35)	(178)	(3)	(179)	(5,001)	(969)
376	310004-Steam Prod Land Rights-NM	DPROD	(437)	(1)	(4)	(0)	(4)	(122)	(24)
377	311000E-Steam Prod Str & Improv	DPROD	(335,281)	(647)	(3,337)	(62)	(3,354)	(93,643)	(18,152)
378	312000E-Steam Prod Boiler Plant E	DPROD	(1,164,325)	(2,246)	(11,589)	(215)	(11,649)	(325,193)	(63,035)
379	314000-Steam Prod Turbogen Unit	DPROD	(587,941)	(1,134)	(5,852)	(109)	(5,882)	(164,210)	(31,830)
380	315000E-Steam Prod Acc Elec Eq	DPROD	(96,245)	(186)	(958)	(18)	(963)	(26,881)	(5,211)
381	316000E-Steam Prod Misc Pwr Plt E	DPROD	(36,095)	(70)	(359)	(7)	(361)	(10,081)	(1,954)
382	**Total Steam Production**		**(2,247,332)**	**(4,335)**	**(22,368)**	**(416)**	**(22,484)**	**(627,674)**	**(121,668)**
383									
384	Other Production Equipment:								
385	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)	(0)
386	341000E-Other Prod Str & Impr	DPROD	(717,697)	(1,384)	(7,143)	(133)	(7,180)	(200,451)	(38,855)
387	342000E-Other Prod Fuel Hldr	DPROD	(11,338)	(22)	(113)	(2)	(113)	(3,167)	(614)
388	343000-Other Prod Prime Mover	DPROD	(357,779)	(690)	(3,561)	(66)	(3,579)	(99,927)	(19,370)
389	344000E-Other Prod Generator	DPROD	(1,110,013)	(2,141)	(11,048)	(205)	(11,105)	(310,024)	(60,095)
390	344045-Other Prod Generator-Wind	WIND	(1,168,308)	(2,245)	(13,276)	(230)	(14,080)	(165,134)	(42,423)
391	345000E-Other Prod Access Elect Equip	DPROD	(203,220)	(392)	(2,023)	(38)	(2,033)	(56,759)	(11,002)
392	346000E-Other Prod Misc Pwr P	DPROD	(31,740)	(61)	(316)	(6)	(318)	(8,865)	(1,718)
393	Total Other Production Equipment		(3,600,096)	(6,935)	(37,481)	(680)	(38,409)	(844,325)	(174,076)
394	**TOTAL PRODUCTION**		**(5,847,428)**	**(11,270)**	**(59,849)**	**(1,096)**	**(60,892)**	**(1,471,999)**	**(295,744)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
395	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
396	TRANSMISSION							
397	105000-Held for Future Us	DTRAN	(14)	(5)	(0)	(3)	(0)	(0)
398	350001-Tran Land Owned in Fe	DTRAN	(751)	(264)	(21)	(136)	(1)	(9)
399	350002E-Transmission Land Right	DTRAN	(44,432)	(15,590)	(1,265)	(8,023)	(56)	(516)
400	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,772)	(1,461)	(170)	(1,165)	(9)	(60)
401	352000-Transmission Str & Improv	DTRAN	(653,741)	(229,378)	(18,619)	(118,041)	(818)	(7,585)
402	352010-Tran Str & Impr-Prod	DPRODTI	(2,181)	(727)	(61)	(390)	(3)	(26)
403	353000E-Transmission Station	DTRAN	(6,892,792)	(2,418,475)	(196,308)	(1,244,577)	(8,625)	(79,971)
404	353010-Tran Station Equip Pro	DPRODTI	(88,804)	(29,610)	(2,472)	(15,899)	(115)	(1,055)
405	353045-Tran Station Equip-Wind	WIND	(26,674)	(4,739)	(557)	(4,100)	(41)	(354)
406	354000E-Tran Towers & Fixture	DTRAN	(776,263)	(272,367)	(22,108)	(140,164)	(971)	(9,006)
407	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(65,900)	(25,526)	(2,967)	(20,359)	(151)	(1,040)
408	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,126)	(709)	(59)	(381)	(3)	(25)
409	355045-Tran Poles & Fixtures-Wind	WIND	(9,260)	(1,645)	(193)	(1,424)	(14)	(123)
410	355000E-Tran Poles & Fixture	DTRAN	(4,896,013)	(1,717,865)	(139,439)	(884,034)	(6,126)	(56,804)
411	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(415,640)	(160,994)	(18,714)	(128,407)	(954)	(6,558)
412	356010-Tran OH Cond & Device-Prod	DPRODTI	(209)	(70)	(6)	(37)	(0)	(2)
413	356000E-Tran OH Conductor & D	DTRAN	(1,880,777)	(659,908)	(53,565)	(339,597)	(2,353)	(21,821)
414	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(159,666)	(61,845)	(7,189)	(49,327)	(366)	(2,519)
415	356045-Tran OH Cond & Device-Wind	WIND	(11,856)	(2,106)	(247)	(1,823)	(18)	(158)
416	357000E-Tran Underground Cond	DTRAN	(1,221)	(429)	(35)	(221)	(2)	(14)
417	358000-Tran UG Conductor & Devic	DTRAN	(2,177)	(764)	(62)	(393)	(3)	(25)
418	359000-Transmission Road & Trai	DTRAN	(2,301)	(807)	(66)	(416)	(3)	(27)
419	**TOTAL TRANSMISSION**		**(15,936,571)**	**(5,605,283)**	**(464,124)**	**(2,958,915)**	**(20,633)**	**(187,698)**
420								
421	DISTRIBUTION							
422	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(69)	(6)	(38)	(0)	(3)
423	360005-Dist Land Rights-TX	DDISPSUB	(1,878)	(855)	(76)	(476)	(4)	(35)
424	361000E-Str & Improv	DDISPSUB	446,727	203,502	18,107	113,158	976	8,282
425	362000E-Other Eq	DDISPSUB	(3,294,004)	(1,500,549)	(133,514)	(834,389)	(7,195)	(61,066)
426	364000-Dist Poles, Towers & Fixt	PLT_364	(4,778,927)	(2,231,397)	(198,543)	(1,240,781)	(10,700)	(88,840)
427	365000-Dist OH Conductor & Devic	PLT_365	(4,256,003)	(1,987,231)	(176,818)	(1,105,011)	(9,529)	(79,119)
428	366000E-Dist Underground Cond	PLT_366	(373,016)	(173,777)	(15,462)	(96,629)	(833)	(6,933)
429	367000E-Dist UG Conductor & D	PLT_367	(1,223,469)	(569,977)	(50,715)	(316,939)	(2,733)	(22,738)
430	368000E-Dist Line Transformer	PLT_368	(3,309,500)	(1,837,350)	(163,482)	(1,021,669)	(8,810)	(62,844)
431	369000E-Distribution Services	CSERVICE	39,141	27,214	4,485	6,367	453	339
432	369010-Distribution Services O	CSERVICE	(481,709)	(334,931)	(55,202)	(78,361)	(5,577)	(4,167)
433	369020-Distribution Services U	CSERVICE	(627,496)	(436,296)	(71,909)	(102,077)	(7,265)	(5,428)
434	370000E-Distribution Meter	CMETERS	(718,618)	(419,292)	(95,174)	(96,446)	(9,703)	(9,467)
435	371000E-Dist Inst on Cust Premis	CUSTPREM	(98)	0	0	0	0	0
436	373000-Dist Street Light & Sg Sy	CLIGHT	(134,211)	0	0	0	0	0
437	**TOTAL DISTRIBUTION**		**(18,713,214)**	**(9,261,008)**	**(938,308)**	**(4,773,291)**	**(60,922)**	**(332,020)**
438								
439	GENERAL							
440	389001-General Land Owned in Fe	SALWAGXAG	(668)	(256)	(30)	(112)	(2)	(8)
441	390000-Genl Structures & Improv	SALWAGXAG	(255,928)	(98,226)	(11,320)	(43,120)	(799)	(3,070)
442	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(9,636)	(3,698)	(426)	(1,623)	(30)	(116)
443	391000-General Office Furn & E	SALWAGXAG	(7,021)	(2,695)	(311)	(1,183)	(22)	(84)
444	391004-General Info Sys Computer	SALWAGXAG	(18,145)	(6,964)	(803)	(3,057)	(57)	(218)
445	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
395	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
396	TRANSMISSION									
397	105000-Held for Future Us	DTRAN	(14)	(0)	(2)	(4)	(0)	(0)	(1)	(4)
398	350001-Tran Land Owned in Fe	DTRAN	(751)	(7)	(81)	(230)	(1)	(1)	(40)	(190)
399	350002E-Transmission Land Right	DTRAN	(44,432)	(437)	(4,820)	(13,606)	(70)	(50)	(2,344)	(11,262)
400	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,772)	(63)	(654)	(186)	(3)	(2)	(70)	(116)
401	352000-Transmission Str & Improv	DTRAN	(653,741)	(6,435)	(70,911)	(200,188)	(1,032)	(734)	(34,485)	(165,703)
402	352010-Tran Str & Impr-Prod	DPRODTI	(2,181)	(22)	(250)	(695)	(4)	(3)	(120)	(575)
403	353000E-Transmission Station	DTRAN	(6,892,792)	(67,851)	(747,661)	(2,110,702)	(10,882)	(7,741)	(363,593)	(1,747,108)
404	353010-Tran Station Equip Pro	DPRODTI	(88,804)	(905)	(10,191)	(28,302)	(149)	(106)	(4,887)	(23,415)
405	353045-Tran Station Equip-Wind	WIND	(26,674)	(327)	(4,284)	(12,155)	(68)	(48)	(2,107)	(10,048)
406	354000E-Tran Towers & Fixture	DTRAN	(776,263)	(7,641)	(84,201)	(237,706)	(1,226)	(872)	(40,948)	(196,758)
407	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(65,900)	(1,098)	(11,422)	(3,251)	(50)	(36)	(1,223)	(2,027)
408	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,126)	(22)	(244)	(678)	(4)	(3)	(117)	(561)
409	355045-Tran Poles & Fixtures-Wind	WIND	(9,260)	(113)	(1,487)	(4,220)	(24)	(17)	(732)	(3,488)
410	355000E-Tran Poles & Fixture	DTRAN	(4,896,013)	(48,195)	(531,071)	(1,499,251)	(7,730)	(5,498)	(258,264)	(1,240,987)
411	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(415,640)	(6,927)	(72,042)	(20,503)	(316)	(225)	(7,715)	(12,787)
412	356010-Tran OH Cond & Device-Prod	DPRODTI	(209)	(2)	(24)	(67)	(0)	(0)	(11)	(55)
413	356000E-Tran OH Conductor & D	DTRAN	(1,880,777)	(18,514)	(204,008)	(575,929)	(2,969)	(2,112)	(99,211)	(476,718)
414	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(159,666)	(2,661)	(27,675)	(7,876)	(121)	(86)	(2,964)	(4,912)
415	356045-Tran OH Cond & Device-Wind	WIND	(11,856)	(145)	(1,904)	(5,403)	(30)	(21)	(937)	(4,466)
416	357000E-Tran Underground Cond	DTRAN	(1,221)	(12)	(132)	(374)	(2)	(1)	(64)	(310)
417	358000-Tran UG Conductor & Devic	DTRAN	(2,177)	(21)	(236)	(667)	(3)	(2)	(115)	(552)
418	359000-Transmission Road & Trai	DTRAN	(2,301)	(23)	(250)	(705)	(4)	(3)	(121)	(583)
419	**TOTAL TRANSMISSION**		**(15,936,571)**	**(161,423)**	**(1,773,551)**	**(4,722,696)**	**(24,688)**	**(17,560)**	**(820,069)**	**(3,902,627)**
420										
421	DISTRIBUTION									
422	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(6)	(28)	0	(1)	(1)	0	0
423	360005-Dist Land Rights-TX	DDISPSUB	(1,878)	(69)	(346)	0	(9)	(7)	0	0
424	361000E-Str & Improv	DDISPSUB	446,727	16,510	82,331	0	2,257	1,605	0	0
425	362000E-Other Eq	DDISPSUB	(3,294,004)	(121,740)	(607,076)	0	(16,639)	(11,835)	0	0
426	364000-Dist Poles, Towers & Fixt	PLT_364	(4,778,927)	(180,612)	(785,711)	0	(24,743)	(17,600)	0	0
427	365000-Dist OH Conductor & Devic	PLT_365	(4,256,003)	(160,849)	(699,737)	0	(22,036)	(15,674)	0	0
428	366000E-Dist Underground Cond	PLT_366	(373,016)	(14,069)	(62,016)	0	(1,927)	(1,371)	0	0
429	367000E-Dist UG Conductor & D	PLT_367	(1,223,469)	(46,144)	(203,407)	0	(6,320)	(4,496)	0	0
430	368000E-Dist Line Transformer	PLT_368	(3,309,500)	(146,506)	(33,973)	0	(20,374)	(14,492)	0	0
431	369000E-Distribution Services	CSERVICE	39,141	282	0	0	0	0	0	0
432	369010-Distribution Services O	CSERVICE	(481,709)	(3,470)	0	0	0	0	0	0
433	369020-Distribution Services U	CSERVICE	(627,496)	(4,520)	0	0	0	0	0	0
434	370000E-Distribution Meter	CMETERS	(718,618)	(10,154)	(71,217)	(7,164)	0	0	(1,271)	(5,893)
435	371000E-Dist Inst on Cust Premis	CUSTPREM	(98)	0	0	0	0	(98)	0	0
436	373000-Dist Street Light & Sg Sy	CLIGHT	(134,211)	0	0	0	(134,211)	0	0	0
437	**TOTAL DISTRIBUTION**		**(18,713,214)**	**(671,348)**	**(2,381,182)**	**(7,164)**	**(224,004)**	**(63,968)**	**(1,271)**	**(5,893)**
438										
439	GENERAL									
440	389001-General Land Owned in Fe	SALWAGXAG	(668)	(9)	(77)	(157)	(6)	(10)	(27)	(130)
441	390000-Genl Structures & Improv	SALWAGXAG	(255,928)	(3,637)	(29,477)	(60,047)	(2,322)	(3,909)	(10,385)	(49,662)
442	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(9,636)	(137)	(1,110)	(2,261)	(87)	(147)	(391)	(1,870)
443	391000-General Office Furn & E	SALWAGXAG	(7,021)	(100)	(809)	(1,647)	(64)	(107)	(285)	(1,362)
444	391004-General Info Sys Computer	SALWAGXAG	(18,145)	(258)	(2,090)	(4,257)	(165)	(277)	(736)	(3,521)
445	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
395	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
396	TRANSMISSION								
397	105000-Held for Future Us	DTRAN	(14)	(0)	(0)	(0)	(0)	(4)	(1)
398	350001-Tran Land Owned in Fe	DTRAN	(751)	(1)	(7)	(0)	(7)	(221)	(42)
399	350002E-Transmission Land Right	DTRAN	(44,432)	(85)	(431)	(8)	(429)	(13,100)	(2,490)
400	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,772)	(6)	(53)	(8)	(55)	(1,249)	(212)
401	352000-Transmission Str & Improv	DTRAN	(653,741)	(1,251)	(6,334)	(119)	(6,316)	(192,745)	(36,633)
402	352010-Tran Str & Impr-Prod	DPRODTI	(2,181)	(4)	(22)	(0)	(22)	(609)	(118)
403	353000E-Transmission Station	DTRAN	(6,892,792)	(13,186)	(66,785)	(1,252)	(66,598)	(2,032,230)	(386,245)
404	353010-Tran Station Equip Pro	DPRODTI	(88,804)	(171)	(884)	(16)	(888)	(24,803)	(4,808)
405	353045-Tran Station Equip-Wind	WIND	(26,674)	(51)	(303)	(5)	(321)	(3,770)	(969)
406	354000E-Tran Towers & Fixture	DTRAN	(776,263)	(1,485)	(7,521)	(141)	(7,500)	(228,869)	(43,499)
407	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(65,900)	(110)	(930)	(132)	(966)	(21,821)	(3,704)
408	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,126)	(4)	(21)	(0)	(21)	(594)	(115)
409	355045-Tran Poles & Fixtures-Wind	WIND	(9,260)	(18)	(105)	(2)	(112)	(1,309)	(336)
410	355000E-Tran Poles & Fixture	DTRAN	(4,896,013)	(9,366)	(47,438)	(890)	(47,305)	(1,443,511)	(274,353)
411	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(415,640)	(695)	(5,863)	(832)	(6,095)	(137,630)	(23,364)
412	356010-Tran OH Cond & Device-Prod	DPRODTI	(209)	(0)	(2)	(0)	(2)	(58)	(11)
413	356000E-Tran OH Conductor & D	DTRAN	(1,880,777)	(3,598)	(18,223)	(342)	(18,172)	(554,517)	(105,391)
414	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(159,666)	(267)	(2,252)	(320)	(2,341)	(52,870)	(8,975)
415	356045-Tran OH Cond & Device-Wind	WIND	(11,856)	(23)	(135)	(2)	(143)	(1,676)	(431)
416	357000E-Tran Underground Cond	DTRAN	(1,221)	(2)	(12)	(0)	(12)	(360)	(68)
417	358000-Tran UG Conductor & Devic	DTRAN	(2,177)	(4)	(21)	(0)	(21)	(642)	(122)
418	359000-Transmission Road & Trai	DTRAN	(2,301)	(4)	(22)	(0)	(22)	(679)	(129)
419	**TOTAL TRANSMISSION**		**(15,936,571)**	**(30,333)**	**(157,364)**	**(4,071)**	**(157,352)**	**(4,713,268)**	**(892,016)**
420									
421	DISTRIBUTION								
422	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(0)	(2)	(0)	(6)	(58)	(12)
423	360005-Dist Land Rights-TX	DDISPSUB	(1,878)	(6)	(29)	(1)	(68)	(712)	(143)
424	361000E-Str & Improv	DDISPSUB	446,727	1,384	6,897	297	16,213	169,385	34,117
425	362000E-Other Eq	DDISPSUB	(3,294,004)	(10,208)	(50,857)	(2,190)	(119,551)	(1,248,983)	(251,567)
426	364000-Dist Poles, Towers & Fixt	PLT_364	(4,778,927)	(13,212)	(75,628)	(2,834)	(177,778)	(1,857,304)	(374,093)
427	365000-Dist OH Conductor & Devic	PLT_365	(4,256,003)	(11,767)	(67,352)	(2,524)	(158,325)	(1,654,073)	(333,159)
428	366000E-Dist Underground Cond	PLT_366	(373,016)	(1,043)	(5,890)	(224)	(13,845)	(144,643)	(29,134)
429	367000E-Dist UG Conductor & D	PLT_367	(1,223,469)	(3,420)	(19,318)	(734)	(45,411)	(474,420)	(95,556)
430	368000E-Dist Line Transformer	PLT_368	(3,309,500)	(571)	(62,273)	(123)	(146,384)	(1,529,319)	(308,031)
431	369000E-Distribution Services	CSERVICE	39,141	0	339	0	282	23,482	3,732
432	369010-Distribution Services O	CSERVICE	(481,709)	0	(4,167)	0	(3,470)	(288,998)	(45,933)
433	369020-Distribution Services U	CSERVICE	(627,496)	0	(5,428)	0	(4,520)	(376,462)	(59,834)
434	370000E-Distribution Meter	CMETERS	(718,618)	(2,603)	(6,864)	(1,077)	(9,077)	(361,269)	(58,023)
435	371000E-Dist Inst on Cust Premis	CUSTPREM	(98)	0	0	0	0	0	0
436	373000-Dist Street Light & Sg Sy	CLIGHT	(134,211)	0	0	0	0	0	0
437	**TOTAL DISTRIBUTION**		**(18,713,214)**	**(41,447)**	**(290,573)**	**(9,409)**	**(661,939)**	**(7,743,373)**	**(1,517,636)**
438									
439	GENERAL								
440	389001-General Land Owned in Fe	SALWAGXAG	(668)	(1)	(7)	(0)	(9)	(216)	(41)
441	390000-Genl Structures & Improv	SALWAGXAG	(255,928)	(480)	(2,591)	(77)	(3,560)	(82,656)	(15,570)
442	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(9,636)	(18)	(98)	(3)	(134)	(3,112)	(586)
443	391000-General Office Furn & E	SALWAGXAG	(7,021)	(13)	(71)	(2)	(98)	(2,268)	(427)
444	391004-General Info Sys Computer	SALWAGXAG	(18,145)	(34)	(184)	(5)	(252)	(5,860)	(1,104)
445	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
446	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
447	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)
448	392010-General Transp Eq Grp	SALWAGXAG	(4)	(1)	(0)	(1)	(0)	(0)
449	392020-General Transp Eq Grp 2	SALWAGXAG	(48)	(18)	(2)	(8)	(0)	(1)
450	392030-General Transp Eq Trailer	SALWAGXAG	(9)	(4)	(0)	(2)	(0)	(0)
451	392040-General Transp Eq Grp 4	SALWAGXAG	(62)	(24)	(3)	(10)	(0)	(1)
452	393000-General Stores Equipmen	SALWAGXAG	(646)	(248)	(29)	(109)	(2)	(8)
453	394000-General Tools & Shop Equi	SALWAGXAG	(65,876)	(25,283)	(2,914)	(11,099)	(206)	(790)
454	395000-General Laboratory Equi	SALWAGXAG	(16,673)	(6,399)	(737)	(2,809)	(52)	(200)
455	396000-General Power Operated E	SALWAGXAG	(16)	(6)	(1)	(3)	(0)	(0)
456	397000-General Communication E	SALWAGXAG	(95,458)	(36,637)	(4,222)	(16,083)	(298)	(1,145)
457	397010-General Comm Eq Two Wa	SALWAGXAG	(54,885)	(21,065)	(2,428)	(9,247)	(171)	(658)
458	397020-General Comm Eq AE	SALWAGXAG	(65)	(25)	(3)	(11)	(0)	(1)
459	397030-General Comm Eq EM	SALWAGXAG	(30,802)	(11,822)	(1,362)	(5,190)	(96)	(370)
460	398000-General Miscellaneous E	SALWAGXAG	(4,175)	(1,602)	(185)	(703)	(13)	(50)
461	**TOTAL GENERAL**		**(560,116)**	**(214,976)**	**(24,775)**	**(94,371)**	**(1,749)**	**(6,719)**
462								
463	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,074)	(412)	(48)	(181)	(3)	(13)
464	SchM-103 - Environmental Remediation	PRODPLT	(11,923)	(3,530)	(312)	(2,062)	(16)	(146)
465	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0
466	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0
467	SchM-109 - Employee Incentive	SALWAGES	(279,721)	(107,359)	(12,373)	(47,129)	(873)	(3,356)
468	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,521,058)	(967,596)	(111,510)	(424,760)	(7,872)	(30,244)
469	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(120,837)	(46,378)	(5,345)	(20,359)	(377)	(1,450)
470	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0
471	SchM-118 - Inventory Reserve	TOTPLT	(49,681)	(17,960)	(1,690)	(9,503)	(96)	(648)
472	SchM-127 - Litigation Reserve	RATEBASE	(143,950)	(49,882)	(4,684)	(27,281)	(270)	(1,890)
473	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,953)	(1,517)	(175)	(666)	(12)	(47)
474	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0
475	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0
476	SchM-137 - R&E Credit	TOTPLT	(3,991,318)	(1,442,862)	(135,801)	(763,459)	(7,750)	(52,094)
477	SchM-174 - New Hire Retention Credit	SALWAGES	(6,594)	(2,531)	(292)	(1,111)	(21)	(79)
478	SchM-192 - Texas Margin Tax	NETPLT	(127,093)	(44,918)	(4,186)	(24,326)	(236)	(1,672)
479	SchM-226 - Performance Recognition Award	SALWAGES	(7,693)	(2,953)	(340)	(1,296)	(24)	(92)
480	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,620,557)	(4,923,832)	(463,427)	(2,605,337)	(26,446)	(177,773)
481	**Total Account 190**		**(61,945,452)**	**(24,461,763)**	**(2,322,169)**	**(12,771,797)**	**(135,182)**	**(867,092)**
482								
483	**Account 281**							
484	311000E-Steam Prod Str & Improv	PRODPLT	647,341	191,637	16,940	111,961	878	7,910
485	**Total Account 281**		**647,341**	**191,637**	**16,940**	**111,961**	**878**	**7,910**
486								
487	**Account 282**							
488	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
489								
490	INTANGIBLE							
491	303003-Intg Misc Computr Softwar	SALWAGXAG	9,715	3,729	430	1,637	30	117
492	303004-Intg Misc Computr Softwar	SALWAGXAG	466,581	179,077	20,638	78,612	1,457	5,597
493	303005-Intg Misc Computr Soft 15y	SALWAGXAG	245,906	94,380	10,877	41,432	768	2,950
494	303010-Intg Misc Computr Softwar	SALWAGXAG	27,865	10,695	1,233	4,695	87	334
495	303014-Intg CRS Computr Softwar	CUST	696	554	87	32	8	2
496	**TOTAL INTANGIBLE**		**750,764**	**288,435**	**33,264**	**126,407**	**2,350**	**9,001**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
446	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
447	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
448	392010-General Transp Eq Grp	SALWAGXAG	(4)	(0)	(0)	(1)	(0)	(0)	(0)	(1)
449	392020-General Transp Eq Grp 2	SALWAGXAG	(48)	(1)	(6)	(11)	(0)	(1)	(2)	(9)
450	392030-General Transp Eq Trailer	SALWAGXAG	(9)	(0)	(1)	(2)	(0)	(0)	(0)	(2)
451	392040-General Transp Eq Grp 4	SALWAGXAG	(62)	(1)	(7)	(15)	(1)	(1)	(3)	(12)
452	393000-General Stores Equipmen	SALWAGXAG	(646)	(9)	(74)	(152)	(6)	(10)	(26)	(125)
453	394000-General Tools & Shop Equi	SALWAGXAG	(65,876)	(936)	(7,587)	(15,456)	(598)	(1,006)	(2,673)	(12,783)
454	395000-General Laboratory Equi	SALWAGXAG	(16,673)	(237)	(1,920)	(3,912)	(151)	(255)	(677)	(3,235)
455	396000-General Power Operated E	SALWAGXAG	(16)	(0)	(2)	(4)	(0)	(0)	(1)	(3)
456	397000-General Communication E	SALWAGXAG	(95,458)	(1,356)	(10,995)	(22,397)	(866)	(1,458)	(3,873)	(18,523)
457	397010-General Comm Eq Two Wa	SALWAGXAG	(54,885)	(780)	(6,322)	(12,877)	(498)	(838)	(2,227)	(10,650)
458	397020-General Comm Eq AE	SALWAGXAG	(65)	(1)	(7)	(15)	(1)	(1)	(3)	(13)
459	397030-General Comm Eq EM	SALWAGXAG	(30,802)	(438)	(3,548)	(7,227)	(279)	(470)	(1,250)	(5,977)
460	398000-General Miscellaneous E	SALWAGXAG	(4,175)	(59)	(481)	(979)	(38)	(64)	(169)	(810)
461	**TOTAL GENERAL**		**(560,116)**	**(7,959)**	**(64,513)**	**(131,417)**	**(5,081)**	**(8,556)**	**(22,728)**	**(108,689)**
462										
463	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,074)	(15)	(124)	(252)	(10)	(16)	(44)	(208)
464	SchM-103 - Environmental Remediation	PRODPLT	(11,923)	(127)	(1,499)	(4,192)	(22)	(16)	(725)	(3,467)
465	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0	0	0
466	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
467	SchM-109 - Employee Incentive	SALWAGES	(279,721)	(3,975)	(32,218)	(65,630)	(2,538)	(4,273)	(11,350)	(54,279)
468	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,521,058)	(35,823)	(290,370)	(591,503)	(22,871)	(38,508)	(102,297)	(489,206)
469	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(120,837)	(1,717)	(13,918)	(28,351)	(1,096)	(1,846)	(4,903)	(23,448)
470	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
471	SchM-118 - Inventory Reserve	TOTPLT	(49,681)	(781)	(5,955)	(12,476)	(334)	(237)	(2,161)	(10,316)
472	SchM-127 - Litigation Reserve	RATEBASE	(143,950)	(2,260)	(17,835)	(38,016)	(963)	(869)	(6,594)	(31,421)
473	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,953)	(56)	(455)	(927)	(36)	(60)	(160)	(767)
474	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0
475	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
476	SchM-137 - R&E Credit	TOTPLT	(3,991,318)	(62,738)	(478,393)	(1,002,333)	(26,832)	(19,057)	(173,580)	(828,754)
477	SchM-174 - New Hire Retention Credit	SALWAGES	(6,594)	(94)	(759)	(1,547)	(60)	(101)	(268)	(1,280)
478	SchM-192 - Texas Margin Tax	NETPLT	(127,093)	(2,022)	(15,604)	(32,602)	(859)	(668)	(5,654)	(26,947)
479	SchM-226 - Performance Recognition Award	SALWAGES	(7,693)	(109)	(886)	(1,805)	(70)	(118)	(312)	(1,493)
480	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,620,557)	(214,096)	(1,632,539)	(3,420,509)	(91,565)	(65,032)	(592,348)	(2,828,161)
481	**Total Account 190**		**(61,945,452)**	**(1,226,570)**	**(7,434,707)**	**(12,085,696)**	**(411,862)**	**(228,613)**	**(2,094,379)**	**(9,991,317)**
482										
483	**Account 281**									
484	311000E-Steam Prod Str & Improv	PRODPLT	647,341	6,916	81,412	227,600	1,219	867	39,350	188,249
485	**Total Account 281**		**647,341**	**6,916**	**81,412**	**227,600**	**1,219**	**867**	**39,350**	**188,249**
486										
487	**Account 282**									
488	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
489										
490	INTANGIBLE									
491	303003-Intg Misc Computr Softwar	SALWAGXAG	9,715	138	1,119	2,279	88	148	394	1,885
492	303004-Intg Misc Computr Softwar	SALWAGXAG	466,581	6,630	53,740	109,472	4,233	7,127	18,933	90,539
493	303005-Intg Misc Computr Soft 15y	SALWAGXAG	245,906	3,494	28,323	57,696	2,231	3,756	9,978	47,718
494	303010-Intg Misc Computr Softwar	SALWAGXAG	27,865	396	3,209	6,538	253	426	1,131	5,407
495	303014-Intg CRS Computr Softwar	CUST	696	2	10	0	0	0	0	0
496	**TOTAL INTANGIBLE**		**750,764**	**10,660**	**86,401**	**175,985**	**6,805**	**11,457**	**30,436**	**145,549**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
446	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
447	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
448	392010-General Transp Eq Grp	SALWAGXAG	(4)	(0)	(0)	(0)	(0)	(1)	(0)
449	392020-General Transp Eq Grp 2	SALWAGXAG	(48)	(0)	(0)	(0)	(1)	(15)	(3)
450	392030-General Transp Eq Trailer	SALWAGXAG	(9)	(0)	(0)	(0)	(0)	(3)	(1)
451	392040-General Transp Eq Grp 4	SALWAGXAG	(62)	(0)	(1)	(0)	(1)	(20)	(4)
452	393000-General Stores Equipmen	SALWAGXAG	(646)	(1)	(7)	(0)	(9)	(209)	(39)
453	394000-General Tools & Shop Equi	SALWAGXAG	(65,876)	(123)	(667)	(20)	(916)	(21,276)	(4,008)
454	395000-General Laboratory Equi	SALWAGXAG	(16,673)	(31)	(169)	(5)	(232)	(5,385)	(1,014)
455	396000-General Power Operated E	SALWAGXAG	(16)	(0)	(0)	(0)	(0)	(5)	(1)
456	397000-General Communication E	SALWAGXAG	(95,458)	(179)	(966)	(29)	(1,328)	(30,830)	(5,807)
457	397010-General Comm Eq Two Wa	SALWAGXAG	(54,885)	(103)	(556)	(16)	(763)	(17,726)	(3,339)
458	397020-General Comm Eq AE	SALWAGXAG	(65)	(0)	(1)	(0)	(1)	(21)	(4)
459	397030-General Comm Eq EM	SALWAGXAG	(30,802)	(58)	(312)	(9)	(428)	(9,948)	(1,874)
460	398000-General Miscellaneous E	SALWAGXAG	(4,175)	(8)	(42)	(1)	(58)	(1,348)	(254)
461	**TOTAL GENERAL**		**(560,116)**	**(1,050)**	**(5,670)**	**(168)**	**(7,791)**	**(180,899)**	**(34,076)**
462									
463	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,074)	(2)	(11)	(0)	(15)	(347)	(65)
464	SchM-103 - Environmental Remediation	PRODPLT	(11,923)	(23)	(123)	(2)	(125)	(2,935)	(594)
465	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0	0
466	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
467	SchM-109 - Employee Incentive	SALWAGES	(279,721)	(524)	(2,831)	(84)	(3,891)	(90,341)	(17,018)
468	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,521,058)	(4,724)	(25,519)	(757)	(35,066)	(814,220)	(153,376)
469	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(120,837)	(226)	(1,223)	(36)	(1,681)	(39,027)	(7,352)
470	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
471	SchM-118 - Inventory Reserve	TOTPLT	(49,681)	(98)	(551)	(14)	(767)	(15,031)	(2,929)
472	SchM-127 - Litigation Reserve	RATEBASE	(143,950)	(284)	(1,606)	(42)	(2,219)	(41,666)	(8,216)
473	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,953)	(7)	(40)	(1)	(55)	(1,277)	(240)
474	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
475	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
476	SchM-137 - R&E Credit	TOTPLT	(3,991,318)	(7,838)	(44,256)	(1,135)	(61,602)	(1,207,582)	(235,280)
477	SchM-174 - New Hire Retention Credit	SALWAGES	(6,594)	(12)	(67)	(2)	(92)	(2,130)	(401)
478	SchM-192 - Texas Margin Tax	NETPLT	(127,093)	(251)	(1,421)	(37)	(1,985)	(37,550)	(7,368)
479	SchM-226 - Performance Recognition Award	SALWAGES	(7,693)	(14)	(78)	(2)	(107)	(2,485)	(468)
480	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,620,557)	(26,748)	(151,025)	(3,874)	(210,221)	(4,120,928)	(802,904)
481	**Total Account 190**		**(61,945,452)**	**(124,858)**	**(742,234)**	**(20,733)**	**(1,205,836)**	**(20,485,918)**	**(3,975,845)**
482									
483	**Account 281**								
484	311000E-Steam Prod Str & Improv	PRODPLT	647,341	1,247	6,662	122	6,794	159,362	32,276
485	**Total Account 281**		**647,341**	**1,247**	**6,662**	**122**	**6,794**	**159,362**	**32,276**
486									
487	**Account 282**								
488	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
489									
490	INTANGIBLE								
491	303003-Intg Misc Computr Softwar	SALWAGXAG	9,715	18	98	3	135	3,138	591
492	303004-Intg Misc Computr Softwar	SALWAGXAG	466,581	874	4,723	140	6,490	150,691	28,386
493	303005-Intg Misc Computr Soft 15y	SALWAGXAG	245,906	461	2,489	74	3,420	79,420	14,960
494	303010-Intg Misc Computr Softwar	SALWAGXAG	27,865	52	282	8	388	9,000	1,695
495	303014-Intg CRS Computr Softwar	CUST	696	0	2	0	2	479	76
496	**TOTAL INTANGIBLE**		**750,764**	**1,406**	**7,595**	**225**	**10,435**	**242,726**	**45,708**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
497	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
498	PRODUCTION							
499	Steam Production							
500	310001-Steam Prod Land Own in Fe	DPROD	7,484	2,495	208	1,340	10	89
501	310002-Steam Prod Land Rights	DPROD	145,090	48,378	4,040	25,976	188	1,724
502	310003-Steam Prod Water Rights	DPROD	(86,241)	(28,756)	(2,401)	(15,440)	(112)	(1,025)
503	310004-Steam Prod Land Rights-NM	DPROD	9,655	3,219	269	1,729	13	115
504	311000E-Steam Prod Str & Improv	DPROD	16,585,688	5,530,266	461,772	2,969,334	21,487	197,072
505	312000E-Steam Prod Boiler Plant E	DPROD	72,572,863	24,198,409	2,020,546	12,992,713	94,021	862,316
506	314000-Steam Prod Turbogen Unit	DPROD	35,443,247	11,818,057	986,797	6,345,402	45,918	421,139
507	315000E-Steam Prod Acc Elec Eq	DPROD	5,591,706	1,864,477	155,682	1,001,083	7,244	66,441
508	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,136,274	712,311	59,477	382,457	2,768	25,383
509	**Total Steam Production**		**132,405,768**	**44,148,857**	**3,686,391**	**23,704,593**	**171,537**	**1,573,255**
510	Other Production Equipment:							
511	340001-Other Prod Land Own in Fee	DPROD	1,035	345	29	185	1	12
512	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0
513	341000E-Other Prod Str & Impr	DPROD	1,767,185	589,243	49,201	316,379	2,289	20,998
514	342000E-Other Prod Fuel Hldr	DPROD	370,585	123,567	10,318	66,346	480	4,403
515	343000-Other Prod Prime Mover	DPROD	6,679,119	2,227,059	185,957	1,195,762	8,653	79,362
516	344000E-Other Prod Generator	DPROD	22,836,272	7,614,436	635,799	4,088,376	29,585	271,342
517	344045-Other Prod Generator-Wind	WIND	8,565,623	1,521,728	178,796	1,316,744	13,285	113,797
518	345000E-Other Prod Access Elect Equip	DPROD	4,114,952	1,372,073	114,567	736,699	5,331	48,894
519	346000E-Other Prod Misc Pwr P	DPROD	632,663	210,953	17,614	113,266	820	7,517
520	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0
521	**Total Other Production Equipment**		**44,967,434**	**13,659,404**	**1,192,281**	**7,833,758**	**60,445**	**546,326**
522	**TOTAL PRODUCTION**		**177,373,202**	**57,808,261**	**4,878,672**	**31,538,351**	**231,982**	**2,119,581**
523								
524	TRANSMISSION							
525	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0
526	105000-Held for Future Us	DTRAN	21	7	1	4	0	0
527	350001-Tran Land Owned in Fe	DTRAN	(8,186)	(2,872)	(233)	(1,478)	(10)	(95)
528	350002E-Transmission Land Right	DTRAN	5,133,057	1,801,036	146,191	926,836	6,423	59,554
529	350045-Tran Land Fee-Wind	WIND	2	0	0	0	0	0
530	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	435,764	168,789	19,620	134,624	1,000	6,876
531	352000-Transmission Str & Improv	DTRAN	9,066,314	3,181,098	258,210	1,637,033	11,344	105,188
532	352010-Tran Str & Impr-Prod	DPRODTI	70,460	23,494	1,962	12,614	91	837
533	353000E-Transmission Station	DTRAN	95,591,736	33,540,281	2,722,472	17,260,247	119,610	1,109,064
534	353010-Tran Station Equip Pro	DPRODTI	2,869,195	956,693	79,883	513,672	3,717	34,092
535	353045-Tran Station Equip-Wind	WIND	46,605	8,280	973	7,164	72	619
536	354000E-Tran Towers & Fixture	DTRAN	942,871	330,825	26,853	170,247	1,180	10,939
537	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	80,044	31,004	3,604	24,729	184	1,263
538	355010-Tran Poles & Fixtures-Prod	DPRODTI	27,948	9,319	778	5,004	36	332
539	355000E-Tran Poles & Fixture	DTRAN	91,553,329	32,123,325	2,607,457	16,531,063	114,557	1,062,210
540	355045-Tran Poles & Fixtures-Wind	WIND	17,255	3,065	360	2,652	27	229
541	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,772,295	3,010,519	349,941	2,401,159	17,838	122,632
542	356010-Tran OH Cond & Device-Prod	DPRODTI	2,743	915	76	491	4	33
543	356000E-Tran OH Conductor & D	DTRAN	35,169,710	12,339,999	1,001,640	6,350,318	44,006	408,042
544	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,985,684	1,156,474	134,428	922,392	6,853	47,108
545	356045-Tran OH Cond & Device-Wind	WIND	22,091	3,925	461	3,396	34	293
546	357000E-Tran Underground Cond	DTRAN	22,837	8,013	650	4,123	29	265
547	358000-Tran UG Conductor & Devic	DTRANRADNET	40,706	15,767	1,833	12,576	93	642
548	359000-Transmission Road & Trai	DTRAN	43,035	15,100	1,226	7,771	54	499
549	Recoverable Meters	DTRAN	0	0	0	0	0	0
550	**TOTAL TRANSMISSION**		**251,885,519**	**88,725,057**	**7,358,387**	**46,926,637**	**327,142**	**2,970,624**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
497	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
498	PRODUCTION									
499	Steam Production									
500	310001-Steam Prod Land Own in Fe	DPROD	7,484	76	859	2,385	13	9	412	1,973
501	310002-Steam Prod Land Rights	DPROD	145,090	1,478	16,650	46,241	243	173	7,985	38,256
502	310003-Steam Prod Water Rights	DPROD	(86,241)	(879)	(9,897)	(27,485)	(144)	(103)	(4,746)	(22,739)
503	310004-Steam Prod Land Rights-NM	DPROD	9,655	98	1,108	3,077	16	12	531	2,546
504	311000E-Steam Prod Str & Improv	DPROD	16,585,688	169,002	1,903,284	5,285,914	27,789	19,766	912,740	4,373,174
505	312000E-Steam Prod Boiler Plant E	DPROD	72,572,863	739,489	8,328,070	23,129,214	121,595	86,490	3,993,813	19,135,400
506	314000-Steam Prod Turbogen Unit	DPROD	35,443,247	361,153	4,067,276	11,295,881	59,385	42,240	1,950,505	9,345,376
507	315000E-Steam Prod Acc Elec Eq	DPROD	5,591,706	56,977	641,674	1,782,096	9,369	6,664	307,722	1,474,374
508	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,136,274	21,768	245,147	680,838	3,579	2,546	117,563	563,275
509	**Total Steam Production**		**132,405,768**	**1,349,163**	**15,194,171**	**42,198,160**	**221,844**	**157,797**	**7,286,524**	**34,911,636**
510	Other Production Equipment:									
511	340001-Other Prod Land Own in Fee	DPROD	1,035	11	119	330	2	1	57	273
512	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
513	341000E-Other Prod Str & Impr	DPROD	1,767,185	18,007	202,793	563,208	2,961	2,106	97,251	465,957
514	342000E-Other Prod Fuel Hldr	DPROD	370,585	3,776	42,526	118,107	621	442	20,394	97,713
515	343000-Other Prod Prime Mover	DPROD	6,679,119	68,058	766,460	2,128,657	11,191	7,960	367,564	1,761,094
516	344000E-Other Prod Generator	DPROD	22,836,272	232,693	2,620,567	7,277,996	38,262	27,216	1,256,721	6,021,276
517	344045-Other Prod Generator-Wind	WIND	8,565,623	104,915	1,375,773	3,903,342	21,763	15,480	676,758	3,226,584
518	345000E-Other Prod Access Elect Equip	DPROD	4,114,952	41,930	472,210	1,311,449	6,895	4,904	226,453	1,084,996
519	346000E-Other Prod Misc Pwr P	DPROD	632,663	6,447	72,601	201,632	1,060	754	34,817	166,815
520	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0	0
521	**Total Other Production Equipment**		**44,967,434**	**475,835**	**5,553,048**	**15,504,721**	**82,753**	**58,862**	**2,680,014**	**12,824,707**
522	**TOTAL PRODUCTION**		**177,373,202**	**1,824,998**	**20,747,219**	**57,702,881**	**304,598**	**216,659**	**9,966,538**	**47,736,343**
523										
524	TRANSMISSION									
525	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0	0
526	105000-Held for Future Us	DTRAN	21	0	2	6	0	0	1	5
527	350001-Tran Land Owned in Fe	DTRAN	(8,186)	(81)	(888)	(2,507)	(13)	(9)	(432)	(2,075)
528	350002E-Transmission Land Right	DTRAN	5,133,057	50,528	556,783	1,571,838	8,104	5,764	270,768	1,301,070
529	350045-Tran Land Fee-Wind	WIND	2	0	0	1	0	0	0	1
530	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	435,764	7,263	75,530	21,495	331	236	8,089	13,406
531	352000-Transmission Str & Improv	DTRAN	9,066,314	89,246	983,423	2,776,275	14,314	10,181	478,246	2,298,029
532	352010-Tran Str & Impr-Prod	DPRODTI	70,460	718	8,086	22,456	118	84	3,878	18,578
533	353000E-Transmission Station	DTRAN	95,591,736	940,978	10,368,837	29,271,978	150,920	107,349	5,042,445	24,229,533
534	353010-Tran Station Equip Pro	DPRODTI	2,869,195	29,236	329,253	914,422	4,807	3,419	157,897	756,525
535	353045-Tran Station Equip-Wind	WIND	46,605	571	7,486	21,238	118	84	3,682	17,556
536	354000E-Tran Towers & Fixture	DTRAN	942,871	9,281	102,273	288,725	1,489	1,059	49,736	238,989
537	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	80,044	1,334	13,874	3,948	61	43	1,486	2,463
538	355010-Tran Poles & Fixtures-Prod	DPRODTI	27,948	285	3,207	8,907	47	33	1,538	7,369
539	355000E-Tran Poles & Fixture	DTRAN	91,553,329	901,226	9,930,791	28,035,342	144,544	102,813	4,829,420	23,205,922
540	355045-Tran Poles & Fixtures-Wind	WIND	17,255	211	2,771	7,863	44	31	1,363	6,500
541	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,772,295	129,538	1,347,162	383,393	5,909	4,203	144,275	239,118
542	356010-Tran OH Cond & Device-Prod	DPRODTI	2,743	28	315	874	5	3	151	723
543	356000E-Tran OH Conductor & D	DTRAN	35,169,710	346,201	3,814,859	10,769,623	55,526	39,495	1,855,195	8,914,428
544	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,985,684	49,761	517,505	147,278	2,270	1,614	55,422	91,856
545	356045-Tran OH Cond & Device-Wind	WIND	22,091	271	3,548	10,067	56	40	1,745	8,322
546	357000E-Tran Underground Cond	DTRAN	22,837	225	2,477	6,993	36	26	1,205	5,788
547	358000-Tran UG Conductor & Devic	DTRANRADNET	40,706	678	7,056	2,008	31	22	756	1,252
548	359000-Transmission Road & Trai	DTRAN	43,035	424	4,668	13,178	68	48	2,270	10,908
549	Recoverable Meters	DTRAN	0	0	0	0	0	0	0	0
550	**TOTAL TRANSMISSION**		**251,885,519**	**2,557,923**	**28,079,018**	**74,275,405**	**388,785**	**276,540**	**12,909,138**	**61,366,267**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
497	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
498	PRODUCTION								
499	Steam Production								
500	310001-Steam Prod Land Own in Fe	DPROD	7,484	14	74	1	75	2,090	405
501	310002-Steam Prod Land Rights	DPROD	145,090	280	1,444	27	1,452	40,523	7,855
502	310003-Steam Prod Water Rights	DPROD	(86,241)	(166)	(858)	(16)	(863)	(24,087)	(4,669)
503	310004-Steam Prod Land Rights-NM	DPROD	9,655	19	96	2	97	2,697	523
504	311000E-Steam Prod Str & Improv	DPROD	16,585,688	31,990	165,082	3,069	165,932	4,632,339	897,927
505	312000E-Steam Prod Boiler Plant E	DPROD	72,572,863	139,978	722,338	13,430	726,059	20,269,410	3,928,999
506	314000-Steam Prod Turbogen Unit	DPROD	35,443,247	68,363	352,777	6,559	354,594	9,899,206	1,918,851
507	315000E-Steam Prod Acc Elec Eq	DPROD	5,591,706	10,785	55,656	1,035	55,943	1,561,749	302,728
508	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,136,274	4,120	21,263	395	21,372	596,656	115,655
509	**Total Steam Production**		**132,405,768**	**255,383**	**1,317,872**	**24,502**	**1,324,661**	**36,980,583**	**7,168,274**
510	Other Production Equipment:								
511	340001-Other Prod Land Own in Fee	DPROD	1,035	2	10	0	10	289	56
512	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
513	341000E-Other Prod Str & Impr	DPROD	1,767,185	3,409	17,589	327	17,680	493,570	95,673
514	342000E-Other Prod Fuel Hldr	DPROD	370,585	715	3,689	69	3,708	103,504	20,063
515	343000-Other Prod Prime Mover	DPROD	6,679,119	12,883	66,479	1,236	66,822	1,865,460	361,599
516	344000E-Other Prod Generator	DPROD	22,836,272	44,046	227,296	4,226	228,467	6,378,111	1,236,326
517	344045-Other Prod Generator-Wind	WIND	8,565,623	16,459	97,338	1,688	103,227	1,210,701	311,027
518	345000E-Other Prod Access Elect Equip	DPROD	4,114,952	7,937	40,957	761	41,168	1,149,295	222,778
519	346000E-Other Prod Misc Pwr P	DPROD	632,663	1,220	6,297	117	6,330	176,701	34,252
520	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0
521	**Total Other Production Equipment**		**44,967,434**	**86,670**	**459,656**	**8,424**	**467,411**	**11,377,631**	**2,281,773**
522	**TOTAL PRODUCTION**		**177,373,202**	**342,053**	**1,777,528**	**32,926**	**1,792,072**	**48,358,214**	**9,450,047**
523									
524	TRANSMISSION								
525	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0
526	105000-Held for Future Us	DTRAN	21	0	0	0	0	6	1
527	350001-Tran Land Owned in Fe	DTRAN	(8,186)	(16)	(79)	(1)	(79)	(2,413)	(459)
528	350002E-Transmission Land Right	DTRAN	5,133,057	9,820	49,734	933	49,596	1,513,400	287,636
529	350045-Tran Land Fee-Wind	WIND	2	0	0	0	0	0	0
530	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	435,764	728	6,147	873	6,390	144,294	24,495
531	352000-Transmission Str & Improv	DTRAN	9,066,314	17,344	87,844	1,647	87,599	2,673,058	508,040
532	352010-Tran Str & Impr-Prod	DPRODTI	70,460	136	701	13	705	19,679	3,815
533	353000E-Transmission Station	DTRAN	95,591,736	182,872	926,193	17,369	923,610	28,183,699	5,356,582
534	353010-Tran Station Equip Pro	DPRODTI	2,869,195	5,534	28,558	531	28,705	801,359	155,334
535	353045-Tran Station Equip-Wind	WIND	46,605	90	530	9	562	6,587	1,692
536	354000E-Tran Towers & Fixture	DTRAN	942,871	1,804	9,136	171	9,110	277,991	52,835
537	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	80,044	134	1,129	160	1,174	26,505	4,499
538	355010-Tran Poles & Fixtures-Prod	DPRODTI	27,948	54	278	5	280	7,806	1,513
539	355000E-Tran Poles & Fixture	DTRAN	91,553,329	175,146	887,064	16,635	884,591	26,993,039	5,130,286
540	355045-Tran Poles & Fixtures-Wind	WIND	17,255	33	196	3	208	2,439	627
541	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,772,295	12,988	109,644	15,567	113,971	2,573,629	436,890
542	356010-Tran OH Cond & Device-Prod	DPRODTI	2,743	5	27	1	27	766	149
543	356000E-Tran OH Conductor & D	DTRAN	35,169,710	67,281	340,761	6,390	339,811	10,369,228	1,970,771
544	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,985,684	4,989	42,119	5,980	43,781	988,645	167,829
545	356045-Tran OH Cond & Device-Wind	WIND	22,091	42	251	4	266	3,122	802
546	357000E-Tran Underground Cond	DTRAN	22,837	44	221	4	221	6,733	1,280
547	358000-Tran UG Conductor & Devic	DTRANRADNET	40,706	68	574	82	597	13,479	2,288
548	359000-Transmission Road & Trai	DTRAN	43,035	82	417	8	416	12,688	2,412
549	Recoverable Meters	DTRAN	0	0	0	0	0	0	0
550	**TOTAL TRANSMISSION**		**251,885,519**	**479,179**	**2,491,446**	**66,384**	**2,491,539**	**74,615,741**	**14,109,317**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
551	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
552	DISTRIBUTION							
553	360001E-Dist Land Owned in Fee	DDISPSUB	1,218	555	49	308	3	23
554	360005-Dist Land Rights-TX	DDISPSUB	342,447	155,998	13,880	86,744	748	6,348
555	361000E-Str & Improv	DDISPSUB	(9,865,590)	(4,494,166)	(399,877)	(2,499,006)	(21,550)	(182,893)
556	362000E-Other Eq	DDISPSUB	48,288,116	21,997,144	1,957,237	12,231,634	105,479	895,188
557	364000-Dist Poles, Towers & Fixt	PLT_364	41,989,303	19,605,824	1,744,465	10,901,927	94,012	780,579
558	365000-Dist OH Conductor & Devic	PLT_365	31,390,150	14,656,822	1,304,118	8,150,007	70,281	583,541
559	366000E-Dist Underground Cond	PLT_366	2,494,570	1,162,143	103,404	646,216	5,573	46,362
560	367000E-Dist UG Conductor & D	PLT_367	10,153,050	4,729,992	420,860	2,630,139	22,681	188,696
561	368000E-Dist Line Transformer	PLT_368	24,546,906	13,627,817	1,212,560	7,577,823	65,347	466,119
562	369000E-Distribution Services	CSERVICE	(251,089)	(174,582)	(28,774)	(40,846)	(2,907)	(2,172)
563	369010-Distribution Services O	CSERVICE	3,594,043	2,498,927	411,866	584,656	41,612	31,092
564	369020-Distribution Services U	CSERVICE	4,757,200	3,307,667	545,160	773,871	55,079	41,155
565	370000E-Distribution Meter	CMETERS	6,090,932	3,553,876	806,685	817,468	82,245	80,241
566	371000E-Dist Inst on Cust Premis	CUSTPREM	336	0	0	0	0	0
567	373000-Dist Street Light & Sg Sy	CLIGHT	2,730,899	0	0	0	0	0
568	**TOTAL DISTRIBUTION**		**166,262,490**	**80,628,018**	**8,091,633**	**41,860,943**	**518,602**	**2,934,280**
569								
570	GENERAL							
571	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0
572	389001-General Land Owned in Fe	SALWAGXAG	870	334	38	147	3	10
573	389002-General Land Rights	SALWAGXAG	6,101	2,342	270	1,028	19	73
574	390000-Genl Structures & Improv	SALWAGXAG	3,955,833	1,518,271	174,973	666,498	12,351	47,456
575	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(99,971)	(38,369)	(4,422)	(16,844)	(312)	(1,199)
576	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0
577	391000-General Office Furn & E	SALWAGXAG	1,850,259	710,140	81,840	311,741	5,777	22,196
578	391004-General Info Sys Computer	SALWAGXAG	3,662,029	1,405,507	161,977	616,997	11,434	43,931
579	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
580	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0
581	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
582	392010-General Transp Eq Grp	SALWAGXAG	258,233	99,111	11,422	43,508	806	3,098
583	392020-General Transp Eq Grp 2	SALWAGXAG	3,281,721	1,259,543	145,156	552,920	10,247	39,369
584	392030-General Transp Eq Trailer	SALWAGXAG	627,752	240,935	27,766	105,767	1,960	7,531
585	392040-General Transp Eq Grp 4	SALWAGXAG	4,271,303	1,639,350	188,926	719,650	13,336	51,240
586	393000-General Stores Equipmen	SALWAGXAG	36,574	14,037	1,618	6,162	114	439
587	394000-General Tools & Shop Equi	SALWAGXAG	3,673,547	1,409,928	162,487	618,937	11,470	44,069
588	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
589	395000-General Laboratory Equi	SALWAGXAG	943,387	362,077	41,728	158,947	2,946	11,317
590	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0
591	396000-General Power Operated E	SALWAGXAG	1,106,598	424,719	48,947	186,445	3,455	13,275
592	397000-General Communication E	SALWAGXAG	5,401,246	2,073,028	238,906	910,028	16,865	64,795
593	397010-General Comm Eq Two Wa	SALWAGXAG	3,105,505	1,191,910	137,361	523,231	9,696	37,255
594	397020-General Comm Eq AE	SALWAGXAG	3,657	1,404	162	616	11	44
595	397030-General Comm Eq EM	SALWAGXAG	1,742,857	668,918	77,089	293,645	5,442	20,908
596	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
597	398000-General Miscellaneous E	SALWAGXAG	236,211	90,659	10,448	39,798	738	2,834
598	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
599	**TOTAL GENERAL**		**34,063,713**	**13,073,844**	**1,506,692**	**5,739,221**	**106,358**	**408,641**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
551	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
552	DISTRIBUTION									
553	360001E-Dist Land Owned in Fee	DDISPSUB	1,218	45	224	0	6	4	0	0
554	360005-Dist Land Rights-TX	DDISPSUB	342,447	12,656	63,112	0	1,730	1,230	0	0
555	361000E-Str & Improv	DDISPSUB	(9,865,590)	(364,614)	(1,818,202)	0	(49,835)	(35,447)	0	0
556	362000E-Other Eq	DDISPSUB	48,288,116	1,784,638	8,899,373	0	243,922	173,500	0	0
557	364000-Dist Poles, Towers & Fixt	PLT_364	41,989,303	1,586,920	6,903,532	0	217,405	154,639	0	0
558	365000-Dist OH Conductor & Devic	PLT_365	31,390,150	1,186,342	5,160,908	0	162,526	115,604	0	0
559	366000E-Dist Underground Cond	PLT_366	2,494,570	94,085	414,734	0	12,887	9,166	0	0
560	367000E-Dist UG Conductor & D	PLT_367	10,153,050	382,933	1,687,992	0	52,450	37,307	0	0
561	368000E-Dist Line Transformer	PLT_368	24,546,906	1,086,653	251,983	0	151,116	107,488	0	0
562	369000E-Distribution Services	CSERVICE	(251,089)	(1,809)	0	0	0	0	0	0
563	369010-Distribution Services O	CSERVICE	3,594,043	25,890	0	0	0	0	0	0
564	369020-Distribution Services U	CSERVICE	4,757,200	34,268	0	0	0	0	0	0
565	370000E-Distribution Meter	CMETERS	6,090,932	86,065	603,629	60,723	0	0	10,773	49,950
566	371000E-Dist Inst on Cust Premis	CUSTPREM	336	0	0	0	0	336	0	0
567	373000-Dist Street Light & Sg Sy	CLIGHT	2,730,899	0	0	0	2,730,899	0	0	0
568	**TOTAL DISTRIBUTION**		**166,262,490**	**5,914,073**	**22,167,285**	**60,723**	**3,523,106**	**563,828**	**10,773**	**49,950**
569										
570	GENERAL									
571	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0
572	389001-General Land Owned in Fe	SALWAGXAG	870	12	100	204	8	13	35	169
573	389002-General Land Rights	SALWAGXAG	6,101	87	703	1,432	55	93	248	1,184
574	390000-Genl Structures & Improv	SALWAGXAG	3,955,833	56,211	455,624	928,137	35,888	60,424	160,516	767,621
575	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(99,971)	(1,421)	(11,514)	(23,456)	(907)	(1,527)	(4,057)	(19,399)
576	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0	0
577	391000-General Office Furn & E	SALWAGXAG	1,850,259	26,291	213,109	434,117	16,786	28,262	75,078	359,039
578	391004-General Info Sys Computer	SALWAGXAG	3,662,029	52,036	421,785	859,204	33,222	55,936	148,595	710,609
579	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
580	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
581	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
582	392010-General Transp Eq Grp	SALWAGXAG	258,233	3,669	29,743	60,588	2,343	3,944	10,478	50,109
583	392020-General Transp Eq Grp 2	SALWAGXAG	3,281,721	46,632	377,982	769,974	29,772	50,127	133,163	636,811
584	392030-General Transp Eq Trailer	SALWAGXAG	627,752	8,920	72,303	147,286	5,695	9,589	25,472	121,814
585	392040-General Transp Eq Grp 4	SALWAGXAG	4,271,303	60,694	491,959	1,002,155	38,750	65,242	173,317	828,837
586	393000-General Stores Equipmen	SALWAGXAG	36,574	520	4,212	8,581	332	559	1,484	7,097
587	394000-General Tools & Shop Equi	SALWAGXAG	3,673,547	52,200	423,111	861,906	33,327	56,112	149,062	712,844
588	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
589	395000-General Laboratory Equi	SALWAGXAG	943,387	13,405	108,657	221,342	8,559	14,410	38,280	183,062
590	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
591	396000-General Power Operated E	SALWAGXAG	1,106,598	15,724	127,456	259,636	10,039	16,903	44,903	214,733
592	397000-General Communication E	SALWAGXAG	5,401,246	76,750	622,104	1,267,268	49,001	82,502	219,167	1,048,101
593	397010-General Comm Eq Two Wa	SALWAGXAG	3,105,505	44,128	357,685	728,629	28,174	47,435	126,012	602,617
594	397020-General Comm Eq AE	SALWAGXAG	3,657	52	421	858	33	56	148	710
595	397030-General Comm Eq EM	SALWAGXAG	1,742,857	24,765	200,738	408,918	15,811	26,621	70,720	338,198
596	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
597	398000-General Miscellaneous E	SALWAGXAG	236,211	3,356	27,206	55,421	2,143	3,608	9,585	45,836
598	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
599	**TOTAL GENERAL**		**34,063,713**	**484,032**	**3,923,385**	**7,992,200**	**309,030**	**520,309**	**1,382,207**	**6,609,994**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
551	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
552	DISTRIBUTION								
553	360001E-Dist Land Owned in Fee	DDISPSUB	1,218	4	19	1	44	462	93
554	360005-Dist Land Rights-TX	DDISPSUB	342,447	1,061	5,287	228	12,429	129,845	26,153
555	361000E-Str & Improv	DDISPSUB	(9,865,590)	(30,574)	(152,319)	(6,558)	(358,056)	(3,740,721)	(753,445)
556	362000E-Other Eq	DDISPSUB	48,288,116	149,649	745,540	32,099	1,752,539	18,309,331	3,687,813
557	364000-Dist Poles, Towers & Fixt	PLT_364	41,989,303	116,087	664,492	24,901	1,562,019	16,318,915	3,286,909
558	365000-Dist OH Conductor & Devic	PLT_365	31,390,150	86,784	496,757	18,615	1,167,727	12,199,611	2,457,211
559	366000E-Dist Underground Cond	PLT_366	2,494,570	6,974	39,388	1,496	92,589	967,310	194,833
560	367000E-Dist UG Conductor & D	PLT_367	10,153,050	28,385	160,312	6,088	376,844	3,937,011	792,981
561	368000E-Dist Line Transformer	PLT_368	24,546,906	4,237	461,882	909	1,085,744	11,343,118	2,284,698
562	369000E-Distribution Services	CSERVICE	(251,089)	0	(2,172)	0	(1,809)	(150,639)	(23,942)
563	369010-Distribution Services O	CSERVICE	3,594,043	0	31,092	0	25,890	2,156,220	342,707
564	369020-Distribution Services U	CSERVICE	4,757,200	0	41,155	0	34,268	2,854,048	453,619
565	370000E-Distribution Meter	CMETERS	6,090,932	22,063	58,178	9,127	76,938	3,062,075	491,800
566	371000E-Dist Inst on Cust Premis	CUSTPREM	336	0	0	0	0	0	0
567	373000-Dist Street Light & Sg Sy	CLIGHT	2,730,899	0	0	0	0	0	0
568	**TOTAL DISTRIBUTION**		**166,262,490**	**384,670**	**2,549,610**	**86,906**	**5,827,167**	**67,386,588**	**13,241,430**
569									
570	GENERAL								
571	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
572	389001-General Land Owned in Fe	SALWAGXAG	870	2	9	0	12	281	53
573	389002-General Land Rights	SALWAGXAG	6,101	11	62	2	85	1,971	371
574	390000-Genl Structures & Improv	SALWAGXAG	3,955,833	7,413	40,043	1,188	55,023	1,277,606	240,665
575	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(99,971)	(187)	(1,012)	(30)	(1,391)	(32,287)	(6,082)
576	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0
577	391000-General Office Furn & E	SALWAGXAG	1,850,259	3,467	18,729	556	25,736	597,574	112,566
578	391004-General Info Sys Computer	SALWAGXAG	3,662,029	6,863	37,069	1,100	50,936	1,182,717	222,791
579	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
580	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
581	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
582	392010-General Transp Eq Grp	SALWAGXAG	258,233	484	2,614	78	3,592	83,401	15,710
583	392020-General Transp Eq Grp 2	SALWAGXAG	3,281,721	6,150	33,219	986	45,646	1,059,889	199,653
584	392030-General Transp Eq Trailer	SALWAGXAG	627,752	1,176	6,354	189	8,732	202,743	38,191
585	392040-General Transp Eq Grp 4	SALWAGXAG	4,271,303	8,004	43,236	1,283	59,411	1,379,492	259,858
586	393000-General Stores Equipmen	SALWAGXAG	36,574	69	370	11	509	11,812	2,225
587	394000-General Tools & Shop Equi	SALWAGXAG	3,673,547	6,884	37,185	1,103	51,097	1,186,437	223,491
588	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
589	395000-General Laboratory Equi	SALWAGXAG	943,387	1,768	9,549	283	13,122	304,684	57,394
590	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
591	396000-General Power Operated E	SALWAGXAG	1,106,598	2,074	11,201	332	15,392	357,395	67,323
592	397000-General Communication E	SALWAGXAG	5,401,246	10,122	54,674	1,622	75,128	1,744,427	328,601
593	397010-General Comm Eq Two Wa	SALWAGXAG	3,105,505	5,820	31,435	933	43,195	1,002,978	188,933
594	397020-General Comm Eq AE	SALWAGXAG	3,657	7	37	1	51	1,181	222
595	397030-General Comm Eq EM	SALWAGXAG	1,742,857	3,266	17,642	523	24,242	562,886	106,032
596	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
597	398000-General Miscellaneous E	SALWAGXAG	236,211	443	2,391	71	3,286	76,289	14,371
598	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
599	**TOTAL GENERAL**		**34,063,713**	**63,834**	**344,807**	**10,229**	**473,803**	**11,001,474**	**2,072,370**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
600	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
601								
602	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
603								
604	**Total Account 282**		**630,335,687**	**240,523,615**	**21,868,647**	**126,191,558**	**1,186,435**	**8,442,126**
605								
606	**Account 283**							
607								
608	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
609								
610	INTANGIBLE							
611	303003-Intg Misc Computr Softwar	SALWAGXAG	207,736	79,730	9,188	35,000	649	2,492
612	303004-Intg Misc Computr Softwar	SALWAGXAG	8,980,593	3,446,802	397,226	1,513,094	28,040	107,734
613	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,258,335	2,018,178	232,584	885,950	16,418	63,081
614	303010-Intg Misc Computr Softwar	SALWAGXAG	595,856	228,693	26,356	100,393	1,860	7,148
615	303014-Intg CRS Computr Softwar	CUST	40,983	32,664	5,137	1,881	454	143
616	**TOTAL INTANGIBLE**		**15,083,503**	**5,806,067**	**670,492**	**2,536,318**	**47,421**	**180,599**
617								
618	GENERAL							
619	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0
620	393000-General Stores Equipmen	SALWAGXAG	294	113	13	50	1	4
621	394000-General Tools & Shop Equi	SALWAGXAG	30,047	11,532	1,329	5,062	94	360
622	395000-General Laboratory Equi	SALWAGXAG	7,587	2,912	336	1,278	24	91
623	397000-General Communication E	SALWAGXAG	43,436	16,671	1,921	7,318	136	521
624	397010-General Comm Eq Two Wa	SALWAGXAG	24,974	9,585	1,105	4,208	78	300
625	397020-General Comm Eq AE	SALWAGXAG	29	11	1	5	0	0
626	397030-General Comm Eq EM	SALWAGXAG	14,016	5,379	620	2,361	44	168
627	398000-General Miscellaneous E	SALWAGXAG	1,900	729	84	320	6	23
628	**TOTAL GENERAL**		**122,283**	**46,933**	**5,409**	**20,603**	**382**	**1,467**
629								
630	NON-PLANT							
631	SchM-107 - Pension Expense	SALWAGES	28,991,099	11,126,946	1,282,322	4,884,562	90,520	347,788
632	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,805,244	1,375,596	129,470	727,866	7,388	49,665
633	SchM-138 - Rate Case Expense	CLAIMREV	2,169,857	774,988	75,629	396,775	4,739	27,737
634	**TOTAL NON-PLANT**		**34,966,200**	**13,277,530**	**1,487,421**	**6,009,203**	**102,647**	**425,191**
635								
636	**Total Account 283**		**50,171,986**	**19,130,531**	**2,163,322**	**8,566,124**	**150,450**	**607,256**
637								
638	ADIT - NOL	TOTPLT	(2,099,844)	(759,094)	(71,445)	(401,658)	(4,077)	(27,407)
639								
640	**Total Accumulated Deferred Income Taxes**		**617,109,717**	**234,624,925**	**21,655,295**	**121,696,188**	**1,198,504**	**8,162,794**
641								
642								
643								
644								
645								
646								
647								
648								
649								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
600	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
601										
602	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
603										
604	**Total Account 282**		**630,335,687**	**10,791,686**	**75,003,308**	**140,207,194**	**4,532,324**	**1,588,793**	**24,299,092**	**115,908,103**
605										
606	**Account 283**									
607										
608	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
609										
610	INTANGIBLE									
611	303003-Intg Misc Computr Softwar	SALWAGXAG	207,736	2,952	23,927	48,740	1,885	3,173	8,429	40,311
612	303004-Intg Misc Computr Softwar	SALWAGXAG	8,980,593	127,611	1,034,365	2,107,072	81,473	137,175	364,406	1,742,666
613	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,258,335	74,719	605,644	1,233,737	47,704	80,319	213,368	1,020,369
614	303010-Intg Misc Computr Softwar	SALWAGXAG	595,856	8,467	68,629	139,803	5,406	9,101	24,178	115,625
615	303014-Intg CRS Computr Softwar	CUST	40,983	114	580	10	0	0	2	8
616	**TOTAL INTANGIBLE**		**15,083,503**	**213,863**	**1,733,145**	**3,529,362**	**136,468**	**229,768**	**610,384**	**2,918,978**
617										
618	GENERAL									
619	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0	0
620	393000-General Stores Equipmen	SALWAGXAG	294	4	34	69	3	4	12	57
621	394000-General Tools & Shop Equi	SALWAGXAG	30,047	427	3,461	7,050	273	459	1,219	5,831
622	395000-General Laboratory Equi	SALWAGXAG	7,587	108	874	1,780	69	116	308	1,472
623	397000-General Communication E	SALWAGXAG	43,436	617	5,003	10,191	394	663	1,763	8,429
624	397010-General Comm Eq Two Wa	SALWAGXAG	24,974	355	2,876	5,860	227	381	1,013	4,846
625	397020-General Comm Eq AE	SALWAGXAG	29	0	3	7	0	0	1	6
626	397030-General Comm Eq EM	SALWAGXAG	14,016	199	1,614	3,288	127	214	569	2,720
627	398000-General Miscellaneous E	SALWAGXAG	1,900	27	219	446	17	29	77	369
628	**TOTAL GENERAL**		**122,283**	**1,738**	**14,084**	**28,691**	**1,109**	**1,868**	**4,962**	**23,729**
629										
630	NON-PLANT									
631	SchM-107 - Pension Expense	SALWAGES	28,991,099	411,952	3,339,132	6,802,038	263,011	442,827	1,176,375	5,625,663
632	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,805,244	59,813	456,091	955,605	25,581	18,168	165,487	790,118
633	SchM-138 - Rate Case Expense	CLAIMREV	2,169,857	32,826	258,902	567,401	15,422	15,438	97,965	469,436
634	**TOTAL NON-PLANT**		**34,966,200**	**504,591**	**4,054,125**	**8,325,044**	**304,014**	**476,433**	**1,439,827**	**6,885,217**
635										
636	**Total Account 283**		**50,171,986**	**720,192**	**5,801,355**	**11,883,097**	**441,591**	**708,069**	**2,055,173**	**9,827,924**
637										
638	ADIT - NOL	TOTPLT	(2,099,844)	(33,007)	(251,684)	(527,331)	(14,116)	(10,026)	(91,321)	(436,010)
639										
640	**Total Accumulated Deferred Income Taxes**		**617,109,717**	**10,259,217**	**73,199,685**	**139,704,864**	**4,549,155**	**2,059,090**	**24,207,915**	**115,496,949**
641										
642										
643										
644										
645										
646										
647										
648										
649										

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
600	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
601									
602	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
603									
604	**Total Account 282**		**630,335,687**	**1,271,141**	**7,170,985**	**196,670**	**10,595,016**	**201,604,743**	**38,918,872**
605									
606	**Account 283**								
607									
608	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
609									
610	INTANGIBLE								
611	303003-Intg Misc Computr Softwar	SALWAGXAG	207,736	389	2,103	62	2,889	67,092	12,638
612	303004-Intg Misc Computr Softwar	SALWAGXAG	8,980,593	16,829	90,905	2,697	124,914	2,900,440	546,362
613	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,258,335	9,854	53,227	1,579	73,140	1,698,272	319,907
614	303010-Intg Misc Computr Softwar	SALWAGXAG	595,856	1,117	6,031	179	8,288	192,442	36,251
615	303014-Intg CRS Computr Softwar	CUST	40,983	2	141	1	114	28,210	4,454
616	**TOTAL INTANGIBLE**		**15,083,503**	**28,191**	**152,408**	**4,518**	**209,345**	**4,886,456**	**919,611**
617									
618	GENERAL								
619	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0
620	393000-General Stores Equipmen	SALWAGXAG	294	1	3	0	4	95	18
621	394000-General Tools & Shop Equi	SALWAGXAG	30,047	56	304	9	418	9,704	1,828
622	395000-General Laboratory Equi	SALWAGXAG	7,587	14	77	2	106	2,450	462
623	397000-General Communication E	SALWAGXAG	43,436	81	440	13	604	14,029	2,643
624	397010-General Comm Eq Two Wa	SALWAGXAG	24,974	47	253	7	347	8,066	1,519
625	397020-General Comm Eq AE	SALWAGXAG	29	0	0	0	0	9	2
626	397030-General Comm Eq EM	SALWAGXAG	14,016	26	142	4	195	4,527	853
627	398000-General Miscellaneous E	SALWAGXAG	1,900	4	19	1	26	614	116
628	**TOTAL GENERAL**		**122,283**	**229**	**1,238**	**37**	**1,701**	**39,493**	**7,439**
629									
630	NON-PLANT								
631	SchM-107 - Pension Expense	SALWAGES	28,991,099	54,328	293,460	8,706	403,246	9,363,185	1,763,762
632	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,805,244	7,473	42,193	1,082	58,731	1,151,285	224,311
633	SchM-138 - Rate Case Expense	CLAIMREV	2,169,857	4,186	23,552	601	32,225	648,272	126,717
634	**TOTAL NON-PLANT**		**34,966,200**	**65,987**	**359,204**	**10,389**	**494,202**	**11,162,741**	**2,114,790**
635									
636	**Total Account 283**		**50,171,986**	**94,407**	**512,849**	**14,944**	**705,248**	**16,088,690**	**3,041,840**
637									
638	ADIT - NOL	TOTPLT	(2,099,844)	(4,124)	(23,283)	(597)	(32,409)	(635,312)	(123,782)
639									
640	**Total Accumulated Deferred Income Taxes**		**617,109,717**	**1,237,814**	**6,924,980**	**190,405**	**10,068,813**	**196,731,565**	**37,893,361**
641									
642									
643									
644									
645									
646									
647									
648									
649									

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
650	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**							
651	**CASH WORKING CAPITAL (LEAD LAG)**							
652	SPS CWC-Fossil Fuel for Generation	ENERGY1	84,154,728	15,157,745	1,785,768	13,055,840	129,857	1,114,432
653	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
654	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,173,555	211,378	24,903	182,066	1,811	15,541
655								
656	SPS CWC-Fuel Oil for Generation	ENERGY1	34,599	6,232	734	5,368	53	458
657	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
658	SPS CWC-Fuel Oil for Generation - CWC Amount		2,576	464	55	400	4	34
659								
660	SPS CWC-Gas for Generation	ENERGY1	95,123,860	17,133,479	2,018,534	14,757,601	146,783	1,259,692
661	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
662	SPS CWC-Gas for Generation - CWC Amount		(927,783)	(167,110)	(19,688)	(143,937)	(1,432)	(12,286)
663								
664	Total O&M Expense	CALCULATED	287,383,665	103,075,862	10,228,782	49,394,273	646,456	3,481,854
665	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
666	Total O&M Expense CWC Amount		(732,003)	(262,548)	(26,054)	(125,814)	(1,647)	(8,869)
667								
668	SPS CWC-Payroll	SALWAGES	5,314,780	2,039,842	235,081	895,460	16,595	63,758
669	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
670	SPS CWC-Payroll - CWC Amount		236,763	90,871	10,472	39,891	739	2,840
671								
672	SPS CWC-Property Tax	CALCULATED	29,270,491	10,344,967	964,147	5,602,501	54,255	385,082
673	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
674	SPS CWC-Property Tax - CWC Amount		(11,510,921)	(4,068,264)	(379,161)	(2,203,241)	(21,336)	(151,438)
675								
676	SPS CWC-Purchased Power Capacity	DPURCH	36,762,382	12,257,904	1,023,524	6,581,566	47,627	436,813
677	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
678	SPS CWC-Purchased Power Capacity - CWC Amount		(213,524)	(71,197)	(5,945)	(38,227)	(277)	(2,537)
679								
680	SPS CWC-Purchased Power Energy	ENERGY1	211,686,172	38,128,399	4,491,993	32,841,184	326,647	2,803,286
681	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
682	SPS CWC-Purchased Power Energy - CWC Amount		(1,229,520)	(221,458)	(26,090)	(190,749)	(1,897)	(16,282)
683								
684	SPS CWC-Sales Tax	CALCULATED	173,424	61,293	5,712	33,194	321	2,282
685	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
686	SPS CWC-Sales Tax - CWC Amount		(523)	(185)	(17)	(100)	(1)	(7)
687								
688	SPS CWC-Franchise Fee	CALCULATED	11,310,169	6,401,612	516,628	3,081,050	47,975	191,725
689	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
690	SPS CWC-Payroll Tax Adjustment - CWC Amount		(508,183)	(287,634)	(23,213)	(138,436)	(2,156)	(8,614)
691								
692	SPS CWC-Gross Receipts	CALCULATED	7,433,165	4,207,208	339,533	2,024,899	31,530	126,004
693	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
694	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,398,657)	(791,647)	(63,888)	(381,014)	(5,933)	(23,709)
695								
696	SPS CWC-Federal Income Tax	CALCULATED	(29,252,736)	(8,205,610)	(466,093)	(3,179,272)	999	(300,921)
697	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
650	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**									
651	**CASH WORKING CAPITAL (LEAD LAG)**									
652	SPS CWC-Fossil Fuel for Generation	ENERGY1	84,154,728	1,026,707	13,430,804	38,091,877	211,359	150,339	6,607,745	31,484,132
653	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
654	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,173,555	14,318	187,295	531,199	2,947	2,097	92,146	439,053
655										
656	SPS CWC-Fuel Oil for Generation	ENERGY1	34,599	422	5,522	15,661	87	62	2,717	12,944
657	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
658	SPS CWC-Fuel Oil for Generation - CWC Amount		2,576	31	411	1,166	6	5	202	964
659										
660	SPS CWC-Gas for Generation	ENERGY1	95,123,860	1,160,532	15,181,440	43,056,956	238,909	169,935	7,469,030	35,587,926
661	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
662	SPS CWC-Gas for Generation - CWC Amount		(927,783)	(11,319)	(148,071)	(419,953)	(2,330)	(1,657)	(72,849)	(347,104)
663										
664	Total O&M Expense	CALCULATED	287,383,665	3,774,049	34,119,534	78,570,079	1,855,488	2,237,288	13,540,545	65,029,533
665	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
666	Total O&M Expense CWC Amount		(732,003)	(9,613)	(86,907)	(200,128)	(4,726)	(5,699)	(34,490)	(165,639)
667										
668	SPS CWC-Payroll	SALWAGES	5,314,780	75,521	612,145	1,246,980	48,216	81,181	215,658	1,031,322
669	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
670	SPS CWC-Payroll - CWC Amount		236,763	3,364	27,270	55,550	2,148	3,616	9,607	45,943
671										
672	SPS CWC-Property Tax	CALCULATED	29,270,491	465,674	3,593,689	7,508,444	197,845	153,887	1,302,248	6,206,196
673	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
674	SPS CWC-Property Tax - CWC Amount		(11,510,921)	(183,131)	(1,413,255)	(2,952,773)	(77,805)	(60,518)	(512,122)	(2,440,650)
675										
676	SPS CWC-Purchased Power Capacity	DPURCH	36,762,382	374,594	4,218,652	11,716,294	61,595	43,812	2,023,099	9,693,195
677	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
678	SPS CWC-Purchased Power Capacity - CWC Amount		(213,524)	(2,176)	(24,503)	(68,051)	(358)	(254)	(11,751)	(56,300)
679										
680	SPS CWC-Purchased Power Energy	ENERGY1	211,686,172	2,582,619	33,784,383	95,817,833	531,662	378,168	16,621,386	79,196,447
681	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
682	SPS CWC-Purchased Power Energy - CWC Amount		(1,229,520)	(15,000)	(196,227)	(556,531)	(3,088)	(2,196)	(96,541)	(459,990)
683										
684	SPS CWC-Sales Tax	CALCULATED	173,424	2,759	21,292	44,487	1,172	912	7,716	36,771
685	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
686	SPS CWC-Sales Tax - CWC Amount		(523)	(8)	(64)	(134)	(4)	(3)	(23)	(111)
687										
688	SPS CWC-Franchise Fee	CALCULATED	11,310,169	403,539	217,821	221,532	135,175	93,113	0	221,532
689	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
690	SPS CWC-Payroll Tax Adjustment - CWC Amount		(508,183)	(18,132)	(9,787)	(9,954)	(6,074)	(4,184)	0	(9,954)
691										
692	SPS CWC-Gross Receipts	CALCULATED	7,433,165	265,210	143,155	145,593	88,839	61,195	0	145,593
693	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
694	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,398,657)	(49,903)	(26,937)	(27,395)	(16,716)	(11,515)	0	(27,395)
695										
696	SPS CWC-Federal Income Tax	CALCULATED	(29,252,736)	63,729	(3,784,152)	(13,080,632)	(230,643)	(70,141)	(2,086,600)	(10,994,032)
697	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
650	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
651	**CASH WORKING CAPITAL (LEAD LAG)**								
652	SPS CWC-Fossil Fuel for Generation	ENERGY1	84,154,728	161,832	952,599	16,729	1,009,978	12,093,880	3,063,865
653	Multiplied by Factor of 0.000000		0.000000						
654	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,173,555	2,257	13,284	233	14,084	168,652	42,726
655									
656	SPS CWC-Fuel Oil for Generation	ENERGY1	34,599	67	392	7	415	4,972	1,260
657	Multiplied by Factor of 0.000000		0.000000						
658	SPS CWC-Fuel Oil for Generation - CWC Amount		2,576	5	29	1	31	370	94
659									
660	SPS CWC-Gas for Generation	ENERGY1	95,123,860	182,926	1,076,766	18,909	1,141,623	13,670,255	3,463,224
661	Multiplied by Factor of 0.000000		0.000000						
662	SPS CWC-Gas for Generation - CWC Amount		(927,783)	(1,784)	(10,502)	(184)	(11,135)	(133,332)	(33,778)
663									
664	Total O&M Expense	CALCULATED	287,383,665	541,312	2,940,542	71,649	3,702,401	86,298,003	16,777,859
665	Multiplied by Factor of 0.000000		0.000000						
666	Total O&M Expense CWC Amount		(732,003)	(1,379)	(7,490)	(182)	(9,430)	(219,812)	(42,735)
667									
668	SPS CWC-Payroll	SALWAGES	5,314,780	9,960	53,798	1,596	73,925	1,716,501	323,341
669	Multiplied by Factor of 0.000000		0.000000						
670	SPS CWC-Payroll - CWC Amount		236,763	444	2,397	71	3,293	76,467	14,404
671									
672	SPS CWC-Property Tax	CALCULATED	29,270,491	57,880	327,202	8,595	457,078	8,647,959	1,697,008
673	Multiplied by Factor of 0.000000		0.000000						
674	SPS CWC-Property Tax - CWC Amount		(11,510,921)	(22,762)	(128,676)	(3,380)	(179,751)	(3,400,899)	(667,366)
675									
676	SPS CWC-Purchased Power Capacity	DPURCH	36,762,382	70,907	365,906	6,803	367,791	10,267,637	1,990,267
677	Multiplied by Factor of 0.000000		0.000000						
678	SPS CWC-Purchased Power Capacity - CWC Amount		(213,524)	(412)	(2,125)	(40)	(2,136)	(59,637)	(11,560)
679									
680	SPS CWC-Purchased Power Energy	ENERGY1	211,686,172	407,080	2,396,206	42,080	2,540,539	30,421,431	7,706,968
681	Multiplied by Factor of 0.000000		0.000000						
682	SPS CWC-Purchased Power Energy - CWC Amount		(1,229,520)	(2,364)	(13,918)	(244)	(14,756)	(176,694)	(44,764)
683									
684	SPS CWC-Sales Tax	CALCULATED	173,424	343	1,939	51	2,708	51,238	10,055
685	Multiplied by Factor of 0.000000		0.000000						
686	SPS CWC-Sales Tax - CWC Amount		(523)	(1)	(6)	(0)	(8)	(154)	(30)
687									
688	SPS CWC-Franchise Fee	CALCULATED	11,310,169	22,893	168,831	4,080	399,459	5,407,718	993,894
689	Multiplied by Factor of 0.000000		0.000000						
690	SPS CWC-Payroll Tax Adjustment - CWC Amount		(508,183)	(1,029)	(7,586)	(183)	(17,948)	(242,977)	(44,657)
691									
692	SPS CWC-Gross Receipts	CALCULATED	7,433,165	15,046	110,958	2,681	262,529	3,554,010	653,198
693	Multiplied by Factor of 0.000000		0.000000						
694	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,398,657)	(2,831)	(20,878)	(505)	(49,399)	(668,738)	(122,909)
695									
696	SPS CWC-Federal Income Tax	CALCULATED	(29,252,736)	(30,771)	(270,150)	(12,168)	75,898	(6,912,987)	(1,292,623)
697	Multiplied by Factor of 0.000000		0.000000						

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(121,018)	(33,946)	(1,928)	(13,153)	4	(1,245)
699								
700	SPS CWC-State Income Tax	CALCULATED	(1,985,897)	(557,059)	(31,642)	(215,833)	68	(20,429)
701	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
702	SPS CWC-Payroll Tax Adjustment - CWC Amount		(8,216)	(2,305)	(131)	(893)	0	(85)
703								
704	SPS CWC-Payroll Tax Adjustment	CALCULATED	(159,000)	(61,025)	(7,033)	(26,789)	(496)	(1,907)
705	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,083)	(2,719)	(313)	(1,193)	(22)	(85)
707								
708	SPS CWC-Franchise Tax	INCITYREV	1,210,173	684,964	55,278	329,668	5,133	20,514
709	Multiplied by Factor of 0.000000		0.000000	0.000000				0.000000
710	SPS CWC-Federal Income Tax - CWC Amount		248,036	140,389	11,330	67,568	1,052	4,205
711	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		**(14,996,501)**	**(5,465,910)**	**(499,669)**	**(2,946,831)**	**(31,089)**	**(202,537)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(121,018)	264	(15,655)	(54,114)	(954)	(290)	(8,632)	(45,482)
699										
700	SPS CWC-State Income Tax	CALCULATED	(1,985,897)	4,326	(256,897)	(888,012)	(15,658)	(4,762)	(141,654)	(746,358)
701	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
702	SPS CWC-Payroll Tax Adjustment - CWC Amount		(8,216)	18	(1,063)	(3,674)	(65)	(20)	(586)	(3,088)
703										
704	SPS CWC-Payroll Tax Adjustment	CALCULATED	(159,000)	(2,259)	(18,313)	(37,305)	(1,442)	(2,429)	(6,452)	(30,854)
705	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,083)	(101)	(816)	(1,662)	(64)	(108)	(287)	(1,374)
707										
708	SPS CWC-Franchise Tax	INCITYREV	1,210,173	43,178	23,307	23,704	14,464	9,963	0	23,704
709	Multiplied by Factor of 0.000000		0.000000	0.000000		0.000000				
710	SPS CWC-Federal Income Tax - CWC Amount		248,036	8,850	4,777	4,858	2,964	2,042	0	4,858
711	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		**(14,996,501)**	**(262,538)**	**(1,703,531)**	**(3,701,595)**	**(104,117)**	**(78,685)**	**(635,325)**	**(3,066,270)**

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(121,018)	(127)	(1,118)	(50)	314	(28,599)	(5,348)
699									
700	SPS CWC-State Income Tax	CALCULATED	(1,985,897)	(2,089)	(18,340)	(826)	5,153	(469,306)	(87,753)
701	Multiplied by Factor of 0.000000		0.000000						
702	SPS CWC-Payroll Tax Adjustment - CWC Amount		(8,216)	(9)	(76)	(3)	21	(1,942)	(363)
703									
704	SPS CWC-Payroll Tax Adjustment	CALCULATED	(159,000)	(298)	(1,609)	(48)	(2,212)	(51,352)	(9,673)
705	Multiplied by Factor of 0.000000		0.000000						
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,083)	(13)	(72)	(2)	(99)	(2,288)	(431)
707									
708	SPS CWC-Franchise Tax	INCITYREV	1,210,173	2,450	18,065	437	42,742	578,618	106,345
709	Multiplied by Factor of 0.000000		0.000000						
710	SPS CWC-Federal Income Tax - CWC Amount		248,036	502	3,703	89	8,760	118,593	21,796
711	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		**(14,996,501)**	**(29,503)**	**(173,033)**	**(4,380)**	**(258,158)**	**(4,570,990)**	**(894,920)**

Note: Please refer to Attachment RML-RD-4 to the Direct Testimony of Richard M. Luth for definitions of all allocators.

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

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0
6									
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	8,475,143	0	8,475,143	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	36,762,382	36,762,382	0	0	0	36,762,382	0
12	Total Other Power Supply		45,237,525	36,762,382	8,475,143	0	0	36,762,382	0
13									
14	**TOTAL COST OF SALES**		45,237,525	36,762,382	8,475,143	0	0	36,762,382	0
15									
16									
17	**PRODUCTION EXPENSE**								
18									
19	**Steam Production Operation**								
20	50000-Stm Prod Op & Supr	SALWAGPO	1,265,505	1,209,962	55,544	0	1,209,962	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,592,110	0	20,592,110	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	(382,461)	0	(382,461)	0	0	0	0
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	6,061,407	6,061,407	0	0	6,061,407	0	0
25	50500-Stm Gen Elec Exp Major	DPROD	5,629,663	5,629,663	0	0	5,629,663	0	0
26	50600-Misc Steam Pwr Exp	DPROD	7,237,857	7,237,857	0	0	7,237,857	0	0
27	50700-Stm Pow Gen Rents	DPROD	3,380,948	3,380,948	0	0	3,380,948	0	0
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,635	72,635	0	0	72,635	0	0
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
30	**Total Steam Production Operation**		43,857,665	23,592,472	20,265,193	0	23,592,472	0	0
31									
32	Steam Production Maintenance								
33	51000-Stm Maint Super&Eng	SALWAGPM	847,851	358,639	489,211	0	358,639	0	0
34	51100-Stm Maint of Structures	DPROD	2,808,533	2,808,533	0	0	2,808,533	0	0
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,641,159	0	10,641,159	0	0	0	0
36	51300-Stm Maint of Elec Plant	ENERGY1	7,955,733	0	7,955,733	0	0	0	0
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,499,827	6,499,827	0	0	6,499,827	0	0
38	**Total Steam Production Maintenance**		28,753,103	9,666,999	19,086,104	0	9,666,999	0	0
39									
40	**Total Steam Production O&M**		72,610,767	33,259,471	39,351,296	0	33,259,471	0	0
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	**OPERATION & MAINTENANCE EXPENSE**									
2										
3	**COST OF SALES**									
4										
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0	0
6										
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0	0
8										
9	Other Power Supply									
10	55509-Pur Pwr Variable O&M	ENERGY1	8,475,143	8,475,143	0	0	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	36,762,382	0	0	0	0	0	0	0
12	Total Other Power Supply		45,237,525	8,475,143	0	0	0	0	0	0
13										
14	**TOTAL COST OF SALES**		45,237,525	8,475,143	0	0	0	0	0	0
15										
16										
17	**PRODUCTION EXPENSE**									
18										
19	**Steam Production Operation**									
20	50000-Stm Prod Op & Supr	SALWAGPO	1,265,505	55,544	0	0	0	0	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,592,110	20,592,110	0	0	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	(382,461)	(382,461)	0	0	0	0	0	0
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	6,061,407	0	0	0	0	0	0	0
25	50500-Stm Gen Elec Exp Major	DPROD	5,629,663	0	0	0	0	0	0	0
26	50600-Misc Steam Pwr Exp	DPROD	7,237,857	0	0	0	0	0	0	0
27	50700-Stm Pow Gen Rents	DPROD	3,380,948	0	0	0	0	0	0	0
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,635	0	0	0	0	0	0	0
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0
30	**Total Steam Production Operation**		43,857,665	20,265,193	0	0	0	0	0	0
31										
32	Steam Production Maintenance									
33	51000-Stm Maint Super&Eng	SALWAGPM	847,851	489,211	0	0	0	0	0	0
34	51100-Stm Maint of Structures	DPROD	2,808,533	0	0	0	0	0	0	0
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,641,159	10,641,159	0	0	0	0	0	0
36	51300-Stm Maint of Elec Plant	ENERGY1	7,955,733	7,955,733	0	0	0	0	0	0
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,499,827	0	0	0	0	0	0	0
38	**Total Steam Production Maintenance**		28,753,103	19,086,104	0	0	0	0	0	0
39										
40	**Total Steam Production O&M**		72,610,767	39,351,296	0	0	0	0	0	0
41										
42										
43										
44										
45										
46										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0
6									
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	8,475,143	0	0	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	36,762,382	0	0	0	0	0	0
12	Total Other Power Supply		45,237,525	0	0	0	0	0	0
13									
14	**TOTAL COST OF SALES**		45,237,525	0	0	0	0	0	0
15									
16									
17	**PRODUCTION EXPENSE**								
18									
19	**Steam Production Operation**								
20	50000-Stm Prod Op & Supr	SALWAGPO	1,265,505	0	0	0	0	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,592,110	0	0	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	(382,461)	0	0	0	0	0	0
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	6,061,407	0	0	0	0	0	0
25	50500-Stm Gen Elec Exp Major	DPROD	5,629,663	0	0	0	0	0	0
26	50600-Misc Steam Pwr Exp	DPROD	7,237,857	0	0	0	0	0	0
27	50700-Stm Pow Gen Rents	DPROD	3,380,948	0	0	0	0	0	0
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,635	0	0	0	0	0	0
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
30	**Total Steam Production Operation**		43,857,665	0	0	0	0	0	0
31									
32	Steam Production Maintenance								
33	51000-Stm Maint Super&Eng	SALWAGPM	847,851	0	0	0	0	0	0
34	51100-Stm Maint of Structures	DPROD	2,808,533	0	0	0	0	0	0
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,641,159	0	0	0	0	0	0
36	51300-Stm Maint of Elec Plant	ENERGY1	7,955,733	0	0	0	0	0	0
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,499,827	0	0	0	0	0	0
38	**Total Steam Production Maintenance**		28,753,103	0	0	0	0	0	0
39									
40	**Total Steam Production O&M**		72,610,767	0	0	0	0	0	0
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
48									
49	**PRODUCTION EXPENSE CONTINUED**								
50									
51	**Other Production Operation**								
52	54600-Oth Oper Super&Eng	SALWAGPO	22,190	21,217	974	0	21,217	0	0
53	54800-Oth Oper Gen Exp	DPROD	181,368	181,368	0	0	181,368	0	0
54	54900-Oth Oper Misc Gen Exp	DPROD	473,884	473,884	0	0	473,884	0	0
55	54900W-Oth Oper Misc Gen Exp	WIND	3,433,515	0	3,433,515	0	0	0	0
56	55000-Oth Oper Rents	DPROD	383,909	383,909	0	0	383,909	0	0
57	**Total Other Production Operation**		4,494,867	1,060,378	3,434,489	0	1,060,378	0	0
58									
59	**Other Production Maintenance**								
60	55100-Oth Mtce Supervision&Eng	SALWAGPM	104,753	44,310	60,443	0	44,310	0	0
61	55200-Oth Maint of Structures	DPROD	195,570	195,570	0	0	195,570	0	0
62	55300-Oth Mtc of Gen & Ele Plant	DPROD	934,336	934,336	0	0	934,336	0	0
63	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,292,812	0	2,292,812	0	0	0	0
64	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	178,448	178,448	0	0	178,448	0	0
65	**Total Other Production Maintenance**		3,705,919	1,352,664	2,353,255	0	1,352,664	0	0
66									
67	**Total Other Production O&M**		8,200,786	2,413,042	5,787,744	0	2,413,042	0	0
68									
69									
70	**System Control and Dispatch**								
71	55600-Load Dispatch	DPRODLD	615,823	615,823	0	0	615,823	0	0
72	55700-Purchased Power Other	DPROD	697,432	697,432	0	0	697,432	0	0
73	55790REC - REC Costs	ENERGYREC	2,543,109	0	2,543,109	0	0	0	0
74	**Total System Control and Dispatch**		3,856,364	1,313,255	2,543,109	0	1,313,255	0	0
75									
76	**TOTAL NON-FUEL PRODUCTION O&M EXPENSE**		84,667,918	36,985,768	47,682,150	0	36,985,768	0	0
77									
78	**TRANSMISSION EXPENSE**								
79									
80	**Transmission Operations:**								
81	56000-Trans Oper Super & Eng	SALWAGTO	4,218,259	4,176,311	15,286	26,663	0	0	51,880
82	56110-Load Disp-Reliability	DTRANLD	100,192	100,192	0	0	0	0	0
83	56111-Load Disp-Reliability	DTRANLD	(8,722)	(8,722)	0	0	0	0	0
84	56120-Load Disp-Monitor/Operate	DTRANLD	1,340,565	1,340,565	0	0	0	0	0
85	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,080,810	2,080,810	0	0	0	0	0
86	56150-Rel/Plan/Standards Dev	DTRAN	1,561	1,561	0	0	0	0	0
87	56160-Trans Service Studies	DTRAN	39,922	39,922	0	0	0	0	0
88	56170-Gen Interconn Studies	DTRAN	(21,607)	(21,607)	0	0	0	0	0
89	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,841,160	1,841,160	0	0	0	0	0
90	56200-Trans Oper Station Exp	PLT_353	713,168	700,807	0	12,361	0	0	23,804
91	56300-Trans Oper OH Lines	OHTRAN	432,524	428,340	4,184	0	0	0	91
92	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0
93	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,055	55,055	0	0	0	0	0
94	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(123,342)	(123,342)	0	0	0	0	0
95	56600-Trans Oper Misc Exp	TRANPLT	1,554,845	1,527,119	17,910	9,815	0	0	19,542
96	56700-Trans Rents	TRANPLT	745,209	731,920	8,584	4,704	0	0	9,366
97	**Total Transmission Operations**		12,969,598	12,870,092	45,963	53,543	0	0	104,683
98									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
48										
49	**PRODUCTION EXPENSE CONTINUED**									
50										
51	**Other Production Operation**									
52	54600-Oth Oper Super&Eng	SALWAGPO	22,190	974	0	0	0	0	0	0
53	54800-Oth Oper Gen Exp	DPROD	181,368	0	0	0	0	0	0	0
54	54900-Oth Oper Misc Gen Exp	DPROD	473,884	0	0	0	0	0	0	0
55	54900W-Oth Oper Misc Gen Exp	WIND	3,433,515	3,433,515	0	0	0	0	0	0
56	55000-Oth Oper Rents	DPROD	383,909	0	0	0	0	0	0	0
57	**Total Other Production Operation**		4,494,867	3,434,489	0	0	0	0	0	0
58										
59	**Other Production Maintenance**									
60	55100-Oth Mtce Supervision&Eng	SALWAGPM	104,753	60,443	0	0	0	0	0	0
61	55200-Oth Maint of Structures	DPROD	195,570	0	0	0	0	0	0	0
62	55300-Oth Mtc of Gen & Ele Plant	DPROD	934,336	0	0	0	0	0	0	0
63	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,292,812	2,292,812	0	0	0	0	0	0
64	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	178,448	0	0	0	0	0	0	0
65	**Total Other Production Maintenance**		3,705,919	2,353,255	0	0	0	0	0	0
66										
67	**Total Other Production O&M**		8,200,786	5,787,744	0	0	0	0	0	0
68										
69										
70	**System Control and Dispatch**									
71	55600-Load Dispatch	DPRODLD	615,823	0	0	0	0	0	0	0
72	55700-Purchased Power Other	DPROD	697,432	0	0	0	0	0	0	0
73	55790REC - REC Costs	ENERGYREC	2,543,109	2,543,109	0	0	0	0	0	0
74	**Total System Control and Dispatch**		3,856,364	2,543,109	0	0	0	0	0	0
75										
76	**TOTAL NON-FUEL PRODUCTION O&M EXPENSE**		84,667,918	47,682,150	0	0	0	0	0	0
77										
78	**TRANSMISSION EXPENSE**									
79										
80	**Transmission Operations:**									
81	56000-Trans Oper Super & Eng	SALWAGTO	4,218,259	15,286	4,060,301	64,130	0	0	0	0
82	56110-Load Disp-Reliability	DTRANLD	100,192	0	100,192	0	0	0	0	0
83	56111-Load Disp-Reliability	DTRANLD	(8,722)	0	(8,722)	0	0	0	0	0
84	56120-Load Disp-Monitor/Operate	DTRANLD	1,340,565	0	1,340,565	0	0	0	0	0
85	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,080,810	0	2,080,810	0	0	0	0	0
86	56150-Rel/Plan/Standards Dev	DTRAN	1,561	0	1,561	0	0	0	0	0
87	56160-Trans Service Studies	DTRAN	39,922	0	39,922	0	0	0	0	0
88	56170-Gen Interconn Studies	DTRAN	(21,607)	0	(21,607)	0	0	0	0	0
89	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,841,160	0	1,841,160	0	0	0	0	0
90	56200-Trans Oper Station Exp	PLT_353	713,168	0	677,003	0	0	0	0	0
91	56300-Trans Oper OH Lines	OHTRAN	432,524	4,184	394,739	33,511	0	0	0	0
92	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0
93	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,055	0	55,055	0	0	0	0	0
94	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(123,342)	0	(123,342)	0	0	0	0	0
95	56600-Trans Oper Misc Exp	TRANPLT	1,554,845	17,910	1,436,110	71,468	0	0	0	0
96	56700-Trans Rents	TRANPLT	745,209	8,584	688,301	34,253	0	0	0	0
97	**Total Transmission Operations**		12,969,598	45,963	12,562,047	203,362	0	0	0	0
98										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
48									
49	**PRODUCTION EXPENSE CONTINUED**								
50									
51	**Other Production Operation**								
52	54600-Oth Oper Super&Eng	SALWAGPO	22,190	0	0	0	0	0	0
53	54800-Oth Oper Gen Exp	DPROD	181,368	0	0	0	0	0	0
54	54900-Oth Oper Misc Gen Exp	DPROD	473,884	0	0	0	0	0	0
55	54900W-Oth Oper Misc Gen Exp	WIND	3,433,515	0	0	0	0	0	0
56	55000-Oth Oper Rents	DPROD	383,909	0	0	0	0	0	0
57	**Total Other Production Operation**		4,494,867	0	0	0	0	0	0
58									
59	**Other Production Maintenance**								
60	55100-Oth Mtce Supervision&Eng	SALWAGPM	104,753	0	0	0	0	0	0
61	55200-Oth Maint of Structures	DPROD	195,570	0	0	0	0	0	0
62	55300-Oth Mtc of Gen & Ele Plant	DPROD	934,336	0	0	0	0	0	0
63	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,292,812	0	0	0	0	0	0
64	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	178,448	0	0	0	0	0	0
65	**Total Other Production Maintenance**		3,705,919	0	0	0	0	0	0
66									
67	**Total Other Production O&M**		8,200,786	0	0	0	0	0	0
68									
69									
70	**System Control and Dispatch**								
71	55600-Load Dispatch	DPRODLD	615,823	0	0	0	0	0	0
72	55700-Purchased Power Other	DPROD	697,432	0	0	0	0	0	0
73	55790REC - REC Costs	ENERGYREC	2,543,109	0	0	0	0	0	0
74	**Total System Control and Dispatch**		3,856,364	0	0	0	0	0	0
75									
76	**TOTAL NON-FUEL PRODUCTION O&M EXPENSE**		84,667,918	0	0	0	0	0	0
77									
78	**TRANSMISSION EXPENSE**								
79									
80	**Transmission Operations:**								
81	56000-Trans Oper Super & Eng	SALWAGTO	4,218,259	0	26,663	0	0	0	0
82	56110-Load Disp-Reliability	DTRANLD	100,192	0	0	0	0	0	0
83	56111-Load Disp-Reliability	DTRANLD	(8,722)	0	0	0	0	0	0
84	56120-Load Disp-Monitor/Operate	DTRANLD	1,340,565	0	0	0	0	0	0
85	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,080,810	0	0	0	0	0	0
86	56150-Rel/Plan/Standards Dev	DTRAN	1,561	0	0	0	0	0	0
87	56160-Trans Service Studies	DTRAN	39,922	0	0	0	0	0	0
88	56170-Gen Interconn Studies	DTRAN	(21,607)	0	0	0	0	0	0
89	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,841,160	0	0	0	0	0	0
90	56200-Trans Oper Station Exp	PLT_353	713,168	0	12,361	0	0	0	0
91	56300-Trans Oper OH Lines	OHTRAN	432,524	0	0	0	0	0	0
92	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0
93	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,055	0	0	0	0	0	0
94	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(123,342)	0	0	0	0	0	0
95	56600-Trans Oper Misc Exp	TRANPLT	1,554,845	0	9,815	0	0	0	0
96	56700-Trans Rents	TRANPLT	745,209	0	4,704	0	0	0	0
97	**Total Transmission Operations**		12,969,598	0	53,543	0	0	0	0
98									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
99	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
100									
101	**TRANSMISSION EXPENSE CONTINUED**								
102									
103	**Wheeling:**								
104	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	(244)	0	0	(244)	0	0
105	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0
106	56500S2-Wheeling Schedule 2	DTRAN	59,287	59,287	0	0	0	0	0
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0
108	56500S9-Wheeling Schedule 9	DTRAN	4,063,142	4,063,142	0	0	0	0	0
109	56500S11-Wheeling Schedule 11	DTRAN	65,832,945	65,832,945	0	0	0	0	0
110	56500S12-Wheeling Schedule 12	DTRAN	1,370,046	1,370,046	0	0	0	0	0
111	56500MISC-Wheeling Miscellaneous	DTRAN	(69,450)	(69,450)	0	0	0	0	0
112	**Total Wheeling**		71,255,724	71,255,724	0	0	(244)	0	0
113									
114									
115	**Transmission Maintenance**								
116	56800-Trans Mtce Super & Eng	SALWAGTM	1,622	1,599	6	18	0	0	34
117	57000-Tran Mnt of Station Equip	PLT_353	830,139	815,750	0	14,389	0	0	27,708
118	57100-Trans Mt of Overhead Lines	OHTRAN	1,462,345	1,448,201	14,144	0	0	0	307
119	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
120	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
121	**Total Transmission Maintenance**		2,294,106	2,265,550	14,150	14,406	0	0	28,049
122									
123	**TOTAL TRANSMISSION EXPENSE**		86,519,428	86,391,365	60,114	67,949	(244)	0	132,731
124									
125									
126	**REGIONAL MARKET EXPENSE**								
127	57510-Operations Supervision	ENERGY1	86,205	0	86,205	0	0	0	0
128	57520-DA & RT Mkt Admin	ENERGY1	190,464	0	190,464	0	0	0	0
129	57550-Ancillary Serv Mkt Admin	ENERGY1	26,966	0	26,966	0	0	0	0
130	57560-Mkt Monitoring/Compliance	ENERGY1	31,521	0	31,521	0	0	0	0
131	575700W-Market facilitation monitoring and compliance serv -	DTRAN	3,712,549	3,712,549	0	0	0	0	0
132	57580-Regional Market Rents	ENERGY1	37,729	0	37,729	0	0	0	0
133	**TOTAL REGIONAL MARKET EXPENSE**		4,085,434	3,712,549	372,884	0	0	0	0
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
99	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
100										
101	**TRANSMISSION EXPENSE CONTINUED**									
102										
103	**Wheeling:**									
104	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	0	0	0	0	0	0	0
105	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0
106	56500S2-Wheeling Schedule 2	DTRAN	59,287	0	59,287	0	0	0	0	0
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0
108	56500S9-Wheeling Schedule 9	DTRAN	4,063,142	0	4,063,142	0	0	0	0	0
109	56500S11-Wheeling Schedule 11	DTRAN	65,832,945	0	65,832,945	0	0	0	0	0
110	56500S12-Wheeling Schedule 12	DTRAN	1,370,046	0	1,370,046	0	0	0	0	0
111	56500MISC-Wheeling Miscellaneous	DTRAN	(69,450)	0	(69,450)	0	0	0	0	0
112	**Total Wheeling**		71,255,724	0	71,255,968	0	0	0	0	0
113										
114										
115	**Transmission Maintenance**									
116	56800-Trans Mtce Super & Eng	SALWAGTM	1,622	6	1,518	47	0	0	0	0
117	57000-Tran Mnt of Station Equip	PLT_353	830,139	0	788,042	0	0	0	0	0
118	57100-Trans Mt of Overhead Lines	OHTRAN	1,462,345	14,144	1,334,596	113,299	0	0	0	0
119	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0
120	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0
121	**Total Transmission Maintenance**		2,294,106	14,150	2,124,156	113,346	0	0	0	0
122										
123	**TOTAL TRANSMISSION EXPENSE**		86,519,428	60,114	85,942,171	316,707	0	0	0	0
124										
125										
126	**REGIONAL MARKET EXPENSE**									
127	57510-Operations Supervision	ENERGY1	86,205	86,205	0	0	0	0	0	0
128	57520-DA & RT Mkt Admin	ENERGY1	190,464	190,464	0	0	0	0	0	0
129	57550-Ancillary Serv Mkt Admin	ENERGY1	26,966	26,966	0	0	0	0	0	0
130	57560-Mkt Monitoring/Compliance	ENERGY1	31,521	31,521	0	0	0	0	0	0
131	575700W-Market facilitation monitoring and compliance serv -	DTRAN	3,712,549	0	3,712,549	0	0	0	0	0
132	57580-Regional Market Rents	ENERGY1	37,729	37,729	0	0	0	0	0	0
133	**TOTAL REGIONAL MARKET EXPENSE**		4,085,434	372,884	3,712,549	0	0	0	0	0
134										
135										
136										
137										
138										
139										
140										
141										
142										
143										
144										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS		CUSTOMER COSTS			
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
99	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
100									
101	**TRANSMISSION EXPENSE CONTINUED**								
102									
103	**Wheeling:**								
104	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	0	0	0	0	0	0
105	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0
106	56500S2-Wheeling Schedule 2	DTRAN	59,287	0	0	0	0	0	0
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0
108	56500S9-Wheeling Schedule 9	DTRAN	4,063,142	0	0	0	0	0	0
109	56500S11-Wheeling Schedule 11	DTRAN	65,832,945	0	0	0	0	0	0
110	56500S12-Wheeling Schedule 12	DTRAN	1,370,046	0	0	0	0	0	0
111	56500MISC-Wheeling Miscellaneous	DTRAN	(69,450)	0	0	0	0	0	0
112	**Total Wheeling**		71,255,724	0	0	0	0	0	0
113									
114									
115	**Transmission Maintenance**								
116	56800-Trans Mtce Super & Eng	SALWAGTM	1,622	0	18	0	0	0	0
117	57000-Tran Mnt of Station Equip	PLT_353	830,139	0	14,389	0	0	0	0
118	57100-Trans Mt of Overhead Lines	OHTRAN	1,462,345	0	0	0	0	0	0
119	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
120	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
121	**Total Transmission Maintenance**		2,294,106	0	14,406	0	0	0	0
122									
123	**TOTAL TRANSMISSION EXPENSE**		86,519,428	0	67,949	0	0	0	0
124									
125									
126	**REGIONAL MARKET EXPENSE**								
127	57510-Operations Supervision	ENERGY1	86,205	0	0	0	0	0	0
128	57520-DA & RT Mkt Admin	ENERGY1	190,464	0	0	0	0	0	0
129	57550-Ancillary Serv Mkt Admin	ENERGY1	26,966	0	0	0	0	0	0
130	57560-Mkt Monitoring/Compliance	ENERGY1	31,521	0	0	0	0	0	0
131	575700W-Market facilitation monitoring and compliance serv -	DTRAN	3,712,549	0	0	0	0	0	0
132	57580-Regional Market Rents	ENERGY1	37,729	0	0	0	0	0	0
133	**TOTAL REGIONAL MARKET EXPENSE**		4,085,434	0	0	0	0	0	0
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
145	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
146									
147	**DISTRIBUTION EXPENSES**								
148									
149	**Operation**								
150	58000-Dist Oper Sup & Eng	SALWAGDO	2,928,088	1,621,876	0	1,306,212	0	0	0
151	58100-Dist Load Dispatching	DDISTLD	225,858	225,858	0	0	0	0	0
152	58200-Dist Op Station Exp	PLT_362	915,481	915,481	0	0	0	0	0
153	58300-Dist Oper Overhead Lines	OHDIST	2,065,953	2,065,953	0	0	0	0	0
154	58400-Dist Op UG Elec lines	UGDIST	102,657	102,657	0	0	0	0	0
155	58500-Dist Oper Streetlight	PLT_373	185,410	0	0	185,410	0	0	0
156	58600-Dist Oper Meter Exp	CMETERS	1,916,095	0	0	1,916,095	0	0	0
157	58700-Dist Oper Cust Install	PLT_371	593,047	0	0	593,047	0	0	0
158	58800-Dist Oper Misc Exp	DISTPLT	8,578,414	7,404,577	0	1,173,837	0	0	0
159	58900-Dist Rents	DISTPLT	1,757,168	1,516,724	0	240,444	0	0	0
160	**Total Distribution Operation**		19,268,171	13,853,126	0	5,415,045	0	0	0
161									
162	**Maintenance**								
163	59000-Dist Mtc Super & Eng	SALWAGDM	28,819	27,260	0	1,558	0	0	0
164	59100-Dist Mt of Structures	PLT_361	4,950	4,950	0	0	0	0	0
165	59200-Dist Mt of Station Equip	PLT_362	588,540	588,540	0	0	0	0	0
166	59300-Dist Mtc of Overhead Lines	OHDIST	6,144,672	6,144,672	0	0	0	0	0
167	59400-Dist Mt of Undergmd Line	UGDIST	131,485	131,485	0	0	0	0	0
168	59500-Dist Mt of Line Transform	PLT_368	175	175	0	0	0	0	0
169	59600-Dist Mtc of Streetlights	PLT_373	362,218	0	0	362,218	0	0	0
170	59700-Dist Mtc of Meters	CMETERS	13,023	0	0	13,023	0	0	0
171	59800-Dist Mtce of Dist Plant	DISTPLT	(179,583)	(155,010)	0	(24,573)	0	0	0
172	**Total Distribution Maintenance**		7,094,299	6,742,073	0	352,226	0	0	0
173									
174	**TOTAL DISTRIBUTION EXPENSES**		26,362,470	20,595,199	0	5,767,271	0	0	0
175									
176	**TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL**		201,635,249	147,684,882	48,115,147	5,835,220	36,985,524	0	132,731
177									
178									
179	**CUSTOMER ACCOUNTS EXPENSES**								
180	90100-Cust Acct Supervise	SALWAGCA	21,022	0	0	21,022	0	0	0
181	90200-Cust Acct Meter Read	CMETRDG	3,336,638	0	0	3,336,638	0	0	0
182	90300-Cust Acct Recrds &Coll	CUSTREC	4,792,785	0	0	4,792,785	0	0	0
183	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0
184	90400-Cust Acct Uncollect	EXP_904	3,264,547	2,306,388	530,864	427,294	885,935	210,142	6,063
185	904001-Uncollectable Accounts - Non Commodity	EXP_904	525,603	371,336	85,471	68,796	142,639	33,834	976
186	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0	0	0
187	DEPINT - Customer Deposit Interest Expense	CUSTDEP	116,602	0	0	116,602	0	0	0
188	**TOTAL CUSTOMER ACCTS EXPENSE**		12,057,197	2,677,725	616,335	8,763,137	1,028,574	243,976	7,039
189									
190									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
145	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
146										
147	**DISTRIBUTION EXPENSES**									
148										
149	**Operation**									
150	58000-Dist Oper Sup & Eng	SALWAGDO	2,928,088	0	0	0	526,118	789,366	92,941	213,451
151	58100-Dist Load Dispatching	DDISTLD	225,858	0	0	0	225,858	0	0	0
152	58200-Dist Op Station Exp	PLT_362	915,481	0	0	0	915,481	0	0	0
153	58300-Dist Oper Overhead Lines	OHDIST	2,065,953	0	0	0	0	1,843,037	222,916	0
154	58400-Dist Op UG Elec lines	UGDIST	102,657	0	0	0	0	92,607	10,050	0
155	58500-Dist Oper Streetlight	PLT_373	185,410	0	0	0	0	0	0	0
156	58600-Dist Oper Meter Exp	CMETERS	1,916,095	0	0	0	0	0	0	0
157	58700-Dist Oper Cust Install	PLT_371	593,047	0	0	0	0	0	0	0
158	58800-Dist Oper Misc Exp	DISTPLT	8,578,414	0	0	0	1,885,892	3,759,300	439,536	1,319,849
159	58900-Dist Rents	DISTPLT	1,757,168	0	0	0	386,298	770,040	90,033	270,353
160	**Total Distribution Operation**		19,268,171	0	0	0	3,939,647	7,254,350	855,476	1,803,653
161										
162	**Maintenance**									
163	59000-Dist Mtc Super & Eng	SALWAGDM	28,819	0	0	0	2,385	22,262	2,685	(71)
164	59100-Dist Mt of Structures	PLT_361	4,950	0	0	0	4,950	0	0	0
165	59200-Dist Mt of Station Equip	PLT_362	588,540	0	0	0	588,540	0	0	0
166	59300-Dist Mtc of Overhead Lines	OHDIST	6,144,672	0	0	0	0	5,481,662	663,010	0
167	59400-Dist Mt of Undergmd Line	UGDIST	131,485	0	0	0	0	118,612	12,872	0
168	59500-Dist Mt of Line Transform	PLT_368	175	0	0	0	0	10	0	166
169	59600-Dist Mtc of Streetlights	PLT_373	362,218	0	0	0	0	0	0	0
170	59700-Dist Mtc of Meters	CMETERS	13,023	0	0	0	0	0	0	0
171	59800-Dist Mtce of Dist Plant	DISTPLT	(179,583)	0	0	0	(39,480)	(78,698)	(9,201)	(27,630)
172	**Total Distribution Maintenance**		7,094,299	0	0	0	556,395	5,543,848	669,366	(27,536)
173										
174	**TOTAL DISTRIBUTION EXPENSES**		26,362,470	0	0	0	4,496,042	12,798,198	1,524,843	1,776,117
175										
176	**TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL**		201,635,249	48,115,147	89,654,720	316,707	4,496,042	12,798,198	1,524,843	1,776,117
177										
178										
179	**CUSTOMER ACCOUNTS EXPENSES**									
180	90100-Cust Acct Supervise	SALWAGCA	21,022	0	0	0	0	0	0	0
181	90200-Cust Acct Meter Read	CMETRDG	3,336,638	0	0	0	0	0	0	0
182	90300-Cust Acct Recrds &Coll	CUSTREC	4,792,785	0	0	0	0	0	0	0
183	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0	0
184	90400-Cust Acct Uncollect	EXP_904	3,264,547	530,864	574,347	30,054	133,145	335,855	48,406	82,441
185	904001-Uncollectable Accounts - Non Commodity	EXP_904	525,603	85,471	92,472	4,839	21,437	54,074	7,794	13,273
186	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0	0	0	0
187	DEPINT - Customer Deposit Interest Expense	CUSTDEP	116,602	0	0	0	0	0	0	0
188	**TOTAL CUSTOMER ACCTS EXPENSE**		12,057,197	616,335	666,819	34,893	154,582	389,929	56,200	95,714
189										
190										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
145	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
146									
147	**DISTRIBUTION EXPENSES**								
148									
149	**Operation**								
150	58000-Dist Oper Sup & Eng	SALWAGDO	2,928,088	91,559	924,112	290,540	0	0	0
151	58100-Dist Load Dispatching	DDISTLD	225,858	0	0	0	0	0	0
152	58200-Dist Op Station Exp	PLT_362	915,481	0	0	0	0	0	0
153	58300-Dist Oper Overhead Lines	OHDIST	2,065,953	0	0	0	0	0	0
154	58400-Dist Op UG Elec lines	UGDIST	102,657	0	0	0	0	0	0
155	58500-Dist Oper Streetlight	PLT_373	185,410	0	0	185,410	0	0	0
156	58600-Dist Oper Meter Exp	CMETERS	1,916,095	0	1,916,095	0	0	0	0
157	58700-Dist Oper Cust Install	PLT_371	593,047	0	0	593,047	0	0	0
158	58800-Dist Oper Misc Exp	DISTPLT	8,578,414	566,148	376,489	231,200	0	0	0
159	58900-Dist Rents	DISTPLT	1,757,168	115,967	77,118	47,358	0	0	0
160	**Total Distribution Operation**		19,268,171	773,675	3,293,815	1,347,556	0	0	0
161									
162	**Maintenance**								
163	59000-Dist Mtc Super & Eng	SALWAGDM	28,819	(31)	55	1,534	0	0	0
164	59100-Dist Mt of Structures	PLT_361	4,950	0	0	0	0	0	0
165	59200-Dist Mt of Station Equip	PLT_362	588,540	0	0	0	0	0	0
166	59300-Dist Mtc of Overhead Lines	OHDIST	6,144,672	0	0	0	0	0	0
167	59400-Dist Mt of Undergmd Line	UGDIST	131,485	0	0	0	0	0	0
168	59500-Dist Mt of Line Transform	PLT_368	175	0	0	0	0	0	0
169	59600-Dist Mtc of Streetlights	PLT_373	362,218	0	0	362,218	0	0	0
170	59700-Dist Mtc of Meters	CMETERS	13,023	0	13,023	0	0	0	0
171	59800-Dist Mtce of Dist Plant	DISTPLT	(179,583)	(11,852)	(7,882)	(4,840)	0	0	0
172	**Total Distribution Maintenance**		7,094,299	(11,883)	5,197	358,912	0	0	0
173									
174	**TOTAL DISTRIBUTION EXPENSES**		26,362,470	761,792	3,299,011	1,706,468	0	0	0
175									
176	**TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL**		201,635,249	761,792	3,366,960	1,706,468	0	0	0
177									
178									
179	**CUSTOMER ACCOUNTS EXPENSES**								
180	90100-Cust Acct Supervise	SALWAGCA	21,022	0	0	0	9,317	11,705	0
181	90200-Cust Acct Meter Read	CMETRDG	3,336,638	0	0	0	3,336,638	0	0
182	90300-Cust Acct Recrds &Coll	CUSTREC	4,792,785	0	0	0	0	4,792,785	0
183	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0
184	90400-Cust Acct Uncollect	EXP_904	3,264,547	46,261	106,501	1,843	95,408	178,696	(1,414)
185	904001-Uncollectable Accounts - Non Commodity	EXP_904	525,603	7,448	17,147	297	15,361	28,771	(228)
186	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0	0	0
187	DEPINT - Customer Deposit Interest Expense	CUSTDEP	116,602	0	0	0	0	0	116,602
188	**TOTAL CUSTOMER ACCTS EXPENSE**		12,057,197	53,709	123,648	2,140	3,456,724	5,011,956	114,960
189									
190									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
191	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
192	**CUSTOMER SERVICE EXPENSES**								
193	90800EE-Customer Assistance Hist EE Amort	ENETRKR	(30,099)	0	(30,099)	0	0	0	0
194	90804EE-Customer Assistance SaversSwitch	PRODPLT	775,839	589,583	186,256	0	589,583	0	0
195	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	0	0	732,846	0	0	0
196	90800-Customer Asst Expense	CUSTASST	(14,672)	0	0	(14,672)	0	0	0
197	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0
198	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
199	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0
200	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
201	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
202	910000-Misc Cust Serv Expense	CUSTASST	45,530	0	0	45,530	0	0	0
203	**TOTAL CUSTOMER SERVICE EXPENSE**		1,509,443	589,583	156,157	763,704	589,583	0	0
204									
205	**SALES EXPENSES**								
206	91200-Economic Development	OX_902_3	188,566	0	0	188,566	0	0	0
207	**SALES EXPENSES TOTAL**		188,566	0	0	188,566	0	0	0
208									
209	**TOTAL CUSTOMER OPERATIONS EXPENSE**		13,755,206	3,267,307	772,492	9,715,406	1,618,156	243,976	7,039
210									
211	**TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP**		215,390,455	150,952,189	48,887,640	15,550,626	38,603,680	243,976	139,770
212									
213	**ADMINISTRATIVE & GENERAL EXPENSE**								
214	92000-A&G Salaries	SALWAGXAG	17,254,441	11,281,347	2,675,951	3,297,143	6,532,585	0	25,419
215	92100-A&G Office & Supplies	SALWAGXAG	11,451,920	7,487,526	1,776,052	2,188,342	4,335,732	0	16,871
216	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,836,865)	(5,777,744)	(1,370,489)	(1,688,632)	(3,345,664)	0	(13,018)
217	92300-A&G Outside Services	SALWAGXAG	7,152,972	4,676,776	1,109,338	1,366,858	2,708,137	0	10,538
218	92400-A&G Property Insurance	TOTPLT	1,677,191	1,407,582	183,589	86,020	544,327	0	6,909
219	92500-A&G Injuries & Damages	SALWAGXAG	3,919,743	2,562,817	607,904	749,022	1,484,027	0	5,775
220	926000-Employee pensions and benefits	SALWAGXAG	20,142,697	13,169,755	3,123,884	3,849,058	7,626,087	0	29,674
221	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
222	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	1,029,754	244,259	300,961	596,290	0	2,320
223	92800R-Regulatory Commision Expense TX	CLAIMREV	8,603,078	6,066,234	1,893,790	643,054	2,354,247	463,088	18,579
224	92800R-Regulatory Commision Expense TX	CLAIMREVR	177,925	131,129	25,315	21,481	45,930	9,053	362
225	92804R-Regulatory Commision Expense Misc	CLAIMREV	63,585	44,835	13,997	4,753	17,400	3,423	137
226	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(731,164)	(478,052)	(113,395)	(139,718)	(276,821)	0	(1,077)
227	93020-A&G Misc General Exp	SALWAGXAG	259,056	169,377	40,176	49,503	98,080	0	382
228	93100-A&G Rents	GENLPLT	6,662,336	4,262,323	1,011,029	1,388,984	2,468,144	0	9,604
229	93500-A&G Maint of Gen PLT	GENLPLT	64,574	41,312	9,799	13,463	23,922	0	93
230	Recoverable Contributions and Donations	SALWAGES	2,556,746	1,671,659	396,520	488,567	967,992	0	3,767
231	**TOTAL A&G EXPENSE**		71,993,210	47,746,632	11,627,719	12,618,858	26,180,414	475,563	116,334
232									
233	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		332,621,190	235,461,204	68,990,502	28,169,484	64,784,094	37,481,921	256,104
234									
235	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		287,383,665	198,698,821	60,515,359	28,169,484	64,784,094	719,539	256,104
236									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
191	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
192	**CUSTOMER SERVICE EXPENSES**									
193	90800EE-Customer Assistance Hist EE Amort	ENETRKR	(30,099)	(30,099)	0	0	0	0	0	0
194	90804EE-Customer Assistance SaversSwitch	PRODPLT	775,839	186,256	0	0	0	0	0	0
195	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	0	0	0	0	0	0	0
196	90800-Customer Asst Expense	CUSTASST	(14,672)	0	0	0	0	0	0	0
197	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0	0
198	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0
199	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0	0
200	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0
201	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0
202	910000-Misc Cust Serv Expense	CUSTASST	45,530	0	0	0	0	0	0	0
203	**TOTAL CUSTOMER SERVICE EXPENSE**		1,509,443	156,157	0	0	0	0	0	0
204										
205	**SALES EXPENSES**									
206	91200-Economic Development	OX_902_3	188,566	0	0	0	0	0	0	0
207	**SALES EXPENSES TOTAL**		188,566	0	0	0	0	0	0	0
208										
209	**TOTAL CUSTOMER OPERATIONS EXPENSE**		13,755,206	772,492	666,819	34,893	154,582	389,929	56,200	95,714
210										
211	**TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP**		215,390,455	48,887,640	90,321,539	351,600	4,650,624	13,188,126	1,581,042	1,871,831
212										
213	**ADMINISTRATIVE & GENERAL EXPENSE**									
214	92000-A&G Salaries	SALWAGXAG	17,254,441	2,675,951	1,889,219	31,962	634,428	1,746,186	208,319	213,230
215	92100-A&G Office & Supplies	SALWAGXAG	11,451,920	1,776,052	1,253,890	21,213	421,075	1,158,958	138,263	141,523
216	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,836,865)	(1,370,489)	(967,564)	(16,369)	(324,922)	(894,309)	(106,691)	(109,206)
217	92300-A&G Outside Services	SALWAGXAG	7,152,972	1,109,338	783,191	13,250	263,007	723,896	86,361	88,396
218	92400-A&G Property Insurance	TOTPLT	1,677,191	183,589	507,957	24,720	81,723	167,236	19,591	55,119
219	92500-A&G Injuries & Damages	SALWAGXAG	3,919,743	607,904	429,179	7,261	144,125	396,686	47,325	48,440
220	926000-Employee pensions and benefits	SALWAGXAG	20,142,697	3,123,884	2,205,459	37,312	740,626	2,038,483	243,190	248,923
221	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0
222	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	244,259	172,447	2,917	57,910	159,391	19,015	19,464
223	92800R-Regulatory Commision Expense TX	CLAIMREV	8,603,078	1,893,790	1,844,860	88,790	314,158	732,249	86,766	163,498
224	92800R-Regulatory Commision Expense TX	CLAIMREVR	177,925	25,315	37,788	1,999	8,348	19,469	2,837	5,343
225	92804R-Regulatory Commision Expense Misc	CLAIMREV	63,585	13,997	13,635	656	2,322	5,412	641	1,208
226	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(731,164)	(113,395)	(80,056)	(1,354)	(26,884)	(73,995)	(8,828)	(9,036)
227	93020-A&G Misc General Exp	SALWAGXAG	259,056	40,176	28,365	480	9,525	26,217	3,128	3,201
228	93100-A&G Rents	GENLPLT	6,662,336	1,011,029	713,785	12,076	239,700	659,745	78,707	80,563
229	93500-A&G Maint of Gen PLT	GENLPLT	64,574	9,799	6,918	117	2,323	6,394	763	781
230	Recoverable Contributions and Donations	SALWAGES	2,556,746	396,520	279,943	4,736	94,009	258,748	30,869	31,596
231	**TOTAL A&G EXPENSE**		71,993,210	11,627,719	9,119,016	229,767	2,661,474	7,130,765	850,256	983,044
232										
233	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		332,621,190	68,990,502	99,440,554	581,367	7,312,098	20,318,891	2,431,299	2,854,875
234										
235	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		287,383,665	60,515,359	99,440,554	581,367	7,312,098	20,318,891	2,431,299	2,854,875
236										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
191	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
192	**CUSTOMER SERVICE EXPENSES**								
193	90800EE-Customer Assistance Hist EE Amort	ENETRKR	(30,099)	0	0	0	0	0	0
194	90804EE-Customer Assistance SaversSwitch	PRODPLT	775,839	0	0	0	0	0	0
195	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	0	0	0	0	732,846	0
196	90800-Customer Asst Expense	CUSTASST	(14,672)	0	0	0	0	(14,672)	0
197	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0
198	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
199	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0
200	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
201	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
202	910000-Misc Cust Serv Expense	CUSTASST	45,530	0	0	0	0	45,530	0
203	**TOTAL CUSTOMER SERVICE EXPENSE**		1,509,443	0	0	0	0	763,704	0
204									
205	**SALES EXPENSES**								
206	91200-Economic Development	OX_902_3	188,566	0	0	0	77,395	111,171	0
207	**SALES EXPENSES TOTAL**		188,566	0	0	0	77,395	111,171	0
208									
209	**TOTAL CUSTOMER OPERATIONS EXPENSE**		13,755,206	53,709	123,648	2,140	3,534,119	5,886,831	114,960
210									
211	**TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP**		215,390,455	815,501	3,490,608	1,708,608	3,534,119	5,886,831	114,960
212									
213	**ADMINISTRATIVE & GENERAL EXPENSE**								
214	92000-A&G Salaries	SALWAGXAG	17,254,441	91,465	951,734	359,571	656,652	1,237,721	0
215	92100-A&G Office & Supplies	SALWAGXAG	11,451,920	60,706	631,674	238,650	435,826	821,486	0
216	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,836,865)	(46,844)	(487,431)	(184,154)	(336,305)	(633,899)	0
217	92300-A&G Outside Services	SALWAGXAG	7,152,972	37,917	394,549	149,063	272,221	513,107	0
218	92400-A&G Property Insurance	TOTPLT	1,677,191	23,643	27,091	12,553	5,906	16,826	0
219	92500-A&G Injuries & Damages	SALWAGXAG	3,919,743	20,778	216,208	81,685	149,174	281,177	0
220	926000-Employee pensions and benefits	SALWAGXAG	20,142,697	106,775	1,111,047	419,760	766,571	1,444,905	0
221	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
222	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	8,349	86,874	32,821	59,939	112,978	0
223	92800R-Regulatory Commision Expense TX	CLAIMREV	8,603,078	72,258	175,975	85,658	100,158	214,643	(5,638)
224	92800R-Regulatory Commision Expense TX	CLAIMREVR	177,925	2,921	5,488	0	4,639	8,698	(265)
225	92804R-Regulatory Commision Expense Misc	CLAIMREV	63,585	534	1,301	633	740	1,586	(42)
226	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(731,164)	(3,876)	(40,330)	(15,237)	(27,826)	(52,449)	0
227	93020-A&G Misc General Exp	SALWAGXAG	259,056	1,373	14,289	5,399	9,859	18,583	0
228	93100-A&G Rents	GENLPLT	6,662,336	34,557	359,585	135,853	248,097	610,893	0
229	93500-A&G Maint of Gen PLT	GENLPLT	64,574	335	3,485	1,317	2,405	5,921	0
230	Recoverable Contributions and Donations	SALWAGES	2,556,746	13,553	141,027	53,281	97,302	183,404	0
231	**TOTAL A&G EXPENSE**		71,993,210	424,446	3,592,566	1,376,853	2,445,356	4,785,581	(5,944)
232									
233	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		332,621,190	1,239,947	7,083,174	3,085,460	5,979,476	10,672,412	109,016
234									
235	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		287,383,665	1,239,947	7,083,174	3,085,460	5,979,476	10,672,412	109,016
236									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
237	**DEPRECIATION AND AMORTIZATION EXPENSE**								
238	**INTANGIBLE**								
239	303003-Intg Misc Computr Softwar	SALWAGXAG	217,234	142,032	33,690	41,511	82,245	0	320
240	303004-Intg Misc Computr Softwar	SALWAGXAG	11,803,315	7,717,277	1,830,549	2,255,490	4,468,771	0	17,389
241	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,808,991	1,836,582	435,640	536,769	1,063,493	0	4,138
242	303010-Intg Misc Computr Softwar	SALWAGXAG	318,577	208,293	49,407	60,877	120,614	0	469
243	303014-Intg CRS Computr Softwar	CUST	87,567	0	0	87,567	0	0	0
244	**TOTAL INTANGIBLE**		15,235,684	9,904,184	2,349,286	2,982,213	5,735,124	0	22,316
245									
246	**PRODUCTION**								
247	**Steam Production**								
248	310002-Steam Prod Land Rights	DPROD	25,793	25,793	0	0	25,793	0	0
249	310003-Steam Prod Water Rights	DPROD	328,310	328,310	0	0	328,310	0	0
250	310004-Steam Prod Land Rights-NM	DPROD	973	973	0	0	973	0	0
251	311000E-Steam Prod Str & Improv	DPROD	7,857,577	7,857,577	0	0	7,857,577	0	0
252	312000E-Steam Prod Boiler Plant E	DPROD	27,102,107	27,102,107	0	0	27,102,107	0	0
253	314000-Steam Prod Turbogen Unit	DPROD	14,062,236	14,062,236	0	0	14,062,236	0	0
254	315000E-Steam Prod Acc Elec Eq	DPROD	2,290,593	2,290,593	0	0	2,290,593	0	0
255	316000E-Steam Prod Misc Pwr Plt E	DPROD	788,783	788,783	0	0	788,783	0	0
256	Total Steam Production		52,456,372	52,456,372	0	0	52,456,372	0	0
257	Other Production Equipment:								
258	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
259	341000E-Other Prod Str & Impr	DPROD	220,404	220,404	0	0	220,404	0	0
260	342000E-Other Prod Fuel Hldr	DPROD	102344.6869	102344.6869	0	0	102344.6869	0	0
261	343000-Other Prod Prime Mover	DPROD	934686.7522	934686.7522	0	0	934686.7522	0	0
262	344000E-Other Prod Generator	DPROD	2,768,195	2,768,195	0	0	2,768,195	0	0
263	344045-Other Prod Generator-Wind	WIND	16,554,620	0	16,554,620	0	0	0	0
264	345000E-Other Prod Access Elect Equip	DPROD	492,307	492,307	0	0	492,307	0	0
265	346000E-Other Prod Misc Pwr P	DPROD	80,672	80,672	0	0	80,672	0	0
266	**Total Other Production Equipment**		21,153,229	4,598,610	16,554,620	0	4,598,610	0	0
267	**TOTAL PRODUCTION**		73,609,601	57,054,981	16,554,620	0	57,054,981	0	0
268									
269	**TRANSMISSION**								
270	350002E-Transmission Land Right	DTRAN	802,729	802,729	0	0	0	0	0
271	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	68,147	68,147	0	0	0	0	0
272	352000-Transmission Str & Improv	DTRAN	898,131	898,131	0	0	0	0	0
273	352010-Tran Str & Impr-Prod	DPRODTI	9,087	9,087	0	0	0	0	9,087
274	353000E-Transmission Station	DTRAN	11,424,167	11,424,167	0	0	0	0	0
275	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	0	0	208,591	0	0	0
276	353010-Tran Station Equip Pro	DPRODTI	434,086	434,086	0	0	0	0	434,086
277	353045-Tran Station Equip-Wind	WIND	0	0	0	0	0	0	0
278	354000E-Tran Towers & Fixture	DTRAN	53,745	53,745	0	0	0	0	0
279	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,563	4,563	0	0	0	0	0
280	355010-Tran Poles & Fixtures-Prod	DPRODTI	7,809	7,809	0	0	0	0	7,809
281	355045-Tran Poles & Fixtures-Wind	WIND	15,188	0	15,188	0	0	0	0
282	355000E-Tran Poles & Fixture	DTRAN	17,827,696	17,827,696	0	0	0	0	0
283	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,513,458	1,513,458	0	0	0	0	0
284	356010-Tran OH Cond & Device-Prod	DPRODTI	475	475	0	0	0	0	475
285	356045-Tran OH Cond & Device-Wind	WIND	16,634	0	16,634	0	0	0	0
286	356000E-Tran OH Conductor & D	DTRAN	5,892,034	5,892,034	0	0	0	0	0
287	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	500,196	500,196	0	0	0	0	0
288	357000E-Tran Underground Cond	DTRAN	2,033	2,033	0	0	0	0	0
289	358000-Tran UG Conductor & Devic	DTRAN	6,130	6,130	0	0	0	0	0
290	359000-Transmission Road & Trai	DTRAN	3,666	3,666	0	0	0	0	0
291	**TOTAL TRANSMISSION**		39,688,563	39,448,151	31,822	208,591	0	0	451,457

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
237	**DEPRECIATION AND AMORTIZATION EXPENSE**									
238	**INTANGIBLE**									
239	303003-Intg Misc Computr Softwar	SALWAGXAG	217,234	33,690	23,785	402	7,987	21,984	2,623	2,685
240	303004-Intg Misc Computr Softwar	SALWAGXAG	11,803,315	1,830,549	1,292,365	21,864	433,996	1,194,520	142,506	145,865
241	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,808,991	435,640	307,561	5,203	103,284	284,276	33,914	34,713
242	303010-Intg Misc Computr Softwar	SALWAGXAG	318,577	49,407	34,882	590	11,714	32,241	3,846	3,937
243	303014-Intg CRS Computr Softwar	CUST	87,567	0	0	0	0	0	0	0
244	**TOTAL INTANGIBLE**		15,235,684	2,349,286	1,658,593	28,060	556,981	1,533,021	182,889	187,200
245										
246	**PRODUCTION**									
247	**Steam Production**									
248	310002-Steam Prod Land Rights	DPROD	25,793	0	0	0	0	0	0	0
249	310003-Steam Prod Water Rights	DPROD	328,310	0	0	0	0	0	0	0
250	310004-Steam Prod Land Rights-NM	DPROD	973	0	0	0	0	0	0	0
251	311000E-Steam Prod Str & Improv	DPROD	7,857,577	0	0	0	0	0	0	0
252	312000E-Steam Prod Boiler Plant E	DPROD	27,102,107	0	0	0	0	0	0	0
253	314000-Steam Prod Turbogen Unit	DPROD	14,062,236	0	0	0	0	0	0	0
254	315000E-Steam Prod Acc Elec Eq	DPROD	2,290,593	0	0	0	0	0	0	0
255	316000E-Steam Prod Misc Pwr Plt E	DPROD	788,783	0	0	0	0	0	0	0
256	Total Steam Production		52,456,372	0	0	0	0	0	0	0
257	Other Production Equipment:									
258	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
259	341000E-Other Prod Str & Impr	DPROD	220,404	0	0	0	0	0	0	0
260	342000E-Other Prod Fuel Hldr	DPROD	102344.6869	0	0	0	0	0	0	0
261	343000-Other Prod Prime Mover	DPROD	934686.7522	0	0	0	0	0	0	0
262	344000E-Other Prod Generator	DPROD	2,768,195	0	0	0	0	0	0	0
263	344045-Other Prod Generator-Wind	WIND	16,554,620	16,554,620	0	0	0	0	0	0
264	345000E-Other Prod Access Elect Equip	DPROD	492,307	0	0	0	0	0	0	0
265	346000E-Other Prod Misc Pwr P	DPROD	80,672	0	0	0	0	0	0	0
266	**Total Other Production Equipment**		21,153,229	16,554,620	0	0	0	0	0	0
267	**TOTAL PRODUCTION**		73,609,601	16,554,620	0	0	0	0	0	0
268										
269	**TRANSMISSION**									
270	350002E-Transmission Land Right	DTRAN	802,729	0	802,729	0	0	0	0	0
271	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	68,147	0	0	68,147	0	0	0	0
272	352000-Transmission Str & Improv	DTRAN	898,131	0	898,131	0	0	0	0	0
273	352010-Tran Str & Impr-Prod	DPRODTI	9,087	0	0	0	0	0	0	0
274	353000E-Transmission Station	DTRAN	11,424,167	0	11,424,167	0	0	0	0	0
275	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	0	0	0	0	0	0	0
276	353010-Tran Station Equip Pro	DPRODTI	434,086	0	0	0	0	0	0	0
277	353045-Tran Station Equip-Wind	WIND	0	0	0	0	0	0	0	0
278	354000E-Tran Towers & Fixture	DTRAN	53,745	0	53,745	0	0	0	0	0
279	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,563	0	0	4,563	0	0	0	0
280	355010-Tran Poles & Fixtures-Prod	DPRODTI	7,809	0	0	0	0	0	0	0
281	355045-Tran Poles & Fixtures-Wind	WIND	15,188	15,188	0	0	0	0	0	0
282	355000E-Tran Poles & Fixture	DTRAN	17,827,696	0	17,827,696	0	0	0	0	0
283	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,513,458	0	0	1,513,458	0	0	0	0
284	356010-Tran OH Cond & Device-Prod	DPRODTI	475	0	0	0	0	0	0	0
285	356045-Tran OH Cond & Device-Wind	WIND	16,634	16,634	0	0	0	0	0	0
286	356000E-Tran OH Conductor & D	DTRAN	5,892,034	0	5,892,034	0	0	0	0	0
287	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	500,196	0	0	500,196	0	0	0	0
288	357000E-Tran Underground Cond	DTRAN	2,033	0	2,033	0	0	0	0	0
289	358000-Tran UG Conductor & Devic	DTRAN	6,130	0	6,130	0	0	0	0	0
290	359000-Transmission Road & Trai	DTRAN	3,666	0	3,666	0	0	0	0	0
291	**TOTAL TRANSMISSION**		39,688,563	31,822	36,910,331	2,086,363	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
237	**DEPRECIATION AND AMORTIZATION EXPENSE**								
238	**INTANGIBLE**								
239	303003-Intg Misc Computr Softwar	SALWAGXAG	217,234	1,152	11,982	4,527	8,267	15,583	0
240	303004-Intg Misc Computr Softwar	SALWAGXAG	11,803,315	62,569	651,057	245,973	449,199	846,693	0
241	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,808,991	14,890	154,941	58,537	106,902	201,499	0
242	303010-Intg Misc Computr Softwar	SALWAGXAG	318,577	1,689	17,572	6,639	12,124	22,853	0
243	303014-Intg CRS Computr Softwar	CUST	87,567	0	0	0	0	87,567	0
244	**TOTAL INTANGIBLE**		15,235,684	80,299	835,552	315,676	576,492	1,174,194	0
245									
246	**PRODUCTION**								
247	**Steam Production**								
248	310002-Steam Prod Land Rights	DPROD	25,793	0	0	0	0	0	0
249	310003-Steam Prod Water Rights	DPROD	328,310	0	0	0	0	0	0
250	310004-Steam Prod Land Rights-NM	DPROD	973	0	0	0	0	0	0
251	311000E-Steam Prod Str & Improv	DPROD	7,857,577	0	0	0	0	0	0
252	312000E-Steam Prod Boiler Plant E	DPROD	27,102,107	0	0	0	0	0	0
253	314000-Steam Prod Turbogen Unit	DPROD	14,062,236	0	0	0	0	0	0
254	315000E-Steam Prod Acc Elec Eq	DPROD	2,290,593	0	0	0	0	0	0
255	316000E-Steam Prod Misc Pwr Plt E	DPROD	788,783	0	0	0	0	0	0
256	Total Steam Production		52,456,372	0	0	0	0	0	0
257	Other Production Equipment:								
258	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
259	341000E-Other Prod Str & Impr	DPROD	220,404	0	0	0	0	0	0
260	342000E-Other Prod Fuel Hldr	DPROD	102344.6869	0	0	0	0	0	0
261	343000-Other Prod Prime Mover	DPROD	934686.7522	0	0	0	0	0	0
262	344000E-Other Prod Generator	DPROD	2,768,195	0	0	0	0	0	0
263	344045-Other Prod Generator-Wind	WIND	16,554,620	0	0	0	0	0	0
264	345000E-Other Prod Access Elect Equip	DPROD	492,307	0	0	0	0	0	0
265	346000E-Other Prod Misc Pwr P	DPROD	80,672	0	0	0	0	0	0
266	**Total Other Production Equipment**		21,153,229	0	0	0	0	0	0
267	**TOTAL PRODUCTION**		73,609,601	0	0	0	0	0	0
268									
269	**TRANSMISSION**								
270	350002E-Transmission Land Right	DTRAN	802,729	0	0	0	0	0	0
271	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	68,147	0	0	0	0	0	0
272	352000-Transmission Str & Improv	DTRAN	898,131	0	0	0	0	0	0
273	352010-Tran Str & Impr-Prod	DPRODTI	9,087	0	0	0	0	0	0
274	353000E-Transmission Station	DTRAN	11,424,167	0	0	0	0	0	0
275	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	0	208,591	0	0	0	0
276	353010-Tran Station Equip Pro	DPRODTI	434,086	0	0	0	0	0	0
277	353045-Tran Station Equip-Wind	WIND	0	0	0	0	0	0	0
278	354000E-Tran Towers & Fixture	DTRAN	53,745	0	0	0	0	0	0
279	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,563	0	0	0	0	0	0
280	355010-Tran Poles & Fixtures-Prod	DPRODTI	7,809	0	0	0	0	0	0
281	355045-Tran Poles & Fixtures-Wind	WIND	15,188	0	0	0	0	0	0
282	355000E-Tran Poles & Fixture	DTRAN	17,827,696	0	0	0	0	0	0
283	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,513,458	0	0	0	0	0	0
284	356010-Tran OH Cond & Device-Prod	DPRODTI	475	0	0	0	0	0	0
285	356045-Tran OH Cond & Device-Wind	WIND	16,634	0	0	0	0	0	0
286	356000E-Tran OH Conductor & D	DTRAN	5,892,034	0	0	0	0	0	0
287	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	500,196	0	0	0	0	0	0
288	357000E-Tran Underground Cond	DTRAN	2,033	0	0	0	0	0	0
289	358000-Tran UG Conductor & Devic	DTRAN	6,130	0	0	0	0	0	0
290	359000-Transmission Road & Trai	DTRAN	3,666	0	0	0	0	0	0
291	**TOTAL TRANSMISSION**		39,688,563	0	208,591	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
292	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
293	**DISTRIBUTION**								
294	360005-Dist Land Rights-TX	DDISPSUB	40,339	40,339	0	0	0	0	0
295	361000E-Str & Improv	DDISPSUB	237,508	237,508	0	0	0	0	0
296	362000E-Other Eq	DDISPSUB	4,071,137	4,071,137	0	0	0	0	0
297	364000-Dist Poles, Towers & Fixt	PLT_364	6988643.151	6988643.151	0	0	0	0	0
298	365000-Dist OH Conductor & Devic	PLT_365	5,551,734	5,551,734	0	0	0	0	0
299	366000E-Dist Underground Cond	PLT_366	343,915	343,915	0	0	0	0	0
300	367000E-Dist UG Conductor & D	PLT_367	861,651	861,651	0	0	0	0	0
301	368000E-Dist Line Transformer	PLT_368	3,570,375	3,570,375	0	0	0	0	0
302	369010-Distribution Services O	CSERVICE	946,485	0	0	946,485	0	0	0
303	369020-Distribution Services U	CSERVICE	814,720	0	0	814,720	0	0	0
304	370000E-Distribution Meter	CMETERS	1,515,337	0	0	1,515,337	0	0	0
305	371000E-Dist Inst on Cust Premis	CUSTPREM	359,395	0	0	359,395	0	0	0
306	373000-Dist Street Light & Sg Sy	CLIGHT	680,063	0	0	680,063	0	0	0
307	**TOTAL DISTRIBUTION**		25,981,302	21,665,303	0	4,316,000	0	0	0
308									
309	**GENERAL**								
310	389002-General Land Rights	SALWAGXAG	482	315	75	92	182	0	1
311	390000-Genl Structures & Improv	SALWAGXAG	688,586	450,213	106,791	131,582	260,701	0	1,014
312	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
313	390007-Genl Str & Imp Lease Bld	SALWAGXAG	139,819	91,417	21,684	26,718	52,936	0	206
314	390050-Genl Str & Imp-Call Center	CUST	159,970	0	0	159,970	0	0	0
315	391000-General Office Furn & E	SALWAGXAG	506,647	331,257	78,575	96,815	191,818	0	746
316	391004-General Info Sys Computer	SALWAGXAG	8,621,159	5,636,711	1,337,036	1,647,413	3,263,997	0	12,701
317	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
318	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
319	392010-General Transp Eq Grp	CUST	101,681	0	0	101,681	0	0	0
320	392020-General Transp Eq Grp 2	CUST	1,129,153	0	0	1,129,153	0	0	0
321	392030-General Transp Eq Trailer	CUST	158,719	0	0	158,719	0	0	0
322	392040-General Transp Eq Grp 4	CUST	1,167,553	0	0	1,167,553	0	0	0
323	393000-General Stores Equipmen	SALWAGXAG	8,339	5,452	1,293	1,594	3,157	0	12
324	394000-General Tools & Shop Equi	SALWAGXAG	840,844	549,763	130,405	160,677	318,346	0	1,239
325	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
326	395000-General Laboratory Equi	SALWAGXAG	209,771	137,153	32,533	40,085	79,420	0	309
327	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
328	396000-General Power Operated E	SALWAGXAG	234,934	153,605	36,435	44,893	88,947	0	346
329	397000-General Communication E	SALWAGXAG	1,735,153	1,134,483	269,101	331,570	656,934	0	2,556
330	397010-General Comm Eq Two Wa	SALWAGXAG	1,734,856	1,134,288	269,055	331,513	656,822	0	2,556
331	397020-General Comm Eq AE	SALWAGXAG	1,561	1,021	242	298	591	0	2
332	397030-General Comm Eq EM	SALWAGXAG	285,433	186,623	44,267	54,543	108,066	0	420
333	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
334	398000-General Miscellaneous E	SALWAGXAG	69,617	45,517	10,797	13,303	26,357	0	103
335	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
336	**TOTAL GENERAL**		17,794,278	9,857,819	2,338,288	5,598,171	5,708,275	0	22,212
337									
338	40730 - Regulatory Debits	TOTPLT	1,995,708	1,674,897	218,454	102,356	647,700	0	8,222
339									
340	40730-Amortization of Regulatory Debits	TOTPLT	(695,505)	(583,702)	(76,131)	(35,671)	(225,724)	0	(2,865)
341	40740-Amortization of Regulatory Credits	TOTPLT	2,860,773	2,400,903	313,146	146,724	928,454	0	11,785
342									
343	**TOTAL DEPRECIATION EXPENSE**		174,305,136	139,605,336	21,492,470	13,207,330	69,146,081	0	504,206
344	**TOTAL AMORTIZATION EXPENSE**		2,165,268	1,817,200	237,015	111,053	702,730	0	8,920
345	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		176,470,404	141,422,536	21,729,485	13,318,383	69,848,811	0	513,126
346	**OTHER OPERATING EXPENSES**								
347									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
292	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
293	**DISTRIBUTION**									
294	360005-Dist Land Rights-TX	DDISPSUB	40,339	0	0	0	40,339	0	0	0
295	361000E-Str & Improv	DDISPSUB	237,508	0	0	0	237,508	0	0	0
296	362000E-Other Eq	DDISPSUB	4,071,137	0	0	0	4,071,137	0	0	0
297	364000-Dist Poles, Towers & Fixt	PLT_364	6988643.151	0	0	0	0	6234568.555	754074.596	0
298	365000-Dist OH Conductor & Devic	PLT_365	5,551,734	0	0	0	0	4,952,702	599,032	0
299	366000E-Dist Underground Cond	PLT_366	343,915	0	0	0	0	310,245	33,669	0
300	367000E-Dist UG Conductor & D	PLT_367	861,651	0	0	0	0	777,296	84,356	0
301	368000E-Dist Line Transformer	PLT_368	3,570,375	0	0	0	0	198,870	0	3,371,506
302	369010-Distribution Services O	CSERVICE	946,485	0	0	0	0	0	0	0
303	369020-Distribution Services U	CSERVICE	814,720	0	0	0	0	0	0	0
304	370000E-Distribution Meter	CMETERS	1,515,337	0	0	0	0	0	0	0
305	371000E-Dist Inst on Cust Premis	CUSTPREM	359,395	0	0	0	0	0	0	0
306	373000-Dist Street Light & Sg Sy	CLIGHT	680,063	0	0	0	0	0	0	0
307	**TOTAL DISTRIBUTION**		25,981,302	0	0	0	4,348,984	12,473,681	1,471,132	3,371,506
308										
309	**GENERAL**									
310	389002-General Land Rights	SALWAGXAG	482	75	53	1	18	49	6	6
311	390000-Genl Structures & Improv	SALWAGXAG	688,586	106,791	75,395	1,276	25,319	69,686	8,314	8,510
312	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0
313	390007-Genl Str & Imp Lease Bld	SALWAGXAG	139,819	21,684	15,309	259	5,141	14,150	1,688	1,728
314	390050-Genl Str & Imp-Call Center	CUST	159,970	0	0	0	0	0	0	0
315	391000-General Office Furn & E	SALWAGXAG	506,647	78,575	55,474	939	18,629	51,274	6,117	6,261
316	391004-General Info Sys Computer	SALWAGXAG	8,621,159	1,337,036	943,946	15,970	316,991	872,479	104,086	106,540
317	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
318	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
319	392010-General Transp Eq Grp	CUST	101,681	0	0	0	0	0	0	0
320	392020-General Transp Eq Grp 2	CUST	1,129,153	0	0	0	0	0	0	0
321	392030-General Transp Eq Trailer	CUST	158,719	0	0	0	0	0	0	0
322	392040-General Transp Eq Grp 4	CUST	1,167,553	0	0	0	0	0	0	0
323	393000-General Stores Equipmen	SALWAGXAG	8,339	1,293	913	15	307	844	101	103
324	394000-General Tools & Shop Equi	SALWAGXAG	840,844	130,405	92,066	1,558	30,917	85,095	10,152	10,391
325	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
326	395000-General Laboratory Equi	SALWAGXAG	209,771	32,533	22,968	389	7,713	21,229	2,533	2,592
327	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
328	396000-General Power Operated E	SALWAGXAG	234,934	36,435	25,723	435	8,638	23,776	2,836	2,903
329	397000-General Communication E	SALWAGXAG	1,735,153	269,101	189,985	3,214	63,800	175,601	20,949	21,443
330	397010-General Comm Eq Two Wa	SALWAGXAG	1,734,856	269,055	189,952	3,214	63,789	175,571	20,946	21,439
331	397020-General Comm Eq AE	SALWAGXAG	1,561	242	171	3	57	158	19	19
332	397030-General Comm Eq EM	SALWAGXAG	285,433	44,267	31,253	529	10,495	28,886	3,446	3,527
333	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
334	398000-General Miscellaneous E	SALWAGXAG	69,617	10,797	7,622	129	2,560	7,045	841	860
335	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
336	**TOTAL GENERAL**		17,794,278	2,338,288	1,650,829	27,929	554,373	1,525,844	182,033	186,324
337										
338	40730 - Regulatory Debits	TOTPLT	1,995,708	218,454	604,424	29,415	97,243	198,996	23,311	65,586
339										
340	40730-Amortization of Regulatory Debits	TOTPLT	(695,505)	(76,131)	(210,642)	(10,251)	(33,889)	(69,350)	(8,124)	(22,857)
341	40740-Amortization of Regulatory Credits	TOTPLT	2,860,773	313,146	866,418	42,165	139,395	285,254	33,416	94,015
342										
343	**TOTAL DEPRECIATION EXPENSE**		174,305,136	21,492,470	40,824,177	2,171,767	5,557,582	15,731,543	1,859,364	3,810,616
344	**TOTAL AMORTIZATION EXPENSE**		2,165,268	237,015	655,777	31,914	105,505	215,903	25,292	71,159
345	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		176,470,404	21,729,485	41,479,954	2,203,681	5,663,087	15,947,446	1,884,656	3,881,774
346	**OTHER OPERATING EXPENSES**									
347										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	DISTIBUTION COSTS METERING	CUSTOMER COSTS LIGHTING	CUSTOMER COSTS METREAD	CUSTOMER COSTS CUSTACCTSS	CUSTOMER COSTS CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
292	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
293	**DISTRIBUTION**								
294	360005-Dist Land Rights-TX	DDISPSUB	40,339	0	0	0	0	0	0
295	361000E-Str & Improv	DDISPSUB	237,508	0	0	0	0	0	0
296	362000E-Other Eq	DDISPSUB	4,071,137	0	0	0	0	0	0
297	364000-Dist Poles, Towers & Fixt	PLT_364	6988643.151	0	0	0	0	0	0
298	365000-Dist OH Conductor & Devic	PLT_365	5,551,734	0	0	0	0	0	0
299	366000E-Dist Underground Cond	PLT_366	343,915	0	0	0	0	0	0
300	367000E-Dist UG Conductor & D	PLT_367	861,651	0	0	0	0	0	0
301	368000E-Dist Line Transformer	PLT_368	3,570,375	0	0	0	0	0	0
302	369010-Distribution Services O	CSERVICE	946,485	946,485	0	0	0	0	0
303	369020-Distribution Services U	CSERVICE	814,720	814,720	0	0	0	0	0
304	370000E-Distribution Meter	CMETERS	1,515,337	0	1,515,337	0	0	0	0
305	371000E-Dist Inst on Cust Premis	CUSTPREM	359,395	0	0	359,395	0	0	0
306	373000-Dist Street Light & Sg Sy	CLIGHT	680,063	0	0	680,063	0	0	0
307	**TOTAL DISTRIBUTION**		25,981,302	1,761,205	1,515,337	1,039,458	0	0	0
308									
309	**GENERAL**								
310	389002-General Land Rights	SALWAGXAG	482	3	27	10	18	35	0
311	390000-Genl Structures & Improv	SALWAGXAG	688,586	3,650	37,982	14,350	26,206	49,395	0
312	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
313	390007-Genl Str & Imp Lease Bld	SALWAGXAG	139,819	741	7,712	2,914	5,321	10,030	0
314	390050-Genl Str & Imp-Call Center	CUST	159,970	0	0	0	0	159,970	0
315	391000-General Office Furn & E	SALWAGXAG	506,647	2,686	27,946	10,558	19,281	36,344	0
316	391004-General Info Sys Computer	SALWAGXAG	8,621,159	45,700	475,533	179,659	328,095	618,426	0
317	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
318	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
319	392010-General Transp Eq Grp	CUST	101,681	0	0	0	0	101,681	0
320	392020-General Transp Eq Grp 2	CUST	1,129,153	0	0	0	0	1,129,153	0
321	392030-General Transp Eq Trailer	CUST	158,719	0	0	0	0	158,719	0
322	392040-General Transp Eq Grp 4	CUST	1,167,553	0	0	0	0	1,167,553	0
323	393000-General Stores Equipmen	SALWAGXAG	8,339	44	460	174	317	598	0
324	394000-General Tools & Shop Equi	SALWAGXAG	840,844	4,457	46,380	17,523	32,000	60,317	0
325	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
326	395000-General Laboratory Equi	SALWAGXAG	209,771	1,112	11,571	4,371	7,983	15,048	0
327	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
328	396000-General Power Operated E	SALWAGXAG	234,934	1,245	12,959	4,896	8,941	16,853	0
329	397000-General Communication E	SALWAGXAG	1,735,153	9,198	95,709	36,159	66,035	124,469	0
330	397010-General Comm Eq Two Wa	SALWAGXAG	1,734,856	9,196	95,693	36,153	66,023	124,447	0
331	397020-General Comm Eq AE	SALWAGXAG	1,561	8	86	33	59	112	0
332	397030-General Comm Eq EM	SALWAGXAG	285,433	1,513	15,744	5,948	10,863	20,475	0
333	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
334	398000-General Miscellaneous E	SALWAGXAG	69,617	369	3,840	1,451	2,649	4,994	0
335	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
336	**TOTAL GENERAL**		17,794,278	79,923	831,640	314,199	573,793	3,798,615	0
337									
338	40730 - Regulatory Debits	TOTPLT	1,995,708	28,133	32,236	14,937	7,028	20,022	0
339									
340	40730-Amortization of Regulatory Debits	TOTPLT	(695,505)	(9,804)	(11,234)	(5,206)	(2,449)	(6,978)	0
341	40740-Amortization of Regulatory Credits	TOTPLT	2,860,773	40,328	46,209	21,412	10,074	28,701	0
342									
343	**TOTAL DEPRECIATION EXPENSE**		174,305,136	1,949,560	3,423,356	1,684,270	1,157,313	4,992,831	0
344	**TOTAL AMORTIZATION EXPENSE**		2,165,268	30,523	34,975	16,206	7,625	21,723	0
345	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		176,470,404	1,980,084	3,458,331	1,700,477	1,164,938	5,014,554	0
346	**OTHER OPERATING EXPENSES**								
347									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
348	**TAXES OTHER THAN INCOME TAXES**								
349									
350	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,314,780	3,474,924	824,257	1,015,599	2,012,192	0	7,830
351	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0
352	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0
353	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0
354	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0
355	408100-Tax Other Than Income Tax - Property	NETPLT	29,270,491	23,740,153	4,286,905	1,243,433	6,807,372	0	96,139
356	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
357	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
358	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,310,169	0	11,310,169	0	0	0	0
359	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,433,165	0	7,433,165	0	0	0	0
360	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	173,424	140,657	25,399	7,367	40,333	0	570
361	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
362									
363	Payroll Tax Adjustment	SALWAGES	(159,000)	(103,958)	(24,659)	(30,383)	(60,198)	0	(234)
364	**TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTH**		41,859,435	27,111,119	12,519,668	2,228,648	8,759,367	0	103,735
365									
366	**TOTAL TAXES OTHER THAN INCOME**		53,343,028	27,251,776	23,855,237	2,236,015	8,799,699	0	104,304
367									
368									
369									
370									
371									
372									
373									
374									
375									
376									
377									
378									
379									
380									
381									
382									
383									
384									
385									
386									
387									
388									
389									
390									
391									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
348	**TAXES OTHER THAN INCOME TAXES**									
349										
350	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,314,780	824,257	581,924	9,845	195,419	537,867	64,167	65,680
351	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0	0
352	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0	0
353	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0	0
354	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0	0
355	408100-Tax Other Than Income Tax - Property	NETPLT	29,270,491	4,286,905	10,566,260	507,073	1,581,816	2,967,940	348,687	864,864
356	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0
357	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0
358	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,310,169	11,310,169	0	0	0	0	0	0
359	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,433,165	7,433,165	0	0	0	0	0	0
360	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	173,424	25,399	62,604	3,004	9,372	17,585	2,066	5,124
361	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0
362										
363	Payroll Tax Adjustment	SALWAGES	(159,000)	(24,659)	(17,409)	(295)	(5,846)	(16,091)	(1,920)	(1,965)
364	**TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTH**		41,859,435	12,519,668	11,130,775	516,624	1,771,389	3,489,716	410,935	928,579
365										
366	**TOTAL TAXES OTHER THAN INCOME**		53,343,028	23,855,237	11,193,379	519,628	1,780,761	3,507,300	413,001	933,703
367										
368										
369										
370										
371										
372										
373										
374										
375										
376										
377										
378										
379										
380										
381										
382										
383										
384										
385										
386										
387										
388										
389										
390										
391										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
348	**TAXES OTHER THAN INCOME TAXES**								
349									
350	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,314,780	28,173	293,157	110,756	202,265	381,248	0
351	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0
352	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0
353	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0
354	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0
355	408100-Tax Other Than Income Tax - Property	NETPLT	29,270,491	337,234	400,617	231,858	80,260	193,463	0
356	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
357	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
358	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,310,169	0	0	0	0	0	0
359	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,433,165	0	0	0	0	0	0
360	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	173,424	1,998	2,374	1,374	476	1,146	0
361	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
362									
363	Payroll Tax Adjustment	SALWAGES	(159,000)	(843)	(8,770)	(3,313)	(6,051)	(11,406)	0
364	**TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTH**		41,859,435	364,565	685,004	339,301	276,474	563,305	0
365									
366	**TOTAL TAXES OTHER THAN INCOME**		53,343,028	366,563	687,377	340,675	276,949	564,451	0
367									
368									
369									
370									
371									
372									
373									
374									
375									
376									
377									
378									
379									
380									
381									
382									
383									
384									
385									
386									
387									
388									
389									
390									
391									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
392	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
393	**OPERATING REVENUES**								
394	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	553,798,751	381,776,616	126,209,856	45,812,280	157,939,335	37,433,741	1,081,596
395	**OTHER OPERATING REVENUE**	SCH REV, LN 30	92,132,975	90,317,332	366,260	1,449,383	864,295	73,336	6,598
396	TOTAL OPERATING REVENUES	SCH REV, LN 32	645,931,726	472,093,947	126,576,116	47,261,662	158,803,629	37,507,077	1,088,194
397	**Less:**								
398	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 233	332,621,190	235,461,204	68,990,502	28,169,484	64,784,094	37,481,921	256,104
399	DEPRECIATION EXPENSE	SCH DAX, LN 107	174,305,136	139,605,336	21,492,470	13,207,330	69,146,081	0	504,206
400	AMORTIZATION EXPENSE	SCH DAX, LN 108	2,165,268	1,817,200	237,015	111,053	702,730	0	8,920
401	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	53,343,028	27,251,776	23,855,237	2,236,015	8,799,699	0	104,304
402	NET OPERATING INCOME BEFORE TAXES		83,497,104	67,958,431	12,000,892	3,537,780	15,371,025	25,156	214,659
403	Less:								
404	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.96%)		50,702,780	39,564,870	8,909,950	2,227,960	11,232,621	(6,508)	146,004
405									
406									
407	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		32,794,324	28,393,562	3,090,942	1,309,820	4,138,404	31,663	68,655
408									
409	**SCHEDULE M ITEMS**								
410	Sched M: Plant Temporary								
411	303003-Intg Misc Computr Softwar	SALWAGXAG	27,762	18,152	4,306	5,305	10,511	0	41
412	303004-Intg Misc Computr Softwar	SALWAGXAG	1,157,479	756,786	179,511	221,182	438,225	0	1,705
413	303005-Intg Misc Computr Soft 15y	SALWAGXAG	717,548	469,150	111,283	137,116	271,666	0	1,057
414	303010-Intg Misc Computr Softwar	SALWAGXAG	82,034	53,636	12,722	15,676	31,058	0	121
415	303014-Intg CRS Computr Softwar	CUST	(14,567)	0	0	(14,567)	0	0	0
416	**TOTAL INTANGIBLE**		1,970,257	1,297,723	307,822	364,712	751,460	0	2,924
417									
418	310001-Steam Prod Land Own in Fe	DPROD	(1,009)	(1,009)	0	0	(1,009)	0	0
419	310002-Steam Prod Land Rights	DPROD	5,722	5,722	0	0	5,722	0	0
420	310003-Steam Prod Water Rights	DPROD	247,912	247,912	0	0	247,912	0	0
421	310004-Steam Prod Land Rights-NM	DPROD	381	381	0	0	381	0	0
422	311000E-Steam Prod Str & Improv	DPROD	(6,214)	(6,214)	0	0	(6,214)	0	0
423	312000E-Steam Prod Boiler Plant E	DPROD	2,194,516	2,194,516	0	0	2,194,516	0	0
424	314000-Steam Prod Turbogen Unit	DPROD	781,584	781,584	0	0	781,584	0	0
425	315000E-Steam Prod Acc Elec Eq	DPROD	(107,977)	(107,977)	0	0	(107,977)	0	0
426	316000E-Steam Prod Misc Pwr Plt E	DPROD	(249,496)	(249,496)	0	0	(249,496)	0	0
427	**317000-Steam Prod ARC**	DPROD	0	0	0	0	0	0	0
428	**Total Steam Production**		2,865,417	2,865,417	0	0	2,865,417	0	0
429									
430	340001-Other Prod Land Own in Fee	DPROD	(1,051)	(1,051)	0	0	(1,051)	0	0
431	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
432	341000E-Other Prod Str & Impr	DPROD	(922,404)	(922,404)	0	0	(922,404)	0	0
433	342000E-Other Prod Fuel Hldr	DPROD	(1,510)	(1,510)	0	0	(1,510)	0	0
434	343000-Other Prod Prime Mover	DPROD	(423,352)	(423,352)	0	0	(423,352)	0	0
435	344000E-Other Prod Generator	DPROD	640,741	640,741	0	0	640,741	0	0
436	344045-Other Prod Generator-Wind	WIND	(66,912,532)	0	(66,912,532)	0	0	0	0
437	345000E-Other Prod Access Elect Equip	DPROD	48,826	48,826	0	0	48,826	0	0
438	346000E-Other Prod Misc Pwr P	DPROD	(47)	(47)	0	0	(47)	0	0
439	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
440	**Total Other Production Equipment**		(67,571,330)	(658,798)	(66,912,532)	0	(658,798)	0	0
441									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
392	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**									
393	**OPERATING REVENUES**									
394	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	553,798,751	126,209,856	98,084,387	5,098,090	19,143,134	47,489,318	5,654,188	9,852,827
395	**OTHER OPERATING REVENUE**	SCH REV, LN 30	92,132,975	366,260	84,405,945	26,012	1,254,530	2,521,842	295,077	869,699
396	TOTAL OPERATING REVENUES	SCH REV, LN 32	645,931,726	126,576,116	182,490,332	5,124,101	20,397,664	50,011,160	5,949,264	10,722,526
397	**Less:**									
398	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 233	332,621,190	68,990,502	99,440,554	581,367	7,312,098	20,318,891	2,431,299	2,854,875
399	DEPRECIATION EXPENSE	SCH DAX, LN 107	174,305,136	21,492,470	40,824,177	2,171,767	5,557,582	15,731,543	1,859,364	3,810,616
400	AMORTIZATION EXPENSE	SCH DAX, LN 108	2,165,268	237,015	655,777	31,914	105,505	215,903	25,292	71,159
401	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	53,343,028	23,855,237	11,193,379	519,628	1,780,761	3,507,300	413,001	933,703
402	NET OPERATING INCOME BEFORE TAXES		83,497,104	12,000,892	30,376,445	1,819,425	5,641,718	10,237,522	1,220,309	3,052,173
403	Less:									
404	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.96%)		50,702,780	8,909,950	17,801,864	854,127	2,623,231	4,907,635	577,148	1,428,746
405										
406										
407	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		32,794,324	3,090,942	12,574,580	965,297	3,018,487	5,329,887	643,161	1,623,427
408										
409	**SCHEDULE M ITEMS**									
410	Sched M: Plant Temporary									
411	303003-Intg Misc Computr Softwar	SALWAGXAG	27,762	4,306	3,040	51	1,021	2,810	335	343
412	303004-Intg Misc Computr Softwar	SALWAGXAG	1,157,479	179,511	126,734	2,144	42,559	117,139	13,975	14,304
413	303005-Intg Misc Computr Soft 15y	SALWAGXAG	717,548	111,283	78,566	1,329	26,384	72,617	8,663	8,867
414	303010-Intg Misc Computr Softwar	SALWAGXAG	82,034	12,722	8,982	152	3,016	8,302	990	1,014
415	303014-Intg CRS Computr Softwar	CUST	(14,567)	0	0	0	0	0	0	0
416	**TOTAL INTANGIBLE**		1,970,257	307,822	217,322	3,677	72,980	200,868	23,964	24,528
417										
418	310001-Steam Prod Land Own in Fe	DPROD	(1,009)	0	0	0	0	0	0	0
419	310002-Steam Prod Land Rights	DPROD	5,722	0	0	0	0	0	0	0
420	310003-Steam Prod Water Rights	DPROD	247,912	0	0	0	0	0	0	0
421	310004-Steam Prod Land Rights-NM	DPROD	381	0	0	0	0	0	0	0
422	311000E-Steam Prod Str & Improv	DPROD	(6,214)	0	0	0	0	0	0	0
423	312000E-Steam Prod Boiler Plant E	DPROD	2,194,516	0	0	0	0	0	0	0
424	314000-Steam Prod Turbogen Unit	DPROD	781,584	0	0	0	0	0	0	0
425	315000E-Steam Prod Acc Elec Eq	DPROD	(107,977)	0	0	0	0	0	0	0
426	316000E-Steam Prod Misc Pwr Plt E	DPROD	(249,496)	0	0	0	0	0	0	0
427	**317000-Steam Prod ARC**	DPROD	0	0	0	0	0	0	0	0
428	**Total Steam Production**		2,865,417	0	0	0	0	0	0	0
429										
430	340001-Other Prod Land Own in Fee	DPROD	(1,051)	0	0	0	0	0	0	0
431	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
432	341000E-Other Prod Str & Impr	DPROD	(922,404)	0	0	0	0	0	0	0
433	342000E-Other Prod Fuel Hldr	DPROD	(1,510)	0	0	0	0	0	0	0
434	343000-Other Prod Prime Mover	DPROD	(423,352)	0	0	0	0	0	0	0
435	344000E-Other Prod Generator	DPROD	640,741	0	0	0	0	0	0	0
436	344045-Other Prod Generator-Wind	WIND	(66,912,532)	(66,912,532)	0	0	0	0	0	0
437	345000E-Other Prod Access Elect Equip	DPROD	48,826	0	0	0	0	0	0	0
438	346000E-Other Prod Misc Pwr P	DPROD	(47)	0	0	0	0	0	0	0
439	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0
440	**Total Other Production Equipment**		(67,571,330)	(66,912,532)	0	0	0	0	0	0
441										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
392	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
393	**OPERATING REVENUES**								
394	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	553,798,751	4,381,354	12,151,386	5,586,815	7,628,375	16,196,250	(131,900)
395	**OTHER OPERATING REVENUE**	SCH REV, LN 30	92,132,975	373,360	273,751	161,789	18,773	621,968	(258)
396	TOTAL OPERATING REVENUES	SCH REV, LN 32	645,931,726	4,754,714	12,425,137	5,748,604	7,647,148	16,818,217	(132,158)
397	**Less:**								
398	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 233	332,621,190	1,239,947	7,083,174	3,085,460	5,979,476	10,672,412	109,016
399	DEPRECIATION EXPENSE	SCH DAX, LN 107	174,305,136	1,949,560	3,423,356	1,684,270	1,157,313	4,992,831	0
400	AMORTIZATION EXPENSE	SCH DAX, LN 108	2,165,268	30,523	34,975	16,206	7,625	21,723	0
401	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	53,343,028	366,563	687,377	340,675	276,949	564,451	0
402	NET OPERATING INCOME BEFORE TAXES		83,497,104	1,168,120	1,196,255	621,992	225,786	566,800	(241,174)
403	Less:								
404	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.96%)		50,702,780	573,351	745,337	438,939	174,010	416,105	(119,783)
405									
406									
407	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		32,794,324	594,769	450,918	183,053	51,776	150,695	(121,391)
408									
409	**SCHEDULE M ITEMS**								
410	Sched M: Plant Temporary								
411	303003-Intg Misc Computr Softwar	SALWAGXAG	27,762	147	1,531	579	1,057	1,991	0
412	303004-Intg Misc Computr Softwar	SALWAGXAG	1,157,479	6,136	63,845	24,121	44,050	83,030	0
413	303005-Intg Misc Computr Soft 15y	SALWAGXAG	717,548	3,804	39,579	14,953	27,308	51,472	0
414	303010-Intg Misc Computr Softwar	SALWAGXAG	82,034	435	4,525	1,710	3,122	5,885	0
415	303014-Intg CRS Computr Softwar	CUST	(14,567)	0	0	0	0	(14,567)	0
416	**TOTAL INTANGIBLE**		1,970,257	10,521	109,480	41,362	75,536	127,812	0
417									
418	310001-Steam Prod Land Own in Fe	DPROD	(1,009)	0	0	0	0	0	0
419	310002-Steam Prod Land Rights	DPROD	5,722	0	0	0	0	0	0
420	310003-Steam Prod Water Rights	DPROD	247,912	0	0	0	0	0	0
421	310004-Steam Prod Land Rights-NM	DPROD	381	0	0	0	0	0	0
422	311000E-Steam Prod Str & Improv	DPROD	(6,214)	0	0	0	0	0	0
423	312000E-Steam Prod Boiler Plant E	DPROD	2,194,516	0	0	0	0	0	0
424	314000-Steam Prod Turbogen Unit	DPROD	781,584	0	0	0	0	0	0
425	315000E-Steam Prod Acc Elec Eq	DPROD	(107,977)	0	0	0	0	0	0
426	316000E-Steam Prod Misc Pwr Plt E	DPROD	(249,496)	0	0	0	0	0	0
427	**317000-Steam Prod ARC**	DPROD	0	0	0	0	0	0	0
428	**Total Steam Production**		2,865,417	0	0	0	0	0	0
429									
430	340001-Other Prod Land Own in Fee	DPROD	(1,051)	0	0	0	0	0	0
431	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
432	341000E-Other Prod Str & Impr	DPROD	(922,404)	0	0	0	0	0	0
433	342000E-Other Prod Fuel Hldr	DPROD	(1,510)	0	0	0	0	0	0
434	343000-Other Prod Prime Mover	DPROD	(423,352)	0	0	0	0	0	0
435	344000E-Other Prod Generator	DPROD	640,741	0	0	0	0	0	0
436	344045-Other Prod Generator-Wind	WIND	(66,912,532)	0	0	0	0	0	0
437	345000E-Other Prod Access Elect Equip	DPROD	48,826	0	0	0	0	0	0
438	346000E-Other Prod Misc Pwr P	DPROD	(47)	0	0	0	0	0	0
439	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
440	**Total Other Production Equipment**		(67,571,330)	0	0	0	0	0	0
441									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
442	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
443	**SCHEDULE M ITEMS CONTINUED**								
444	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
445	350001-Tran Land Owned in Fe	DTRAN	(1,617)	(1,617)	0	0	0	0	0
446	350002E-Transmission Land Right	DTRAN	(1,801,438)	(1,801,438)	0	0	0	0	0
447	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(152,931)	(152,931)	0	0	0	0	0
448	350045-Tran Land Fee-Wind	WIND	(15)	0	(15)	0	0	0	0
449	352000-Transmission Str & Improv	DTRAN	-908560.9246	-908560.9246	0	0	0	0	0
450	352010-Tran Str & Impr-Prod	DPRODTI	5,744	5,744	0	0	0	0	5,744
451	353000E-Transmission Station	DTRAN	(9,637,602)	(9,637,602)	0	0	0	0	0
452	353010-Tran Station Equip Pro	DPRODTI	233,912	233,912	0	0	0	0	233,912
453	353045-Tran Station Equip-Wind	WIND	(180,290)	0	(180,290)	0	0	0	0
454	354000E-Tran Towers & Fixture	DTRAN	(243,569)	(243,569)	0	0	0	0	0
455	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(20,677)	(20,677)	0	0	0	0	0
456	355010-Tran Poles & Fixtures-Prod	DPRODTI	(12,400)	(12,400)	0	0	0	0	(12,400)
457	355000E-Tran Poles & Fixture	DTRAN	(9,111,959)	(9,111,959)	0	0	0	0	0
458	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(773,547)	(773,547)	0	0	0	0	0
459	355045-Tran Poles & Fixtures-Wind	WIND	(72,313)	0	(72,313)	0	0	0	0
460	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,194)	(1,194)	0	0	0	0	(1,194)
461	356000E-Tran OH Conductor & D	DTRAN	(3,501,328)	(3,501,328)	0	0	0	0	0
462	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(297,240)	(297,240)	0	0	0	0	0
463	356045-Tran OH Cond & Device-Wind	WIND	(92,583)	0	(92,583)	0	0	0	0
464	357000E-Tran Underground Cond	DTRAN	(2,277)	(2,277)	0	0	0	0	0
465	358000-Tran UG Conductor & Devic	DTRAN	(4,078)	(4,078)	0	0	0	0	0
466	359000-Transmission Road & Trai	DTRAN	(4,312)	(4,312)	0	0	0	0	0
467	**TOTAL TRANSMISSION**		-26580274.46	-26235073.71	-345200.7518	0	0	0	226062.0532
468									
469	**DISTRIBUTION**								
470	360001E-Dist Land Owned in Fee	DDISPSUB	(1,566)	(1,566)	0	0	0	0	0
471	360005-Dist Land Rights-TX	DDISPSUB	(42,702)	(42,702)	0	0	0	0	0
472	361000E-Str & Improv	DDISPSUB	(1,276,714)	(1,276,714)	0	0	0	0	0
473	362000E-Other Eq	DDISPSUB	(1,157,342)	(1,157,342)	0	0	0	0	0
474	364000-Dist Poles, Towers & Fixt	PLT_364	(3,108,552)	(3,108,552)	0	0	0	0	0
475	365000-Dist OH Conductor & Devic	PLT_365	(2,105,380)	(2,105,380)	0	0	0	0	0
476	366000E-Dist Underground Cond	PLT_366	(170,505)	(170,505)	0	0	0	0	0
477	367000E-Dist UG Conductor & D	PLT_367	(369,270)	(369,270)	0	0	0	0	0
478	368000E-Dist Line Transformer	PLT_368	205,621	205,621	0	0	0	0	0
479	369000E-Distribution Services	CSERVICE	31,400	0	0	31,400	0	0	0
480	369010-Distribution Services O	CSERVICE	(151,672)	0	0	(151,672)	0	0	0
481	369020-Distribution Services U	CSERVICE	(335,378)	0	0	(335,378)	0	0	0
482	370000E-Distribution Meter	CMETERS	(196,302)	0	0	(196,302)	0	0	0
483	371000E-Dist Inst on Cust Premis	CUSTPREM	(276)	0	0	(276)	0	0	0
484	373000-Dist Street Light & Sg Sy	CLIGHT	(617,795)	0	0	(617,795)	0	0	0
485	**TOTAL DISTRIBUTION**		(9,296,433)	(8,026,410)	0	(1,270,023)	0	0	0
486									
487	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
488	389001-General Land Owned in Fe	SALWAGXAG	(206)	(135)	(32)	(39)	(78)	0	(0)
489	389002-General Land Rights	SALWAGXAG	687	449	107	131	260	0	1
490	390000-Genl Structures & Improv	SALWAGXAG	184,238	120,459	28,573	35,206	69,753	0	271
491	390007-Genl Str & Imp Lease Bld	SALWAGXAG	102,792	67,208	15,942	19,643	38,918	0	151
492	390050-Genl Str & Imp-Call Center	SALWAGXAG	0	0	0	0	0	0	0
493	391000-General Office Furn & E	SALWAGXAG	(235,225)	(153,796)	(36,481)	(44,949)	(89,057)	0	(347)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
442	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
443	**SCHEDULE M ITEMS CONTINUED**									
444	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
445	350001-Tran Land Owned in Fe	DTRAN	(1,617)	0	(1,617)	0	0	0	0	0
446	350002E-Transmission Land Right	DTRAN	(1,801,438)	0	(1,801,438)	0	0	0	0	0
447	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(152,931)	0	0	(152,931)	0	0	0	0
448	350045-Tran Land Fee-Wind	WIND	(15)	(15)	0	0	0	0	0	0
449	352000-Transmission Str & Improv	DTRAN	-908560.9246	0	-908560.9246	0	0	0	0	0
450	352010-Tran Str & Impr-Prod	DPRODTI	5,744	0	0	0	0	0	0	0
451	353000E-Transmission Station	DTRAN	(9,637,602)	0	(9,637,602)	0	0	0	0	0
452	353010-Tran Station Equip Pro	DPRODTI	233,912	0	0	0	0	0	0	0
453	353045-Tran Station Equip-Wind	WIND	(180,290)	(180,290)	0	0	0	0	0	0
454	354000E-Tran Towers & Fixture	DTRAN	(243,569)	0	(243,569)	0	0	0	0	0
455	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(20,677)	0	0	(20,677)	0	0	0	0
456	355010-Tran Poles & Fixtures-Prod	DPRODTI	(12,400)	0	0	0	0	0	0	0
457	355000E-Tran Poles & Fixture	DTRAN	(9,111,959)	0	(9,111,959)	0	0	0	0	0
458	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(773,547)	0	0	(773,547)	0	0	0	0
459	355045-Tran Poles & Fixtures-Wind	WIND	(72,313)	(72,313)	0	0	0	0	0	0
460	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,194)	0	0	0	0	0	0	0
461	356000E-Tran OH Conductor & D	DTRAN	(3,501,328)	0	(3,501,328)	0	0	0	0	0
462	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(297,240)	0	0	(297,240)	0	0	0	0
463	356045-Tran OH Cond & Device-Wind	WIND	(92,583)	(92,583)	0	0	0	0	0	0
464	357000E-Tran Underground Cond	DTRAN	(2,277)	0	(2,277)	0	0	0	0	0
465	358000-Tran UG Conductor & Devic	DTRAN	(4,078)	0	(4,078)	0	0	0	0	0
466	359000-Transmission Road & Trai	DTRAN	(4,312)	0	(4,312)	0	0	0	0	0
467	**TOTAL TRANSMISSION**		-26580274.46	-345200.7518	-25216739.92	-1244395.843	0	0	0	0
468										
469	**DISTRIBUTION**									
470	360001E-Dist Land Owned in Fee	DDISPSUB	(1,566)	0	0	0	(1,566)	0	0	0
471	360005-Dist Land Rights-TX	DDISPSUB	(42,702)	0	0	0	(42,702)	0	0	0
472	361000E-Str & Improv	DDISPSUB	(1,276,714)	0	0	0	(1,276,714)	0	0	0
473	362000E-Other Eq	DDISPSUB	(1,157,342)	0	0	0	(1,157,342)	0	0	0
474	364000-Dist Poles, Towers & Fixt	PLT_364	(3,108,552)	0	0	0	0	(2,773,139)	(335,413)	0
475	365000-Dist OH Conductor & Devic	PLT_365	(2,105,380)	0	0	0	0	(1,878,209)	(227,170)	0
476	366000E-Dist Underground Cond	PLT_366	(170,505)	0	0	0	0	(153,813)	(16,692)	0
477	367000E-Dist UG Conductor & D	PLT_367	(369,270)	0	0	0	0	(333,118)	(36,151)	0
478	368000E-Dist Line Transformer	PLT_368	205,621	0	0	0	0	11,453	0	194,168
479	369000E-Distribution Services	CSERVICE	31,400	0	0	0	0	0	0	0
480	369010-Distribution Services O	CSERVICE	(151,672)	0	0	0	0	0	0	0
481	369020-Distribution Services U	CSERVICE	(335,378)	0	0	0	0	0	0	0
482	370000E-Distribution Meter	CMETERS	(196,302)	0	0	0	0	0	0	0
483	371000E-Dist Inst on Cust Premis	CUSTPREM	(276)	0	0	0	0	0	0	0
484	373000-Dist Street Light & Sg Sy	CLIGHT	(617,795)	0	0	0	0	0	0	0
485	**TOTAL DISTRIBUTION**		(9,296,433)	0	0	0	(2,478,324)	(5,126,827)	(615,427)	194,168
486										
487	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0
488	389001-General Land Owned in Fe	SALWAGXAG	(206)	(32)	(23)	(0)	(8)	(21)	(2)	(3)
489	389002-General Land Rights	SALWAGXAG	687	107	75	1	25	70	8	8
490	390000-Genl Structures & Improv	SALWAGXAG	184,238	28,573	20,173	341	6,774	18,645	2,224	2,277
491	390007-Genl Str & Imp Lease Bld	SALWAGXAG	102,792	15,942	11,255	190	3,780	10,403	1,241	1,270
492	390050-Genl Str & Imp-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
493	391000-General Office Furn & E	SALWAGXAG	(235,225)	(36,481)	(25,755)	(436)	(8,649)	(23,805)	(2,840)	(2,907)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
442	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
443	**SCHEDULE M ITEMS CONTINUED**								
444	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
445	350001-Tran Land Owned in Fe	DTRAN	(1,617)	0	0	0	0	0	0
446	350002E-Transmission Land Right	DTRAN	(1,801,438)	0	0	0	0	0	0
447	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(152,931)	0	0	0	0	0	0
448	350045-Tran Land Fee-Wind	WIND	(15)	0	0	0	0	0	0
449	352000-Transmission Str & Improv	DTRAN	-908560.9246	0	0	0	0	0	0
450	352010-Tran Str & Impr-Prod	DPRODTI	5,744	0	0	0	0	0	0
451	353000E-Transmission Station	DTRAN	(9,637,602)	0	0	0	0	0	0
452	353010-Tran Station Equip Pro	DPRODTI	233,912	0	0	0	0	0	0
453	353045-Tran Station Equip-Wind	WIND	(180,290)	0	0	0	0	0	0
454	354000E-Tran Towers & Fixture	DTRAN	(243,569)	0	0	0	0	0	0
455	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(20,677)	0	0	0	0	0	0
456	355010-Tran Poles & Fixtures-Prod	DPRODTI	(12,400)	0	0	0	0	0	0
457	355000E-Tran Poles & Fixture	DTRAN	(9,111,959)	0	0	0	0	0	0
458	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(773,547)	0	0	0	0	0	0
459	355045-Tran Poles & Fixtures-Wind	WIND	(72,313)	0	0	0	0	0	0
460	356010-Tran OH Cond & Device-Prod	DPRODTI	(1,194)	0	0	0	0	0	0
461	356000E-Tran OH Conductor & D	DTRAN	(3,501,328)	0	0	0	0	0	0
462	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(297,240)	0	0	0	0	0	0
463	356045-Tran OH Cond & Device-Wind	WIND	(92,583)	0	0	0	0	0	0
464	357000E-Tran Underground Cond	DTRAN	(2,277)	0	0	0	0	0	0
465	358000-Tran UG Conductor & Devic	DTRAN	(4,078)	0	0	0	0	0	0
466	359000-Transmission Road & Trai	DTRAN	(4,312)	0	0	0	0	0	0
467	**TOTAL TRANSMISSION**		-26580274.46	0	0	0	0	0	0
468									
469	**DISTRIBUTION**								
470	360001E-Dist Land Owned in Fee	DDISPSUB	(1,566)	0	0	0	0	0	0
471	360005-Dist Land Rights-TX	DDISPSUB	(42,702)	0	0	0	0	0	0
472	361000E-Str & Improv	DDISPSUB	(1,276,714)	0	0	0	0	0	0
473	362000E-Other Eq	DDISPSUB	(1,157,342)	0	0	0	0	0	0
474	364000-Dist Poles, Towers & Fixt	PLT_364	(3,108,552)	0	0	0	0	0	0
475	365000-Dist OH Conductor & Devic	PLT_365	(2,105,380)	0	0	0	0	0	0
476	366000E-Dist Underground Cond	PLT_366	(170,505)	0	0	0	0	0	0
477	367000E-Dist UG Conductor & D	PLT_367	(369,270)	0	0	0	0	0	0
478	368000E-Dist Line Transformer	PLT_368	205,621	0	0	0	0	0	0
479	369000E-Distribution Services	CSERVICE	31,400	31,400	0	0	0	0	0
480	369010-Distribution Services O	CSERVICE	(151,672)	(151,672)	0	0	0	0	0
481	369020-Distribution Services U	CSERVICE	(335,378)	(335,378)	0	0	0	0	0
482	370000E-Distribution Meter	CMETERS	(196,302)	0	(196,302)	0	0	0	0
483	371000E-Dist Inst on Cust Premis	CUSTPREM	(276)	0	0	(276)	0	0	0
484	373000-Dist Street Light & Sg Sy	CLIGHT	(617,795)	0	0	(617,795)	0	0	0
485	**TOTAL DISTRIBUTION**		(9,296,433)	(455,650)	(196,302)	(618,070)	0	0	0
486									
487	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
488	389001-General Land Owned in Fe	SALWAGXAG	(206)	(1)	(11)	(4)	(8)	(15)	0
489	389002-General Land Rights	SALWAGXAG	687	4	38	14	26	49	0
490	390000-Genl Structures & Improv	SALWAGXAG	184,238	977	10,162	3,839	7,012	13,216	0
491	390007-Genl Str & Imp Lease Bld	SALWAGXAG	102,792	545	5,670	2,142	3,912	7,374	0
492	390050-Genl Str & Imp-Call Center	SALWAGXAG	0	0	0	0	0	0	0
493	391000-General Office Furn & E	SALWAGXAG	(235,225)	(1,247)	(12,975)	(4,902)	(8,952)	(16,874)	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
494	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
495	391004-General Info Sys Computer	SALWAGXAG	1,891,383	1,236,629	293,330	361,423	716,083	0	2,786
496	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
497	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0
498	392010-General Transp Eq Grp	SALWAGXAG	53,450	34,947	8,289	10,214	20,236	0	79
499	392020-General Transp Eq Grp 2	SALWAGXAG	687,596	449,566	106,638	131,392	260,326	0	1,013
500	392030-General Transp Eq Trailer	SALWAGXAG	131,959	86,278	20,465	25,216	49,960	0	194
501	392040-General Transp Eq Grp 4	SALWAGXAG	897,865	587,045	139,248	171,573	339,935	0	1,323
502	393000-General Stores Equipmen	SALWAGXAG	(1,194)	(781)	(185)	(228)	(452)	0	(2)
503	394000-General Tools & Shop Equi	SALWAGXAG	(41,191)	(26,932)	(6,388)	(7,871)	(15,595)	0	(61)
504	395000-General Laboratory Equi	SALWAGXAG	(30,825)	(20,154)	(4,781)	(5,890)	(11,670)	0	(45)
505	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
506	396000-General Power Operated E	SALWAGXAG	232,617	152,090	36,076	44,451	88,069	0	343
507	397000-General Communication E	SALWAGXAG	(176,392)	(115,329)	(27,356)	(33,707)	(66,782)	0	(260)
508	397010-General Comm Eq Two Wa	SALWAGXAG	(100,247)	(65,544)	(15,547)	(19,156)	(37,954)	0	(148)
509	397020-General Comm Eq AE	SALWAGXAG	(119)	(78)	(19)	(23)	(45)	0	(0)
510	397030-General Comm Eq EM	SALWAGXAG	(57,205)	(37,402)	(8,872)	(10,931)	(21,658)	0	(84)
511	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
512	398000-General Miscellaneous E	SALWAGXAG	(7,712)	(5,042)	(1,196)	(1,474)	(2,920)	0	(11)
513	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
514	**TOTAL GENERAL**		3,532,272	2,309,480	547,812	674,980	1,337,329	0	5,204
515	Total Sched M: Plant Temporary		(95,080,092)	(28,447,662)	(66,402,099)	(230,331)	4,295,408	0	234,190
516									
517	Sched M: Non-Plant Temporary								
518	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	831	108	51	321	0	4
519	SchM-103 - Environmental Remediation	PRODPLT	(8,462)	(6,430)	(2,031)	0	(6,430)	0	0
520	SchM-107 - Pension Expense	SALWAGES	(1,040,611)	(680,375)	(161,386)	(198,850)	(393,979)	0	(1,533)
521	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
522	SchM-109 - Employee Incentive	SALWAGES	26,467	17,305	4,105	5,058	10,020	0	39
523	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(423,416)	(276,839)	(65,667)	(80,910)	(160,306)	0	(624)
524	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(96,755)	(63,261)	(15,006)	(18,489)	(36,632)	0	(143)
525	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
526	SchM-118 - Inventory Reserve	TOTPLT	(35,884)	(30,116)	(3,928)	(1,840)	(11,646)	0	(148)
527	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,616	357,198	46,589	21,829	138,132	0	1,753
528	SchM-127 - Litigation Reserve	RATEBASE	651,053	508,035	114,409	28,608	144,233	(84)	1,875
529	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
530	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
531	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)	0	(0)
532	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
533	SchM-138 - Rate Case Expense	CLAIMREV	2,429,126	1,712,835	534,722	181,570	664,735	130,755	5,246
534	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
535	SchM-226 - Performance Recognition Award	SALWAGES	13,934	9,110	2,161	2,663	5,275	0	21
536	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0
537	Total Sched M: Non-Plant Temporary		1,942,058	1,548,294	454,076	(60,311)	353,724	130,672	6,490
538									
539	Sched M: Plant Permanent								
540	303003-Intg Misc Computr Softwar	SALWAGXAG	3228.497997	2110.865641	500.7002569	616.9320995	1222.319274	0	4.756211379
541	303004-Intg Misc Computr Softwar	SALWAGXAG	(46,767)	(30,577)	(7,253)	(8,937)	(17,706)	0	(69)
542	303005-Intg Misc Computr Soft 15y	SALWAGXAG	84,158	55,024	13,052	16,082	31,862	0	124
543	303010-Intg Misc Computr Softwar	CUST	9,655	0	0	9,655	0	0	0
544	**TOTAL INTANGIBLE**		50,274	26,558	6,300	17,417	15,378	0	60
545									
546	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
547	310002-Steam Prod Land Rights	DPROD	273	273	0	0	273	0	0
548	310003-Steam Prod Water Rights	DPROD	129	129	0	0	129	0	0
549	310004-Steam Prod Land Rights-NM	DPROD	18	18	0	0	18	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
494	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
495	391004-General Info Sys Computer	SALWAGXAG	1,891,383	293,330	207,091	3,504	69,544	191,412	22,835	23,374
496	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
497	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
498	392010-General Transp Eq Grp	SALWAGXAG	53,450	8,289	5,852	99	1,965	5,409	645	661
499	392020-General Transp Eq Grp 2	SALWAGXAG	687,596	106,638	75,286	1,274	25,282	69,586	8,302	8,497
500	392030-General Transp Eq Trailer	SALWAGXAG	131,959	20,465	14,448	244	4,852	13,355	1,593	1,631
501	392040-General Transp Eq Grp 4	SALWAGXAG	897,865	139,248	98,309	1,663	33,014	90,866	10,840	11,096
502	393000-General Stores Equipmen	SALWAGXAG	(1,194)	(185)	(131)	(2)	(44)	(121)	(14)	(15)
503	394000-General Tools & Shop Equi	SALWAGXAG	(41,191)	(6,388)	(4,510)	(76)	(1,515)	(4,169)	(497)	(509)
504	395000-General Laboratory Equi	SALWAGXAG	(30,825)	(4,781)	(3,375)	(57)	(1,133)	(3,120)	(372)	(381)
505	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
506	396000-General Power Operated E	SALWAGXAG	232,617	36,076	25,470	431	8,553	23,541	2,808	2,875
507	397000-General Communication E	SALWAGXAG	(176,392)	(27,356)	(19,313)	(327)	(6,486)	(17,851)	(2,130)	(2,180)
508	397010-General Comm Eq Two Wa	SALWAGXAG	(100,247)	(15,547)	(10,976)	(186)	(3,686)	(10,145)	(1,210)	(1,239)
509	397020-General Comm Eq AE	SALWAGXAG	(119)	(19)	(13)	(0)	(4)	(12)	(1)	(1)
510	397030-General Comm Eq EM	SALWAGXAG	(57,205)	(8,872)	(6,263)	(106)	(2,103)	(5,789)	(691)	(707)
511	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
512	398000-General Miscellaneous E	SALWAGXAG	(7,712)	(1,196)	(844)	(14)	(284)	(780)	(93)	(95)
513	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
514	**TOTAL GENERAL**		3,532,272	547,812	386,755	6,543	129,878	357,473	42,646	43,652
515	Total Sched M: Plant Temporary		(95,080,092)	(66,402,099)	(24,612,664)	(1,234,176)	(2,275,466)	(4,568,485)	(548,817)	262,348
516										
517	Sched M: Non-Plant Temporary									
518	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	108	300	15	48	99	12	33
519	SchM-103 - Environmental Remediation	PRODPLT	(8,462)	(2,031)	0	0	0	0	0	0
520	SchM-107 - Pension Expense	SALWAGES	(1,040,611)	(161,386)	(113,938)	(1,928)	(38,262)	(105,312)	(12,564)	(12,860)
521	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
522	SchM-109 - Employee Incentive	SALWAGES	26,467	4,105	2,898	49	973	2,678	320	327
523	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(423,416)	(65,667)	(46,361)	(784)	(15,569)	(42,851)	(5,112)	(5,233)
524	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(96,755)	(15,006)	(10,594)	(179)	(3,558)	(9,792)	(1,168)	(1,196)
525	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
526	SchM-118 - Inventory Reserve	TOTPLT	(35,884)	(3,928)	(10,868)	(529)	(1,748)	(3,578)	(419)	(1,179)
527	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,616	46,589	128,903	6,273	20,739	42,439	4,971	13,987
528	SchM-127 - Litigation Reserve	RATEBASE	651,053	114,409	228,586	10,967	33,684	63,017	7,411	18,346
529	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0
530	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0
531	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
532	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
533	SchM-138 - Rate Case Expense	CLAIMREV	2,429,126	534,722	520,906	25,070	88,704	206,754	24,499	46,165
534	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0
535	SchM-226 - Performance Recognition Award	SALWAGES	13,934	2,161	1,526	26	512	1,410	168	172
536	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0	0
537	Total Sched M: Non-Plant Temporary		1,942,058	454,076	701,358	38,980	85,524	154,865	18,118	58,562
538										
539	Sched M: Plant Permanent									
540	303003-Intg Misc Computr Softwar	SALWAGXAG	3228.497997	500.7002569	353.4938233	5.980441071	118.7085598	326.7307427	38.97887118	39.89771791
541	303004-Intg Misc Computr Softwar	SALWAGXAG	(46,767)	(7,253)	(5,121)	(87)	(1,720)	(4,733)	(565)	(578)
542	303005-Intg Misc Computr Soft 15y	SALWAGXAG	84,158	13,052	9,215	156	3,094	8,517	1,016	1,040
543	303010-Intg Misc Computr Softwar	CUST	9,655	0	0	0	0	0	0	0
544	**TOTAL INTANGIBLE**		50,274	6,300	4,447	75	1,494	4,111	490	502
545										
546	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0
547	310002-Steam Prod Land Rights	DPROD	273	0	0	0	0	0	0	0
548	310003-Steam Prod Water Rights	DPROD	129	0	0	0	0	0	0	0
549	310004-Steam Prod Land Rights-NM	DPROD	18	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
494	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
495	391004-General Info Sys Computer	SALWAGXAG	1,891,383	10,026	104,326	39,415	71,980	135,675	0
496	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
497	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0
498	392010-General Transp Eq Grp	SALWAGXAG	53,450	283	2,948	1,114	2,034	3,834	0
499	392020-General Transp Eq Grp 2	SALWAGXAG	687,596	3,645	37,927	14,329	26,168	49,324	0
500	392030-General Transp Eq Trailer	SALWAGXAG	131,959	700	7,279	2,750	5,022	9,466	0
501	392040-General Transp Eq Grp 4	SALWAGXAG	897,865	4,760	49,525	18,711	34,170	64,407	0
502	393000-General Stores Equipmen	SALWAGXAG	(1,194)	(6)	(66)	(25)	(45)	(86)	0
503	394000-General Tools & Shop Equi	SALWAGXAG	(41,191)	(218)	(2,272)	(858)	(1,568)	(2,955)	0
504	395000-General Laboratory Equi	SALWAGXAG	(30,825)	(163)	(1,700)	(642)	(1,173)	(2,211)	0
505	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
506	396000-General Power Operated E	SALWAGXAG	232,617	1,233	12,831	4,848	8,853	16,686	0
507	397000-General Communication E	SALWAGXAG	(176,392)	(935)	(9,730)	(3,676)	(6,713)	(12,653)	0
508	397010-General Comm Eq Two Wa	SALWAGXAG	(100,247)	(531)	(5,529)	(2,089)	(3,815)	(7,191)	0
509	397020-General Comm Eq AE	SALWAGXAG	(119)	(1)	(7)	(2)	(5)	(9)	0
510	397030-General Comm Eq EM	SALWAGXAG	(57,205)	(303)	(3,155)	(1,192)	(2,177)	(4,103)	0
511	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
512	398000-General Miscellaneous E	SALWAGXAG	(7,712)	(41)	(425)	(161)	(293)	(553)	0
513	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
514	**TOTAL GENERAL**		3,532,272	18,724	194,836	73,610	134,428	253,382	0
515	Total Sched M: Plant Temporary		(95,080,092)	(426,405)	108,014	(503,098)	209,964	381,194	0
516									
517	Sched M: Non-Plant Temporary								
518	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	14	16	7	3	10	0
519	SchM-103 - Environmental Remediation	PRODPLT	(8,462)	0	0	0	0	0	0
520	SchM-107 - Pension Expense	SALWAGES	(1,040,611)	(5,516)	(57,399)	(21,686)	(39,603)	(74,647)	0
521	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
522	SchM-109 - Employee Incentive	SALWAGES	26,467	140	1,460	552	1,007	1,899	0
523	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(423,416)	(2,244)	(23,355)	(8,824)	(16,114)	(30,373)	0
524	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(96,755)	(513)	(5,337)	(2,016)	(3,682)	(6,941)	0
525	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
526	SchM-118 - Inventory Reserve	TOTPLT	(35,884)	(506)	(580)	(269)	(126)	(360)	0
527	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,616	6,000	6,875	3,186	1,499	4,270	0
528	SchM-127 - Litigation Reserve	RATEBASE	651,053	7,362	9,571	5,636	2,234	5,343	(1,538)
529	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
530	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
531	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)	0
532	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
533	SchM-138 - Rate Case Expense	CLAIMREV	2,429,126	20,402	49,687	24,186	28,280	60,606	(1,592)
534	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
535	SchM-226 - Performance Recognition Award	SALWAGES	13,934	74	769	290	530	1,000	0
536	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0
537	Total Sched M: Non-Plant Temporary		1,942,058	25,213	(18,293)	1,063	(25,971)	(39,194)	(3,130)
538									
539	Sched M: Plant Permanent								
540	303003-Intg Misc Computr Softwar	SALWAGXAG	3228.497997	17.11403115	178.0800598	67.27970451	122.8669569	231.5913471	0
541	303004-Intg Misc Computr Softwar	SALWAGXAG	(46,767)	(248)	(2,580)	(975)	(1,780)	(3,355)	0
542	303005-Intg Misc Computr Soft 15y	SALWAGXAG	84,158	446	4,642	1,754	3,203	6,037	0
543	303010-Intg Misc Computr Softwar	CUST	9,655	0	0	0	0	9,655	0
544	**TOTAL INTANGIBLE**		50,274	215	2,240	846	1,546	12,569	0
545									
546	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
547	310002-Steam Prod Land Rights	DPROD	273	0	0	0	0	0	0
548	310003-Steam Prod Water Rights	DPROD	129	0	0	0	0	0	0
549	310004-Steam Prod Land Rights-NM	DPROD	18	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
550	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
551	311000E-Steam Prod Str & Improv	DPROD	102	102	0	0	102	0	0
552	312000E-Steam Prod Boiler Plant E	DPROD	425,993	425,993	0	0	425,993	0	0
553	314000-Steam Prod Turbogen Unit	DPROD	197,686	197,686	0	0	197,686	0	0
554	315000E-Steam Prod Acc Elec Eq	DPROD	29,123	29,123	0	0	29,123	0	0
555	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,640	11,640	0	0	11,640	0	0
556	**Total Steam Production**		664,964	664,964	0	0	664,964	0	0
557									
558	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
559	341000E-Other Prod Str & Impr	DPROD	(2,973,451)	(2,973,451)	0	0	(2,973,451)	0	0
560	342000E-Other Prod Fuel Hldr	DPROD	(322)	(322)	0	0	(322)	0	0
561	343000-Other Prod Prime Mover	DPROD	-12314.70155	-12314.70155	0	0	-12314.70155	0	0
562	344000E-Other Prod Generator	DPROD	53,867	53,867	0	0	53,867	0	0
563	344045-Other Prod Generator-Wind	WIND	(7,781,896)	0	(7,781,896)	0	0	0	0
564	345000E-Other Prod Access Elect Equip	DPROD	7,695	7,695	0	0	7,695	0	0
565	346000E-Other Prod Misc Pwr P	DPROD	945	945	0	0	945	0	0
566	**Total Other Production Equipment**		(10,705,478)	(2,923,581)	(7,781,896)	0	(2,923,581)	0	0
567									
568	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
569	350001-Tran Land Owned in Fe	DTRAN	(97)	(97)	0	0	0	0	0
570	350002E-Transmission Land Right	DTRAN	(53,664)	(53,664)	0	0	0	0	0
571	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,556)	(4,556)	0	0	0	0	0
572	352000-Transmission Str & Improv	DTRAN	(80,195)	(80,195)	0	0	0	0	0
573	352010-Tran Str & Impr-Prod	DPRODTI	355	355	0	0	0	0	355
574	353000E-Transmission Station	DTRAN	(853,377)	(853,377)	0	0	0	0	0
575	353010-Tran Station Equip Pro	DPRODTI	14,474	14,474	0	0	0	0	14,474
576	353045-Tran Station Equip-Wind	WIND	(185,054)	0	(185,054)	0	0	0	0
577	354000E-Tran Towers & Fixture	DTRAN	(844,090)	(844,090)	0	0	0	0	0
578	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(71,658)	(71,658)	0	0	0	0	0
579	355010-Tran Poles & Fixtures-Prod	DPRODTI	(210)	(210)	0	0	0	0	(210)
580	355000E-Tran Poles & Fixture	DTRAN	(843,567)	(843,567)	0	0	0	0	0
581	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(71,613)	(71,613)	0	0	0	0	0
582	355045-Tran Poles & Fixtures-Wind	WIND	(97,295)	0	(97,295)	0	0	0	0
583	356010-Tran OH Cond & Device-Prod	DPRODTI	(20)	(20)	0	0	0	0	(20)
584	356000E-Tran OH Conductor & D	DTRAN	(324,154)	(324,154)	0	0	0	0	0
585	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(27,519)	(27,519)	0	0	0	0	0
586	356045-Tran OH Cond & Device-Wind	WIND	(124,568)	0	(124,568)	0	0	0	0
587	357000E-Tran Underground Cond	DTRAN	(211)	(211)	0	0	0	0	0
588	358000-Tran UG Conductor & Devic	DTRAN	(378)	(378)	0	0	0	0	0
589	359000-Transmission Road & Trai	DTRAN	(399)	(399)	0	0	0	0	0
590	**TOTAL TRANSMISSION**		(3,567,794)	(3,160,877)	(406,917)	0	0	0	14,599
591									
592	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	0	0	0	0	0
593	360005-Dist Land Rights-TX	DDISPSUB	14	14	0	0	0	0	0
594	361000E-Str & Improv	DDISPSUB	(27,298)	(27,298)	0	0	0	0	0
595	362000E-Other Eq	DDISPSUB	(106,786)	(106,786)	0	0	0	0	0
596	364000-Dist Poles, Towers & Fixt	PLT_364	(118,743)	(118,743)	0	0	0	0	0
597	365000-Dist OH Conductor & Devic	PLT_365	(17,140)	(17,140)	0	0	0	0	0
598	366000E-Dist Underground Cond	PLT_366	4,978	4,978	0	0	0	0	0
599	367000E-Dist UG Conductor & D	PLT_367	31,978	31,978	0	0	0	0	0
600	368000E-Dist Line Transformer	PLT_368	43,578	43,578	0	0	0	0	0
601	369000E-Distribution Services	CSERVICE	49	0	0	49	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
550	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
551	311000E-Steam Prod Str & Improv	DPROD	102	0	0	0	0	0	0	0
552	312000E-Steam Prod Boiler Plant E	DPROD	425,993	0	0	0	0	0	0	0
553	314000-Steam Prod Turbogen Unit	DPROD	197,686	0	0	0	0	0	0	0
554	315000E-Steam Prod Acc Elec Eq	DPROD	29,123	0	0	0	0	0	0	0
555	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,640	0	0	0	0	0	0	0
556	**Total Steam Production**		664,964	0	0	0	0	0	0	0
557										
558	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
559	341000E-Other Prod Str & Impr	DPROD	(2,973,451)	0	0	0	0	0	0	0
560	342000E-Other Prod Fuel Hldr	DPROD	(322)	0	0	0	0	0	0	0
561	343000-Other Prod Prime Mover	DPROD	-12314.70155	0	0	0	0	0	0	0
562	344000E-Other Prod Generator	DPROD	53,867	0	0	0	0	0	0	0
563	344045-Other Prod Generator-Wind	WIND	(7,781,896)	(7,781,896)	0	0	0	0	0	0
564	345000E-Other Prod Access Elect Equip	DPROD	7,695	0	0	0	0	0	0	0
565	346000E-Other Prod Misc Pwr P	DPROD	945	0	0	0	0	0	0	0
566	**Total Other Production Equipment**		(10,705,478)	(7,781,896)	0	0	0	0	0	0
567										
568	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
569	350001-Tran Land Owned in Fe	DTRAN	(97)	0	(97)	0	0	0	0	0
570	350002E-Transmission Land Right	DTRAN	(53,664)	0	(53,664)	0	0	0	0	0
571	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,556)	0	0	(4,556)	0	0	0	0
572	352000-Transmission Str & Improv	DTRAN	(80,195)	0	(80,195)	0	0	0	0	0
573	352010-Tran Str & Impr-Prod	DPRODTI	355	0	0	0	0	0	0	0
574	353000E-Transmission Station	DTRAN	(853,377)	0	(853,377)	0	0	0	0	0
575	353010-Tran Station Equip Pro	DPRODTI	14,474	0	0	0	0	0	0	0
576	353045-Tran Station Equip-Wind	WIND	(185,054)	(185,054)	0	0	0	0	0	0
577	354000E-Tran Towers & Fixture	DTRAN	(844,090)	0	(844,090)	0	0	0	0	0
578	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(71,658)	0	0	(71,658)	0	0	0	0
579	355010-Tran Poles & Fixtures-Prod	DPRODTI	(210)	0	0	0	0	0	0	0
580	355000E-Tran Poles & Fixture	DTRAN	(843,567)	0	(843,567)	0	0	0	0	0
581	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(71,613)	0	0	(71,613)	0	0	0	0
582	355045-Tran Poles & Fixtures-Wind	WIND	(97,295)	(97,295)	0	0	0	0	0	0
583	356010-Tran OH Cond & Device-Prod	DPRODTI	(20)	0	0	0	0	0	0	0
584	356000E-Tran OH Conductor & D	DTRAN	(324,154)	0	(324,154)	0	0	0	0	0
585	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(27,519)	0	0	(27,519)	0	0	0	0
586	356045-Tran OH Cond & Device-Wind	WIND	(124,568)	(124,568)	0	0	0	0	0	0
587	357000E-Tran Underground Cond	DTRAN	(211)	0	(211)	0	0	0	0	0
588	358000-Tran UG Conductor & Devic	DTRAN	(378)	0	(378)	0	0	0	0	0
589	359000-Transmission Road & Trai	DTRAN	(399)	0	(399)	0	0	0	0	0
590	**TOTAL TRANSMISSION**		(3,567,794)	(406,917)	(3,000,130)	(175,346)	0	0	0	0
591										
592	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	0	0	0	(0)	0	0	0
593	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	14	0	0	0
594	361000E-Str & Improv	DDISPSUB	(27,298)	0	0	0	(27,298)	0	0	0
595	362000E-Other Eq	DDISPSUB	(106,786)	0	0	0	(106,786)	0	0	0
596	364000-Dist Poles, Towers & Fixt	PLT_364	(118,743)	0	0	0	0	(105,931)	(12,812)	0
597	365000-Dist OH Conductor & Devic	PLT_365	(17,140)	0	0	0	0	(15,290)	(1,849)	0
598	366000E-Dist Underground Cond	PLT_366	4,978	0	0	0	0	4,490	487	0
599	367000E-Dist UG Conductor & D	PLT_367	31,978	0	0	0	0	28,847	3,131	0
600	368000E-Dist Line Transformer	PLT_368	43,578	0	0	0	0	2,427	0	41,151
601	369000E-Distribution Services	CSERVICE	49	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
550	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
551	311000E-Steam Prod Str & Improv	DPROD	102	0	0	0	0	0	0
552	312000E-Steam Prod Boiler Plant E	DPROD	425,993	0	0	0	0	0	0
553	314000-Steam Prod Turbogen Unit	DPROD	197,686	0	0	0	0	0	0
554	315000E-Steam Prod Acc Elec Eq	DPROD	29,123	0	0	0	0	0	0
555	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,640	0	0	0	0	0	0
556	**Total Steam Production**		664,964	0	0	0	0	0	0
557									
558	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
559	341000E-Other Prod Str & Impr	DPROD	(2,973,451)	0	0	0	0	0	0
560	342000E-Other Prod Fuel Hldr	DPROD	(322)	0	0	0	0	0	0
561	343000-Other Prod Prime Mover	DPROD	-12314.70155	0	0	0	0	0	0
562	344000E-Other Prod Generator	DPROD	53,867	0	0	0	0	0	0
563	344045-Other Prod Generator-Wind	WIND	(7,781,896)	0	0	0	0	0	0
564	345000E-Other Prod Access Elect Equip	DPROD	7,695	0	0	0	0	0	0
565	346000E-Other Prod Misc Pwr P	DPROD	945	0	0	0	0	0	0
566	**Total Other Production Equipment**		(10,705,478)	0	0	0	0	0	0
567									
568	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
569	350001-Tran Land Owned in Fe	DTRAN	(97)	0	0	0	0	0	0
570	350002E-Transmission Land Right	DTRAN	(53,664)	0	0	0	0	0	0
571	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,556)	0	0	0	0	0	0
572	352000-Transmission Str & Improv	DTRAN	(80,195)	0	0	0	0	0	0
573	352010-Tran Str & Impr-Prod	DPRODTI	355	0	0	0	0	0	0
574	353000E-Transmission Station	DTRAN	(853,377)	0	0	0	0	0	0
575	353010-Tran Station Equip Pro	DPRODTI	14,474	0	0	0	0	0	0
576	353045-Tran Station Equip-Wind	WIND	(185,054)	0	0	0	0	0	0
577	354000E-Tran Towers & Fixture	DTRAN	(844,090)	0	0	0	0	0	0
578	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(71,658)	0	0	0	0	0	0
579	355010-Tran Poles & Fixtures-Prod	DPRODTI	(210)	0	0	0	0	0	0
580	355000E-Tran Poles & Fixture	DTRAN	(843,567)	0	0	0	0	0	0
581	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(71,613)	0	0	0	0	0	0
582	355045-Tran Poles & Fixtures-Wind	WIND	(97,295)	0	0	0	0	0	0
583	356010-Tran OH Cond & Device-Prod	DPRODTI	(20)	0	0	0	0	0	0
584	356000E-Tran OH Conductor & D	DTRAN	(324,154)	0	0	0	0	0	0
585	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(27,519)	0	0	0	0	0	0
586	356045-Tran OH Cond & Device-Wind	WIND	(124,568)	0	0	0	0	0	0
587	357000E-Tran Underground Cond	DTRAN	(211)	0	0	0	0	0	0
588	358000-Tran UG Conductor & Devic	DTRAN	(378)	0	0	0	0	0	0
589	359000-Transmission Road & Trai	DTRAN	(399)	0	0	0	0	0	0
590	**TOTAL TRANSMISSION**		(3,567,794)	0	0	0	0	0	0
591									
592	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	0	0	0	0	0	0
593	360005-Dist Land Rights-TX	DDISPSUB	14	0	0	0	0	0	0
594	361000E-Str & Improv	DDISPSUB	(27,298)	0	0	0	0	0	0
595	362000E-Other Eq	DDISPSUB	(106,786)	0	0	0	0	0	0
596	364000-Dist Poles, Towers & Fixt	PLT_364	(118,743)	0	0	0	0	0	0
597	365000-Dist OH Conductor & Devic	PLT_365	(17,140)	0	0	0	0	0	0
598	366000E-Dist Underground Cond	PLT_366	4,978	0	0	0	0	0	0
599	367000E-Dist UG Conductor & D	PLT_367	31,978	0	0	0	0	0	0
600	368000E-Dist Line Transformer	PLT_368	43,578	0	0	0	0	0	0
601	369000E-Distribution Services	CSERVICE	49	49	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
602	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
603									
604	369010-Distribution Services O	CSERVICE	954	0	0	954	0	0	0
605	369020-Distribution Services U	CSERVICE	586	0	0	586	0	0	0
606	370000E-Distribution Meter	CMETERS	2,661	0	0	2,661	0	0	0
607	371000E-Dist Inst on Cust Premis	CUSTPREM	(0)	0	0	(0)	0	0	0
608	373000-Dist Street Light & Sg Sy	CLIGHT	(2,975)	0	0	(2,975)	0	0	0
609	**TOTAL DISTRIBUTION**		(188,145)	(189,419)	0	1,274	0	0	0
610									
611	389001-General Land Owned in Fe	SALWAGXAG	(1)	(1)	(0)	(0)	(0)	0	(0)
612	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
613	390000-Genl Structures & Improv	SALWAGXAG	(106,475)	(69,616)	(16,513)	(20,346)	(40,312)	0	(157)
614	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,026	671	159	196	388	0	2
615	391000-General Office Furn & E	SALWAGXAG	1,056	690	164	202	400	0	2
616	391004-General Info Sys Computer	SALWAGXAG	26,558	17,364	4,119	5,075	10,055	0	39
617	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
618	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
619	392010-General Transp Eq Grp	SALWAGXAG	15	10	2	3	6	0	0
620	392020-General Transp Eq Grp 2	SALWAGXAG	188	123	29	36	71	0	0
621	392030-General Transp Eq Trailer	SALWAGXAG	36	24	6	7	14	0	0
622	392040-General Transp Eq Grp 4	SALWAGXAG	245	160	38	47	93	0	0
623	393000-General Stores Equipmen	SALWAGXAG	(240)	(157)	(37)	(46)	(91)	0	(0)
624	394000-General Tools & Shop Equi	SALWAGXAG	(23,650)	(15,463)	(3,668)	(4,519)	(8,954)	0	(35)
625	395000-General Laboratory Equi	SALWAGXAG	(6,219)	(4,066)	(964)	(1,188)	(2,354)	0	(9)
626	396000-General Power Operated E	SALWAGXAG	64	42	10	12	24	0	0
627	397000-General Communication E	SALWAGXAG	(35,485)	(23,201)	(5,503)	(6,781)	(13,435)	0	(52)
628	397010-General Comm Eq Two Wa	SALWAGXAG	(18,876)	(12,342)	(2,927)	(3,607)	(7,147)	0	(28)
629	397020-General Comm Eq AE	SALWAGXAG	(24)	(16)	(4)	(5)	(9)	0	(0)
630	397030-General Comm Eq EM	SALWAGXAG	(11,824)	(7,731)	(1,834)	(2,260)	(4,477)	0	(17)
631	398000-General Miscellaneous E	SALWAGXAG	(1,549)	(1,013)	(240)	(296)	(586)	0	(2)
632	**TOTAL GENERAL**		(175,156)	(114,521)	(27,165)	(33,470)	(66,315)	0	(258)
633	Total Sched M: Plant Permanent		(13,921,334)	(5,696,877)	(8,209,678)	(14,779)	(2,309,553)	0	14,401
634									
635	Sched M: Non-Plant Permanent								
636	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
637	SchM-124 - Meals and Entertainment	SALWAGES	298,972	195,475	46,367	57,130	113,192	0	440
638	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0
639	Total Sched M: Non-Plant Permanent		298,972	195,475	46,367	57,130	113,192	0	440
640									
641	Schedule M NOL	TOTPLT	(67,318,568)	(56,497,088)	(7,368,834)	(3,452,646)	(21,848,015)	0	(277,331)
642									
643	**SUBTOTAL SCHEDULE M ITEMS**		(174,078,963)	(88,897,858)	(81,480,168)	(3,700,936)	(19,395,244)	130,672	(21,809)
644									
645	**TAXABLE INCOME**		(141,284,640)	(60,504,297)	(78,389,226)	(2,391,117)	(15,256,840)	162,335	46,846
646	State Income Tax @ 1.41%		-1985896.893	-850448.394	-1101838.96	-33609.53907	-214450.1384	2281.782878	658.4614106
647	Federal Income Tax @ 21%		(29,252,736)	(12,527,308)	(16,230,351)	(495,077)	(3,158,902)	33,611	9,699
648	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
649	Total Current Federal Income Tax Expense		(29,252,736)	(12,527,308)	(16,230,351)	(495,077)	(3,158,902)	33,611	9,699
650									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
602	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
603										
604	369010-Distribution Services O	CSERVICE	954	0	0	0	0	0	0	0
605	369020-Distribution Services U	CSERVICE	586	0	0	0	0	0	0	0
606	370000E-Distribution Meter	CMETERS	2,661	0	0	0	0	0	0	0
607	371000E-Dist Inst on Cust Premis	CUSTPREM	(0)	0	0	0	0	0	0	0
608	373000-Dist Street Light & Sg Sy	CLIGHT	(2,975)	0	0	0	0	0	0	0
609	**TOTAL DISTRIBUTION**		(188,145)	0	0	0	(134,070)	(85,457)	(11,044)	41,151
610										
611	389001-General Land Owned in Fe	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
612	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0
613	390000-Genl Structures & Improv	SALWAGXAG	(106,475)	(16,513)	(11,658)	(197)	(3,915)	(10,775)	(1,286)	(1,316)
614	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,026	159	112	2	38	104	12	13
615	391000-General Office Fum & E	SALWAGXAG	1,056	164	116	2	39	107	13	13
616	391004-General Info Sys Computer	SALWAGXAG	26,558	4,119	2,908	49	976	2,688	321	328
617	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
618	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
619	392010-General Transp Eq Grp	SALWAGXAG	15	2	2	0	1	1	0	0
620	392020-General Transp Eq Grp 2	SALWAGXAG	188	29	21	0	7	19	2	2
621	392030-General Transp Eq Trailer	SALWAGXAG	36	6	4	0	1	4	0	0
622	392040-General Transp Eq Grp 4	SALWAGXAG	245	38	27	0	9	25	3	3
623	393000-General Stores Equipmen	SALWAGXAG	(240)	(37)	(26)	(0)	(9)	(24)	(3)	(3)
624	394000-General Tools & Shop Equi	SALWAGXAG	(23,650)	(3,668)	(2,589)	(44)	(870)	(2,393)	(286)	(292)
625	395000-General Laboratory Equi	SALWAGXAG	(6,219)	(964)	(681)	(12)	(229)	(629)	(75)	(77)
626	396000-General Power Operated E	SALWAGXAG	64	10	7	0	2	6	1	1
627	397000-General Communication E	SALWAGXAG	(35,485)	(5,503)	(3,885)	(66)	(1,305)	(3,591)	(428)	(439)
628	397010-General Comm Eq Two Wa	SALWAGXAG	(18,876)	(2,927)	(2,067)	(35)	(694)	(1,910)	(228)	(233)
629	397020-General Comm Eq AE	SALWAGXAG	(24)	(4)	(3)	(0)	(1)	(2)	(0)	(0)
630	397030-General Comm Eq EM	SALWAGXAG	(11,824)	(1,834)	(1,295)	(22)	(435)	(1,197)	(143)	(146)
631	398000-General Miscellaneous E	SALWAGXAG	(1,549)	(240)	(170)	(3)	(57)	(157)	(19)	(19)
632	**TOTAL GENERAL**		(175,156)	(27,165)	(19,178)	(324)	(6,440)	(17,726)	(2,115)	(2,165)
633	Total Sched M: Plant Permanent		(13,921,334)	(8,209,678)	(3,014,861)	(175,595)	(139,017)	(99,072)	(12,668)	39,488
634										
635	Sched M: Non-Plant Permanent									
636	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0	0
637	SchM-124 - Meals and Entertainment	SALWAGES	298,972	46,367	32,735	554	10,993	30,257	3,610	3,695
638	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0	0
639	Total Sched M: Non-Plant Permanent		298,972	46,367	32,735	554	10,993	30,257	3,610	3,695
640										
641	Schedule M NOL	TOTPLT	(67,318,568)	(7,368,834)	(20,388,215)	(992,216)	(3,280,178)	(6,712,478)	(786,321)	(2,212,335)
642										
643	**SUBTOTAL SCHEDULE M ITEMS**		(174,078,963)	(81,480,168)	(47,281,647)	(2,362,453)	(5,598,144)	(11,194,913)	(1,326,079)	(1,848,241)
644										
645	**TAXABLE INCOME**		(141,284,640)	(78,389,226)	(34,707,067)	(1,397,156)	(2,579,656)	(5,865,026)	(682,919)	(224,814)
646	State Income Tax @ 1.41%		-1985896.893	-1101838.96	-487842.5296	-19638.41823	-36259.64801	-82438.80631	-9599.107945	-3159.989822
647	Federal Income Tax @ 21%		(29,252,736)	(16,230,351)	(7,186,037)	(289,279)	(534,113)	(1,214,343)	(141,397)	(46,547)
648	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0	0
649	Total Current Federal Income Tax Expense		(29,252,736)	(16,230,351)	(7,186,037)	(289,279)	(534,113)	(1,214,343)	(141,397)	(46,547)
650										

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
602	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
603									
604	369010-Distribution Services O	CSERVICE	954	954	0	0	0	0	0
605	369020-Distribution Services U	CSERVICE	586	586	0	0	0	0	0
606	370000E-Distribution Meter	CMETERS	2,661	0	2,661	0	0	0	0
607	371000E-Dist Inst on Cust Premis	CUSTPREM	(0)	0	0	(0)	0	0	0
608	373000-Dist Street Light & Sg Sy	CLIGHT	(2,975)	0	0	(2,975)	0	0	0
609	**TOTAL DISTRIBUTION**		(188,145)	1,589	2,661	(2,976)	0	0	0
610									
611	389001-General Land Owned in Fe	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	0
612	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
613	390000-Genl Structures & Improv	SALWAGXAG	(106,475)	(564)	(5,873)	(2,219)	(4,052)	(7,638)	0
614	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,026	5	57	21	39	74	0
615	391000-General Office Furn & E	SALWAGXAG	1,056	6	58	22	40	76	0
616	391004-General Info Sys Computer	SALWAGXAG	26,558	141	1,465	553	1,011	1,905	0
617	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
618	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
619	392010-General Transp Eq Grp	SALWAGXAG	15	0	1	0	1	1	0
620	392020-General Transp Eq Grp 2	SALWAGXAG	188	1	10	4	7	13	0
621	392030-General Transp Eq Trailer	SALWAGXAG	36	0	2	1	1	3	0
622	392040-General Transp Eq Grp 4	SALWAGXAG	245	1	14	5	9	18	0
623	393000-General Stores Equipmen	SALWAGXAG	(240)	(1)	(13)	(5)	(9)	(17)	0
624	394000-General Tools & Shop Equi	SALWAGXAG	(23,650)	(125)	(1,305)	(493)	(900)	(1,696)	0
625	395000-General Laboratory Equi	SALWAGXAG	(6,219)	(33)	(343)	(130)	(237)	(446)	0
626	396000-General Power Operated E	SALWAGXAG	64	0	4	1	2	5	0
627	397000-General Communication E	SALWAGXAG	(35,485)	(188)	(1,957)	(739)	(1,350)	(2,545)	0
628	397010-General Comm Eq Two Wa	SALWAGXAG	(18,876)	(100)	(1,041)	(393)	(718)	(1,354)	0
629	397020-General Comm Eq AE	SALWAGXAG	(24)	(0)	(1)	(0)	(1)	(2)	0
630	397030-General Comm Eq EM	SALWAGXAG	(11,824)	(63)	(652)	(246)	(450)	(848)	0
631	398000-General Miscellaneous E	SALWAGXAG	(1,549)	(8)	(85)	(32)	(59)	(111)	0
632	**TOTAL GENERAL**		(175,156)	(928)	(9,661)	(3,650)	(6,666)	(12,565)	0
633	Total Sched M: Plant Permanent		(13,921,334)	875	(4,760)	(5,779)	(5,120)	5	0
634									
635	Sched M: Non-Plant Permanent								
636	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
637	SchM-124 - Meals and Entertainment	SALWAGES	298,972	1,585	16,491	6,230	11,378	21,446	0
638	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0
639	Total Sched M: Non-Plant Permanent		298,972	1,585	16,491	6,230	11,378	21,446	0
640									
641	Schedule M NOL	TOTPLT	(67,318,568)	(948,978)	(1,087,375)	(503,862)	(237,056)	(675,375)	0
642									
643	**SUBTOTAL SCHEDULE M ITEMS**		(174,078,963)	(1,347,709)	(985,923)	(1,005,445)	(46,804)	(311,924)	(3,130)
644									
645	**TAXABLE INCOME**		(141,284,640)	(752,940)	(535,005)	(822,393)	4,972	(161,229)	(124,521)
646	State Income Tax @ 1.41%		-1985896.893	-10583.32418	-7520.03377	-11559.5507	69.88135298	-2266.240936	-1750.270842
647	Federal Income Tax @ 21%		(29,252,736)	(155,895)	(110,772)	(170,275)	1,029	(33,382)	(25,782)
648	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
649	Total Current Federal Income Tax Expense		(29,252,736)	(155,895)	(110,772)	(170,275)	1,029	(33,382)	(25,782)
650									

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
652	**DEFERRED INCOME TAX EXPENSE**								
653	Deferred Income Tax Plant Related								
654	303003-Intg Misc Computr Softwar	SALWAGXAG	(15,860)	(10,369)	(2,460)	(3,031)	(6,005)	0	(23)
655	303004-Intg Misc Computr Softwar	SALWAGXAG	(683,156)	(446,663)	(105,949)	(130,544)	(258,645)	0	(1,006)
656	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(409,387)	(267,666)	(63,491)	(78,230)	(154,995)	0	(603)
657	303010-Intg Misc Computr Softwar	SALWAGXAG	(46,778)	(30,585)	(7,255)	(8,939)	(17,710)	0	(69)
658	303014-Intg CRS Computr Softwar	CUST	3,049	0	0	3,049	0	0	0
659	**TOTAL INTANGIBLE**		(1,152,132)	(755,284)	(179,154)	(217,694)	(437,355)	0	(1,702)
660									
661	310001-Steam Prod Land Own in Fe	DPROD	221	221	0	0	221	0	0
662	310002-Steam Prod Land Rights	DPROD	(2,089)	(2,089)	0	0	(2,089)	0	0
663	310003-Steam Prod Water Rights	DPROD	(56,844)	(56,844)	0	0	(56,844)	0	0
664	310004-Steam Prod Land Rights-NM	DPROD	(139)	(139)	0	0	(139)	0	0
665	311000E-Steam Prod Str & Improv	DPROD	(248,176)	(248,176)	0	0	(248,176)	0	0
666	312000E-Steam Prod Boiler Plant E	DPROD	(1,569,587)	(1,569,587)	0	0	(1,569,587)	0	0
667	314000-Steam Prod Turbogen Unit	DPROD	(687,778)	(687,778)	0	0	(687,778)	0	0
668	315000E-Steam Prod Acc Elec Eq	DPROD	(30,298)	(30,298)	0	0	(30,298)	0	0
669	316000E-Steam Prod Misc Pwr Plt E	DPROD	63,371	63,371	0	0	63,371	0	0
670	**Total Steam Production**		(2,531,319)	(2,531,319)	0	0	(2,531,319)	0	0
671	340001-Other Prod Land Own in Fee	DPROD	230	230	0	0	230	0	0
672	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
673	341000E-Other Prod Str & Impr	DPROD	224,252	224,252	0	0	224,252	0	0
674	342000E-Other Prod Fuel Hldr	DPROD	(6,178)	(6,178)	0	0	(6,178)	0	0
675	343000-Other Prod Prime Mover	DPROD	(1,573)	(1,573)	0	0	(1,573)	0	0
676	344000E-Other Prod Generator	DPROD	(343,524)	(343,524)	0	0	(343,524)	0	0
677	344045-Other Prod Generator-Wind	WIND	14,612,578	0	14,612,578	0	0	0	0
678	345000E-Other Prod Access Elect Equip	DPROD	(46,107)	(46,107)	0	0	(46,107)	0	0
679	346000E-Other Prod Misc Pwr P	DPROD	(5,619)	(5,619)	0	0	(5,619)	0	0
680	**Total Other Production Equipment**		14,434,058	(178,520)	14,612,578	0	(178,520)	0	0
681									
682	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
683	350001-Tran Land Owned in Fe	DTRAN	356	356	0	0	0	0	0
684	350002E-Transmission Land Right	DTRAN	378,969	378,969	0	0	0	0	0
685	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32,172	32,172	0	0	0	0	0
686	350045-Tran Land Fee-Wind	WIND	3	0	3	0	0	0	0
687	352000-Transmission Str & Improv	DTRAN	185,344	185,344	0	0	0	0	0
688	352010-Tran Str & Impr-Prod	DPRODTI	(2,124)	(2,124)	0	0	0	0	(2,124)
689	353000E-Transmission Station	DTRAN	1,965,865	1,965,865	0	0	0	0	0
690	353010-Tran Station Equip Pro	DPRODTI	(86,509)	(86,509)	0	0	0	0	(86,509)
691	353045-Tran Station Equip-Wind	WIND	39,733	0	39,733	0	0	0	0
692	354000E-Tran Towers & Fixture	DTRAN	52,977	52,977	0	0	0	0	0
693	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	4,497	4,497	0	0	0	0	0
694	355010-Tran Poles & Fixtures-Prod	DPRODTI	2,729	2,729	0	0	0	0	2,729
695	355000E-Tran Poles & Fixture	DTRAN	1,702,301	1,702,301	0	0	0	0	0
696	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	144,515	144,515	0	0	0	0	0
697	355045-Tran Poles & Fixtures-Wind	WIND	7,968	0	7,968	0	0	0	0
698	356010-Tran OH Cond & Device-Prod	DPRODTI	263	263	0	0	0	0	263
699	356000E-Tran OH Conductor & D	DTRAN	654,127	654,127	0	0	0	0	0
700	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	55,531	55,531	0	0	0	0	0
701	356045-Tran OH Cond & Device-Wind	WIND	20,404	0	20,404	0	0	0	0
702	357000E-Tran Underground Cond	DTRAN	425	425	0	0	0	0	0
703	358000-Tran UG Conductor & Devic	DTRAN	762	762	0	0	0	0	0
704	359000-Transmission Road & Trai	DTRAN	806	806	0	0	0	0	0
705	**TOTAL TRANSMISSION**		5,161,115	5,093,006	68,109	0	0	0	(85,642)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
652	**DEFERRED INCOME TAX EXPENSE**									
653	Deferred Income Tax Plant Related									
654	303003-Intg Misc Computr Softwar	SALWAGXAG	(15,860)	(2,460)	(1,737)	(29)	(583)	(1,605)	(191)	(196)
655	303004-Intg Misc Computr Softwar	SALWAGXAG	(683,156)	(105,949)	(74,800)	(1,265)	(25,119)	(69,137)	(8,248)	(8,442)
656	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(409,387)	(63,491)	(44,824)	(758)	(15,053)	(41,431)	(4,943)	(5,059)
657	303010-Intg Misc Computr Softwar	SALWAGXAG	(46,778)	(7,255)	(5,122)	(87)	(1,720)	(4,734)	(565)	(578)
658	303014-Intg CRS Computr Softwar	CUST	3,049	0	0	0	0	0	0	0
659	**TOTAL INTANGIBLE**		(1,152,132)	(179,154)	(126,483)	(2,140)	(42,475)	(116,907)	(13,947)	(14,276)
660										
661	310001-Steam Prod Land Own in Fe	DPROD	221	0	0	0	0	0	0	0
662	310002-Steam Prod Land Rights	DPROD	(2,089)	0	0	0	0	0	0	0
663	310003-Steam Prod Water Rights	DPROD	(56,844)	0	0	0	0	0	0	0
664	310004-Steam Prod Land Rights-NM	DPROD	(139)	0	0	0	0	0	0	0
665	311000E-Steam Prod Str & Improv	DPROD	(248,176)	0	0	0	0	0	0	0
666	312000E-Steam Prod Boiler Plant E	DPROD	(1,569,587)	0	0	0	0	0	0	0
667	314000-Steam Prod Turbogen Unit	DPROD	(687,778)	0	0	0	0	0	0	0
668	315000E-Steam Prod Acc Elec Eq	DPROD	(30,298)	0	0	0	0	0	0	0
669	316000E-Steam Prod Misc Pwr Plt E	DPROD	63,371	0	0	0	0	0	0	0
670	**Total Steam Production**		(2,531,319)	0	0	0	0	0	0	0
671	340001-Other Prod Land Own in Fee	DPROD	230	0	0	0	0	0	0	0
672	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
673	341000E-Other Prod Str & Impr	DPROD	224,252	0	0	0	0	0	0	0
674	342000E-Other Prod Fuel Hldr	DPROD	(6,178)	0	0	0	0	0	0	0
675	343000-Other Prod Prime Mover	DPROD	(1,573)	0	0	0	0	0	0	0
676	344000E-Other Prod Generator	DPROD	(343,524)	0	0	0	0	0	0	0
677	344045-Other Prod Generator-Wind	WIND	14,612,578	14,612,578	0	0	0	0	0	0
678	345000E-Other Prod Access Elect Equip	DPROD	(46,107)	0	0	0	0	0	0	0
679	346000E-Other Prod Misc Pwr P	DPROD	(5,619)	0	0	0	0	0	0	0
680	**Total Other Production Equipment**		14,434,058	14,612,578	0	0	0	0	0	0
681										
682	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
683	350001-Tran Land Owned in Fe	DTRAN	356	0	356	0	0	0	0	0
684	350002E-Transmission Land Right	DTRAN	378,969	0	378,969	0	0	0	0	0
685	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32,172	0	0	32,172	0	0	0	0
686	350045-Tran Land Fee-Wind	WIND	3	3	0	0	0	0	0	0
687	352000-Transmission Str & Improv	DTRAN	185,344	0	185,344	0	0	0	0	0
688	352010-Tran Str & Impr-Prod	DPRODTI	(2,124)	0	0	0	0	0	0	0
689	353000E-Transmission Station	DTRAN	1,965,865	0	1,965,865	0	0	0	0	0
690	353010-Tran Station Equip Pro	DPRODTI	(86,509)	0	0	0	0	0	0	0
691	353045-Tran Station Equip-Wind	WIND	39,733	39,733	0	0	0	0	0	0
692	354000E-Tran Towers & Fixture	DTRAN	52,977	0	52,977	0	0	0	0	0
693	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	4,497	0	0	4,497	0	0	0	0
694	355010-Tran Poles & Fixtures-Prod	DPRODTI	2,729	0	0	0	0	0	0	0
695	355000E-Tran Poles & Fixture	DTRAN	1,702,301	0	1,702,301	0	0	0	0	0
696	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	144,515	0	0	144,515	0	0	0	0
697	355045-Tran Poles & Fixtures-Wind	WIND	7,968	7,968	0	0	0	0	0	0
698	356010-Tran OH Cond & Device-Prod	DPRODTI	263	0	0	0	0	0	0	0
699	356000E-Tran OH Conductor & D	DTRAN	654,127	0	654,127	0	0	0	0	0
700	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	55,531	0	0	55,531	0	0	0	0
701	356045-Tran OH Cond & Device-Wind	WIND	20,404	20,404	0	0	0	0	0	0
702	357000E-Tran Underground Cond	DTRAN	425	0	425	0	0	0	0	0
703	358000-Tran UG Conductor & Devic	DTRAN	762	0	762	0	0	0	0	0
704	359000-Transmission Road & Trai	DTRAN	806	0	806	0	0	0	0	0
705	**TOTAL TRANSMISSION**		5,161,115	68,109	4,941,932	236,715	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
651	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
652	**DEFERRED INCOME TAX EXPENSE**								
653	Deferred Income Tax Plant Related								
654	303003-Intg Misc Computr Softwar	SALWAGXAG	(15,860)	(84)	(875)	(331)	(604)	(1,138)	0
655	303004-Intg Misc Computr Softwar	SALWAGXAG	(683,156)	(3,621)	(37,682)	(14,237)	(25,999)	(49,005)	0
656	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(409,387)	(2,170)	(22,581)	(8,531)	(15,580)	(29,367)	0
657	303010-Intg Misc Computr Softwar	SALWAGXAG	(46,778)	(248)	(2,580)	(975)	(1,780)	(3,356)	0
658	303014-Intg CRS Computr Softwar	CUST	3,049	0	0	0	0	3,049	0
659	**TOTAL INTANGIBLE**		(1,152,132)	(6,124)	(63,718)	(24,073)	(43,963)	(79,816)	0
660									
661	310001-Steam Prod Land Own in Fe	DPROD	221	0	0	0	0	0	0
662	310002-Steam Prod Land Rights	DPROD	(2,089)	0	0	0	0	0	0
663	310003-Steam Prod Water Rights	DPROD	(56,844)	0	0	0	0	0	0
664	310004-Steam Prod Land Rights-NM	DPROD	(139)	0	0	0	0	0	0
665	311000E-Steam Prod Str & Improv	DPROD	(248,176)	0	0	0	0	0	0
666	312000E-Steam Prod Boiler Plant E	DPROD	(1,569,587)	0	0	0	0	0	0
667	314000-Steam Prod Turbogen Unit	DPROD	(687,778)	0	0	0	0	0	0
668	315000E-Steam Prod Acc Elec Eq	DPROD	(30,298)	0	0	0	0	0	0
669	316000E-Steam Prod Misc Pwr Plt E	DPROD	63,371	0	0	0	0	0	0
670	**Total Steam Production**		(2,531,319)	0	0	0	0	0	0
671	340001-Other Prod Land Own in Fee	DPROD	230	0	0	0	0	0	0
672	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
673	341000E-Other Prod Str & Impr	DPROD	224,252	0	0	0	0	0	0
674	342000E-Other Prod Fuel Hldr	DPROD	(6,178)	0	0	0	0	0	0
675	343000-Other Prod Prime Mover	DPROD	(1,573)	0	0	0	0	0	0
676	344000E-Other Prod Generator	DPROD	(343,524)	0	0	0	0	0	0
677	344045-Other Prod Generator-Wind	WIND	14,612,578	0	0	0	0	0	0
678	345000E-Other Prod Access Elect Equip	DPROD	(46,107)	0	0	0	0	0	0
679	346000E-Other Prod Misc Pwr P	DPROD	(5,619)	0	0	0	0	0	0
680	**Total Other Production Equipment**		14,434,058	0	0	0	0	0	0
681									
682	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
683	350001-Tran Land Owned in Fe	DTRAN	356	0	0	0	0	0	0
684	350002E-Transmission Land Right	DTRAN	378,969	0	0	0	0	0	0
685	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32,172	0	0	0	0	0	0
686	350045-Tran Land Fee-Wind	WIND	3	0	0	0	0	0	0
687	352000-Transmission Str & Improv	DTRAN	185,344	0	0	0	0	0	0
688	352010-Tran Str & Impr-Prod	DPRODTI	(2,124)	0	0	0	0	0	0
689	353000E-Transmission Station	DTRAN	1,965,865	0	0	0	0	0	0
690	353010-Tran Station Equip Pro	DPRODTI	(86,509)	0	0	0	0	0	0
691	353045-Tran Station Equip-Wind	WIND	39,733	0	0	0	0	0	0
692	354000E-Tran Towers & Fixture	DTRAN	52,977	0	0	0	0	0	0
693	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	4,497	0	0	0	0	0	0
694	355010-Tran Poles & Fixtures-Prod	DPRODTI	2,729	0	0	0	0	0	0
695	355000E-Tran Poles & Fixture	DTRAN	1,702,301	0	0	0	0	0	0
696	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	144,515	0	0	0	0	0	0
697	355045-Tran Poles & Fixtures-Wind	WIND	7,968	0	0	0	0	0	0
698	356010-Tran OH Cond & Device-Prod	DPRODTI	263	0	0	0	0	0	0
699	356000E-Tran OH Conductor & D	DTRAN	654,127	0	0	0	0	0	0
700	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	55,531	0	0	0	0	0	0
701	356045-Tran OH Cond & Device-Wind	WIND	20,404	0	0	0	0	0	0
702	357000E-Tran Underground Cond	DTRAN	425	0	0	0	0	0	0
703	358000-Tran UG Conductor & Devic	DTRAN	762	0	0	0	0	0	0
704	359000-Transmission Road & Trai	DTRAN	806	0	0	0	0	0	0
705	**TOTAL TRANSMISSION**		5,161,115	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
706	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
707	360001E-Dist Land Owned in Fee	DDISPSUB	311	311	0	0	0	0	0
708	360005-Dist Land Rights-TX	DDISPSUB	6,719	6,719	0	0	0	0	0
709	361000E-Str & Improv	DDISPSUB	366,924	366,924	0	0	0	0	0
710	362000E-Other Eq	DDISPSUB	(10,909)	(10,909)	0	0	0	0	0
711	364000-Dist Poles, Towers & Fixt	PLT_364	317,696	317,696	0	0	0	0	0
712	365000-Dist OH Conductor & Devic	PLT_365	319037.4545	319037.4545	0	0	0	0	0
713	366000E-Dist Underground Cond	PLT_366	20,141	20,141	0	0	0	0	0
714	367000E-Dist UG Conductor & D	PLT_367	25,144	25,144	0	0	0	0	0
715	368000E-Dist Line Transformer	PLT_368	(240,362)	(240,362)	0	0	0	0	0
716	369000E-Distribution Services	CSERVICE	(7,162)	0	0	(7,162)	0	0	0
717	369010-Distribution Services O	CSERVICE	19,079	0	0	19,079	0	0	0
718	369020-Distribution Services U	CSERVICE	61,406	0	0	61,406	0	0	0
719	370000E-Distribution Meter	CMETERS	11,910	0	0	11,910	0	0	0
720	371000E-Dist Inst on Cust Premis	CUSTPREM	83	0	0	83	0	0	0
721	373000-Dist Street Light & Sg Sy	CLIGHT	112,512	0	0	112,512	0	0	0
722	**TOTAL DISTRIBUTION**		1,002,529	804,702	0	197,827	0	0	0
723	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
724	389001-General Land Owned in Fe	SALWAGXAG	40	26	6	8	15	0	0
725	389002-General Land Rights	SALWAGXAG	(236)	(154)	(37)	(45)	(89)	0	(0)
726	390000-Genl Structures & Improv	SALWAGXAG	(72,492)	(47,397)	(11,243)	(13,853)	(27,446)	0	(107)
727	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(20,848)	(13,631)	(3,233)	(3,984)	(7,893)	0	(31)
728	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0
729	391000-General Office Furn & E	SALWAGXAG	27,000	17,653	4,187	5,159	10,222	0	40
730	391004-General Info Sys Computer	SALWAGXAG	(871,297)	(569,674)	(135,127)	(166,496)	(329,876)	0	(1,284)
731	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
732	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
733	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
734	392010-General Transp Eq Grp	SALWAGXAG	(23,337)	(15,258)	(3,619)	(4,459)	(8,835)	0	(34)
735	392020-General Transp Eq Grp 2	SALWAGXAG	(300,227)	(196,295)	(46,562)	(57,370)	(113,667)	0	(442)
736	392030-General Transp Eq Trailer	SALWAGXAG	-57618.262	-37672.13412	-8935.882448	-11010.24544	-21814.45124	0	-84.88301172
737	392040-General Transp Eq Grp 4	SALWAGXAG	(392,042)	(256,326)	(60,801)	(74,915)	(148,428)	0	(578)
738	393000-General Stores Equipmen	SALWAGXAG	-443.3386684	-289.8649351	-68.75636452	-84.71736879	-167.8493837	0	-0.653124896
739	394000-General Tools & Shop Equi	SALWAGXAG	(73,633)	(48,143)	(11,420)	(14,070)	(27,878)	0	(108)
740	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
741	395000-General Laboratory Equi	SALWAGXAG	(11,489)	(7,512)	(1,782)	(2,195)	(4,350)	0	(17)
742	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
743	396000-General Power Operated E	SALWAGXAG	-101569.208	-66408.26524	-15752.1326	-19408.81016	-38454.41461	0	-149.6313838
744	397000-General Communication E	SALWAGXAG	(65,581)	(42,878)	(10,171)	(12,532)	(24,829)	0	(97)
745	397010-General Comm Eq Two Wa	SALWAGXAG	(35,172)	(22,996)	(5,455)	(6,721)	(13,316)	0	(52)
746	397020-General Comm Eq AE	SALWAGXAG	(44)	(29)	(7)	(8)	(17)	0	(0)
747	397030-General Comm Eq EM	SALWAGXAG	(21,783)	(14,242)	(3,378)	(4,162)	(8,247)	0	(32)
748	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
749	398000-General Miscellaneous E	SALWAGXAG	(2,863)	(1,872)	(444)	(547)	(1,084)	0	(4)
750	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
751	**TOTAL GENERAL**		(2,023,636)	(1,323,099)	(313,841)	(386,696)	(766,155)	0	(2,981)
752									
753	Total Deferred Income Tax Plant Related		14890614.49	1109484.897	14187691.65	-406562.0562	-3913349.32	0	-90324.7432

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
706	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
707	360001E-Dist Land Owned in Fee	DDISPSUB	311	0	0	0	311	0	0	0
708	360005-Dist Land Rights-TX	DDISPSUB	6,719	0	0	0	6,719	0	0	0
709	361000E-Str & Improv	DDISPSUB	366,924	0	0	0	366,924	0	0	0
710	362000E-Other Eq	DDISPSUB	(10,909)	0	0	0	(10,909)	0	0	0
711	364000-Dist Poles, Towers & Fixt	PLT_364	317,696	0	0	0	0	283,417	34,279	0
712	365000-Dist OH Conductor & Devic	PLT_365	319037.4545	0	0	0	0	284613.3131	34424.14134	0
713	366000E-Dist Underground Cond	PLT_366	20,141	0	0	0	0	18,170	1,972	0
714	367000E-Dist UG Conductor & D	PLT_367	25,144	0	0	0	0	22,682	2,462	0
715	368000E-Dist Line Transformer	PLT_368	(240,362)	0	0	0	0	(13,388)	0	(226,974)
716	369000E-Distribution Services	CSERVICE	(7,162)	0	0	0	0	0	0	0
717	369010-Distribution Services O	CSERVICE	19,079	0	0	0	0	0	0	0
718	369020-Distribution Services U	CSERVICE	61,406	0	0	0	0	0	0	0
719	370000E-Distribution Meter	CMETERS	11,910	0	0	0	0	0	0	0
720	371000E-Dist Inst on Cust Premis	CUSTPREM	83	0	0	0	0	0	0	0
721	373000-Dist Street Light & Sg Sy	CLIGHT	112,512	0	0	0	0	0	0	0
722	**TOTAL DISTRIBUTION**		1,002,529	0	0	0	363,045	595,493	73,137	(226,974)
723	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0
724	389001-General Land Owned in Fe	SALWAGXAG	40	6	4	0	1	4	0	0
725	389002-General Land Rights	SALWAGXAG	(236)	(37)	(26)	(0)	(9)	(24)	(3)	(3)
726	390000-Genl Structures & Improv	SALWAGXAG	(72,492)	(11,243)	(7,937)	(134)	(2,665)	(7,336)	(875)	(896)
727	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(20,848)	(3,233)	(2,283)	(39)	(767)	(2,110)	(252)	(258)
728	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0	0
729	391000-General Office Furn & E	SALWAGXAG	27,000	4,187	2,956	50	993	2,732	326	334
730	391004-General Info Sys Computer	SALWAGXAG	(871,297)	(135,127)	(95,400)	(1,614)	(32,037)	(88,177)	(10,519)	(10,767)
731	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
732	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
733	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
734	392010-General Transp Eq Grp	SALWAGXAG	(23,337)	(3,619)	(2,555)	(43)	(858)	(2,362)	(282)	(288)
735	392020-General Transp Eq Grp 2	SALWAGXAG	(300,227)	(46,562)	(32,872)	(556)	(11,039)	(30,384)	(3,625)	(3,710)
736	392030-General Transp Eq Trailer	SALWAGXAG	-57618.262	-8935.882448	-6308.723048	-106.7315578	-2118.564393	-5831.088498	-695.6469583	-712.0454049
737	392040-General Transp Eq Grp 4	SALWAGXAG	(392,042)	(60,801)	(42,925)	(726)	(14,415)	(39,675)	(4,733)	(4,845)
738	393000-General Stores Equipmen	SALWAGXAG	-443.3386684	-68.75636452	-48.54191672	-0.821236619	-16.30110809	-44.86679952	-5.352594568	-5.478770978
739	394000-General Tools & Shop Equi	SALWAGXAG	(73,633)	(11,420)	(8,062)	(136)	(2,707)	(7,452)	(889)	(910)
740	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
741	395000-General Laboratory Equi	SALWAGXAG	(11,489)	(1,782)	(1,258)	(21)	(422)	(1,163)	(139)	(142)
742	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
743	396000-General Power Operated E	SALWAGXAG	-101569.208	-15752.1326	-11120.98806	-188.1459005	-3734.595595	-10279.01606	-1226.283268	-1255.190374
744	397000-General Communication E	SALWAGXAG	(65,581)	(10,171)	(7,181)	(121)	(2,411)	(6,637)	(792)	(810)
745	397010-General Comm Eq Two Wa	SALWAGXAG	(35,172)	(5,455)	(3,851)	(65)	(1,293)	(3,559)	(425)	(435)
746	397020-General Comm Eq AE	SALWAGXAG	(44)	(7)	(5)	(0)	(2)	(4)	(1)	(1)
747	397030-General Comm Eq EM	SALWAGXAG	(21,783)	(3,378)	(2,385)	(40)	(801)	(2,204)	(263)	(269)
748	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
749	398000-General Miscellaneous E	SALWAGXAG	(2,863)	(444)	(314)	(5)	(105)	(290)	(35)	(35)
750	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
751	**TOTAL GENERAL**		(2,023,636)	(313,841)	(221,571)	(3,749)	(74,407)	(204,796)	(24,432)	(25,008)
752										
753	Total Deferred Income Tax Plant Related		14890614.49	14187691.65	4593877.962	230826.7752	246163.2885	273790.4955	34757.89369	-266257.4544

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
706	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
707	360001E-Dist Land Owned in Fee	DDISPSUB	311	0	0	0	0	0	0
708	360005-Dist Land Rights-TX	DDISPSUB	6,719	0	0	0	0	0	0
709	361000E-Str & Improv	DDISPSUB	366,924	0	0	0	0	0	0
710	362000E-Other Eq	DDISPSUB	(10,909)	0	0	0	0	0	0
711	364000-Dist Poles, Towers & Fixt	PLT_364	317,696	0	0	0	0	0	0
712	365000-Dist OH Conductor & Devic	PLT_365	319037.4545	0	0	0	0	0	0
713	366000E-Dist Underground Cond	PLT_366	20,141	0	0	0	0	0	0
714	367000E-Dist UG Conductor & D	PLT_367	25,144	0	0	0	0	0	0
715	368000E-Dist Line Transformer	PLT_368	(240,362)	0	0	0	0	0	0
716	369000E-Distribution Services	CSERVICE	(7,162)	(7,162)	0	0	0	0	0
717	369010-Distribution Services O	CSERVICE	19,079	19,079	0	0	0	0	0
718	369020-Distribution Services U	CSERVICE	61,406	61,406	0	0	0	0	0
719	370000E-Distribution Meter	CMETERS	11,910	0	11,910	0	0	0	0
720	371000E-Dist Inst on Cust Premis	CUSTPREM	83	0	0	83	0	0	0
721	373000-Dist Street Light & Sg Sy	CLIGHT	112,512	0	0	112,512	0	0	0
722	**TOTAL DISTRIBUTION**		1,002,529	73,323	11,910	112,594	0	0	0
723	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
724	389001-General Land Owned in Fe	SALWAGXAG	40	0	2	1	2	3	0
725	389002-General Land Rights	SALWAGXAG	(236)	(1)	(13)	(5)	(9)	(17)	0
726	390000-Genl Structures & Improv	SALWAGXAG	(72,492)	(384)	(3,999)	(1,511)	(2,759)	(5,200)	0
727	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(20,848)	(111)	(1,150)	(434)	(793)	(1,496)	0
728	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0
729	391000-General Office Furn & E	SALWAGXAG	27,000	143	1,489	563	1,028	1,937	0
730	391004-General Info Sys Computer	SALWAGXAG	(871,297)	(4,619)	(48,060)	(18,157)	(33,159)	(62,501)	0
731	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0
732	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
733	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0
734	392010-General Transp Eq Grp	SALWAGXAG	(23,337)	(124)	(1,287)	(486)	(888)	(1,674)	0
735	392020-General Transp Eq Grp 2	SALWAGXAG	(300,227)	(1,591)	(16,560)	(6,257)	(11,426)	(21,536)	0
736	392030-General Transp Eq Trailer	SALWAGXAG	-57618.262	-305.4301819	-3178.153913	-1200.725429	-2192.778351	-4133.157563	0
737	392040-General Transp Eq Grp 4	SALWAGXAG	(392,042)	(2,078)	(21,625)	(8,170)	(14,920)	(28,123)	0
738	393000-General Stores Equipmen	SALWAGXAG	-443.3386684	-2.350105772	-24.45402681	-9.238876602	-16.87214089	-31.80221872	0
739	394000-General Tools & Shop Equi	SALWAGXAG	(73,633)	(390)	(4,061)	(1,534)	(2,802)	(5,282)	0
740	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
741	395000-General Laboratory Equi	SALWAGXAG	(11,489)	(61)	(634)	(239)	(437)	(824)	0
742	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
743	396000-General Power Operated E	SALWAGXAG	-101569.208	-538.4109238	-5602.435142	-2116.633279	-3865.41962	-7285.911195	0
744	397000-General Communication E	SALWAGXAG	(65,581)	(348)	(3,617)	(1,367)	(2,496)	(4,704)	0
745	397010-General Comm Eq Two Wa	SALWAGXAG	(35,172)	(186)	(1,940)	(733)	(1,339)	(2,523)	0
746	397020-General Comm Eq AE	SALWAGXAG	(44)	(0)	(2)	(1)	(2)	(3)	0
747	397030-General Comm Eq EM	SALWAGXAG	(21,783)	(115)	(1,202)	(454)	(829)	(1,563)	0
748	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
749	398000-General Miscellaneous E	SALWAGXAG	(2,863)	(15)	(158)	(60)	(109)	(205)	0
750	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
751	**TOTAL GENERAL**		(2,023,636)	(10,727)	(111,621)	(42,171)	(77,014)	(145,162)	0
752									
753	Total Deferred Income Tax Plant Related		14890614.49	56472.27357	-163429.6006	46349.70464	-120976.2421	-224978.1917	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
754	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
755	Deferred Income Tax Non-Plant								
756	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	-50.81652551	-33.22500363	-7.881016931	-9.710504946	-19.23929288	0	-0.074862719
757	SchM-103 - Environmental Remediation	PRODPLT	2938.102872	2232.750156	705.3527152	0	2232.750156	0	0
758	SchM-107 - Pension Expense	SALWAGES	-1842481.537	-1204656.461	-285746.1828	-352078.8936	-697569.178	0	-2714.337026
759	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
760	SchM-109 - Employee Incentive	SALWAGES	56,432	36,897	8,752	10,784	21,365	0	83
761	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	307032.184	200744.6461	47616.90841	58670.62952	116243.3294	0	452.3186846
762	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	33,303	21,774	5,165	6,364	12,609	0	49
763	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
764	SchM-118 - Inventory Reserve	TOTPLT	12,442	10,442	1,362	638	4,038	0	51
765	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,972)	(336,516)	(43,891)	(20,565)	(130,134)	0	(1,652)
766	SchM-127 - Litigation Reserve	TOTPLT	(143,950)	(120,810)	(15,757)	(7,383)	(46,719)	0	(593)
767	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
768	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
769	SchM-137 - R&E Credit	TOTPLT	(572,884)	(480,792)	(62,709)	(29,382)	(185,927)	0	(2,360)
770	SchM-138 - Rate Case Expense	TOTPLT	(870,609)	(730,658)	(95,299)	(44,652)	(282,553)	0	(3,587)
771	SchM-192 - Texas Margin Tax	NETPLT	(8,157)	(6,616)	(1,195)	(347)	(1,897)	0	(27)
772	SchM-226 - Performance Recognition Award	SALWAGES	(2,489)	(1,628)	(386)	(476)	(942)	0	(4)
773	SchM-257 - Texas R&E Credit	SALWAGES	(182,807)	(119,524)	(28,351)	(34,933)	(69,211)	0	(269)
774	TXGMT-Texas Gross Margin Tax	SALWAGES	1,210,173	791,239	187,683	231,251	458,175	0	1,783
775	SchM_NOL - NOL Excess ADIT	TOTPLT	316423.6859	265558.4822	34636.41271	16228.79098	102694.2409	0	1303.562641
776	Total Deferred Income Tax Non-Plant		(2,085,657.1120790)	(1,672,346.1066280)	(247,421.7919978)	(165,889.2134532)	(697,615.3005507)	0.0000000	(7,483.6472844)
777									
778	NOL Carryforward	TOTPLT	14884420.91	12491745.72	1629280.513	763394.6715	4830688.642	0	61318.97165
779									
780	**TOTAL DEFERRED INCOME TAX EXPENSE**		27689378.28	11928884.51	15569550.37	190943.4018	219724.0216	0	-36489.41883
781									
782	367000E-Dist UG Conductor & D	TOTPLT	-16.00%	-13.43%	-1.75%	-0.82%	-5.19%	0.00%	-0.07%
783	ITC Amortization	TOTPLT	-2762611.73%	-2318521.05%	-302401.38%	-141689.29%	-896596.33%	0.00%	-11381.06%
784									
785	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(3,576,880.84198857)	(1,472,057.36411936)	(1,765,663.89480432)	(339,159.58306366)	(3,162,593.93287262)	35,892.99011416	(26,245.47471667)
786									
787	Amortization of Excess DFIT - Depreciation	TOTPLT	-	-	-	-	-	-	-
788									
789	**TOTAL OPERATING DEDUCTIONS**		558,857,741	402,663,459	112,809,560	43,384,723	140,270,010	37,517,814	847,290

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
754	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
755	Deferred Income Tax Non-Plant									
756	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	-50.81652551	-7.881016931	-5.563989169	-0.094132081	-1.868471519	-5.142738554	-0.613527034	-0.627989672
757	SchM-103 - Environmental Remediation	PRODPLT	2938.102872	705.3527152	0	0	0	0	0	0
758	SchM-107 - Pension Expense	SALWAGES	-1842481.537	-285746.1828	-201736.4866	-3412.996467	-67746.15623	-186462.9811	-22244.97291	-22769.3524
759	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
760	SchM-109 - Employee Incentive	SALWAGES	56,432	8,752	6,179	105	2,075	5,711	681	697
761	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	307032.184	47616.90841	33617.48426	568.743696	11289.25847	31072.29852	3706.915091	3794.297992
762	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	33,303	5,165	3,646	62	1,225	3,370	402	412
763	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
764	SchM-118 - Inventory Reserve	TOTPLT	12,442	1,362	3,768	183	606	1,241	145	409
765	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,972)	(43,891)	(121,439)	(5,910)	(19,538)	(39,982)	(4,684)	(13,177)
766	SchM-127 - Litigation Reserve	TOTPLT	(143,950)	(15,757)	(43,597)	(2,122)	(7,014)	(14,354)	(1,681)	(4,731)
767	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0
768	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0
769	SchM-137 - R&E Credit	TOTPLT	(572,884)	(62,709)	(173,505)	(8,444)	(27,914)	(57,123)	(6,692)	(18,827)
770	SchM-138 - Rate Case Expense	TOTPLT	(870,609)	(95,299)	(263,674)	(12,832)	(42,421)	(86,810)	(10,169)	(28,611)
771	SchM-192 - Texas Margin Tax	NETPLT	(8,157)	(1,195)	(2,944)	(141)	(441)	(827)	(97)	(241)
772	SchM-226 - Performance Recognition Award	SALWAGES	(2,489)	(386)	(273)	(5)	(92)	(252)	(30)	(31)
773	SchM-257 - Texas R&E Credit	SALWAGES	(182,807)	(28,351)	(20,016)	(339)	(6,722)	(18,500)	(2,207)	(2,259)
774	TXGMT-Texas Gross Margin Tax	SALWAGES	1,210,173	187,683	132,504	2,242	44,497	122,472	14,611	14,955
775	SchM_NOL - NOL Excess ADIT	TOTPLT	316423.6859	34636.41271	95832.61229	4663.804311	15418.12247	31551.28068	3696.018354	10398.84063
776	Total Deferred Income Tax Non-Plant		(2,085,657.1120790)	(247,421.7919978)	(551,642.3171821)	(25,381.2438221)	(96,779.9916123)	(208,899.1330737)	(24,563.2519232)	(59,981.2211795)
777										
778	NOL Carryforward	TOTPLT	14884420.91	1629280.513	4507920.871	219383.1545	725261.2073	1484157.358	173858.9597	489156.5575
779										
780	**TOTAL DEFERRED INCOME TAX EXPENSE**		27689378.28	15569550.37	8550156.515	424828.6859	874644.5042	1549048.721	184053.6014	162917.8819
781										
782	367000E-Dist UG Conductor & D	TOTPLT	-16.00%	-1.75%	-4.85%	-0.24%	-0.78%	-1.60%	-0.19%	-0.53%
783	ITC Amortization	TOTPLT	-2762611.73%	-302401.38%	-836689.26%	-40718.45%	-134611.56%	-275465.91%	-32268.96%	-90789.53%
784										
785	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(3,576,880.84198857)	(1,765,663.89480567)	867,909.96823688	115,504.48581272	302,925.44996553	249,511.91593948	32,734.64738055	112,302.58602050
786										
787	Amortization of Excess DFIT - Depreciation	TOTPLT	-	-	-	-	-	-	-	-
788										
789	**TOTAL OPERATING DEDUCTIONS**		558,857,741	112,809,560	152,981,797	3,420,181	15,058,871	40,023,149	4,761,690	7,782,655

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
754	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
755	Deferred Income Tax Non-Plant								
756	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	-50.81652551	-0.269374675	-2.802978323	-1.058981862	-1.933924647	-3.645245438	0
757	SchM-103 - Environmental Remediation	PRODPLT	2938.102872	0	0	0	0	0	0
758	SchM-107 - Pension Expense	SALWAGES	-1842481.537	-9766.859525	-101629.0618	-38396.06327	-70119.32479	-132167.5843	0
759	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
760	SchM-109 - Employee Incentive	SALWAGES	56,432	299	3,113	1,176	2,148	4,048	0
761	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	307032.184	1627.555094	16935.52536	6398.342088	11684.72465	22024.48233	0
762	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	33,303	177	1,837	694	1,267	2,389	0
763	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
764	SchM-118 - Inventory Reserve	TOTPLT	12,442	175	201	93	44	125	0
765	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,972)	(5,652)	(6,477)	(3,001)	(1,412)	(4,023)	0
766	SchM-127 - Litigation Reserve	TOTPLT	(143,950)	(2,029)	(2,325)	(1,077)	(507)	(1,444)	0
767	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
768	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
769	SchM-137 - R&E Credit	TOTPLT	(572,884)	(8,076)	(9,254)	(4,288)	(2,017)	(5,747)	0
770	SchM-138 - Rate Case Expense	TOTPLT	(870,609)	(12,273)	(14,063)	(6,516)	(3,066)	(8,734)	0
771	SchM-192 - Texas Margin Tax	NETPLT	(8,157)	(94)	(112)	(65)	(22)	(54)	0
772	SchM-226 - Performance Recognition Award	SALWAGES	(2,489)	(13)	(137)	(52)	(95)	(179)	0
773	SchM-257 - Texas R&E Credit	SALWAGES	(182,807)	(969)	(10,083)	(3,810)	(6,957)	(13,113)	0
774	TXGMT-Texas Gross Margin Tax	SALWAGES	1,210,173	6,415	66,752	25,219	46,056	86,810	0
775	SchM_NOL - NOL Excess ADIT	TOTPLT	316423.6859	4460.569861	5111.090376	2368.346904	1114.254016	3174.529825	0
776	Total Deferred Income Tax Non-Plant		(2,085,657.1120790)	(25,719.4604323)	(50,133.5357397)	(21,256.9358546)	(21,884.0716336)	(46,895.2097930)	0.0000000
777									
778	NOL Carryforward	TOTPLT	14884420.91	209823.1019	240423.28	111405.921	52413.98323	149328.3853	0
779									
780	**TOTAL DEFERRED INCOME TAX EXPENSE**		27689378.28	240575.915	26860.14365	136498.6898	-90446.33051	-122545.0162	0
781									
782	367000E-Dist UG Conductor & D	TOTPLT	-16.00%	-0.23%	-0.26%	-0.12%	-0.06%	-0.16%	0.00%
783	ITC Amortization	TOTPLT	-2762611.73%	-38944.06%	-44623.58%	-20677.41%	-9728.26%	-27715.98%	0.00%
784									
785	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(3,576,880.84198857)	73,708.25293184	(91,878.02358075)	(45,542.58117785)	(89,444.36326126)	(158,470.68924829)	(27,532.17872827)
786									
787	Amortization of Excess DFIT - Depreciation	TOTPLT	-	-	-	-	-	-	-
788									
789	**TOTAL OPERATING DEDUCTIONS**		558,857,741	3,660,302	11,137,004	5,081,069	7,331,918	16,092,947	81,483

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
790	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
791									
792	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**								
793	Rate Base times Pretax Claimed ROR	0.0762	197,119,991	153,818,524	34,639,704	8,661,764	43,669,681	(25,300)	567,628
794	Less: Synchronized Interest	SCH ITX, LN 13	50,702,780	39,564,870	8,909,950	2,227,960	11,232,621	(6,508)	146,004
795	Plus: Schedule M Items	SCH ITX	(174,078,963)	(88,897,858)	(81,480,168)	(3,700,936)	(19,395,244)	130,672	(21,809)
796	Plus: State Income Tax @ 1.41%	0.014056	(388,814)	356,401	(783,628)	38,413	183,316	1,573	5,620
797	Taxable Income		(27,272,938)	24,999,395	(54,966,787)	2,694,454	12,858,500	110,307	394,195
798	Federal Income Tax @ 21%		(5,727,317)	5,249,873	(11,543,025)	565,835	2,700,285	23,164	82,781
799	Impact of Production Tax Deduction	SCH ITX, LN 257	-	-	-	-	-	-	-
800	Total Current Federal Income Tax Expense		(5,727,317)	5,249,873	(11,543,025)	565,835	2,700,285	23,164	82,781
801	Plus:								
802	Deferred Income Taxes	SCH ITX, LN 389	27,689,378	11,928,885	15,569,550	190,943	219,724	-	(36,489)
803	ITC		(27,626)	(23,185)	(3,024)	(1,417)	(8,966)	-	(114)
804	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**		21,545,621	17,511,973	3,239,873	793,775	3,094,359	24,737	51,798
805									
806	**Tax Gross-up Factor**		1	1	1	1	1	1	1
807	Total Income Tax Expense		27,661,752	22,483,077	4,159,572	1,019,103	3,972,751	31,759	66,501
808									
809	**TOTAL PROPOSED OPERATING DEDUCTIONS**		590,096,374	426,618,593	118,734,796	44,742,986	147,405,355	37,513,680	940,036
810									
811	**TAX RATES**								
812	STATE TAX RATE		0	0	0	0	0	0	0
813	FEDERAL TAX RATE - CURRENT		0	0	0	0	0	0	0
814	TAX GROSS-UP FACTOR		1	1	1	1	1	1	1
815	EFFECTIVE TAX RATE - CITTX		1	1	1	1	1	1	1
816	**COMPOSITE COST OF DEBT**		0	0	0	0	0	0	0
817	EFFECTIVE TAX RATE		0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
790	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
791										
792	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**									
793	Rate Base times Pretax Claimed ROR	0.0762	197,119,991	34,639,704	69,209,289	3,320,639	10,198,480	19,079,683	2,243,810	5,554,614
794	Less: Synchronized Interest	SCH ITX, LN 13	50,702,780	8,909,950	17,801,864	854,127	2,623,231	4,907,635	577,148	1,428,746
795	Plus: Schedule M Items	SCH ITX	(174,078,963)	(81,480,168)	(47,281,647)	(2,362,453)	(5,598,144)	(11,194,913)	(1,326,079)	(1,848,241)
796	Plus: State Income Tax @ 1.41%	0.014056	(388,814)	(783,628)	57,992	1,463	27,790	41,847	4,787	32,014
797	Taxable Income		(27,272,938)	(54,966,787)	4,067,786	102,596	1,949,315	2,935,288	335,795	2,245,613
798	Federal Income Tax @ 21%		(5,727,317)	(11,543,025)	854,235	21,545	409,356	616,411	70,517	471,579
799	Impact of Production Tax Deduction	SCH ITX, LN 257	-	-	-	-	-	-	-	-
800	Total Current Federal Income Tax Expense		(5,727,317)	(11,543,025)	854,235	21,545	409,356	616,411	70,517	471,579
801	Plus:									
802	Deferred Income Taxes	SCH ITX, LN 389	27,689,378	15,569,550	8,550,157	424,829	874,645	1,549,049	184,054	162,918
803	ITC		(27,626)	(3,024)	(8,367)	(407)	(1,346)	(2,755)	(323)	(908)
804	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**		21,545,621	3,239,873	9,454,017	447,429	1,310,445	2,204,551	259,035	665,603
805										
806	**Tax Gross-up Factor**		1	1	1	1	1	1	1	1
807	Total Income Tax Expense		27,661,752	4,159,572	12,137,717	574,440	1,682,439	2,830,355	332,567	854,547
808										
809	**TOTAL PROPOSED OPERATING DEDUCTIONS**		590,096,374	118,734,796	164,251,604	3,879,117	16,438,385	42,603,992	5,061,523	8,524,900
810										
811	**TAX RATES**									
812	STATE TAX RATE		0	0	0	0	0	0	0	0
813	FEDERAL TAX RATE - CURRENT		0	0	0	0	0	0	0	0
814	TAX GROSS-UP FACTOR		1	1	1	1	1	1	1	1
815	EFFECTIVE TAX RATE - CITTX		1	1	1	1	1	1	1	1
816	**COMPOSITE COST OF DEBT**		0	0	0	0	0	0	0	0
817	EFFECTIVE TAX RATE		0	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS DISTSERV	METERING	CUSTOMER COSTS LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
790	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
791									
792	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**								
793	Rate Base times Pretax Claimed ROR	0.0762	197,119,991	2,229,048	2,897,689	1,706,489	676,508	1,617,714	(465,685)
794	Less: Synchronized Interest	SCH ITX, LN 13	50,702,780	573,351	745,337	438,939	174,010	416,105	(119,783)
795	Plus: Schedule M Items	SCH ITX	(174,078,963)	(1,347,709)	(985,923)	(1,005,445)	(46,804)	(311,924)	(3,130)
796	Plus: State Income Tax @ 1.41%	0.014056	(388,814)	4,329	16,395	3,684	6,405	12,505	(4,906)
797	Taxable Income		(27,272,938)	303,659	1,150,033	258,420	449,289	877,180	(344,127)
798	Federal Income Tax @ 21%		(5,727,317)	63,768	241,507	54,268	94,351	184,208	(72,267)
799	Impact of Production Tax Deduction	SCH ITX, LN 257	-	-	-	-	-	-	-
800	Total Current Federal Income Tax Expense		(5,727,317)	63,768	241,507	54,268	94,351	184,208	(72,267)
801	Plus:								
802	Deferred Income Taxes	SCH ITX, LN 389	27,689,378	240,576	26,860	136,499	(90,446)	(122,545)	-
803	ITC		(27,626)	(389)	(446)	(207)	(97)	(277)	-
804	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**		21,545,621	308,284	284,316	194,244	10,212	73,891	(77,173)
805									
806	**Tax Gross-up Factor**		1	1	1	1	1	1	1
807	Total Income Tax Expense		27,661,752	395,796	365,025	249,384	13,111	94,866	(99,079)
808									
809	**TOTAL PROPOSED OPERATING DEDUCTIONS**		590,096,374	3,982,390	11,593,907	5,375,996	7,434,473	16,346,284	9,936
810									
811	**TAX RATES**								
812	STATE TAX RATE		0	0	0	0	0	0	0
813	FEDERAL TAX RATE - CURRENT		0	0	0	0	0	0	0
814	TAX GROSS-UP FACTOR		1	1	1	1	1	1	1
815	EFFECTIVE TAX RATE - CITTX		1	1	1	1	1	1	1
816	**COMPOSITE COST OF DEBT**		0	0	0	0	0	0	0
817	EFFECTIVE TAX RATE		0	0	0	0	0	0	0

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 fle 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

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,692,536	1,106,619	262,491	323,426	640,799	-	2,493
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,527,186	48,727,574	11,558,248	14,241,363	28,216,222	-	109,793
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	42,943,169	28,077,224	6,659,956	8,205,989	16,258,416	-	63,264
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,351,646	3,499,028	829,974	1,022,643	2,026,150	-	7,884
10	303014-Intg CRS Computr Softwar	CUST	8,792,100	-	-	8,792,100	-	-	-
11	TOTAL INTANGIBLE		133,306,637	81,410,445	19,310,670	32,585,522	47,141,587	-	183,434
12									
13	PRODUCTION PLANT								
14	Steam Production								
15	310001-Steam Prod Land Own in Fe	DPROD	2,534,180	2,534,180	-	-	2,534,180	-	-
16	310002-Steam Prod Land Rights	DPROD	638,905	638,905	-	-	638,905	-	-
17	310003-Steam Prod Water Rights	DPROD	6,721,645	6,721,645	-	-	6,721,645	-	-
18	310004-Steam Prod Land Rights-NM	DPROD	42,518	42,518	-	-	42,518	-	-
19	311000E-Steam Prod Str & Improv	DPROD	142,215,085	142,215,085	-	-	142,215,085	-	-
20	312000E-Steam Prod Boiler Plant E	DPROD	592,044,591	592,044,591	-	-	592,044,591	-	-
21	314000-Steam Prod Turbogen Unit	DPROD	301,426,998	301,426,998	-	-	301,426,998	-	-
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,514,465	49,514,465	-	-	49,514,465	-	-
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	19,006,604	19,006,604	-	-	19,006,604	-	-
24	Total Steam Production		1,114,144,991	1,114,144,991	-	-	1,114,144,991	-	-
25									
26	Other Production Equipment:								
27	340001-Other Prod Land Own in Fee	DPROD	98,918	98,918	-	-	98,918	-	-
28	340002-Other Prod Land Rights	DPROD	393	393	-	-	393	-	-
29	341000E-Other Prod Str & Impr	DPROD	8,441,403	8,441,403	-	-	8,441,403	-	-
30	342000E-Other Prod Fuel Hldr	DPROD	3,637,458	3,637,458	-	-	3,637,458	-	-
31	343000-Other Prod Prime Mover	DPROD	35,309,049	35,309,049	-	-	35,309,049	-	-
32	344000E-Other Prod Generator	DPROD	104,172,090	104,172,090	-	-	104,172,090	-	-
33	344045-Other Prod Generator-Wind	WIND	406,747,418	-	406,747,418	-	-	-	-
34	345000E-Other Prod Access Elect Equip	DPROD	18,877,931	18,877,931	-	-	18,877,931	-	-
35	346000E-Other Prod Misc Pwr P	DPROD	2,851,424	2,851,424	-	-	2,851,424	-	-
36	Total Other Production Equipment		580,136,084	173,388,666	406,747,418	-	173,388,666	-	-
37	TOTAL PRODUCTION PLANT		1,694,281,074	1,287,533,657	406,747,418	-	1,287,533,657	-	-
38									
39	TRANSMISSION PLANT:								
40	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
41	350001-Tran Land Owned in Fe	DTRAN	3,760,132	3,760,132	-	-	-	-	-
42	350002E-Transmission Land Right	DTRAN	63,205,803	63,205,803	-	-	-	-	-
43	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,365,770	5,365,770	-	-	-	-	-
44	350045-Tran Land Fee-Wind	WIND	37,631	-	37,631	-	-	-	-
45	352000-Transmission Str & Improv	DTRAN	47,061,389	47,061,389	-	-	-	-	-
46	352010-Tran Str & Impr-Prod	DPRODTI	420,750	420,750	-	-	-	-	420,750
47	353000E-Transmission Station	DTRAN	487,287,771	487,287,771	-	-	-	-	-
48	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	-	-	8,897,256	-	-	-
49	353010-Tran Station Equip Pro	DPRODTI	17,133,323	17,133,323	-	-	-	-	17,133,323
50	353045-Tran Station Equip-Wind	WIND	8,780,090	-	8,780,090	-	-	-	-
51	354000E-Tran Towers & Fixture	DTRAN	3,512,696	3,512,696	-	-	-	-	-
52	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	298,205	298,205	-	-	-	-	-
53	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,412	146,412	-	-	-	-	146,412
54									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISILT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	**DEVELOPMENT OF RATE BASE**									
2										
3	**ELECTRIC PLANT IN SERVICE**									
4										
5	INTANGIBLE PLANT									
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,692,536	262,491	185,319	3,135	62,233	171,288	20,435	20,916
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,527,186	11,558,248	8,160,110	138,053	2,740,288	7,542,307	899,795	921,006
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	42,943,169	6,659,956	4,701,922	79,548	1,578,976	4,345,938	518,469	530,691
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,351,646	829,974	585,961	9,913	196,775	541,598	64,612	66,136
10	303014-Intg CRS Computr Softwar	CUST	8,792,100	-	-	-	-	-	-	-
11	TOTAL INTANGIBLE		133,306,637	19,310,670	13,633,312	230,650	4,578,272	12,601,131	1,503,311	1,538,748
12										
13	PRODUCTION PLANT									
14	Steam Production									
15	310001-Steam Prod Land Own in Fe	DPROD	2,534,180	-	-	-	-	-	-	-
16	310002-Steam Prod Land Rights	DPROD	638,905	-	-	-	-	-	-	-
17	310003-Steam Prod Water Rights	DPROD	6,721,645	-	-	-	-	-	-	-
18	310004-Steam Prod Land Rights-NM	DPROD	42,518	-	-	-	-	-	-	-
19	311000E-Steam Prod Str & Improv	DPROD	142,215,085	-	-	-	-	-	-	-
20	312000E-Steam Prod Boiler Plant E	DPROD	592,044,591	-	-	-	-	-	-	-
21	314000-Steam Prod Turbogen Unit	DPROD	301,426,998	-	-	-	-	-	-	-
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,514,465	-	-	-	-	-	-	-
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	19,006,604	-	-	-	-	-	-	-
24	Total Steam Production		1,114,144,991	-	-	-	-	-	-	-
25										
26	Other Production Equipment:									
27	340001-Other Prod Land Own in Fee	DPROD	98,918	-	-	-	-	-	-	-
28	340002-Other Prod Land Rights	DPROD	393	-	-	-	-	-	-	-
29	341000E-Other Prod Str & Impr	DPROD	8,441,403	-	-	-	-	-	-	-
30	342000E-Other Prod Fuel Hldr	DPROD	3,637,458	-	-	-	-	-	-	-
31	343000-Other Prod Prime Mover	DPROD	35,309,049	-	-	-	-	-	-	-
32	344000E-Other Prod Generator	DPROD	104,172,090	-	-	-	-	-	-	-
33	344045-Other Prod Generator-Wind	WIND	406,747,418	406,747,418	-	-	-	-	-	-
34	345000E-Other Prod Access Elect Equip	DPROD	18,877,931	-	-	-	-	-	-	-
35	346000E-Other Prod Misc Pwr P	DPROD	2,851,424	-	-	-	-	-	-	-
36	Total Other Production Equipment		580,136,084	406,747,418	-	-	-	-	-	-
37	TOTAL PRODUCTION PLANT		1,694,281,074	406,747,418	-	-	-	-	-	-
38										
39	TRANSMISSION PLANT:									
40	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-	-
41	350001-Tran Land Owned in Fe	DTRAN	3,760,132	-	3,760,132	-	-	-	-	-
42	350002E-Transmission Land Right	DTRAN	63,205,803	-	63,205,803	-	-	-	-	-
43	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,365,770	-	-	5,365,770	-	-	-	-
44	350045-Tran Land Fee-Wind	WIND	37,631	37,631	-	-	-	-	-	-
45	352000-Transmission Str & Improv	DTRAN	47,061,389	-	47,061,389	-	-	-	-	-
46	352010-Tran Str & Impr-Prod	DPRODTI	420,750	-	-	-	-	-	-	-
47	353000E-Transmission Station	DTRAN	487,287,771	-	487,287,771	-	-	-	-	-
48	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	-	-	-	-	-	-	-
49	353010-Tran Station Equip Pro	DPRODTI	17,133,323	-	-	-	-	-	-	-
50	353045-Tran Station Equip-Wind	WIND	8,780,090	8,780,090	-	-	-	-	-	-
51	354000E-Tran Towers & Fixture	DTRAN	3,512,696	-	3,512,696	-	-	-	-	-
52	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	298,205	-	-	298,205	-	-	-	-
53	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,412	-	-	-	-	-	-	-
54										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS		CUSTOMER COSTS			
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,692,536	8,972	93,358	35,271	64,413	121,411	-
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,527,186	395,063	4,110,830	1,553,096	2,836,281	5,346,093	-
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	42,943,169	227,639	2,368,693	894,906	1,634,288	3,080,462	-
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,351,646	28,369	295,190	111,525	203,668	383,892	-
10	303014-Intg CRS Computr Softwar	CUST	8,792,100	-	-	-	-	8,792,100	-
11	TOTAL INTANGIBLE		133,306,637	660,042	6,868,072	2,594,798	4,738,650	17,723,959	-
12									
13	PRODUCTION PLANT								
14	Steam Production								
15	310001-Steam Prod Land Own in Fe	DPROD	2,534,180	-	-	-	-	-	-
16	310002-Steam Prod Land Rights	DPROD	638,905	-	-	-	-	-	-
17	310003-Steam Prod Water Rights	DPROD	6,721,645	-	-	-	-	-	-
18	310004-Steam Prod Land Rights-NM	DPROD	42,518	-	-	-	-	-	-
19	311000E-Steam Prod Str & Improv	DPROD	142,215,085	-	-	-	-	-	-
20	312000E-Steam Prod Boiler Plant E	DPROD	592,044,591	-	-	-	-	-	-
21	314000-Steam Prod Turbogen Unit	DPROD	301,426,998	-	-	-	-	-	-
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,514,465	-	-	-	-	-	-
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	19,006,604	-	-	-	-	-	-
24	Total Steam Production		1,114,144,991	-	-	-	-	-	-
25									
26	Other Production Equipment:								
27	340001-Other Prod Land Own in Fee	DPROD	98,918	-	-	-	-	-	-
28	340002-Other Prod Land Rights	DPROD	393	-	-	-	-	-	-
29	341000E-Other Prod Str & Impr	DPROD	8,441,403	-	-	-	-	-	-
30	342000E-Other Prod Fuel Hldr	DPROD	3,637,458	-	-	-	-	-	-
31	343000-Other Prod Prime Mover	DPROD	35,309,049	-	-	-	-	-	-
32	344000E-Other Prod Generator	DPROD	104,172,090	-	-	-	-	-	-
33	344045-Other Prod Generator-Wind	WIND	406,747,418	-	-	-	-	-	-
34	345000E-Other Prod Access Elect Equip	DPROD	18,877,931	-	-	-	-	-	-
35	346000E-Other Prod Misc Pwr P	DPROD	2,851,424	-	-	-	-	-	-
36	Total Other Production Equipment		580,136,084	-	-	-	-	-	-
37	TOTAL PRODUCTION PLANT		1,694,281,074	-	-	-	-	-	-
38									
39	TRANSMISSION PLANT:								
40	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
41	350001-Tran Land Owned in Fe	DTRAN	3,760,132	-	-	-	-	-	-
42	350002E-Transmission Land Right	DTRAN	63,205,803	-	-	-	-	-	-
43	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,365,770	-	-	-	-	-	-
44	350045-Tran Land Fee-Wind	WIND	37,631	-	-	-	-	-	-
45	352000-Transmission Str & Improv	DTRAN	47,061,389	-	-	-	-	-	-
46	352010-Tran Str & Impr-Prod	DPRODTI	420,750	-	-	-	-	-	-
47	353000E-Transmission Station	DTRAN	487,287,771	-	-	-	-	-	-
48	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	-	8,897,256	-	-	-	-
49	353010-Tran Station Equip Pro	DPRODTI	17,133,323	-	-	-	-	-	-
50	353045-Tran Station Equip-Wind	WIND	8,780,090	-	-	-	-	-	-
51	354000E-Tran Towers & Fixture	DTRAN	3,512,696	-	-	-	-	-	-
52	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	298,205	-	-	-	-	-	-
53	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,412	-	-	-	-	-	-
54									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
55	**ELECTRIC PLANT IN SERVICE CONTINUED**								
56	355000E-Tran Poles & Fixture	DTRAN	503,142,016	503,142,016	-	-	-	-	-
57	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	42,713,554	42,713,554	-	-	-	-	-
58	355045-Tran Poles & Fixtures-Wind	WIND	3,253,074	-	3,253,074	-	-	-	-
59	356010-Tran OH Cond & Device-Prod	DPRODTI	14,372	14,372	-	-	-	-	14,372
60	356045-Tran OH Cond & Device-Wind	WIND	4,164,954	-	4,164,954	-	-	-	-
61	356000E-Tran OH Conductor & D	DTRAN	193,279,579	193,279,579	-	-	-	-	-
62	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,408,206	16,408,206	-	-	-	-	-
63	357000E-Tran Underground Cond	DTRAN	125,496	125,496	-	-	-	-	-
64	358000-Tran UG Conductor & Devic	DTRAN	223,715	223,715	-	-	-	-	-
65	359000-Transmission Road & Trai	DTRAN	236,515	236,515	-	-	-	-	-
66	TOTAL TRANSMISSION PLANT		1,409,468,709	1,384,335,704	16,235,749	8,897,256	-	-	17,714,857
67									
68	DISTRIBUTION PLANT								
69	360001E-Dist Land Owned in Fee	DDISPSUB	4,292,148	4,292,148	-	-	-	-	-
70	360005-Dist Land Rights-TX	DDISPSUB	2,819,103	2,819,103	-	-	-	-	-
71	361000E-Str & Improv	DDISPSUB	15,125,862	15,125,862	-	-	-	-	-
72	362000E-Other Eq	DDISPSUB	179,328,329	179,328,329	-	-	-	-	-
73	364000-Dist Poles, Towers & Fixt								
74	Primary	DDISTPOL	188,889,723	188,889,723	-	-	-	-	-
75	Secondary	DDISTSOL	22,846,319	22,846,319	-	-	-	-	-
76	Total Account 364		211,736,042	211,736,042	-	-	-	-	-
77	365000-Dist OH Conductor & Devic								
78	Primary	DDISTPOL	155,240,171	155,240,171	-	-	-	-	-
79	Secondary	DDISTSOL	18,776,387	18,776,387	-	-	-	-	-
80	Total Account 365		174,016,557	174,016,557	-	-	-	-	-
81	366000E-Dist Underground Cond								
82	Primary	DDISTPUL	17,626,309	17,626,309	-	-	-	-	-
83	Secondary	DDISTSUL	1,912,887	1,912,887	-	-	-	-	-
84	Total Account 366		19,539,196	19,539,196	-	-	-	-	-
85	367000E-Dist UG Conductor & D								
86	Primary	DDISTPUL	31,719,598	31,719,598	-	-	-	-	-
87	Secondary	DDISTSUL	3,442,355	3,442,355	-	-	-	-	-
88	Total Account 367		35,161,953	35,161,953	-	-	-	-	-
89	368000E-Dist Line Transformer								
90	Capacitors	DDISTPOL	8,320,874	8,320,874	-	-	-	-	-
91	Line Transformers	DDISTSLT	141,066,446	141,066,446	-	-	-	-	-
92	Total Account 368		149,387,319	149,387,319	-	-	-	-	-
93	369000E-Distribution Services	CSERVICE	(1)	-	-	(1)	-	-	-
94	369010-Distribution Services O	CSERVICE	32,322,066	-	-	32,322,066	-	-	-
95	369020-Distribution Services U	CSERVICE	28,188,219	-	-	28,188,219	-	-	-
96	370000E-Distribution Meter	CMETERS	40,239,387	-	-	40,239,387	-	-	-
97	371000E-Dist Inst on Cust Premis	CUSTPREM	8,131,116	-	-	8,131,116	-	-	-
98	373000-Dist Street Light & Sg Sy	CLIGHT	16,579,740	-	-	16,579,740	-	-	-
99	TOTAL DISTRIBUTION PLANT		916,867,034	791,406,509	-	125,460,525	-	-	-
100									
101	TOTAL PROD, TRANS, & DIST PLANT		4,020,616,818	3,463,275,870	422,983,167	134,357,781	1,287,533,657	-	17,714,857
102									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISILT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
55	**ELECTRIC PLANT IN SERVICE CONTINUED**									
56	355000E-Tran Poles & Fixture	DTRAN	503,142,016	-	503,142,016	-	-	-	-	-
57	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	42,713,554	-	-	42,713,554	-	-	-	-
58	355045-Tran Poles & Fixtures-Wind	WIND	3,253,074	3,253,074	-	-	-	-	-	-
59	356010-Tran OH Cond & Device-Prod	DPRODTI	14,372	-	-	-	-	-	-	-
60	356045-Tran OH Cond & Device-Wind	WIND	4,164,954	4,164,954	-	-	-	-	-	-
61	356000E-Tran OH Conductor & D	DTRAN	193,279,579	-	193,279,579	-	-	-	-	-
62	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,408,206	-	-	16,408,206	-	-	-	-
63	357000E-Tran Underground Cond	DTRAN	125,496	-	125,496	-	-	-	-	-
64	358000-Tran UG Conductor & Devic	DTRAN	223,715	-	223,715	-	-	-	-	-
65	359000-Transmission Road & Trai	DTRAN	236,515	-	236,515	-	-	-	-	-
66	TOTAL TRANSMISSION PLANT		1,409,468,709	16,235,749	1,301,835,112	64,785,735	-	-	-	-
67										
68	DISTRIBUTION PLANT									
69	360001E-Dist Land Owned in Fee	DDISPSUB	4,292,148	-	-	-	4,292,148	-	-	-
70	360005-Dist Land Rights-TX	DDISPSUB	2,819,103	-	-	-	2,819,103	-	-	-
71	361000E-Str & Improv	DDISPSUB	15,125,862	-	-	-	15,125,862	-	-	-
72	362000E-Other Eq	DDISPSUB	179,328,329	-	-	-	179,328,329	-	-	-
73	364000-Dist Poles, Towers & Fixt									
74	Primary	DDISTPOL	188,889,723	-	-	-	-	188,889,723	-	-
75	Secondary	DDISTSOL	22,846,319	-	-	-	-	-	22,846,319	-
76	Total Account 364		211,736,042	-	-	-	-	188,889,723	22,846,319	-
77	365000-Dist OH Conductor & Devic									
78	Primary	DDISTPOL	155,240,171	-	-	-	-	155,240,171	-	-
79	Secondary	DDISTSOL	18,776,387	-	-	-	-	-	18,776,387	-
80	Total Account 365		174,016,557	-	-	-	-	155,240,171	18,776,387	-
81	366000E-Dist Underground Cond									
82	Primary	DDISTPUL	17,626,309	-	-	-	-	17,626,309	-	-
83	Secondary	DDISTSUL	1,912,887	-	-	-	-	-	1,912,887	-
84	Total Account 366		19,539,196	-	-	-	-	17,626,309	1,912,887	-
85	367000E-Dist UG Conductor & D									
86	Primary	DDISTPUL	31,719,598	-	-	-	-	31,719,598	-	-
87	Secondary	DDISTSUL	3,442,355	-	-	-	-	-	3,442,355	-
88	Total Account 367		35,161,953	-	-	-	-	31,719,598	3,442,355	-
89	368000E-Dist Line Transformer									
90	Capacitors	DDISTPOL	8,320,874	-	-	-	-	8,320,874	-	-
91	Line Transformers	DDISTSLT	141,066,446	-	-	-	-	-	-	141,066,446
92	Total Account 368		149,387,319	-	-	-	-	8,320,874	-	141,066,446
93	369000E-Distribution Services	CSERVICE	(1)	-	-	-	-	-	-	-
94	369010-Distribution Services O	CSERVICE	32,322,066	-	-	-	-	-	-	-
95	369020-Distribution Services U	CSERVICE	28,188,219	-	-	-	-	-	-	-
96	370000E-Distribution Meter	CMETERS	40,239,387	-	-	-	-	-	-	-
97	371000E-Dist Inst on Cust Premis	CUSTPREM	8,131,116	-	-	-	-	-	-	-
98	373000-Dist Street Light & Sg Sy	CLIGHT	16,579,740	-	-	-	-	-	-	-
99	TOTAL DISTRIBUTION PLANT		916,867,034	-	-	-	201,565,442	401,796,674	46,977,948	141,066,446
100										
101	TOTAL PROD, TRANS, & DIST PLANT		4,020,616,818	422,983,167	1,301,835,112	64,785,735	201,565,442	401,796,674	46,977,948	141,066,446
102										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	DISTRIBUTION COSTS METERING	CUSTOMER COSTS LIGHTING	CUSTOMER COSTS METREAD	CUSTOMER COSTS CUSTACCTSS	CUSTOMER COSTS CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
55	**ELECTRIC PLANT IN SERVICE CONTINUED**								
56	355000E-Tran Poles & Fixture	DTRAN	503,142,016	-	-	-	-	-	-
57	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	42,713,554	-	-	-	-	-	-
58	355045-Tran Poles & Fixtures-Wind	WIND	3,253,074	-	-	-	-	-	-
59	356010-Tran OH Cond & Device-Prod	DPRODTI	14,372	-	-	-	-	-	-
60	356045-Tran OH Cond & Device-Wind	WIND	4,164,954	-	-	-	-	-	-
61	356000E-Tran OH Conductor & D	DTRAN	193,279,579	-	-	-	-	-	-
62	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,408,206	-	-	-	-	-	-
63	357000E-Tran Underground Cond	DTRAN	125,496	-	-	-	-	-	-
64	358000-Tran UG Conductor & Devic	DTRAN	223,715	-	-	-	-	-	-
65	359000-Transmission Road & Trai	DTRAN	236,515	-	-	-	-	-	-
66	TOTAL TRANSMISSION PLANT		1,409,468,709	-	8,897,256	-	-	-	-
67									
68	DISTRIBUTION PLANT								
69	360001E-Dist Land Owned in Fee	DDISPSUB	4,292,148	-	-	-	-	-	-
70	360005-Dist Land Rights-TX	DDISPSUB	2,819,103	-	-	-	-	-	-
71	361000E-Str & Improv	DDISPSUB	15,125,862	-	-	-	-	-	-
72	362000E-Other Eq	DDISPSUB	179,328,329	-	-	-	-	-	-
73	364000-Dist Poles, Towers & Fixt								
74	Primary	DDISTPOL	188,889,723	-	-	-	-	-	-
75	Secondary	DDISTSOL	22,846,319	-	-	-	-	-	-
76	Total Account 364		211,736,042	-	-	-	-	-	-
77	365000-Dist OH Conductor & Devic								
78	Primary	DDISTPOL	155,240,171	-	-	-	-	-	-
79	Secondary	DDISTSOL	18,776,387	-	-	-	-	-	-
80	Total Account 365		174,016,557	-	-	-	-	-	-
81	366000E-Dist Underground Cond								
82	Primary	DDISTPUL	17,626,309	-	-	-	-	-	-
83	Secondary	DDISTSUL	1,912,887	-	-	-	-	-	-
84	Total Account 366		19,539,196	-	-	-	-	-	-
85	367000E-Dist UG Conductor & D								
86	Primary	DDISTPUL	31,719,598	-	-	-	-	-	-
87	Secondary	DDISTSUL	3,442,355	-	-	-	-	-	-
88	Total Account 367		35,161,953	-	-	-	-	-	-
89	368000E-Dist Line Transformer								
90	Capacitors	DDISTPOL	8,320,874	-	-	-	-	-	-
91	Line Transformers	DDISTSLT	141,066,446	-	-	-	-	-	-
92	Total Account 368		149,387,319	-	-	-	-	-	-
93	369000E-Distribution Services	CSERVICE	(1)	(1)	-	-	-	-	-
94	369010-Distribution Services O	CSERVICE	32,322,066	32,322,066	-	-	-	-	-
95	369020-Distribution Services U	CSERVICE	28,188,219	28,188,219	-	-	-	-	-
96	370000E-Distribution Meter	CMETERS	40,239,387	-	40,239,387	-	-	-	-
97	371000E-Dist Inst on Cust Premis	CUSTPREM	8,131,116	-	-	8,131,116	-	-	-
98	373000-Dist Street Light & Sg Sy	CLIGHT	16,579,740	-	-	16,579,740	-	-	-
99	TOTAL DISTRIBUTION PLANT		916,867,034	60,510,284	40,239,387	24,710,855	-	-	-
100									
101	TOTAL PROD, TRANS, & DIST PLANT		4,020,616,818	60,510,284	49,136,643	24,710,855	-	-	-
102									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
103	**ELECTRIC PLANT IN SERVICE CONTINUED**								
104									
105	GENERAL PLANT								
106	389001-General Land Owned in Fe	SALWAGXAG	629,556	411,618	97,636	120,302	238,352	-	927
107	389002-General Land Rights	SALWAGXAG	27,372	17,897	4,245	5,231	10,363	-	40
108	390000-Genl Structures & Improv	SALWAGXAG	39,932,633	26,108,867	6,193,059	7,630,707	15,118,618	-	58,829
109	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-
110	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,520,508	1,647,966	390,900	481,643	954,272	-	3,713
111	390050-Genl Str & Imp-Call Center	CUST	6,306,463	-	-	6,306,463	-	-	-
112	391000-General Office Furn & E	SALWAGXAG	10,757,852	7,033,729	1,668,410	2,055,713	4,072,956	-	15,848
113	391004-General Info Sys Computer	SALWAGXAG	45,572,523	29,796,355	7,067,737	8,708,431	17,253,897	-	67,137
114	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	-	0
115	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-
116	392000-General Transportation E	SALWAGXAG	-	-	-	-	-	-	-
117	392010-General Transp Eq Grp	SALWAGXAG	2,076,466	1,357,641	322,034	396,791	786,156	-	3,059
118	392020-General Transp Eq Grp 2	SALWAGXAG	26,395,247	17,257,814	4,093,578	5,043,855	9,993,322	-	38,885
119	392030-General Transp Eq Trailer	SALWAGXAG	5,049,075	3,301,200	783,049	964,825	1,911,595	-	7,438
120	392040-General Transp Eq Grp 4	SALWAGXAG	34,356,055	22,462,773	5,328,201	6,565,082	13,007,308	-	50,613
121	393000-General Stores Equipmen	SALWAGXAG	265,025	173,279	41,102	50,643	100,339	-	390
122	394000-General Tools & Shop Equi	SALWAGXAG	27,074,007	17,701,604	4,198,845	5,173,559	10,250,302	-	39,885
123	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
124	395000-General Laboratory Equi	SALWAGXAG	6,836,055	4,469,569	1,060,188	1,306,298	2,588,152	-	10,071
125	395050-Genl Lab Equipment-Call Center	CUST	-	-	-	-	-	-	-
126	396000-General Power Operated E	SALWAGXAG	8,901,070	5,819,723	1,380,446	1,700,901	3,369,973	-	13,113
127	397000-General Communication E	SALWAGXAG	40,860,611	26,715,600	6,336,977	7,808,034	15,469,953	-	60,196
128	397010-General Comm Eq Two Wa	SALWAGXAG	21,772,077	14,235,080	3,376,581	4,160,415	8,242,975	-	32,075
129	397020-General Comm Eq AE	SALWAGXAG	25,644	16,767	3,977	4,900	9,709	-	38
130	397030-General Comm Eq EM	SALWAGXAG	12,220,951	7,990,336	1,895,319	2,335,295	4,626,890	-	18,004
131	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-
132	398000-General Miscellaneous E	SALWAGXAG	1,711,656	1,119,120	265,457	327,080	648,038	-	2,522
133	398050-Genl Misc. Equipment-Call Center	CUST	-	-	-	-	-	-	-
134	TOTAL GENERAL PLANT		293,290,846	187,636,936	44,507,742	61,146,168	108,653,170	-	422,784
135									
136	**TOTAL ELECTRIC PLANT IN SERVICE**		4,447,214,302	3,732,323,251	486,801,579	228,089,472	1,443,328,414	-	18,321,076
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
103	**ELECTRIC PLANT IN SERVICE CONTINUED**									
104										
105	GENERAL PLANT									
106	389001-General Land Owned in Fe	SALWAGXAG	629,556	97,636	68,931	1,166	23,148	63,712	7,601	7,780
107	389002-General Land Rights	SALWAGXAG	27,372	4,245	2,997	51	1,006	2,770	330	338
108	390000-Genl Structures & Improv	SALWAGXAG	39,932,633	6,193,059	4,372,293	73,971	1,468,282	4,041,266	482,122	493,487
109	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-	-
110	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,520,508	390,900	275,975	4,669	92,676	255,081	30,431	31,148
111	390050-Genl Str & Imp-Call Center	CUST	6,306,463	-	-	-	-	-	-	-
112	391000-General Office Furn & E	SALWAGXAG	10,757,852	1,668,410	1,177,896	19,928	395,555	1,088,717	129,884	132,945
113	391004-General Info Sys Computer	SALWAGXAG	45,572,523	7,067,737	4,989,814	84,418	1,675,655	4,612,034	550,214	563,184
114	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
115	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
116	392000-General Transportation E	SALWAGXAG	-	-	-	-	-	-	-	-
117	392010-General Transp Eq Grp	SALWAGXAG	2,076,466	322,034	227,356	3,846	76,350	210,143	25,070	25,661
118	392020-General Transp Eq Grp 2	SALWAGXAG	26,395,247	4,093,578	2,890,061	48,894	970,526	2,671,254	318,680	326,192
119	392030-General Transp Eq Trailer	SALWAGXAG	5,049,075	783,049	552,832	9,353	185,649	510,977	60,959	62,396
120	392040-General Transp Eq Grp 4	SALWAGXAG	34,356,055	5,328,201	3,761,704	63,641	1,263,237	3,476,905	414,794	424,571
121	393000-General Stores Equipmen	SALWAGXAG	265,025	41,102	29,018	491	9,745	26,821	3,200	3,275
122	394000-General Tools & Shop Equi	SALWAGXAG	27,074,007	4,198,845	2,964,380	50,152	995,483	2,739,946	326,875	334,580
123	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
124	395000-General Laboratory Equi	SALWAGXAG	6,836,055	1,060,188	748,492	12,663	251,355	691,823	82,534	84,480
125	395050-Genl Lab Equipment-Call Center	CUST	-	-	-	-	-	-	-	-
126	396000-General Power Operated E	SALWAGXAG	8,901,070	1,380,446	974,594	16,488	327,283	900,807	107,466	109,999
127	397000-General Communication E	SALWAGXAG	40,860,611	6,336,977	4,473,899	75,690	1,502,403	4,135,179	493,326	504,955
128	397010-General Comm Eq Two Wa	SALWAGXAG	21,772,077	3,376,581	2,383,862	40,330	800,537	2,203,380	262,862	269,059
129	397020-General Comm Eq AE	SALWAGXAG	25,644	3,977	2,808	48	943	2,595	310	317
130	397030-General Comm Eq EM	SALWAGXAG	12,220,951	1,895,319	1,338,093	22,638	449,352	1,236,786	147,548	151,026
131	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-	-
132	398000-General Miscellaneous E	SALWAGXAG	1,711,656	265,457	187,412	3,171	62,936	173,223	20,665	21,153
133	398050-Genl Misc. Equipment-Call Center	CUST	-	-	-	-	-	-	-	-
134	TOTAL GENERAL PLANT		293,290,846	44,507,742	31,422,416	531,607	10,552,121	29,043,419	3,464,870	3,546,548
135										
136	**TOTAL ELECTRIC PLANT IN SERVICE**		4,447,214,302	486,801,579	1,346,890,839	65,547,992	216,695,835	443,441,224	51,946,129	146,151,742
137										
138										
139										
140										
141										
142										
143										
144										
145										
146										
147										
148										
149										
150										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	DISTRIBUTION COSTS METERING	CUSTOMER COSTS LIGHTING	CUSTOMER COSTS METREAD	CUSTOMER COSTS CUSTACCTSS	CUSTOMER COSTS CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
103	**ELECTRIC PLANT IN SERVICE CONTINUED**								
104									
105	GENERAL PLANT								
106	389001-General Land Owned in Fe	SALWAGXAG	629,556	3,337	34,726	13,120	23,959	45,160	-
107	389002-General Land Rights	SALWAGXAG	27,372	145	1,510	570	1,042	1,963	-
108	390000-Genl Structures & Improv	SALWAGXAG	39,932,633	211,680	2,202,636	832,169	1,519,716	2,864,506	-
109	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-
110	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,520,508	13,361	139,028	52,526	95,923	180,805	-
111	390050-Genl Str & Imp-Call Center	CUST	6,306,463	-	-	-	-	6,306,463	-
112	391000-General Office Furn & E	SALWAGXAG	10,757,852	57,027	593,390	224,186	409,412	771,698	-
113	391004-General Info Sys Computer	SALWAGXAG	45,572,523	241,577	2,513,725	949,700	1,734,354	3,269,075	-
114	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	-
115	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-
116	392000-General Transportation E	SALWAGXAG	-	-	-	-	-	-	-
117	392010-General Transp Eq Grp	SALWAGXAG	2,076,466	11,007	114,535	43,272	79,024	148,952	-
118	392020-General Transp Eq Grp 2	SALWAGXAG	26,395,247	139,919	1,455,930	550,059	1,004,524	1,893,422	-
119	392030-General Transp Eq Trailer	SALWAGXAG	5,049,075	26,765	278,501	105,219	192,153	362,188	-
120	392040-General Transp Eq Grp 4	SALWAGXAG	34,356,055	182,119	1,895,039	715,957	1,307,488	2,464,479	-
121	393000-General Stores Equipmen	SALWAGXAG	265,025	1,405	14,618	5,523	10,086	19,011	-
122	394000-General Tools & Shop Equi	SALWAGXAG	27,074,007	143,517	1,493,370	564,204	1,030,356	1,942,112	-
123	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
124	395000-General Laboratory Equi	SALWAGXAG	6,836,055	36,237	377,069	142,459	260,160	490,374	-
125	395050-Genl Lab Equipment-Call Center	CUST	-	-	-	-	-	-	-
126	396000-General Power Operated E	SALWAGXAG	8,901,070	47,184	490,972	185,492	338,748	638,505	-
127	397000-General Communication E	SALWAGXAG	40,860,611	216,599	2,253,822	851,507	1,555,032	2,931,073	-
128	397010-General Comm Eq Two Wa	SALWAGXAG	21,772,077	115,412	1,200,922	453,715	828,580	1,561,786	-
129	397020-General Comm Eq AE	SALWAGXAG	25,644	136	1,415	534	976	1,840	-
130	397030-General Comm Eq EM	SALWAGXAG	12,220,951	64,782	674,093	254,676	465,093	876,651	-
131	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-
132	398000-General Miscellaneous E	SALWAGXAG	1,711,656	9,073	94,413	35,670	65,140	122,783	-
133	398050-Genl Misc. Equipment-Call Center	CUST	-	-	-	-	-	-	-
134	TOTAL GENERAL PLANT		293,290,846	1,521,283	15,829,713	5,980,560	10,921,765	26,892,848	-
135									
136	**TOTAL ELECTRIC PLANT IN SERVICE**		4,447,214,302	62,691,609	71,834,427	33,286,213	15,660,415	44,616,807	-
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
151	**DEPRECIATION & AMORTIZATION RESERVE:**								
152	INTANGIBLE								
153	303003-Intg Misc Computr Softwar	SALWAGXAG	738,296	482,715	114,501	141,081	279,521	-	1,088
154	303004-Intg Misc Computr Softwar	SALWAGXAG	52,475,840	34,309,901	8,138,356	10,027,582	19,867,514	-	77,307
155	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,318,521	4,131,193	979,925	1,207,403	2,392,211	-	9,308
156	303010-Intg Misc Computr Softwar	SALWAGXAG	3,196,526	2,089,961	495,742	610,823	1,210,214	-	4,709
157	303014-Intg CRS Computr Softwar	CUST	8,329,995	-	-	8,329,995	-	-	-
158	TOTAL INTANGIBLE		71,059,177	41,013,770	9,728,523	20,316,883	23,749,461	-	92,412
159									
160	PRODUCTION								
161	Steam Production								
162	310002-Steam Prod Land Rights	DPROD	383,659	383,659	-	-	383,659	-	-
163	310003-Steam Prod Water Rights	DPROD	2,135,722	2,135,722	-	-	2,135,722	-	-
164	310004-Steam Prod Land Rights-NM	DPROD	39,478	39,478	-	-	39,478	-	-
165	311000E-Steam Prod Str & Improv	DPROD	70,089,010	70,089,010	-	-	70,089,010	-	-
166	312000E-Steam Prod Boiler Plant E	DPROD	319,100,516	319,100,516	-	-	319,100,516	-	-
167	314000-Steam Prod Turbogen Unit	DPROD	168,460,230	168,460,230	-	-	168,460,230	-	-
168	315000E-Steam Prod Acc Elec Eq	DPROD	25,978,788	25,978,788	-	-	25,978,788	-	-
169	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,267,491	11,267,491	-	-	11,267,491	-	-
170	Total Steam Production		597,454,895	597,454,895	-	-	597,454,895	-	-
171									
172	Other Production Equipment:								
173	340002-Other Prod Land Rights	DPROD	363	363	-	-	363	-	-
174	341000E-Other Prod Str & Impr	DPROD	2,217,198	2,217,198	-	-	2,217,198	-	-
175	342000E-Other Prod Fuel Hldr	DPROD	2,493,020	2,493,020	-	-	2,493,020	-	-
176	343000-Other Prod Prime Mover	DPROD	13,593,583	13,593,583	-	-	13,593,583	-	-
177	344000E-Other Prod Generator	DPROD	24,696,742	24,696,742	-	-	24,696,742	-	-
178	344045-Other Prod Generator-Wind	WIND	576,226	-	576,226	-	-	-	-
179	345000E-Other Prod Access Elect Equip	DPROD	5,423,571	5,423,571	-	-	5,423,571	-	-
180	346000E-Other Prod Misc Pwr P	DPROD	700,441	700,441	-	-	700,441	-	-
181	Total Other Production Equipment		49,701,144	49,124,918	576,226	-	49,124,918	-	-
182	TOTAL PRODUCTION		647,156,039	646,579,813	576,226	-	646,579,813	-	-
183									
184	TRANSMISSION								
185	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-
186	350001-Tran Land Owned in Fe	DTRAN	-	-	-	-	-	-	-
187	350002E-Transmission Land Right	DTRAN	7,035,330	7,035,330	-	-	-	-	-
188	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,255	597,255	-	-	-	-	-
189	352000-Transmission Str & Improv	DTRAN	8,957,163	8,957,163	-	-	-	-	-
190	352010-Tran Str & Impr-Prod	DPRODTI	49,823	49,823	-	-	-	-	49,823
191	353000E-Transmission Station	DTRAN	59,255,768	59,255,768	-	-	-	-	-
192	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	-	-	1,081,935	-	-	-
193	353010-Tran Station Equip Pro	DPRODTI	7,724,800	7,724,800	-	-	-	-	7,724,800
194	353045-Tran Station Equip-Wind	WIND	6,313	-	6,313	-	-	-	-
195	354000E-Tran Towers & Fixture	DTRAN	1,114,241	1,114,241	-	-	-	-	-
196	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	94,592	94,592	-	-	-	-	-
197	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,468	14,468	-	-	-	-	14,468
198	355045-Tran Poles & Fixtures-Wind	WIND	7,030	-	7,030	-	-	-	-
199	355000E-Tran Poles & Fixture	DTRAN	81,990,844	81,990,844	-	-	-	-	-
200	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,960,501	6,960,501	-	-	-	-	-
201	356010-Tran OH Cond & Device-Prod	DPRODTI	2,268	2,268	-	-	-	-	2,268
202	356045-Tran OH Cond & Device-Wind	WIND	9,694	-	9,694	-	-	-	-
203	356000E-Tran OH Conductor & D	DTRAN	40,780,985	40,780,985	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISILT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
151	**DEPRECIATION & AMORTIZATION RESERVE:**									
152	INTANGIBLE									
153	303003-Intg Misc Computr Softwar	SALWAGXAG	738,296	114,501	80,837	1,368	27,146	74,717	8,914	9,124
154	303004-Intg Misc Computr Softwar	SALWAGXAG	52,475,840	8,138,356	5,745,670	97,206	1,929,483	5,310,665	633,561	648,495
155	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,318,521	979,925	691,826	11,704	232,326	639,447	76,286	78,084
156	303010-Intg Misc Computr Softwar	SALWAGXAG	3,196,526	495,742	349,993	5,921	117,533	323,495	38,593	39,503
157	303014-Intg CRS Computr Softwar	CUST	8,329,995	-	-	-	-	-	-	-
158	TOTAL INTANGIBLE		71,059,177	9,728,523	6,868,327	116,199	2,306,488	6,348,324	757,353	775,206
159										
160	PRODUCTION									
161	Steam Production									
162	310002-Steam Prod Land Rights	DPROD	383,659	-	-	-	-	-	-	-
163	310003-Steam Prod Water Rights	DPROD	2,135,722	-	-	-	-	-	-	-
164	310004-Steam Prod Land Rights-NM	DPROD	39,478	-	-	-	-	-	-	-
165	311000E-Steam Prod Str & Improv	DPROD	70,089,010	-	-	-	-	-	-	-
166	312000E-Steam Prod Boiler Plant E	DPROD	319,100,516	-	-	-	-	-	-	-
167	314000-Steam Prod Turbogen Unit	DPROD	168,460,230	-	-	-	-	-	-	-
168	315000E-Steam Prod Acc Elec Eq	DPROD	25,978,788	-	-	-	-	-	-	-
169	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,267,491	-	-	-	-	-	-	-
170	Total Steam Production		597,454,895	-	-	-	-	-	-	-
171										
172	Other Production Equipment:									
173	340002-Other Prod Land Rights	DPROD	363	-	-	-	-	-	-	-
174	341000E-Other Prod Str & Impr	DPROD	2,217,198	-	-	-	-	-	-	-
175	342000E-Other Prod Fuel Hldr	DPROD	2,493,020	-	-	-	-	-	-	-
176	343000-Other Prod Prime Mover	DPROD	13,593,583	-	-	-	-	-	-	-
177	344000E-Other Prod Generator	DPROD	24,696,742	-	-	-	-	-	-	-
178	344045-Other Prod Generator-Wind	WIND	576,226	576,226	-	-	-	-	-	-
179	345000E-Other Prod Access Elect Equip	DPROD	5,423,571	-	-	-	-	-	-	-
180	346000E-Other Prod Misc Pwr P	DPROD	700,441	-	-	-	-	-	-	-
181	Total Other Production Equipment		49,701,144	576,226	-	-	-	-	-	-
182	TOTAL PRODUCTION		647,156,039	576,226	-	-	-	-	-	-
183										
184	TRANSMISSION									
185	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-	-
186	350001-Tran Land Owned in Fe	DTRAN	-	-	-	-	-	-	-	-
187	350002E-Transmission Land Right	DTRAN	7,035,330	-	7,035,330	-	-	-	-	-
188	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,255	-	-	597,255	-	-	-	-
189	352000-Transmission Str & Improv	DTRAN	8,957,163	-	8,957,163	-	-	-	-	-
190	352010-Tran Str & Impr-Prod	DPRODTI	49,823	-	-	-	-	-	-	-
191	353000E-Transmission Station	DTRAN	59,255,768	-	59,255,768	-	-	-	-	-
192	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	-	-	-	-	-	-	-
193	353010-Tran Station Equip Pro	DPRODTI	7,724,800	-	-	-	-	-	-	-
194	353045-Tran Station Equip-Wind	WIND	6,313	6,313	-	-	-	-	-	-
195	354000E-Tran Towers & Fixture	DTRAN	1,114,241	-	1,114,241	-	-	-	-	-
196	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	94,592	-	-	94,592	-	-	-	-
197	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,468	-	-	-	-	-	-	-
198	355045-Tran Poles & Fixtures-Wind	WIND	7,030	7,030	-	-	-	-	-	-
199	355000E-Tran Poles & Fixture	DTRAN	81,990,844	-	81,990,844	-	-	-	-	-
200	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,960,501	-	-	6,960,501	-	-	-	-
201	356010-Tran OH Cond & Device-Prod	DPRODTI	2,268	-	-	-	-	-	-	-
202	356045-Tran OH Cond & Device-Wind	WIND	9,694	9,694	-	-	-	-	-	-
203	356000E-Tran OH Conductor & D	DTRAN	40,780,985	-	40,780,985	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	DISTRIBUTION COSTS METERING	CUSTOMER COSTS LIGHTING	CUSTOMER COSTS METREAD	CUSTOMER COSTS CUSTACCTSS	CUSTOMER COSTS CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
151	**DEPRECIATION & AMORTIZATION RESERVE:**								
152	INTANGIBLE								
153	303003-Intg Misc Computr Softwar	SALWAGXAG	738,296	3,914	40,724	15,386	28,097	52,961	-
154	303004-Intg Misc Computr Softwar	SALWAGXAG	52,475,840	278,171	2,894,504	1,093,561	1,997,073	3,764,274	-
155	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,318,521	33,494	348,522	131,674	240,464	453,249	-
156	303010-Intg Misc Computr Softwar	SALWAGXAG	3,196,526	16,945	176,316	66,613	121,650	229,298	-
157	303014-Intg CRS Computr Softwar	CUST	8,329,995	-	-	-	-	8,329,995	-
158	TOTAL INTANGIBLE		71,059,177	332,523	3,460,066	1,307,234	2,387,285	12,829,776	-
159									
160	PRODUCTION								
161	Steam Production								
162	310002-Steam Prod Land Rights	DPROD	383,659	-	-	-	-	-	-
163	310003-Steam Prod Water Rights	DPROD	2,135,722	-	-	-	-	-	-
164	310004-Steam Prod Land Rights-NM	DPROD	39,478	-	-	-	-	-	-
165	311000E-Steam Prod Str & Improv	DPROD	70,089,010	-	-	-	-	-	-
166	312000E-Steam Prod Boiler Plant E	DPROD	319,100,516	-	-	-	-	-	-
167	314000-Steam Prod Turbogen Unit	DPROD	168,460,230	-	-	-	-	-	-
168	315000E-Steam Prod Acc Elec Eq	DPROD	25,978,788	-	-	-	-	-	-
169	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,267,491	-	-	-	-	-	-
170	Total Steam Production		597,454,895	-	-	-	-	-	-
171									
172	Other Production Equipment:								
173	340002-Other Prod Land Rights	DPROD	363	-	-	-	-	-	-
174	341000E-Other Prod Str & Impr	DPROD	2,217,198	-	-	-	-	-	-
175	342000E-Other Prod Fuel Hldr	DPROD	2,493,020	-	-	-	-	-	-
176	343000-Other Prod Prime Mover	DPROD	13,593,583	-	-	-	-	-	-
177	344000E-Other Prod Generator	DPROD	24,696,742	-	-	-	-	-	-
178	344045-Other Prod Generator-Wind	WIND	576,226	-	-	-	-	-	-
179	345000E-Other Prod Access Elect Equip	DPROD	5,423,571	-	-	-	-	-	-
180	346000E-Other Prod Misc Pwr P	DPROD	700,441	-	-	-	-	-	-
181	Total Other Production Equipment		49,701,144	-	-	-	-	-	-
182	TOTAL PRODUCTION		647,156,039	-	-	-	-	-	-
183									
184	TRANSMISSION								
185	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-
186	350001-Tran Land Owned in Fe	DTRAN	-	-	-	-	-	-	-
187	350002E-Transmission Land Right	DTRAN	7,035,330	-	-	-	-	-	-
188	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,255	-	-	-	-	-	-
189	352000-Transmission Str & Improv	DTRAN	8,957,163	-	-	-	-	-	-
190	352010-Tran Str & Impr-Prod	DPRODTI	49,823	-	-	-	-	-	-
191	353000E-Transmission Station	DTRAN	59,255,768	-	-	-	-	-	-
192	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	-	1,081,935	-	-	-	-
193	353010-Tran Station Equip Pro	DPRODTI	7,724,800	-	-	-	-	-	-
194	353045-Tran Station Equip-Wind	WIND	6,313	-	-	-	-	-	-
195	354000E-Tran Towers & Fixture	DTRAN	1,114,241	-	-	-	-	-	-
196	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	94,592	-	-	-	-	-	-
197	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,468	-	-	-	-	-	-
198	355045-Tran Poles & Fixtures-Wind	WIND	7,030	-	-	-	-	-	-
199	355000E-Tran Poles & Fixture	DTRAN	81,990,844	-	-	-	-	-	-
200	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,960,501	-	-	-	-	-	-
201	356010-Tran OH Cond & Device-Prod	DPRODTI	2,268	-	-	-	-	-	-
202	356045-Tran OH Cond & Device-Wind	WIND	9,694	-	-	-	-	-	-
203	356000E-Tran OH Conductor & D	DTRAN	40,780,985	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
204	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,462,046	3,462,046	-	-	-	-	-
205	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
206	357000E-Tran Underground Cond	DTRAN	85,175	85,175	-	-	-	-	-
207	358000-Tran UG Conductor & Devic	DTRAN	166,750	166,750	-	-	-	-	-
208	359000-Transmission Road & Trai	DTRAN	7,455	7,455	-	-	-	-	-
209	TOTAL TRANSMISSION		219,404,435	218,299,462	23,037	1,081,935	-	-	7,791,359
210									
211	DISTRIBUTION								
212	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-	-	-
213	360005-Dist Land Rights-TX	DDISPSUB	566,518	566,518	-	-	-	-	-
214	361000E-Str & Improv	DDISPSUB	2,193,462	2,193,462	-	-	-	-	-
215	362000E-Other Eq	DDISPSUB	38,349,136	38,349,136	-	-	-	-	-
216	364000-Dist Poles, Towers & Fixt	PLT_364	53,126,156	53,126,156	-	-	-	-	-
217	365000-Dist OH Conductor & Devic	PLT_365	47,198,560	47,198,560	-	-	-	-	-
218	366000E-Dist Underground Cond	PLT_366	7,564,189	7,564,189	-	-	-	-	-
219	367000E-Dist UG Conductor & D	PLT_367	9,549,356	9,549,356	-	-	-	-	-
220	368000E-Dist Line Transformer	PLT_368	54,637,195	54,637,195	-	-	-	-	-
221	369000E-Distribution Services	CSERVICE	(0)	-	-	(0)	-	-	-
222	369010-Distribution Services O	CSERVICE	13,440,182	-	-	13,440,182	-	-	-
223	369020-Distribution Services U	CSERVICE	12,290,760	-	-	12,290,760	-	-	-
224	370000E-Distribution Meter	CMETERS	17,730,301	-	-	17,730,301	-	-	-
225	371000E-Dist Inst on Cust Premis	CUSTPREM	139,267	-	-	139,267	-	-	-
226	373000-Dist Street Light & Sg Sy	CLIGHT	4,527,890	-	-	4,527,890	-	-	-
227	TOTAL DISTRIBUTION		261,312,972	213,184,573	-	48,128,400	-	-	-
228									
229	GENERAL								
230	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-
231	389002-General Land Rights	SALWAGXAG	10,232	6,690	1,587	1,955	3,874	-	15
232	390000-Genl Structures & Improv	SALWAGXAG	10,394,359	6,796,069	1,612,037	1,986,253	3,935,336	-	15,313
233	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-
234	390007-Genl Str & Imp Lease Bld	SALWAGXAG	605,400	395,824	93,890	115,686	229,206	-	892
235	390050-Genl Str & Imp-Call Center	CUST	2,269,246	-	-	2,269,246	-	-	-
236	391000-General Office Furn & E	SALWAGXAG	2,888,199	1,888,370	447,924	551,904	1,093,481	-	4,255
237	391004-General Info Sys Computer	SALWAGXAG	24,853,791	16,249,975	3,854,517	4,749,299	9,409,722	-	36,615
238	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(26)	(6)	(8)	(15)	-	(0)
239	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-
240	392000-General Transportation E	SALWAGXAG	-	-	-	-	-	-	-
241	392010-General Transp Eq Grp	SALWAGXAG	483,541	316,150	74,991	92,400	183,070	-	712
242	392020-General Transp Eq Grp 2	SALWAGXAG	15,830,400	10,350,277	2,455,100	3,025,023	5,993,438	-	23,321
243	392030-General Transp Eq Trailer	SALWAGXAG	1,842,980	1,204,982	285,823	352,174	697,758	-	2,715
244	392040-General Transp Eq Grp 4	SALWAGXAG	17,180,897	11,233,262	2,664,545	3,283,089	6,504,740	-	25,311
245	393000-General Stores Equipmen	SALWAGXAG	173,364	113,349	26,887	33,128	65,636	-	255
246	394000-General Tools & Shop Equi	SALWAGXAG	4,853,832	3,173,546	752,770	927,516	1,837,676	-	7,151
247	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
248	395000-General Laboratory Equi	SALWAGXAG	4,857,973	3,176,254	753,412	928,308	1,839,244	-	7,157
249	395050-Genl Lab Equipment-Call Center	SALWAGXAG	-	-	-	-	-	-	-
250	396000-General Power Operated E	SALWAGXAG	3,691,645	2,413,682	572,529	705,435	1,397,668	-	5,439
251									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
204	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,462,046	-	-	3,462,046	-	-	-	-
205	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
206	357000E-Tran Underground Cond	DTRAN	85,175	-	85,175	-	-	-	-	-
207	358000-Tran UG Conductor & Devic	DTRAN	166,750	-	166,750	-	-	-	-	-
208	359000-Transmission Road & Trai	DTRAN	7,455	-	7,455	-	-	-	-	-
209	TOTAL TRANSMISSION		219,404,435	23,037	199,393,710	11,114,393	-	-	-	-
210										
211	DISTRIBUTION									
212	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-	-	-	-
213	360005-Dist Land Rights-TX	DDISPSUB	566,518	-	-	-	566,518	-	-	-
214	361000E-Str & Improv	DDISPSUB	2,193,462	-	-	-	2,193,462	-	-	-
215	362000E-Other Eq	DDISPSUB	38,349,136	-	-	-	38,349,136	-	-	-
216	364000-Dist Poles, Towers & Fixt	PLT_364	53,126,156	-	-	-	-	47,393,844	5,732,312	-
217	365000-Dist OH Conductor & Devic	PLT_365	47,198,560	-	-	-	-	42,105,835	5,092,725	-
218	366000E-Dist Underground Cond	PLT_366	7,564,189	-	-	-	-	6,823,655	740,534	-
219	367000E-Dist UG Conductor & D	PLT_367	9,549,356	-	-	-	-	8,614,474	934,882	-
220	368000E-Dist Line Transformer	PLT_368	54,637,195	-	-	-	-	3,043,292	-	51,593,903
221	369000E-Distribution Services	CSERVICE	(0)	-	-	-	-	-	-	-
222	369010-Distribution Services O	CSERVICE	13,440,182	-	-	-	-	-	-	-
223	369020-Distribution Services U	CSERVICE	12,290,760	-	-	-	-	-	-	-
224	370000E-Distribution Meter	CMETERS	17,730,301	-	-	-	-	-	-	-
225	371000E-Dist Inst on Cust Premis	CUSTPREM	139,267	-	-	-	-	-	-	-
226	373000-Dist Street Light & Sg Sy	CLIGHT	4,527,890	-	-	-	-	-	-	-
227	TOTAL DISTRIBUTION		261,312,972	-	-	-	41,109,116	107,981,100	12,500,453	51,593,903
228										
229	GENERAL									
230	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-	-
231	389002-General Land Rights	SALWAGXAG	10,232	1,587	1,120	19	376	1,035	124	126
232	390000-Genl Structures & Improv	SALWAGXAG	10,394,359	1,612,037	1,138,096	19,254	382,190	1,051,931	125,495	128,453
233	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-	-
234	390007-Genl Str & Imp Lease Bld	SALWAGXAG	605,400	93,890	66,286	1,121	22,260	61,268	7,309	7,482
235	390050-Genl Str & Imp-Call Center	CUST	2,269,246	-	-	-	-	-	-	-
236	391000-General Office Furn & E	SALWAGXAG	2,888,199	447,924	316,234	5,350	106,196	292,292	34,870	35,692
237	391004-General Info Sys Computer	SALWAGXAG	24,853,791	3,854,517	2,721,284	46,039	913,848	2,515,256	300,069	307,143
238	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(6)	(4)	(0)	(1)	(4)	(0)	(0)
239	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
240	392000-General Transportation E	SALWAGXAG	-	-	-	-	-	-	-	-
241	392010-General Transp Eq Grp	SALWAGXAG	483,541	74,991	52,944	896	17,779	48,935	5,838	5,976
242	392020-General Transp Eq Grp 2	SALWAGXAG	15,830,400	2,455,100	1,733,298	29,324	582,068	1,602,070	191,126	195,632
243	392030-General Transp Eq Trailer	SALWAGXAG	1,842,980	285,823	201,791	3,414	67,764	186,513	22,251	22,776
244	392040-General Transp Eq Grp 4	SALWAGXAG	17,180,897	2,664,545	1,881,166	31,826	631,724	1,738,743	207,431	212,321
245	393000-General Stores Equipmen	SALWAGXAG	173,364	26,887	18,982	321	6,374	17,545	2,093	2,142
246	394000-General Tools & Shop Equi	SALWAGXAG	4,853,832	752,770	531,454	8,991	178,470	491,218	58,602	59,984
247	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
248	395000-General Laboratory Equi	SALWAGXAG	4,857,973	753,412	531,908	8,999	178,623	491,637	58,652	60,035
249	395050-Genl Lab Equipment-Call Center	SALWAGXAG	-	-	-	-	-	-	-	-
250	396000-General Power Operated E	SALWAGXAG	3,691,645	572,529	404,205	6,838	135,738	373,602	44,571	45,621
251										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS		CUSTOMER COSTS			
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
204	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,462,046	-	-	-	-	-	-
205	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
206	357000E-Tran Underground Cond	DTRAN	85,175	-	-	-	-	-	-
207	358000-Tran UG Conductor & Devic	DTRAN	166,750	-	-	-	-	-	-
208	359000-Transmission Road & Trai	DTRAN	7,455	-	-	-	-	-	-
209	TOTAL TRANSMISSION		219,404,435	-	1,081,935	-	-	-	-
210									
211	DISTRIBUTION								
212	360001E-Dist Land Owned in Fee	DDISPSUB	-	-	-	-	-	-	-
213	360005-Dist Land Rights-TX	DDISPSUB	566,518	-	-	-	-	-	-
214	361000E-Str & Improv	DDISPSUB	2,193,462	-	-	-	-	-	-
215	362000E-Other Eq	DDISPSUB	38,349,136	-	-	-	-	-	-
216	364000-Dist Poles, Towers & Fixt	PLT_364	53,126,156	-	-	-	-	-	-
217	365000-Dist OH Conductor & Devic	PLT_365	47,198,560	-	-	-	-	-	-
218	366000E-Dist Underground Cond	PLT_366	7,564,189	-	-	-	-	-	-
219	367000E-Dist UG Conductor & D	PLT_367	9,549,356	-	-	-	-	-	-
220	368000E-Dist Line Transformer	PLT_368	54,637,195	-	-	-	-	-	-
221	369000E-Distribution Services	CSERVICE	(0)	(0)	-	-	-	-	-
222	369010-Distribution Services O	CSERVICE	13,440,182	13,440,182	-	-	-	-	-
223	369020-Distribution Services U	CSERVICE	12,290,760	12,290,760	-	-	-	-	-
224	370000E-Distribution Meter	CMETERS	17,730,301	-	17,730,301	-	-	-	-
225	371000E-Dist Inst on Cust Premis	CUSTPREM	139,267	-	-	139,267	-	-	-
226	373000-Dist Street Light & Sg Sy	CLIGHT	4,527,890	-	-	4,527,890	-	-	-
227	TOTAL DISTRIBUTION		261,312,972	25,730,942	17,730,301	4,667,157	-	-	-
228									
229	GENERAL								
230	389001-General Land Owned in Fe	SALWAGXAG	-	-	-	-	-	-	-
231	389002-General Land Rights	SALWAGXAG	10,232	54	564	213	389	734	-
232	390000-Genl Structures & Improv	SALWAGXAG	10,394,359	55,100	573,340	216,611	395,578	745,623	-
233	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	-	-	-	-	-	-	-
234	390007-Genl Str & Imp Lease Bld	SALWAGXAG	605,400	3,209	33,393	12,616	23,040	43,427	-
235	390050-Genl Str & Imp-Call Center	CUST	2,269,246	-	-	-	-	2,269,246	-
236	391000-General Office Furn & E	SALWAGXAG	2,888,199	15,310	159,310	60,188	109,916	207,180	-
237	391004-General Info Sys Computer	SALWAGXAG	24,853,791	131,748	1,370,905	517,936	945,861	1,782,849	-
238	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(0)	(2)	(1)	(2)	(3)	-
239	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-
240	392000-General Transportation E	SALWAGXAG	-	-	-	-	-	-	-
241	392010-General Transp Eq Grp	SALWAGXAG	483,541	2,563	26,672	10,077	18,402	34,686	-
242	392020-General Transp Eq Grp 2	SALWAGXAG	15,830,400	83,916	873,186	329,895	602,458	1,135,569	-
243	392030-General Transp Eq Trailer	SALWAGXAG	1,842,980	9,770	101,657	38,406	70,138	132,203	-
244	392040-General Transp Eq Grp 4	SALWAGXAG	17,180,897	91,075	947,678	358,038	653,853	1,232,445	-
245	393000-General Stores Equipmen	SALWAGXAG	173,364	919	9,563	3,613	6,598	12,436	-
246	394000-General Tools & Shop Equi	SALWAGXAG	4,853,832	25,730	267,732	101,151	184,722	348,182	-
247	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
248	395000-General Laboratory Equi	SALWAGXAG	4,857,973	25,752	267,960	101,237	184,880	348,479	-
249	395050-Genl Lab Equipment-Call Center	SALWAGXAG	-	-	-	-	-	-	-
250	396000-General Power Operated E	SALWAGXAG	3,691,645	19,569	203,627	76,931	140,493	264,814	-
251									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
252	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
253	397000-General Communication E	SALWAGXAG	28,337,652	18,527,803	4,394,821	5,415,028	10,728,722	-	41,747
254	397010-General Comm Eq Two Wa	SALWAGXAG	3,206,010	2,096,163	497,213	612,635	1,213,805	-	4,723
255	397020-General Comm Eq AE	SALWAGXAG	2,866	1,874	444	548	1,085	-	4
256	397030-General Comm Eq EM	SALWAGXAG	3,546,028	2,318,474	549,945	677,609	1,342,537	-	5,224
257	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	-	-
258	398000-General Miscellaneous E	SALWAGXAG	1,055,476	690,094	163,691	201,690	399,606	-	1,555
259	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	-	-
260	TOTAL GENERAL		126,083,851	80,952,813	19,202,120	25,928,918	46,876,590	-	182,403
261									
262	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,325,016,474	1,200,030,432	29,529,905	95,456,136	717,205,865	-	8,066,175
263									
264	**NET ELECTRIC PLANT IN SERVICE**								
265	NET PRODUCTION PLANT								
266	Net Steam Production Plant		516,690,095	516,690,095	-	-	516,690,095	-	-
267	Net Other Production Plant		530,434,940	124,263,748	406,171,192	-	124,263,748	-	-
268	TOTAL NET PRODUCTION PLANT		1,047,125,036	640,953,843	406,171,192	-	640,953,843	-	-
269	NET TRANSMISSION PLANT		1,190,064,275	1,166,036,242	16,212,712	7,815,321	-	-	9,923,498
270	NET DISTRIBUTION PLANT		655,554,062	578,221,937	-	77,332,126	-	-	-
271	NET GENERAL & INTANGIBLE PLANT		229,454,455	147,080,798	34,887,769	47,485,889	85,168,705	-	331,403
272	**TOTAL NET PLANT IN SERVICE**		3,122,197,828	2,532,292,819	457,271,674	132,633,335	726,122,549	-	10,254,901
273									
274	**PLANT HELD FOR FUTURE USE**								
275	10500P-Held for Future Use - Production	PRODPLT	-	-	-	-	-	-	-
276	105000-Held for Future Us	TRANPLT	-	-	-	-	-	-	-
277	**TOTAL PLANT HELD FOR FUTURE USE**		-	-	-	-	-	-	-
278									
279									
280	**TOTAL CONSTRUCTION WORK IN PROGRESS**		-	-	-	-	-	-	-
281									
282	**TOTAL NET PLANT IN SERVICE**		3,122,197,828	2,532,292,819	457,271,674	132,633,335	726,122,549	-	10,254,901
283									
284									
285									
286									
287									
288									
289									
290									
291									
292									
293									
294									
295									
296									
297									
298									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
252	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
253	397000-General Communication E	SALWAGXAG	28,337,652	4,394,821	3,102,738	52,492	1,041,946	2,867,830	342,131	350,196
254	397010-General Comm Eq Two Wa	SALWAGXAG	3,206,010	497,213	351,032	5,939	117,882	324,455	38,707	39,620
255	397020-General Comm Eq AE	SALWAGXAG	2,866	444	314	5	105	290	35	35
256	397030-General Comm Eq EM	SALWAGXAG	3,546,028	549,945	388,261	6,569	130,384	358,865	42,813	43,822
257	397050-Genl Comm Equipment-Call Center	CUST	0	-	-	-	-	-	-	-
258	398000-General Miscellaneous E	SALWAGXAG	1,055,476	163,691	115,566	1,955	38,809	106,816	12,743	13,044
259	398050-Genl Misc. Equipment-Call Center	CUST	0	-	-	-	-	-	-	-
260	TOTAL GENERAL		126,083,851	19,202,120	13,556,675	229,353	4,552,536	12,530,297	1,494,860	1,530,099
261										
262	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,325,016,474	29,529,905	219,818,711	11,459,945	47,968,140	126,859,721	14,752,666	53,899,208
263										
264	**NET ELECTRIC PLANT IN SERVICE**									
265	NET PRODUCTION PLANT									
266	Net Steam Production Plant		516,690,095	-	-	-	-	-	-	-
267	Net Other Production Plant		530,434,940	406,171,192	-	-	-	-	-	-
268	TOTAL NET PRODUCTION PLANT		1,047,125,036	406,171,192	-	-	-	-	-	-
269	NET TRANSMISSION PLANT		1,190,064,275	16,212,712	1,102,441,402	53,671,342	-	-	-	-
270	NET DISTRIBUTION PLANT		655,554,062	-	-	-	160,456,325	293,815,574	34,477,495	89,472,542
271	NET GENERAL & INTANGIBLE PLANT		229,454,455	34,887,769	24,630,726	416,705	8,271,369	22,765,929	2,715,968	2,779,991
272	**TOTAL NET PLANT IN SERVICE**		3,122,197,828	457,271,674	1,127,072,128	54,088,047	168,727,695	316,581,503	37,193,463	92,252,534
273										
274	**PLANT HELD FOR FUTURE USE**									
275	10500P-Held for Future Use - Production	PRODPLT	-	-	-	-	-	-	-	-
276	105000-Held for Future Us	TRANPLT	-	-	-	-	-	-	-	-
277	**TOTAL PLANT HELD FOR FUTURE USE**		-	-	-	-	-	-	-	-
278										
279										
280	**TOTAL CONSTRUCTION WORK IN PROGRESS**		-	-	-	-	-	-	-	-
281										
282	**TOTAL NET PLANT IN SERVICE**		3,122,197,828	457,271,674	1,127,072,128	54,088,047	168,727,695	316,581,503	37,193,463	92,252,534
283										
284										
285										
286										
287										
288										
289										
290										
291										
292										
293										
294										
295										
296										
297										
298										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	DISTRIBUTION COSTS METERING	CUSTOMER COSTS LIGHTING	CUSTOMER COSTS METREAD	CUSTOMER COSTS CUSTACCTSS	CUSTOMER COSTS CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
252	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
253	397000-General Communication E	SALWAGXAG	28,337,652	150,216	1,563,071	590,537	1,078,446	2,032,758	-
254	397010-General Comm Eq Two Wa	SALWAGXAG	3,206,010	16,995	176,840	66,811	122,011	229,978	-
255	397020-General Comm Eq AE	SALWAGXAG	2,866	15	158	60	109	206	-
256	397030-General Comm Eq EM	SALWAGXAG	3,546,028	18,797	195,595	73,897	134,951	254,369	-
257	397050-Genl Comm Equipment-Call Center	CUST	0	-	-	-	-	-	-
258	398000-General Miscellaneous E	SALWAGXAG	1,055,476	5,595	58,219	21,995	40,168	75,713	-
259	398050-Genl Misc. Equipment-Call Center	CUST	0	-	-	-	-	-	-
260	TOTAL GENERAL		126,083,851	656,332	6,829,464	2,580,212	4,712,013	11,150,897	-
261									
262	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,325,016,474	26,719,797	29,101,767	8,554,602	7,099,297	23,980,673	-
263									
264	**NET ELECTRIC PLANT IN SERVICE**								
265	NET PRODUCTION PLANT								
266	Net Steam Production Plant		516,690,095	-	-	-	-	-	-
267	Net Other Production Plant		530,434,940	-	-	-	-	-	-
268	TOTAL NET PRODUCTION PLANT		1,047,125,036	-	-	-	-	-	-
269	NET TRANSMISSION PLANT		1,190,064,275	-	7,815,321	-	-	-	-
270	NET DISTRIBUTION PLANT		655,554,062	34,779,342	22,509,085	20,043,699	-	-	-
271	NET GENERAL & INTANGIBLE PLANT		229,454,455	1,192,471	12,408,254	4,687,912	8,561,118	20,636,134	-
272	**TOTAL NET PLANT IN SERVICE**		3,122,197,828	35,971,813	42,732,660	24,731,611	8,561,118	20,636,134	-
273									
274	**PLANT HELD FOR FUTURE USE**								
275	10500P-Held for Future Use - Production	PRODPLT	-	-	-	-	-	-	-
276	105000-Held for Future Us	TRANPLT	-	-	-	-	-	-	-
277	**TOTAL PLANT HELD FOR FUTURE USE**		-	-	-	-	-	-	-
278									
279									
280	**TOTAL CONSTRUCTION WORK IN PROGRESS**		-	-	-	-	-	-	-
281									
282	**TOTAL NET PLANT IN SERVICE**		3,122,197,828	35,971,813	42,732,660	24,731,611	8,561,118	20,636,134	-
283									
284									
285									
286									
287									
288									
289									
290									
291									
292									
293									
294									
295									
296									
297									
298									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
299	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
300									
301	**PLUS: ADDITIONS TO RATE BASE**								
302	15100-Fuel Inventory	ENEFUEL	4,750,988	-	4,750,988	-	-	-	-
303									
304	15810-NOx Inventory	ENERGY1	-	-	-	-	-	-	-
305	Utility Material and Supplies:								
306	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,328,884	5,569,433	1,759,451	-	5,569,433	-	-
307	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,140,917	2,102,741	24,661	13,515	-	-	26,908
308	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,587,684	2,233,595	-	354,089	-	-	-
309	Total Utility Material and Supplies		12,057,484	9,905,769	1,784,112	367,603	5,569,433	-	26,908
310	Cash Working Capital (Lead Lag)	SCH CWC, LN 62	(14,996,501)	(9,961,292)	(4,516,145)	(519,064)	(2,769,202)	(215,208)	(38,081)
311	Prepayments	SCH RBO, LN 62	2,203,115	1,823,869	288,373	90,873	866,358	-	8,397
312	TOTAL ADDITIONS TO RATE BASE		4,015,086	1,768,345	2,307,329	(60,588)	3,666,589	(215,208)	(2,776)
313									
314	**LESS: DEDUCTIONS TO RATE BASE**								
315	182300EE-Reg Asset EE & ICO Related	DPROD	-	-	-	-	-	-	-
316	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,002,681)	(60,153,452)	(14,268,482)	(17,580,747)	(34,832,498)	-	(135,538)
317	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(130,869)	(130,869)	-	-	(130,869)	-	-
318	18620- Deferred Rate Case Expenses	CLAIMREV	-	-	-	-	-	-	-
319	DEFPEN-Texas Deferred Pension Balance	SALWAGES	-	-	-	-	-	-	-
320	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	-	-	-	-	-	-	-
321	Accumulated Deferred Income Taxes								
322	Account 190	SCH RBO, LN 183	(61,945,452)	(54,695,858)	(3,739,526)	(3,510,067)	(11,808,145)	18	(172,073)
323	Account 281	SCH RBO, LN 187	647,341	491,933	155,408	-	491,933	-	-
324	Account 282	SCH RBO, LN 306	630,335,687	592,709,358	14,050,764	23,575,565	181,988,184	-	3,021,634
325	Account 283	SCH RBO, LN 338	50,171,986	33,593,704	7,742,216	8,836,067	18,546,324	116,799	85,413
326	ADIT - NOL	SCH RBO, LN 340	(2,099,844)	(1,762,294)	(229,853)	(107,697)	(681,497)	-	(8,651)
327	Total Accumulated Deferred Income Taxes		617,109,717	570,336,843	17,979,008	28,793,867	188,536,799	116,818	2,926,323
328	23500-Customer Deposits	CUSTDEP	6,112,046	-	-	6,112,046	-	-	-
329									
330	25410-Reg Liability - Retiree Medical	SALWAGES	371,773	243,074	57,657	71,042	140,755	-	548
331	25430-Retiree Liability FAS 158/106	SALWAGES	7,876,403	5,149,772	1,221,533	1,505,098	2,982,030	-	11,603
332									
333	25200-Customer Advances for Construction	DISTPLT	-	-	-	-	-	-	-
334	TOTAL DEDUCTIONS TO RATE BASE		539,336,390	515,445,368	4,989,716	18,901,306	156,696,217	116,818	2,802,936
335									
336									
337	**TOTAL RATE BASE**		2,586,876,524	2,018,615,796	454,589,286	113,671,442	573,092,920	(332,026)	7,449,189
338									
339									
340									
341									
342									
343									
344									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
299	**ADDITIONS AND DEDUCTIONS TO RATE BASE**									
300										
301	**PLUS: ADDITIONS TO RATE BASE**									
302	15100-Fuel Inventory	ENEFUEL	4,750,988	4,750,988	-	-	-	-	-	-
303										
304	15810-NOx Inventory	ENERGY1	-	-	-	-	-	-	-	-
305	Utility Material and Supplies:									
306	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,328,884	1,759,451	-	-	-	-	-	-
307	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,140,917	24,661	1,977,426	98,406	-	-	-	-
308	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,587,684	-	-	-	568,880	1,133,995	132,586	398,133
309	Total Utility Material and Supplies		12,057,484	1,784,112	1,977,426	98,406	568,880	1,133,995	132,586	398,133
310	Cash Working Capital (Lead Lag)	SCH CWC, LN 62	(14,996,501)	(4,516,145)	(4,415,366)	(201,754)	(634,633)	(1,201,101)	(141,176)	(344,771)
311	Prepayments	SCH RBO, LN 62	2,203,115	288,373	617,298	29,984	75,934	157,077	18,415	50,406
312	TOTAL ADDITIONS TO RATE BASE		4,015,086	2,307,329	(1,820,641)	(73,364)	10,182	89,970	9,825	103,768
313										
314	**LESS: DEDUCTIONS TO RATE BASE**									
315	182300EE-Reg Asset EE & ICO Related	DPROD	-	-	-	-	-	-	-	-
316	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,002,681)	(14,268,482)	(10,073,533)	(170,425)	(3,382,844)	(9,310,864)	(1,110,783)	(1,136,967)
317	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(130,869)	-	-	-	-	-	-	-
318	18620- Deferred Rate Case Expenses	CLAIMREV	-	-	-	-	-	-	-	-
319	DEFPEN-Texas Deferred Pension Balance	SALWAGES	-	-	-	-	-	-	-	-
320	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	-	-	-	-	-	-	-	-
321	Accumulated Deferred Income Taxes									
322	Account 190	SCH RBO, LN 183	(61,945,452)	(3,739,526)	(20,979,539)	(916,411)	(3,853,032)	(11,827,065)	(1,382,917)	(3,756,695)
323	Account 281	SCH RBO, LN 187	647,341	155,408	-	-	-	-	-	-
324	Account 282	SCH RBO, LN 306	630,335,687	14,050,764	241,326,546	11,378,982	40,046,258	81,761,718	9,576,165	23,609,872
325	Account 283	SCH RBO, LN 338	50,171,986	7,742,216	6,452,477	160,274	1,888,219	5,032,785	599,442	711,969
326	ADIT - NOL	SCH RBO, LN 340	(2,099,844)	(229,853)	(635,962)	(30,950)	(102,317)	(209,380)	(24,527)	(69,009)
327	Total Accumulated Deferred Income Taxes		617,109,717	17,979,008	226,163,521	10,591,896	37,979,127	74,758,058	8,768,163	20,496,138
328	23500-Customer Deposits	CUSTDEP	6,112,046	-	-	-	-	-	-	-
329										
330	25410-Reg Liability - Retiree Medical	SALWAGES	371,773	57,657	40,706	689	13,670	37,624	4,489	4,594
331	25430-Retiree Liability FAS 158/106	SALWAGES	7,876,403	1,221,533	862,401	14,590	289,607	797,108	95,095	97,336
332										
333	25200-Customer Advances for Construction	DISTPLT	-	-	-	-	-	-	-	-
334	TOTAL DEDUCTIONS TO RATE BASE		539,336,390	4,989,716	216,993,096	10,436,750	34,899,560	66,281,927	7,756,963	19,461,101
335										
336										
337	**TOTAL RATE BASE**		2,586,876,524	454,589,286	908,258,391	43,577,933	133,838,317	250,389,547	29,446,325	72,895,201
338										
339										
340										
341										
342										
343										
344										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS		CUSTOMER COSTS			
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
299	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
300									
301	**PLUS: ADDITIONS TO RATE BASE**								
302	15100-Fuel Inventory	ENEFUEL	4,750,988	-	-	-	-	-	-
303									
304	15810-NOx Inventory	ENERGY1	-	-	-	-	-	-	-
305	Utility Material and Supplies:								
306	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,328,884	-	-	-	-	-	-
307	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,140,917	-	13,515	-	-	-	-
308	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,587,684	170,779	113,568	69,742	-	-	-
309	Total Utility Material and Supplies		12,057,484	170,779	127,083	69,742	-	-	-
310	Cash Working Capital (Lead Lag)	SCH CWC, LN 62	(14,996,501)	(135,256)	(163,416)	(95,010)	(38,050)	(86,941)	(392)
311	Prepayments	SCH RBO, LN 62	2,203,115	21,622	29,010	12,651	7,788	19,803	-
312	TOTAL ADDITIONS TO RATE BASE		4,015,086	57,144	(7,324)	(12,617)	(30,262)	(67,137)	(392)
313									
314	**LESS: DEDUCTIONS TO RATE BASE**								
315	182300EE-Reg Asset EE & ICO Related	DPROD	-	-	-	-	-	-	-
316	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,002,681)	(487,699)	(5,074,757)	(1,917,273)	(3,501,346)	(6,599,671)	-
317	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(130,869)	-	-	-	-	-	-
318	18620- Deferred Rate Case Expenses	CLAIMREV	-	-	-	-	-	-	-
319	DEFPEN-Texas Deferred Pension Balance	SALWAGES	-	-	-	-	-	-	-
320	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	-	-	-	-	-	-	-
321	Accumulated Deferred Income Taxes								
322	Account 190	SCH RBO, LN 183	(61,945,452)	(1,340,701)	(1,201,016)	(341,768)	(196,377)	(430,545)	340
323	Account 281	SCH RBO, LN 187	647,341	-	-	-	-	-	-
324	Account 282	SCH RBO, LN 306	630,335,687	8,284,699	8,011,218	3,456,731	1,324,908	2,498,009	-
325	Account 283	SCH RBO, LN 338	50,171,986	305,934	2,541,435	970,265	1,719,103	3,300,752	(1,422)
326	ADIT - NOL	SCH RBO, LN 340	(2,099,844)	(29,601)	(33,918)	(15,717)	(7,394)	(21,067)	0
327	Total Accumulated Deferred Income Taxes		617,109,717	7,220,330	9,317,719	4,069,511	2,840,240	5,347,149	(1,082)
328	23500-Customer Deposits	CUSTDEP	6,112,046	-	-	-	-	-	6,112,046
329									
330	25410-Reg Liability - Retiree Medical	SALWAGES	371,773	1,971	20,507	7,748	14,149	26,669	-
331	25430-Retiree Liability FAS 158/106	SALWAGES	7,876,403	41,752	434,453	164,139	299,752	565,002	-
332									
333	25200-Customer Advances for Construction	DISTPLT	-	-	-	-	-	-	-
334	TOTAL DEDUCTIONS TO RATE BASE		539,336,390	6,776,354	4,697,922	2,324,124	(347,206)	(660,851)	6,110,964
335									
336									
337	**TOTAL RATE BASE**		2,586,876,524	29,252,603	38,027,414	22,394,870	8,878,062	21,229,848	(6,111,355)
338									
339									
340									
341									
342									
343									
344									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
345	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
346	Prepayments								
347	16510-Prepayments-Insurance	TOTPLT	1,386,601	1,163,704	151,780	71,116	450,017	-	5,712
348	16512-Prepayments-NERC Fees	TRANPLT	163,067	160,159	1,878	1,029	-	-	2,050
349	16515-Prepayments-Auto Licensing	TOTPLT	62,740	52,655	6,868	3,218	20,362	-	258
350	16516-Prepayments-I/T Related	TOTPLT	-	-	-	-	-	-	-
351	16517-Prepayments-Brand Adv	SALWAGXAG	-	-	-	-	-	-	-
352	16518-Prepayments-Pollution Emissions	PRODPLT	463,072	351,902	111,170	-	351,902	-	-
353	16519-Prepayments-Benefits	SALWAGES	3,752	2,453	582	717	1,421	-	6
354	16520-Prepayments-Energy Eff.	ENETRKR	-	-	-	-	-	-	-
355	16521-Prepayments-Transmission	TRANPLT	2,643	2,595	30	17	-	-	33
356	16522-Prepayments-Interest	TOTPLT	-	-	-	-	-	-	-
357	16523-Prepaid Taxes State	TOTPLT	-	-	-	-	-	-	-
358	16526-Prepayments-Other Distribution Utility	SALWAGXAG	61,215	40,024	9,494	11,698	23,176	-	90
359	165295-Prepayments Hardware Maintenance	TOTPLT	60,026	50,376	6,571	3,079	19,481	-	247
360	Total Prepayments		2,203,115	1,823,869	288,373	90,873	866,358	-	8,397
361									
362	Accumulated Deferred Income Taxes								
363	**Account 190**								
364	INTANGIBLE								
365	303003-Intg Misc Computr Softwar	SALWAGXAG	(37)	(24)	(6)	(7)	(14)	-	(0)
366	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,594)	(1,042)	(247)	(305)	(604)	-	(2)
367	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(934)	(610)	(145)	(178)	(353)	-	(1)
368	303010-Intg Misc Computr Softwar	SALWAGXAG	(106)	(69)	(16)	(20)	(40)	-	(0)
369	TOTAL INTANGIBLE		(2,671)	(1,746)	(414)	(510)	(1,011)	-	(4)
370									
371	PRODUCTION								
372	Steam Production								
373	310001-Steam Prod Land Own in Fe	DPROD	(2,532)	(2,532)	-	-	(2,532)	-	-
374	310002-Steam Prod Land Rights	DPROD	(6,569)	(6,569)	-	-	(6,569)	-	-
375	310003-Steam Prod Water Rights	DPROD	(17,907)	(17,907)	-	-	(17,907)	-	-
376	310004-Steam Prod Land Rights-NM	DPROD	(437)	(437)	-	-	(437)	-	-
377	311000E-Steam Prod Str & Improv	DPROD	(335,281)	(335,281)	-	-	(335,281)	-	-
378	312000E-Steam Prod Boiler Plant E	DPROD	(1,164,325)	(1,164,325)	-	-	(1,164,325)	-	-
379	314000-Steam Prod Turbogen Unit	DPROD	(587,941)	(587,941)	-	-	(587,941)	-	-
380	315000E-Steam Prod Acc Elec Eq	DPROD	(96,245)	(96,245)	-	-	(96,245)	-	-
381	316000E-Steam Prod Misc Pwr Plt E	DPROD	(36,095)	(36,095)	-	-	(36,095)	-	-
382	Total Steam Production		(2,247,332)	(2,247,332)	-	-	(2,247,332)	-	-
383									
384	Other Production Equipment:								
385	340001-Other Prod Land Own in Fee	DPROD	(1)	(1)	-	-	(1)	-	-
386	341000E-Other Prod Str & Impr	DPROD	(717,697)	(717,697)	-	-	(717,697)	-	-
387	342000E-Other Prod Fuel Hldr	DPROD	(11,338)	(11,338)	-	-	(11,338)	-	-
388	343000-Other Prod Prime Mover	DPROD	(357,779)	(357,779)	-	-	(357,779)	-	-
389	344000E-Other Prod Generator	DPROD	(1,110,013)	(1,110,013)	-	-	(1,110,013)	-	-
390	344045-Other Prod Generator-Wind	WIND	(1,168,308)	-	(1,168,308)	-	-	-	-
391	345000E-Other Prod Access Elect Equip	DPROD	(203,220)	(203,220)	-	-	(203,220)	-	-
392	346000E-Other Prod Misc Pwr P	DPROD	(31,740)	(31,740)	-	-	(31,740)	-	-
393	Total Other Production Equipment		(3,600,096)	(2,431,788)	(1,168,308)	-	(2,431,788)	-	-
394	TOTAL PRODUCTION		(5,847,428)	(4,679,120)	(1,168,308)	-	(4,679,120)	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISILT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
345	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
346	Prepayments									
347	16510-Prepayments-Insurance	TOTPLT	1,386,601	151,780	419,948	20,437	67,564	138,261	16,196	45,569
348	16512-Prepayments-NERC Fees	TRANPLT	163,067	1,878	150,614	7,495	-	-	-	-
349	16515-Prepayments-Auto Licensing	TOTPLT	62,740	6,868	19,002	925	3,057	6,256	733	2,062
350	16516-Prepayments-I/T Related	TOTPLT	-	-	-	-	-	-	-	-
351	16517-Prepayments-Brand Adv	SALWAGXAG	-	-	-	-	-	-	-	-
352	16518-Prepayments-Pollution Emissions	PRODPLT	463,072	111,170	-	-	-	-	-	-
353	16519-Prepayments-Benefits	SALWAGES	3,752	582	411	7	138	380	45	46
354	16520-Prepayments-Energy Eff.	ENETRKR	-	-	-	-	-	-	-	-
355	16521-Prepayments-Transmission	TRANPLT	2,643	30	2,441	121	-	-	-	-
356	16522-Prepayments-Interest	TOTPLT	-	-	-	-	-	-	-	-
357	16523-Prepaid Taxes State	TOTPLT	-	-	-	-	-	-	-	-
358	16526-Prepayments-Other Distribution Utility	SALWAGXAG	61,215	9,494	6,703	113	2,251	6,195	739	756
359	165295-Prepayments Hardware Maintenance	TOTPLT	60,026	6,571	18,179	885	2,925	5,985	701	1,973
360	Total Prepayments		2,203,115	288,373	617,298	29,984	75,934	157,077	18,415	50,406
361										
362	Accumulated Deferred Income Taxes									
363	**Account 190**									
364	INTANGIBLE									
365	303003-Intg Misc Computr Softwar	SALWAGXAG	(37)	(6)	(4)	(0)	(1)	(4)	(0)	(0)
366	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,594)	(247)	(175)	(3)	(59)	(161)	(19)	(20)
367	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(934)	(145)	(102)	(2)	(34)	(94)	(11)	(12)
368	303010-Intg Misc Computr Softwar	SALWAGXAG	(106)	(16)	(12)	(0)	(4)	(11)	(1)	(1)
369	TOTAL INTANGIBLE		(2,671)	(414)	(292)	(5)	(98)	(270)	(32)	(33)
370										
371	PRODUCTION									
372	Steam Production									
373	310001-Steam Prod Land Own in Fe	DPROD	(2,532)	-	-	-	-	-	-	-
374	310002-Steam Prod Land Rights	DPROD	(6,569)	-	-	-	-	-	-	-
375	310003-Steam Prod Water Rights	DPROD	(17,907)	-	-	-	-	-	-	-
376	310004-Steam Prod Land Rights-NM	DPROD	(437)	-	-	-	-	-	-	-
377	311000E-Steam Prod Str & Improv	DPROD	(335,281)	-	-	-	-	-	-	-
378	312000E-Steam Prod Boiler Plant E	DPROD	(1,164,325)	-	-	-	-	-	-	-
379	314000-Steam Prod Turbogen Unit	DPROD	(587,941)	-	-	-	-	-	-	-
380	315000E-Steam Prod Acc Elec Eq	DPROD	(96,245)	-	-	-	-	-	-	-
381	316000E-Steam Prod Misc Pwr Plt E	DPROD	(36,095)	-	-	-	-	-	-	-
382	Total Steam Production		(2,247,332)	-	-	-	-	-	-	-
383										
384	Other Production Equipment:									
385	340001-Other Prod Land Own in Fee	DPROD	(1)	-	-	-	-	-	-	-
386	341000E-Other Prod Str & Impr	DPROD	(717,697)	-	-	-	-	-	-	-
387	342000E-Other Prod Fuel Hldr	DPROD	(11,338)	-	-	-	-	-	-	-
388	343000-Other Prod Prime Mover	DPROD	(357,779)	-	-	-	-	-	-	-
389	344000E-Other Prod Generator	DPROD	(1,110,013)	-	-	-	-	-	-	-
390	344045-Other Prod Generator-Wind	WIND	(1,168,308)	(1,168,308)	-	-	-	-	-	-
391	345000E-Other Prod Access Elect Equip	DPROD	(203,220)	-	-	-	-	-	-	-
392	346000E-Other Prod Misc Pwr P	DPROD	(31,740)	-	-	-	-	-	-	-
393	Total Other Production Equipment		(3,600,096)	(1,168,308)	-	-	-	-	-	-
394	TOTAL PRODUCTION		(5,847,428)	(1,168,308)	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS		CUSTOMER COSTS			
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
345	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
346	Prepayments								
347	16510-Prepayments-Insurance	TOTPLT	1,386,601	19,547	22,397	10,378	4,883	13,911	-
348	16512-Prepayments-NERC Fees	TRANPLT	163,067	-	1,029	-	-	-	-
349	16515-Prepayments-Auto Licensing	TOTPLT	62,740	884	1,013	470	221	629	-
350	16516-Prepayments-I/T Related	TOTPLT	-	-	-	-	-	-	-
351	16517-Prepayments-Brand Adv	SALWAGXAG	-	-	-	-	-	-	-
352	16518-Prepayments-Pollution Emissions	PRODPLT	463,072	-	-	-	-	-	-
353	16519-Prepayments-Benefits	SALWAGES	3,752	20	207	78	143	269	-
354	16520-Prepayments-Energy Eff.	ENETRKR	-	-	-	-	-	-	-
355	16521-Prepayments-Transmission	TRANPLT	2,643	-	17	-	-	-	-
356	16522-Prepayments-Interest	TOTPLT	-	-	-	-	-	-	-
357	16523-Prepaid Taxes State	TOTPLT	-	-	-	-	-	-	-
358	16526-Prepayments-Other Distribution Utility	SALWAGXAG	61,215	324	3,377	1,276	2,330	4,391	-
359	165295-Prepayments Hardware Maintenance	TOTPLT	60,026	846	970	449	211	602	-
360	Total Prepayments		2,203,115	21,622	29,010	12,651	7,788	19,803	-
361									
362	Accumulated Deferred Income Taxes								
363	**Account 190**								
364	INTANGIBLE								
365	303003-Intg Misc Computr Softwar	SALWAGXAG	(37)	(0)	(2)	(1)	(1)	(3)	-
366	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,594)	(8)	(88)	(33)	(61)	(114)	-
367	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(934)	(5)	(51)	(19)	(36)	(67)	-
368	303010-Intg Misc Computr Softwar	SALWAGXAG	(106)	(1)	(6)	(2)	(4)	(8)	-
369	TOTAL INTANGIBLE		(2,671)	(14)	(147)	(56)	(102)	(192)	-
370									
371	PRODUCTION								
372	Steam Production								
373	310001-Steam Prod Land Own in Fe	DPROD	(2,532)	-	-	-	-	-	-
374	310002-Steam Prod Land Rights	DPROD	(6,569)	-	-	-	-	-	-
375	310003-Steam Prod Water Rights	DPROD	(17,907)	-	-	-	-	-	-
376	310004-Steam Prod Land Rights-NM	DPROD	(437)	-	-	-	-	-	-
377	311000E-Steam Prod Str & Improv	DPROD	(335,281)	-	-	-	-	-	-
378	312000E-Steam Prod Boiler Plant E	DPROD	(1,164,325)	-	-	-	-	-	-
379	314000-Steam Prod Turbogen Unit	DPROD	(587,941)	-	-	-	-	-	-
380	315000E-Steam Prod Acc Elec Eq	DPROD	(96,245)	-	-	-	-	-	-
381	316000E-Steam Prod Misc Pwr Plt E	DPROD	(36,095)	-	-	-	-	-	-
382	Total Steam Production		(2,247,332)	-	-	-	-	-	-
383									
384	Other Production Equipment:								
385	340001-Other Prod Land Own in Fee	DPROD	(1)	-	-	-	-	-	-
386	341000E-Other Prod Str & Impr	DPROD	(717,697)	-	-	-	-	-	-
387	342000E-Other Prod Fuel Hldr	DPROD	(11,338)	-	-	-	-	-	-
388	343000-Other Prod Prime Mover	DPROD	(357,779)	-	-	-	-	-	-
389	344000E-Other Prod Generator	DPROD	(1,110,013)	-	-	-	-	-	-
390	344045-Other Prod Generator-Wind	WIND	(1,168,308)	-	-	-	-	-	-
391	345000E-Other Prod Access Elect Equip	DPROD	(203,220)	-	-	-	-	-	-
392	346000E-Other Prod Misc Pwr P	DPROD	(31,740)	-	-	-	-	-	-
393	Total Other Production Equipment		(3,600,096)	-	-	-	-	-	-
394	TOTAL PRODUCTION		(5,847,428)	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
395	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
396	TRANSMISSION								
397	105000-Held for Future Us	DTRAN	(14)	(14)	-	-	-	-	-
398	350001-Tran Land Owned in Fe	DTRAN	(751)	(751)	-	-	-	-	-
399	350002E-Transmission Land Right	DTRAN	(44,432)	(44,432)	-	-	-	-	-
400	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,772)	(3,772)	-	-	-	-	-
401	352000-Transmission Str & Improv	DTRAN	(653,741)	(653,741)	-	-	-	-	-
402	352010-Tran Str & Impr-Prod	DPRODTI	(2,181)	(2,181)	-	-	-	-	(2,181)
403	353000E-Transmission Station	DTRAN	(6,892,792)	(6,892,792)	-	-	-	-	-
404	353010-Tran Station Equip Pro	DPRODTI	(88,804)	(88,804)	-	-	-	-	(88,804)
405	353045-Tran Station Equip-Wind	WIND	(26,674)	-	(26,674)	-	-	-	-
406	354000E-Tran Towers & Fixture	DTRAN	(776,263)	(776,263)	-	-	-	-	-
407	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(65,900)	(65,900)	-	-	-	-	-
408	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,126)	(2,126)	-	-	-	-	(2,126)
409	355045-Tran Poles & Fixtures-Wind	WIND	(9,260)	-	(9,260)	-	-	-	-
410	355000E-Tran Poles & Fixture	DTRAN	(4,896,013)	(4,896,013)	-	-	-	-	-
411	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(415,640)	(415,640)	-	-	-	-	-
412	356010-Tran OH Cond & Device-Prod	DPRODTI	(209)	(209)	-	-	-	-	(209)
413	356000E-Tran OH Conductor & D	DTRAN	(1,880,777)	(1,880,777)	-	-	-	-	-
414	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(159,666)	(159,666)	-	-	-	-	-
415	356045-Tran OH Cond & Device-Wind	WIND	(11,856)	-	(11,856)	-	-	-	-
416	357000E-Tran Underground Cond	DTRAN	(1,221)	(1,221)	-	-	-	-	-
417	358000-Tran UG Conductor & Devic	DTRAN	(2,177)	(2,177)	-	-	-	-	-
418	359000-Transmission Road & Trai	DTRAN	(2,301)	(2,301)	-	-	-	-	-
419	TOTAL TRANSMISSION		(15,936,571)	(15,888,781)	(47,791)	-	-	-	(93,320)
420									
421	DISTRIBUTION								
422	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(152)	-	-	-	-	-
423	360005-Dist Land Rights-TX	DDISPSUB	(1,878)	(1,878)	-	-	-	-	-
424	361000E-Str & Improv	DDISPSUB	446,727	446,727	-	-	-	-	-
425	362000E-Other Eq	DDISPSUB	(3,294,004)	(3,294,004)	-	-	-	-	-
426	364000-Dist Poles, Towers & Fixt	PLT_364	(4,778,927)	(4,778,927)	-	-	-	-	-
427	365000-Dist OH Conductor & Devic	PLT_365	(4,256,003)	(4,256,003)	-	-	-	-	-
428	366000E-Dist Underground Cond	PLT_366	(373,016)	(373,016)	-	-	-	-	-
429	367000E-Dist UG Conductor & D	PLT_367	(1,223,469)	(1,223,469)	-	-	-	-	-
430	368000E-Dist Line Transformer	PLT_368	(3,309,500)	(3,309,500)	-	-	-	-	-
431	369000E-Distribution Services	CSERVICE	39,141	-	-	39,141	-	-	-
432	369010-Distribution Services O	CSERVICE	(481,709)	-	-	(481,709)	-	-	-
433	369020-Distribution Services U	CSERVICE	(627,496)	-	-	(627,496)	-	-	-
434	370000E-Distribution Meter	CMETERS	(718,618)	-	-	(718,618)	-	-	-
435	371000E-Dist Inst on Cust Premis	CUSTPREM	(98)	-	-	(98)	-	-	-
436	373000-Dist Street Light & Sg Sy	CLIGHT	(134,211)	-	-	(134,211)	-	-	-
437	TOTAL DISTRIBUTION		(18,713,214)	(16,790,223)	-	(1,922,991)	-	-	-
438									
439	GENERAL								
440	389001-General Land Owned in Fe	SALWAGXAG	(668)	(437)	(104)	(128)	(253)	-	(1)
441	390000-Genl Structures & Improv	SALWAGXAG	(255,928)	(167,331)	(39,691)	(48,905)	(96,895)	-	(377)
442	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(9,636)	(6,300)	(1,494)	(1,841)	(3,648)	-	(14)
443	391000-General Office Furn & E	SALWAGXAG	(7,021)	(4,591)	(1,089)	(1,342)	(2,658)	-	(10)
444	391004-General Info Sys Computer	SALWAGXAG	(18,145)	(11,864)	(2,814)	(3,467)	(6,870)	-	(27)
445	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	-	(0)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISILT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
395	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
396	TRANSMISSION									
397	105000-Held for Future Us	DTRAN	(14)	-	(14)	-	-	-	-	-
398	350001-Tran Land Owned in Fe	DTRAN	(751)	-	(751)	-	-	-	-	-
399	350002E-Transmission Land Right	DTRAN	(44,432)	-	(44,432)	-	-	-	-	-
400	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,772)	-	-	(3,772)	-	-	-	-
401	352000-Transmission Str & Improv	DTRAN	(653,741)	-	(653,741)	-	-	-	-	-
402	352010-Tran Str & Impr-Prod	DPRODTI	(2,181)	-	-	-	-	-	-	-
403	353000E-Transmission Station	DTRAN	(6,892,792)	-	(6,892,792)	-	-	-	-	-
404	353010-Tran Station Equip Pro	DPRODTI	(88,804)	-	-	-	-	-	-	-
405	353045-Tran Station Equip-Wind	WIND	(26,674)	(26,674)	-	-	-	-	-	-
406	354000E-Tran Towers & Fixture	DTRAN	(776,263)	-	(776,263)	-	-	-	-	-
407	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(65,900)	-	-	(65,900)	-	-	-	-
408	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,126)	-	-	-	-	-	-	-
409	355045-Tran Poles & Fixtures-Wind	WIND	(9,260)	(9,260)	-	-	-	-	-	-
410	355000E-Tran Poles & Fixture	DTRAN	(4,896,013)	-	(4,896,013)	-	-	-	-	-
411	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(415,640)	-	-	(415,640)	-	-	-	-
412	356010-Tran OH Cond & Device-Prod	DPRODTI	(209)	-	-	-	-	-	-	-
413	356000E-Tran OH Conductor & D	DTRAN	(1,880,777)	-	(1,880,777)	-	-	-	-	-
414	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(159,666)	-	-	(159,666)	-	-	-	-
415	356045-Tran OH Cond & Device-Wind	WIND	(11,856)	(11,856)	-	-	-	-	-	-
416	357000E-Tran Underground Cond	DTRAN	(1,221)	-	(1,221)	-	-	-	-	-
417	358000-Tran UG Conductor & Devic	DTRAN	(2,177)	-	(2,177)	-	-	-	-	-
418	359000-Transmission Road & Trai	DTRAN	(2,301)	-	(2,301)	-	-	-	-	-
419	TOTAL TRANSMISSION		(15,936,571)	(47,791)	(15,150,483)	(644,978)	-	-	-	-
420										
421	DISTRIBUTION									
422	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	-	-	-	(152)	-	-	-
423	360005-Dist Land Rights-TX	DDISPSUB	(1,878)	-	-	-	(1,878)	-	-	-
424	361000E-Str & Improv	DDISPSUB	446,727	-	-	-	446,727	-	-	-
425	362000E-Other Eq	DDISPSUB	(3,294,004)	-	-	-	(3,294,004)	-	-	-
426	364000-Dist Poles, Towers & Fixt	PLT_364	(4,778,927)	-	-	-	-	(4,263,281)	(515,646)	-
427	365000-Dist OH Conductor & Devic	PLT_365	(4,256,003)	-	-	-	-	(3,796,781)	(459,223)	-
428	366000E-Dist Underground Cond	PLT_366	(373,016)	-	-	-	-	(336,498)	(36,518)	-
429	367000E-Dist UG Conductor & D	PLT_367	(1,223,469)	-	-	-	-	(1,103,692)	(119,778)	-
430	368000E-Dist Line Transformer	PLT_368	(3,309,500)	-	-	-	-	(184,339)	-	(3,125,161)
431	369000E-Distribution Services	CSERVICE	39,141	-	-	-	-	-	-	-
432	369010-Distribution Services O	CSERVICE	(481,709)	-	-	-	-	-	-	-
433	369020-Distribution Services U	CSERVICE	(627,496)	-	-	-	-	-	-	-
434	370000E-Distribution Meter	CMETERS	(718,618)	-	-	-	-	-	-	-
435	371000E-Dist Inst on Cust Premis	CUSTPREM	(98)	-	-	-	-	-	-	-
436	373000-Dist Street Light & Sg Sy	CLIGHT	(134,211)	-	-	-	-	-	-	-
437	TOTAL DISTRIBUTION		(18,713,214)	-	-	-	(2,849,308)	(9,684,590)	(1,131,165)	(3,125,161)
438										
439	GENERAL									
440	389001-General Land Owned in Fe	SALWAGXAG	(668)	(104)	(73)	(1)	(25)	(68)	(8)	(8)
441	390000-Genl Structures & Improv	SALWAGXAG	(255,928)	(39,691)	(28,022)	(474)	(9,410)	(25,900)	(3,090)	(3,163)
442	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(9,636)	(1,494)	(1,055)	(18)	(354)	(975)	(116)	(119)
443	391000-General Office Furn & E	SALWAGXAG	(7,021)	(1,089)	(769)	(13)	(258)	(711)	(85)	(87)
444	391004-General Info Sys Computer	SALWAGXAG	(18,145)	(2,814)	(1,987)	(34)	(667)	(1,836)	(219)	(224)
445	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	DISTRIBUTION COSTS METERING	CUSTOMER COSTS LIGHTING	CUSTOMER COSTS METREAD	CUSTOMER COSTS CUSTACCTSS	CUSTOMER COSTS CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
395	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
396	TRANSMISSION								
397	105000-Held for Future Us	DTRAN	(14)	-	-	-	-	-	-
398	350001-Tran Land Owned in Fe	DTRAN	(751)	-	-	-	-	-	-
399	350002E-Transmission Land Right	DTRAN	(44,432)	-	-	-	-	-	-
400	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,772)	-	-	-	-	-	-
401	352000-Transmission Str & Improv	DTRAN	(653,741)	-	-	-	-	-	-
402	352010-Tran Str & Impr-Prod	DPRODTI	(2,181)	-	-	-	-	-	-
403	353000E-Transmission Station	DTRAN	(6,892,792)	-	-	-	-	-	-
404	353010-Tran Station Equip Pro	DPRODTI	(88,804)	-	-	-	-	-	-
405	353045-Tran Station Equip-Wind	WIND	(26,674)	-	-	-	-	-	-
406	354000E-Tran Towers & Fixture	DTRAN	(776,263)	-	-	-	-	-	-
407	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(65,900)	-	-	-	-	-	-
408	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,126)	-	-	-	-	-	-
409	355045-Tran Poles & Fixtures-Wind	WIND	(9,260)	-	-	-	-	-	-
410	355000E-Tran Poles & Fixture	DTRAN	(4,896,013)	-	-	-	-	-	-
411	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(415,640)	-	-	-	-	-	-
412	356010-Tran OH Cond & Device-Prod	DPRODTI	(209)	-	-	-	-	-	-
413	356000E-Tran OH Conductor & D	DTRAN	(1,880,777)	-	-	-	-	-	-
414	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(159,666)	-	-	-	-	-	-
415	356045-Tran OH Cond & Device-Wind	WIND	(11,856)	-	-	-	-	-	-
416	357000E-Tran Underground Cond	DTRAN	(1,221)	-	-	-	-	-	-
417	358000-Tran UG Conductor & Devic	DTRAN	(2,177)	-	-	-	-	-	-
418	359000-Transmission Road & Trai	DTRAN	(2,301)	-	-	-	-	-	-
419	TOTAL TRANSMISSION		(15,936,571)	-	-	-	-	-	-
420									
421	DISTRIBUTION								
422	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	-	-	-	-	-	-
423	360005-Dist Land Rights-TX	DDISPSUB	(1,878)	-	-	-	-	-	-
424	361000E-Str & Improv	DDISPSUB	446,727	-	-	-	-	-	-
425	362000E-Other Eq	DDISPSUB	(3,294,004)	-	-	-	-	-	-
426	364000-Dist Poles, Towers & Fixt	PLT_364	(4,778,927)	-	-	-	-	-	-
427	365000-Dist OH Conductor & Devic	PLT_365	(4,256,003)	-	-	-	-	-	-
428	366000E-Dist Underground Cond	PLT_366	(373,016)	-	-	-	-	-	-
429	367000E-Dist UG Conductor & D	PLT_367	(1,223,469)	-	-	-	-	-	-
430	368000E-Dist Line Transformer	PLT_368	(3,309,500)	-	-	-	-	-	-
431	369000E-Distribution Services	CSERVICE	39,141	39,141	-	-	-	-	-
432	369010-Distribution Services O	CSERVICE	(481,709)	(481,709)	-	-	-	-	-
433	369020-Distribution Services U	CSERVICE	(627,496)	(627,496)	-	-	-	-	-
434	370000E-Distribution Meter	CMETERS	(718,618)	-	(718,618)	-	-	-	-
435	371000E-Dist Inst on Cust Premis	CUSTPREM	(98)	-	-	(98)	-	-	-
436	373000-Dist Street Light & Sg Sy	CLIGHT	(134,211)	-	-	(134,211)	-	-	-
437	TOTAL DISTRIBUTION		(18,713,214)	(1,070,065)	(718,618)	(134,308)	-	-	-
438									
439	GENERAL								
440	389001-General Land Owned in Fe	SALWAGXAG	(668)	(4)	(37)	(14)	(25)	(48)	-
441	390000-Genl Structures & Improv	SALWAGXAG	(255,928)	(1,357)	(14,117)	(5,333)	(9,740)	(18,359)	-
442	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(9,636)	(51)	(531)	(201)	(367)	(691)	-
443	391000-General Office Furn & E	SALWAGXAG	(7,021)	(37)	(387)	(146)	(267)	(504)	-
444	391004-General Info Sys Computer	SALWAGXAG	(18,145)	(96)	(1,001)	(378)	(691)	(1,302)	-
445	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
446	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
447	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	-	(0)
448	392010-General Transp Eq Grp	SALWAGXAG	(4)	(2)	(1)	(1)	(1)	-	(0)
449	392020-General Transp Eq Grp 2	SALWAGXAG	(48)	(31)	(7)	(9)	(18)	-	(0)
450	392030-General Transp Eq Trailer	SALWAGXAG	(9)	(6)	(1)	(2)	(3)	-	(0)
451	392040-General Transp Eq Grp 4	SALWAGXAG	(62)	(41)	(10)	(12)	(24)	-	(0)
452	393000-General Stores Equipmen	SALWAGXAG	(646)	(423)	(100)	(124)	(245)	-	(1)
453	394000-General Tools & Shop Equi	SALWAGXAG	(65,876)	(43,071)	(10,216)	(12,588)	(24,941)	-	(97)
454	395000-General Laboratory Equi	SALWAGXAG	(16,673)	(10,901)	(2,586)	(3,186)	(6,312)	-	(25)
455	396000-General Power Operated E	SALWAGXAG	(16)	(11)	(3)	(3)	(6)	-	(0)
456	397000-General Communication E	SALWAGXAG	(95,458)	(62,413)	(14,804)	(18,241)	(36,141)	-	(141)
457	397010-General Comm Eq Two Wa	SALWAGXAG	(54,885)	(35,885)	(8,512)	(10,488)	(20,780)	-	(81)
458	397020-General Comm Eq AE	SALWAGXAG	(65)	(42)	(10)	(12)	(24)	-	(0)
459	397030-General Comm Eq EM	SALWAGXAG	(30,802)	(20,139)	(4,777)	(5,886)	(11,662)	-	(45)
460	398000-General Miscellaneous E	SALWAGXAG	(4,175)	(2,729)	(647)	(798)	(1,581)	-	(6)
461	TOTAL GENERAL		(560,116)	(366,217)	(86,867)	(107,032)	(212,062)	-	(825)
462									
463	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,074)	(702)	(167)	(205)	(407)	-	(2)
464	SchM-103 - Environmental Remediation	PRODPLT	(11,923)	(9,061)	(2,862)	-	(9,061)	-	-
465	SchM-105 - Unbilled Revenue	OX_904	-	-	-	-	-	-	-
466	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-
467	SchM-109 - Employee Incentive	SALWAGES	(279,721)	(182,888)	(43,381)	(53,452)	(105,903)	-	(412)
468	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,521,058)	(1,648,325)	(390,985)	(481,748)	(954,480)	-	(3,714)
469	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(120,837)	(79,006)	(18,740)	(23,091)	(45,749)	-	(178)
470	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	-	0
471	SchM-118 - Inventory Reserve	TOTPLT	(49,681)	(41,695)	(5,438)	(2,548)	(16,124)	-	(205)
472	SchM-127 - Litigation Reserve	RATEBASE	(143,950)	(112,329)	(25,296)	(6,325)	(31,891)	18	(415)
473	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,953)	(2,584)	(613)	(755)	(1,496)	-	(6)
474	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	-	0
475	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	-	0
476	SchM-137 - R&E Credit	TOTPLT	(3,991,318)	(3,349,712)	(436,898)	(204,707)	(1,295,369)	-	(16,443)
477	SchM-174 - New Hire Retention Credit	SALWAGES	(6,594)	(4,311)	(1,023)	(1,260)	(2,496)	-	(10)
478	SchM-192 - Texas Margin Tax	NETPLT	(127,093)	(103,080)	(18,614)	(5,399)	(29,558)	-	(417)
479	SchM-226 - Performance Recognition Award	SALWAGES	(7,693)	(5,030)	(1,193)	(1,470)	(2,913)	-	(11)
480	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,620,557)	(11,431,048)	(1,490,935)	(698,573)	(4,420,506)	-	(56,112)
481	**Total Account 190**		(61,945,452)	(54,695,858)	(3,739,526)	(3,510,067)	(11,808,145)	18	(172,073)
482									
483	**Account 281**								
484	311000E-Steam Prod Str & Improv	PRODPLT	647,341	491,933	155,408	-	491,933	-	-
485	**Total Account 281**		647,341	491,933	155,408	-	491,933	-	-
486									
487	**Account 282**								
488	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
489									
490	INTANGIBLE								
491	303003-Intg Misc Computr Softwar	SALWAGXAG	9,715	6,352	1,507	1,856	3,678	-	14
492	303004-Intg Misc Computr Softwar	SALWAGXAG	466,581	305,062	72,361	89,159	176,649	-	687
493	303005-Intg Misc Computr Soft 15y	SALWAGXAG	245,906	160,779	38,137	46,990	93,101	-	362
494	303010-Intg Misc Computr Softwar	SALWAGXAG	27,865	18,219	4,322	5,325	10,550	-	41
495	303014-Intg CRS Computr Softwar	CUST	696	-	-	696	-	-	-
496	TOTAL INTANGIBLE		750,764	490,412	116,326	144,026	283,978	-	1,105

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST			DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
446	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
447	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
448	392010-General Transp Eq Grp	SALWAGXAG	(4)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
449	392020-General Transp Eq Grp 2	SALWAGXAG	(48)	(7)	(5)	(0)	(2)	(5)	(1)	(1)
450	392030-General Transp Eq Trailer	SALWAGXAG	(9)	(1)	(1)	(0)	(0)	(1)	(0)	(0)
451	392040-General Transp Eq Grp 4	SALWAGXAG	(62)	(10)	(7)	(0)	(2)	(6)	(1)	(1)
452	393000-General Stores Equipmen	SALWAGXAG	(646)	(100)	(71)	(1)	(24)	(65)	(8)	(8)
453	394000-General Tools & Shop Equi	SALWAGXAG	(65,876)	(10,216)	(7,213)	(122)	(2,422)	(6,667)	(795)	(814)
454	395000-General Laboratory Equi	SALWAGXAG	(16,673)	(2,586)	(1,826)	(31)	(613)	(1,687)	(201)	(206)
455	396000-General Power Operated E	SALWAGXAG	(16)	(3)	(2)	(0)	(1)	(2)	(0)	(0)
456	397000-General Communication E	SALWAGXAG	(95,458)	(14,804)	(10,452)	(177)	(3,510)	(9,661)	(1,153)	(1,180)
457	397010-General Comm Eq Two Wa	SALWAGXAG	(54,885)	(8,512)	(6,009)	(102)	(2,018)	(5,554)	(663)	(678)
458	397020-General Comm Eq AE	SALWAGXAG	(65)	(10)	(7)	(0)	(2)	(7)	(1)	(1)
459	397030-General Comm Eq EM	SALWAGXAG	(30,802)	(4,777)	(3,373)	(57)	(1,133)	(3,117)	(372)	(381)
460	398000-General Miscellaneous E	SALWAGXAG	(4,175)	(647)	(457)	(8)	(153)	(422)	(50)	(52)
461	TOTAL GENERAL		(560,116)	(86,867)	(61,328)	(1,038)	(20,595)	(56,685)	(6,762)	(6,922)
462										
463	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,074)	(167)	(118)	(2)	(39)	(109)	(13)	(13)
464	SchM-103 - Environmental Remediation	PRODPLT	(11,923)	(2,862)	-	-	-	-	-	-
465	SchM-105 - Unbilled Revenue	OX_904	-	-	-	-	-	-	-	-
466	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-	-
467	SchM-109 - Employee Incentive	SALWAGES	(279,721)	(43,381)	(30,627)	(518)	(10,285)	(28,308)	(3,377)	(3,457)
468	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,521,058)	(390,985)	(276,035)	(4,670)	(92,697)	(255,136)	(30,438)	(31,155)
469	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(120,837)	(18,740)	(13,231)	(224)	(4,443)	(12,229)	(1,459)	(1,493)
470	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
471	SchM-118 - Inventory Reserve	TOTPLT	(49,681)	(5,438)	(15,047)	(732)	(2,421)	(4,954)	(580)	(1,633)
472	SchM-127 - Litigation Reserve	RATEBASE	(143,950)	(25,296)	(50,541)	(2,425)	(7,448)	(13,933)	(1,639)	(4,056)
473	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,953)	(613)	(433)	(7)	(145)	(400)	(48)	(49)
474	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0
475	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
476	SchM-137 - R&E Credit	TOTPLT	(3,991,318)	(436,898)	(1,208,817)	(58,828)	(194,482)	(397,983)	(46,621)	(131,169)
477	SchM-174 - New Hire Retention Credit	SALWAGES	(6,594)	(1,023)	(722)	(12)	(242)	(667)	(80)	(81)
478	SchM-192 - Texas Margin Tax	NETPLT	(127,093)	(18,614)	(45,879)	(2,202)	(6,868)	(12,887)	(1,514)	(3,755)
479	SchM-226 - Performance Recognition Award	SALWAGES	(7,693)	(1,193)	(842)	(14)	(283)	(779)	(93)	(95)
480	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,620,557)	(1,490,935)	(4,125,145)	(200,755)	(663,678)	(1,358,135)	(159,096)	(447,621)
481	**Total Account 190**		(61,945,452)	(3,739,526)	(20,979,539)	(916,411)	(3,853,032)	(11,827,065)	(1,382,917)	(3,756,695)
482										
483	**Account 281**									
484	311000E-Steam Prod Str & Improv	PRODPLT	647,341	155,408	-	-	-	-	-	-
485	**Total Account 281**		647,341	155,408	-	-	-	-	-	-
486										
487	**Account 282**									
488	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-	-
489										
490	INTANGIBLE									
491	303003-Intg Misc Computr Softwar	SALWAGXAG	9,715	1,507	1,064	18	357	983	117	120
492	303004-Intg Misc Computr Softwar	SALWAGXAG	466,581	72,361	51,087	864	17,156	47,219	5,633	5,766
493	303005-Intg Misc Computr Soft 15y	SALWAGXAG	245,906	38,137	26,925	456	9,042	24,886	2,969	3,039
494	303010-Intg Misc Computr Softwar	SALWAGXAG	27,865	4,322	3,051	52	1,025	2,820	336	344
495	303014-Intg CRS Computr Softwar	CUST	696	-	-	-	-	-	-	-
496	TOTAL INTANGIBLE		750,764	116,326	82,126	1,389	27,579	75,908	9,056	9,269

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS		CUSTOMER COSTS			
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
446	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
447	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	-
448	392010-General Transp Eq Grp	SALWAGXAG	(4)	(0)	(0)	(0)	(0)	(0)	-
449	392020-General Transp Eq Grp 2	SALWAGXAG	(48)	(0)	(3)	(1)	(2)	(3)	-
450	392030-General Transp Eq Trailer	SALWAGXAG	(9)	(0)	(1)	(0)	(0)	(1)	-
451	392040-General Transp Eq Grp 4	SALWAGXAG	(62)	(0)	(3)	(1)	(2)	(4)	-
452	393000-General Stores Equipmen	SALWAGXAG	(646)	(3)	(36)	(13)	(25)	(46)	-
453	394000-General Tools & Shop Equi	SALWAGXAG	(65,876)	(349)	(3,634)	(1,373)	(2,507)	(4,725)	-
454	395000-General Laboratory Equi	SALWAGXAG	(16,673)	(88)	(920)	(347)	(635)	(1,196)	-
455	396000-General Power Operated E	SALWAGXAG	(16)	(0)	(1)	(0)	(1)	(1)	-
456	397000-General Communication E	SALWAGXAG	(95,458)	(506)	(5,265)	(1,989)	(3,633)	(6,848)	-
457	397010-General Comm Eq Two Wa	SALWAGXAG	(54,885)	(291)	(3,027)	(1,144)	(2,089)	(3,937)	-
458	397020-General Comm Eq AE	SALWAGXAG	(65)	(0)	(4)	(1)	(2)	(5)	-
459	397030-General Comm Eq EM	SALWAGXAG	(30,802)	(163)	(1,699)	(642)	(1,172)	(2,210)	-
460	398000-General Miscellaneous E	SALWAGXAG	(4,175)	(22)	(230)	(87)	(159)	(299)	-
461	TOTAL GENERAL		(560,116)	(2,969)	(30,895)	(11,672)	(21,316)	(40,179)	-
462									
463	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,074)	(6)	(59)	(22)	(41)	(77)	-
464	SchM-103 - Environmental Remediation	PRODPLT	(11,923)	-	-	-	-	-	-
465	SchM-105 - Unbilled Revenue	OX_904	-	-	-	-	-	-	-
466	SchM-108 - Accrued Vacation Paid	SALWAGES	-	-	-	-	-	-	-
467	SchM-109 - Employee Incentive	SALWAGES	(279,721)	(1,483)	(15,429)	(5,829)	(10,645)	(20,065)	-
468	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,521,058)	(13,364)	(139,059)	(52,537)	(95,944)	(180,844)	-
469	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(120,837)	(641)	(6,665)	(2,518)	(4,599)	(8,668)	-
470	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	-
471	SchM-118 - Inventory Reserve	TOTPLT	(49,681)	(700)	(802)	(372)	(175)	(498)	-
472	SchM-127 - Litigation Reserve	RATEBASE	(143,950)	(1,628)	(2,116)	(1,246)	(494)	(1,181)	340
473	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,953)	(21)	(218)	(82)	(150)	(284)	-
474	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	-
475	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	-
476	SchM-137 - R&E Credit	TOTPLT	(3,991,318)	(56,265)	(64,470)	(29,874)	(14,055)	(40,043)	-
477	SchM-174 - New Hire Retention Credit	SALWAGES	(6,594)	(35)	(364)	(137)	(251)	(473)	-
478	SchM-192 - Texas Margin Tax	NETPLT	(127,093)	(1,464)	(1,739)	(1,007)	(348)	(840)	-
479	SchM-226 - Performance Recognition Award	SALWAGES	(7,693)	(41)	(424)	(160)	(293)	(552)	-
480	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,620,557)	(192,007)	(220,008)	(101,946)	(47,963)	(136,649)	-
481	**Total Account 190**		(61,945,452)	(1,340,701)	(1,201,016)	(341,768)	(196,377)	(430,545)	340
482									
483	**Account 281**								
484	311000E-Steam Prod Str & Improv	PRODPLT	647,341	-	-	-	-	-	-
485	**Total Account 281**		647,341	-	-	-	-	-	-
486									
487	**Account 282**								
488	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
489									
490	INTANGIBLE								
491	303003-Intg Misc Computr Softwar	SALWAGXAG	9,715	51	536	202	370	697	-
492	303004-Intg Misc Computr Softwar	SALWAGXAG	466,581	2,473	25,736	9,723	17,757	33,469	-
493	303005-Intg Misc Computr Soft 15y	SALWAGXAG	245,906	1,304	13,564	5,125	9,358	17,640	-
494	303010-Intg Misc Computr Softwar	SALWAGXAG	27,865	148	1,537	581	1,060	1,999	-
495	303014-Intg CRS Computr Softwar	CUST	696	-	-	-	-	696	-
496	TOTAL INTANGIBLE		750,764	3,976	41,373	15,631	28,545	54,501	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
497	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
498	PRODUCTION								
499	Steam Production								
500	310001-Steam Prod Land Own in Fe	DPROD	7,484	7,484	-	-	7,484	-	-
501	310002-Steam Prod Land Rights	DPROD	145,090	145,090	-	-	145,090	-	-
502	310003-Steam Prod Water Rights	DPROD	(86,241)	(86,241)	-	-	(86,241)	-	-
503	310004-Steam Prod Land Rights-NM	DPROD	9,655	9,655	-	-	9,655	-	-
504	311000E-Steam Prod Str & Improv	DPROD	16,585,688	16,585,688	-	-	16,585,688	-	-
505	312000E-Steam Prod Boiler Plant E	DPROD	72,572,863	72,572,863	-	-	72,572,863	-	-
506	314000-Steam Prod Turbogen Unit	DPROD	35,443,247	35,443,247	-	-	35,443,247	-	-
507	315000E-Steam Prod Acc Elec Eq	DPROD	5,591,706	5,591,706	-	-	5,591,706	-	-
508	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,136,274	2,136,274	-	-	2,136,274	-	-
509	Total Steam Production		132,405,768	132,405,768	-	-	132,405,768	-	-
510	Other Production Equipment:								
511	340001-Other Prod Land Own in Fee	DPROD	1,035	1,035	-	-	1,035	-	-
512	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-
513	341000E-Other Prod Str & Impr	DPROD	1,767,185	1,767,185	-	-	1,767,185	-	-
514	342000E-Other Prod Fuel Hldr	DPROD	370,585	370,585	-	-	370,585	-	-
515	343000-Other Prod Prime Mover	DPROD	6,679,119	6,679,119	-	-	6,679,119	-	-
516	344000E-Other Prod Generator	DPROD	22,836,272	22,836,272	-	-	22,836,272	-	-
517	344045-Other Prod Generator-Wind	WIND	8,565,623	-	8,565,623	-	-	-	-
518	345000E-Other Prod Access Elect Equip	DPROD	4,114,952	4,114,952	-	-	4,114,952	-	-
519	346000E-Other Prod Misc Pwr P	DPROD	632,663	632,663	-	-	632,663	-	-
520	Texas Gross Margin Tax in Provision	DPROD	-	-	-	-	-	-	-
521	Total Other Production Equipment		44,967,434	36,401,811	8,565,623	-	36,401,811	-	-
522	TOTAL PRODUCTION		177,373,202	168,807,579	8,565,623	-	168,807,579	-	-
523									
524	TRANSMISSION								
525	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-
526	105000-Held for Future Us	DTRAN	21	21	-	-	-	-	-
527	350001-Tran Land Owned in Fe	DTRAN	(8,186)	(8,186)	-	-	-	-	-
528	350002E-Transmission Land Right	DTRAN	5,133,057	5,133,057	-	-	-	-	-
529	350045-Tran Land Fee-Wind	WIND	2	-	2	-	-	-	-
530	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	435,764	435,764	-	-	-	-	-
531	352000-Transmission Str & Improv	DTRAN	9,066,314	9,066,314	-	-	-	-	-
532	352010-Tran Str & Impr-Prod	DPRODTI	70,460	70,460	-	-	-	-	70,460
533	353000E-Transmission Station	DTRAN	95,591,736	95,591,736	-	-	-	-	-
534	353010-Tran Station Equip Pro	DPRODTI	2,869,195	2,869,195	-	-	-	-	2,869,195
535	353045-Tran Station Equip-Wind	WIND	46,605	-	46,605	-	-	-	-
536	354000E-Tran Towers & Fixture	DTRAN	942,871	942,871	-	-	-	-	-
537	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	80,044	80,044	-	-	-	-	-
538	355010-Tran Poles & Fixtures-Prod	DPRODTI	27,948	27,948	-	-	-	-	27,948
539	355000E-Tran Poles & Fixture	DTRAN	91,553,329	91,553,329	-	-	-	-	-
540	355045-Tran Poles & Fixtures-Wind	WIND	17,255	-	17,255	-	-	-	-
541	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,772,295	7,772,295	-	-	-	-	-
542	356010-Tran OH Cond & Device-Prod	DPRODTI	2,743	2,743	-	-	-	-	2,743
543	356000E-Tran OH Conductor & D	DTRAN	35,169,710	35,169,710	-	-	-	-	-
544	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,985,684	2,985,684	-	-	-	-	-
545	356045-Tran OH Cond & Device-Wind	WIND	22,091	-	22,091	-	-	-	-
546	357000E-Tran Underground Cond	DTRAN	22,837	22,837	-	-	-	-	-
547	358000-Tran UG Conductor & Devic	DTRANRADNET	40,706	40,706	-	-	-	-	-
548	359000-Transmission Road & Trai	DTRAN	43,035	43,035	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISILT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
497	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
498	PRODUCTION									
499	Steam Production									
500	310001-Steam Prod Land Own in Fe	DPROD	7,484	-	-	-	-	-	-	-
501	310002-Steam Prod Land Rights	DPROD	145,090	-	-	-	-	-	-	-
502	310003-Steam Prod Water Rights	DPROD	(86,241)	-	-	-	-	-	-	-
503	310004-Steam Prod Land Rights-NM	DPROD	9,655	-	-	-	-	-	-	-
504	311000E-Steam Prod Str & Improv	DPROD	16,585,688	-	-	-	-	-	-	-
505	312000E-Steam Prod Boiler Plant E	DPROD	72,572,863	-	-	-	-	-	-	-
506	314000-Steam Prod Turbogen Unit	DPROD	35,443,247	-	-	-	-	-	-	-
507	315000E-Steam Prod Acc Elec Eq	DPROD	5,591,706	-	-	-	-	-	-	-
508	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,136,274	-	-	-	-	-	-	-
509	Total Steam Production		132,405,768	-	-	-	-	-	-	-
510	Other Production Equipment:									
511	340001-Other Prod Land Own in Fee	DPROD	1,035	-	-	-	-	-	-	-
512	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-	-
513	341000E-Other Prod Str & Impr	DPROD	1,767,185	-	-	-	-	-	-	-
514	342000E-Other Prod Fuel Hldr	DPROD	370,585	-	-	-	-	-	-	-
515	343000-Other Prod Prime Mover	DPROD	6,679,119	-	-	-	-	-	-	-
516	344000E-Other Prod Generator	DPROD	22,836,272	-	-	-	-	-	-	-
517	344045-Other Prod Generator-Wind	WIND	8,565,623	8,565,623	-	-	-	-	-	-
518	345000E-Other Prod Access Elect Equip	DPROD	4,114,952	-	-	-	-	-	-	-
519	346000E-Other Prod Misc Pwr P	DPROD	632,663	-	-	-	-	-	-	-
520	Texas Gross Margin Tax in Provision	DPROD	-	-	-	-	-	-	-	-
521	Total Other Production Equipment		44,967,434	8,565,623	-	-	-	-	-	-
522	TOTAL PRODUCTION		177,373,202	8,565,623	-	-	-	-	-	-
523										
524	TRANSMISSION									
525	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-	-
526	105000-Held for Future Us	DTRAN	21	-	21	-	-	-	-	-
527	350001-Tran Land Owned in Fe	DTRAN	(8,186)	-	(8,186)	-	-	-	-	-
528	350002E-Transmission Land Right	DTRAN	5,133,057	-	5,133,057	-	-	-	-	-
529	350045-Tran Land Fee-Wind	WIND	2	2	-	-	-	-	-	-
530	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	435,764	-	-	435,764	-	-	-	-
531	352000-Transmission Str & Improv	DTRAN	9,066,314	-	9,066,314	-	-	-	-	-
532	352010-Tran Str & Impr-Prod	DPRODTI	70,460	-	-	-	-	-	-	-
533	353000E-Transmission Station	DTRAN	95,591,736	-	95,591,736	-	-	-	-	-
534	353010-Tran Station Equip Pro	DPRODTI	2,869,195	-	-	-	-	-	-	-
535	353045-Tran Station Equip-Wind	WIND	46,605	46,605	-	-	-	-	-	-
536	354000E-Tran Towers & Fixture	DTRAN	942,871	-	942,871	-	-	-	-	-
537	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	80,044	-	-	80,044	-	-	-	-
538	355010-Tran Poles & Fixtures-Prod	DPRODTI	27,948	-	-	-	-	-	-	-
539	355000E-Tran Poles & Fixture	DTRAN	91,553,329	-	91,553,329	-	-	-	-	-
540	355045-Tran Poles & Fixtures-Wind	WIND	17,255	17,255	-	-	-	-	-	-
541	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,772,295	-	-	7,772,295	-	-	-	-
542	356010-Tran OH Cond & Device-Prod	DPRODTI	2,743	-	-	-	-	-	-	-
543	356000E-Tran OH Conductor & D	DTRAN	35,169,710	-	35,169,710	-	-	-	-	-
544	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,985,684	-	-	2,985,684	-	-	-	-
545	356045-Tran OH Cond & Device-Wind	WIND	22,091	22,091	-	-	-	-	-	-
546	357000E-Tran Underground Cond	DTRAN	22,837	-	22,837	-	-	-	-	-
547	358000-Tran UG Conductor & Devic	DTRANRADNET	40,706	-	-	40,706	-	-	-	-
548	359000-Transmission Road & Trai	DTRAN	43,035	-	43,035	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	DISTRIBUTION COSTS METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTOMER COSTS CUSTACCTSS	CUSTOMER COSTS CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
497	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
498	PRODUCTION								
499	Steam Production								
500	310001-Steam Prod Land Own in Fe	DPROD	7,484	-	-	-	-	-	-
501	310002-Steam Prod Land Rights	DPROD	145,090	-	-	-	-	-	-
502	310003-Steam Prod Water Rights	DPROD	(86,241)	-	-	-	-	-	-
503	310004-Steam Prod Land Rights-NM	DPROD	9,655	-	-	-	-	-	-
504	311000E-Steam Prod Str & Improv	DPROD	16,585,688	-	-	-	-	-	-
505	312000E-Steam Prod Boiler Plant E	DPROD	72,572,863	-	-	-	-	-	-
506	314000-Steam Prod Turbogen Unit	DPROD	35,443,247	-	-	-	-	-	-
507	315000E-Steam Prod Acc Elec Eq	DPROD	5,591,706	-	-	-	-	-	-
508	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,136,274	-	-	-	-	-	-
509	Total Steam Production		132,405,768	-	-	-	-	-	-
510	Other Production Equipment:								
511	340001-Other Prod Land Own in Fee	DPROD	1,035	-	-	-	-	-	-
512	340002-Other Prod Land Rights	DPROD	-	-	-	-	-	-	-
513	341000E-Other Prod Str & Impr	DPROD	1,767,185	-	-	-	-	-	-
514	342000E-Other Prod Fuel Hldr	DPROD	370,585	-	-	-	-	-	-
515	343000-Other Prod Prime Mover	DPROD	6,679,119	-	-	-	-	-	-
516	344000E-Other Prod Generator	DPROD	22,836,272	-	-	-	-	-	-
517	344045-Other Prod Generator-Wind	WIND	8,565,623	-	-	-	-	-	-
518	345000E-Other Prod Access Elect Equip	DPROD	4,114,952	-	-	-	-	-	-
519	346000E-Other Prod Misc Pwr P	DPROD	632,663	-	-	-	-	-	-
520	Texas Gross Margin Tax in Provision	DPROD	-	-	-	-	-	-	-
521	Total Other Production Equipment		44,967,434	-	-	-	-	-	-
522	TOTAL PRODUCTION		177,373,202	-	-	-	-	-	-
523									
524	TRANSMISSION								
525	102000-Plant Purchased or Sold	DTRAN	-	-	-	-	-	-	-
526	105000-Held for Future Us	DTRAN	21	-	-	-	-	-	-
527	350001-Tran Land Owned in Fe	DTRAN	(8,186)	-	-	-	-	-	-
528	350002E-Transmission Land Right	DTRAN	5,133,057	-	-	-	-	-	-
529	350045-Tran Land Fee-Wind	WIND	2	-	-	-	-	-	-
530	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	435,764	-	-	-	-	-	-
531	352000-Transmission Str & Improv	DTRAN	9,066,314	-	-	-	-	-	-
532	352010-Tran Str & Impr-Prod	DPRODTI	70,460	-	-	-	-	-	-
533	353000E-Transmission Station	DTRAN	95,591,736	-	-	-	-	-	-
534	353010-Tran Station Equip Pro	DPRODTI	2,869,195	-	-	-	-	-	-
535	353045-Tran Station Equip-Wind	WIND	46,605	-	-	-	-	-	-
536	354000E-Tran Towers & Fixture	DTRAN	942,871	-	-	-	-	-	-
537	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	80,044	-	-	-	-	-	-
538	355010-Tran Poles & Fixtures-Prod	DPRODTI	27,948	-	-	-	-	-	-
539	355000E-Tran Poles & Fixture	DTRAN	91,553,329	-	-	-	-	-	-
540	355045-Tran Poles & Fixtures-Wind	WIND	17,255	-	-	-	-	-	-
541	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,772,295	-	-	-	-	-	-
542	356010-Tran OH Cond & Device-Prod	DPRODTI	2,743	-	-	-	-	-	-
543	356000E-Tran OH Conductor & D	DTRAN	35,169,710	-	-	-	-	-	-
544	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,985,684	-	-	-	-	-	-
545	356045-Tran OH Cond & Device-Wind	WIND	22,091	-	-	-	-	-	-
546	357000E-Tran Underground Cond	DTRAN	22,837	-	-	-	-	-	-
547	358000-Tran UG Conductor & Devic	DTRANRADNET	40,706	-	-	-	-	-	-
548	359000-Transmission Road & Trai	DTRAN	43,035	-	-	-	-	-	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
549	Recoverable Meters	DTRAN	-	-	-	-	-	-	-
550	TOTAL TRANSMISSION		251,885,519	251,799,565	85,953	-	-	-	2,970,347
551	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
552	DISTRIBUTION								
553	360001E-Dist Land Owned in Fee	DDISPSUB	1,218	1,218	-	-	-	-	-
554	360005-Dist Land Rights-TX	DDISPSUB	342,447	342,447	-	-	-	-	-
555	361000E-Str & Improv	DDISPSUB	(9,865,590)	(9,865,590)	-	-	-	-	-
556	362000E-Other Eq	DDISPSUB	48,288,116	48,288,116	-	-	-	-	-
557	364000-Dist Poles, Towers & Fixt	PLT_364	41,989,303	41,989,303	-	-	-	-	-
558	365000-Dist OH Conductor & Devic	PLT_365	31,390,150	31,390,150	-	-	-	-	-
559	366000E-Dist Underground Cond	PLT_366	2,494,570	2,494,570	-	-	-	-	-
560	367000E-Dist UG Conductor & D	PLT_367	10,153,050	10,153,050	-	-	-	-	-
561	368000E-Dist Line Transformer	PLT_368	24,546,906	24,546,906	-	-	-	-	-
562	369000E-Distribution Services	CSERVICE	(251,089)	-	-	(251,089)	-	-	-
563	369010-Distribution Services O	CSERVICE	3,594,043	-	-	3,594,043	-	-	-
564	369020-Distribution Services U	CSERVICE	4,757,200	-	-	4,757,200	-	-	-
565	370000E-Distribution Meter	CMETERS	6,090,932	-	-	6,090,932	-	-	-
566	371000E-Dist Inst on Cust Premis	CUSTPREM	336	-	-	336	-	-	-
567	373000-Dist Street Light & Sg Sy	CLIGHT	2,730,899	-	-	2,730,899	-	-	-
568	TOTAL DISTRIBUTION		166,262,490	149,340,169	-	16,922,321	-	-	-
569									
570	GENERAL								
571	105000-Held for Future Us	SALWAGXAG	-	-	-	-	-	-	-
572	389001-General Land Owned in Fe	SALWAGXAG	870	569	135	166	329	-	1
573	389002-General Land Rights	SALWAGXAG	6,101	3,989	946	1,166	2,310	-	9
574	390000-Genl Structures & Improv	SALWAGXAG	3,955,833	2,586,414	613,501	755,918	1,497,690	-	5,828
575	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(99,971)	(65,363)	(15,504)	(19,103)	(37,849)	-	(147)
576	390050-Genl Str & Imp-Call Center	CUST	-	-	-	-	-	-	-
577	391000-General Office Furn & E	SALWAGXAG	1,850,259	1,209,742	286,952	353,565	700,514	-	2,726
578	391004-General Info Sys Computer	SALWAGXAG	3,662,029	2,394,318	567,936	699,775	1,386,455	-	5,395
579	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	-	0
580	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-
581	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	-	0
582	392010-General Transp Eq Grp	SALWAGXAG	258,233	168,838	40,049	49,346	97,768	-	380
583	392020-General Transp Eq Grp 2	SALWAGXAG	3,281,721	2,145,664	508,954	627,102	1,242,470	-	4,835
584	392030-General Transp Eq Trailer	SALWAGXAG	627,752	410,438	97,357	119,957	237,669	-	925
585	392040-General Transp Eq Grp 4	SALWAGXAG	4,271,303	2,792,675	662,426	816,201	1,617,128	-	6,292
586	393000-General Stores Equipmen	SALWAGXAG	36,574	23,913	5,672	6,989	13,847	-	54
587	394000-General Tools & Shop Equi	SALWAGXAG	3,673,547	2,401,849	569,722	701,976	1,390,816	-	5,412
588	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
589	395000-General Laboratory Equi	SALWAGXAG	943,387	616,808	146,308	180,271	357,169	-	1,390
590	395050-Genl Lab Equipment-Call Center	SALWAGXAG	-	-	-	-	-	-	-
591	396000-General Power Operated E	SALWAGXAG	1,106,598	723,519	171,620	211,459	418,961	-	1,630
592	397000-General Communication E	SALWAGXAG	5,401,246	3,531,458	837,667	1,032,121	2,044,928	-	7,957
593	397010-General Comm Eq Two Wa	SALWAGXAG	3,105,505	2,030,450	481,626	593,430	1,175,754	-	4,575
594	397020-General Comm Eq AE	SALWAGXAG	3,657	2,391	567	699	1,385	-	5
595	397030-General Comm Eq EM	SALWAGXAG	1,742,857	1,139,519	270,296	333,042	659,851	-	2,568
596	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-
597	398000-General Miscellaneous E	SALWAGXAG	236,211	154,440	36,633	45,138	89,430	-	348
598	398050-Genl Misc. Equipment-Call Center	CUST	-	-	-	-	-	-	-
599	TOTAL GENERAL		34,063,713	22,271,632	5,282,862	6,509,218	12,896,626	-	50,183

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TRANSMISSION COST PRODENE	TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISILT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
549	Recoverable Meters	DTRAN	-	-	-	-	-	-	-	-
550	TOTAL TRANSMISSION		251,885,519	85,953	237,514,725	11,314,493	-	-	-	-
551	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
552	DISTRIBUTION									
553	360001E-Dist Land Owned in Fee	DDISPSUB	1,218	-	-	-	1,218	-	-	-
554	360005-Dist Land Rights-TX	DDISPSUB	342,447	-	-	-	342,447	-	-	-
555	361000E-Str & Improv	DDISPSUB	(9,865,590)	-	-	-	(9,865,590)	-	-	-
556	362000E-Other Eq	DDISPSUB	48,288,116	-	-	-	48,288,116	-	-	-
557	364000-Dist Poles, Towers & Fixt	PLT_364	41,989,303	-	-	-	-	37,458,657	4,530,646	-
558	365000-Dist OH Conductor & Devic	PLT_365	31,390,150	-	-	-	-	28,003,152	3,386,997	-
559	366000E-Dist Underground Cond	PLT_366	2,494,570	-	-	-	-	2,250,352	244,218	-
560	367000E-Dist UG Conductor & D	PLT_367	10,153,050	-	-	-	-	9,159,066	993,984	-
561	368000E-Dist Line Transformer	PLT_368	24,546,906	-	-	-	-	1,367,263	-	23,179,644
562	369000E-Distribution Services	CSERVICE	(251,089)	-	-	-	-	-	-	-
563	369010-Distribution Services O	CSERVICE	3,594,043	-	-	-	-	-	-	-
564	369020-Distribution Services U	CSERVICE	4,757,200	-	-	-	-	-	-	-
565	370000E-Distribution Meter	CMETERS	6,090,932	-	-	-	-	-	-	-
566	371000E-Dist Inst on Cust Premis	CUSTPREM	336	-	-	-	-	-	-	-
567	373000-Dist Street Light & Sg Sy	CLIGHT	2,730,899	-	-	-	-	-	-	-
568	TOTAL DISTRIBUTION		166,262,490	-	-	-	38,766,191	78,238,490	9,155,845	23,179,644
569										
570	GENERAL									
571	105000-Held for Future Us	SALWAGXAG	-	-	-	-	-	-	-	-
572	389001-General Land Owned in Fe	SALWAGXAG	870	135	95	2	32	88	11	11
573	389002-General Land Rights	SALWAGXAG	6,101	946	668	11	224	617	74	75
574	390000-Genl Structures & Improv	SALWAGXAG	3,955,833	613,501	433,131	7,328	145,452	400,339	47,760	48,886
575	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(99,971)	(15,504)	(10,946)	(185)	(3,676)	(10,117)	(1,207)	(1,235)
576	390050-Genl Str & Imp-Call Center	CUST	-	-	-	-	-	-	-	-
577	391000-General Office Furn & E	SALWAGXAG	1,850,259	286,952	202,588	3,427	68,032	187,250	22,339	22,865
578	391004-General Info Sys Computer	SALWAGXAG	3,662,029	567,936	400,962	6,784	134,649	370,605	44,213	45,255
579	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
580	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
581	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
582	392010-General Transp Eq Grp	SALWAGXAG	258,233	40,049	28,274	478	9,495	26,134	3,118	3,191
583	392020-General Transp Eq Grp 2	SALWAGXAG	3,281,721	508,954	359,321	6,079	120,666	332,117	39,621	40,555
584	392030-General Transp Eq Trailer	SALWAGXAG	627,752	97,357	68,734	1,163	23,082	63,530	7,579	7,758
585	392040-General Transp Eq Grp 4	SALWAGXAG	4,271,303	662,426	467,672	7,912	157,051	432,265	51,569	52,785
586	393000-General Stores Equipmen	SALWAGXAG	36,574	5,672	4,005	68	1,345	3,701	442	452
587	394000-General Tools & Shop Equi	SALWAGXAG	3,673,547	569,722	402,223	6,805	135,073	371,771	44,352	45,398
588	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-	-
589	395000-General Laboratory Equi	SALWAGXAG	943,387	146,308	103,293	1,748	34,687	95,473	11,390	11,658
590	395050-Genl Lab Equipment-Call Center	SALWAGXAG	-	-	-	-	-	-	-	-
591	396000-General Power Operated E	SALWAGXAG	1,106,598	171,620	121,163	2,050	40,688	111,990	13,360	13,675
592	397000-General Communication E	SALWAGXAG	5,401,246	837,667	591,392	10,005	198,598	546,617	65,211	66,748
593	397010-General Comm Eq Two Wa	SALWAGXAG	3,105,505	481,626	340,027	5,753	114,186	314,284	37,494	38,378
594	397020-General Comm Eq AE	SALWAGXAG	3,657	567	400	7	134	370	44	45
595	397030-General Comm Eq EM	SALWAGXAG	1,742,857	270,296	190,828	3,228	64,083	176,381	21,042	21,538
596	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-	-
597	398000-General Miscellaneous E	SALWAGXAG	236,211	36,633	25,863	438	8,685	23,905	2,852	2,919
598	398050-Genl Misc. Equipment-Call Center	CUST	-	-	-	-	-	-	-	-
599	TOTAL GENERAL		34,063,713	5,282,862	3,729,695	63,099	1,252,488	3,447,319	411,264	420,959

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS		CUSTOMER COSTS			
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
549	Recoverable Meters	DTRAN	-	-	-	-	-	-	-
550	TOTAL TRANSMISSION		251,885,519	-	-	-	-	-	-
551	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
552	DISTRIBUTION								
553	360001E-Dist Land Owned in Fee	DDISPSUB	1,218	-	-	-	-	-	-
554	360005-Dist Land Rights-TX	DDISPSUB	342,447	-	-	-	-	-	-
555	361000E-Str & Improv	DDISPSUB	(9,865,590)	-	-	-	-	-	-
556	362000E-Other Eq	DDISPSUB	48,288,116	-	-	-	-	-	-
557	364000-Dist Poles, Towers & Fixt	PLT_364	41,989,303	-	-	-	-	-	-
558	365000-Dist OH Conductor & Devic	PLT_365	31,390,150	-	-	-	-	-	-
559	366000E-Dist Underground Cond	PLT_366	2,494,570	-	-	-	-	-	-
560	367000E-Dist UG Conductor & D	PLT_367	10,153,050	-	-	-	-	-	-
561	368000E-Dist Line Transformer	PLT_368	24,546,906	-	-	-	-	-	-
562	369000E-Distribution Services	CSERVICE	(251,089)	(251,089)	-	-	-	-	-
563	369010-Distribution Services O	CSERVICE	3,594,043	3,594,043	-	-	-	-	-
564	369020-Distribution Services U	CSERVICE	4,757,200	4,757,200	-	-	-	-	-
565	370000E-Distribution Meter	CMETERS	6,090,932	-	6,090,932	-	-	-	-
566	371000E-Dist Inst on Cust Premis	CUSTPREM	336	-	-	336	-	-	-
567	373000-Dist Street Light & Sg Sy	CLIGHT	2,730,899	-	-	2,730,899	-	-	-
568	TOTAL DISTRIBUTION		166,262,490	8,100,153	6,090,932	2,731,236	-	-	-
569									
570	GENERAL								
571	105000-Held for Future Us	SALWAGXAG	-	-	-	-	-	-	-
572	389001-General Land Owned in Fe	SALWAGXAG	870	5	48	18	33	62	-
573	389002-General Land Rights	SALWAGXAG	6,101	32	337	127	232	438	-
574	390000-Genl Structures & Improv	SALWAGXAG	3,955,833	20,970	218,199	82,437	150,547	283,766	-
575	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(99,971)	(530)	(5,514)	(2,083)	(3,805)	(7,171)	-
576	390050-Genl Str & Imp-Call Center	CUST	-	-	-	-	-	-	-
577	391000-General Office Furn & E	SALWAGXAG	1,850,259	9,808	102,058	38,558	70,415	132,726	-
578	391004-General Info Sys Computer	SALWAGXAG	3,662,029	19,412	201,993	76,314	139,366	262,690	-
579	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	-
580	391050-Genl Off Furn & Eq-Call Center	CUST	-	-	-	-	-	-	-
581	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	-
582	392010-General Transp Eq Grp	SALWAGXAG	258,233	1,369	14,244	5,381	9,828	18,524	-
583	392020-General Transp Eq Grp 2	SALWAGXAG	3,281,721	17,396	181,016	68,389	124,892	235,409	-
584	392030-General Transp Eq Trailer	SALWAGXAG	627,752	3,328	34,626	13,082	23,890	45,031	-
585	392040-General Transp Eq Grp 4	SALWAGXAG	4,271,303	22,642	235,600	89,011	162,553	306,395	-
586	393000-General Stores Equipmen	SALWAGXAG	36,574	194	2,017	762	1,392	2,624	-
587	394000-General Tools & Shop Equi	SALWAGXAG	3,673,547	19,473	202,628	76,554	139,804	263,516	-
588	394050-Genl Tool, Shop & Eq-Call Center	CUST	-	-	-	-	-	-	-
589	395000-General Laboratory Equi	SALWAGXAG	943,387	5,001	52,036	19,660	35,902	67,672	-
590	395050-Genl Lab Equipment-Call Center	SALWAGXAG	-	-	-	-	-	-	-
591	396000-General Power Operated E	SALWAGXAG	1,106,598	5,866	61,039	23,061	42,114	79,380	-
592	397000-General Communication E	SALWAGXAG	5,401,246	28,632	297,926	112,558	205,555	387,450	-
593	397010-General Comm Eq Two Wa	SALWAGXAG	3,105,505	16,462	171,296	64,717	118,186	222,769	-
594	397020-General Comm Eq AE	SALWAGXAG	3,657	19	202	76	139	262	-
595	397030-General Comm Eq EM	SALWAGXAG	1,742,857	9,239	96,134	36,320	66,328	125,021	-
596	397050-Genl Comm Equipment-Call Center	CUST	-	-	-	-	-	-	-
597	398000-General Miscellaneous E	SALWAGXAG	236,211	1,252	13,029	4,922	8,990	16,944	-
598	398050-Genl Misc. Equipment-Call Center	CUST	-	-	-	-	-	-	-
599	TOTAL GENERAL		34,063,713	180,569	1,878,913	709,865	1,296,363	2,443,508	-

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
600	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
601									
602	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
603									
604	**Total Account 282**		630,335,687	592,709,358	14,050,764	23,575,565	181,988,184	-	3,021,634
605									
606	**Account 283**								
607									
608	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
609									
610	INTANGIBLE								
611	303003-Intg Misc Computr Softwar	SALWAGXAG	207,736	135,822	32,217	39,696	78,649	-	306
612	303004-Intg Misc Computr Softwar	SALWAGXAG	8,980,593	5,871,716	1,392,779	1,716,097	3,400,080	-	13,230
613	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,258,335	3,438,019	815,503	1,004,813	1,990,822	-	7,747
614	303010-Intg Misc Computr Softwar	SALWAGXAG	595,856	389,584	92,410	113,862	225,593	-	878
615	303014-Intg CRS Computr Softwar	CUST	40,983	-	-	40,983	-	-	0
616	TOTAL INTANGIBLE		15,083,503	9,835,143	2,332,909	2,915,451	5,695,144	-	22,161
617									
618	GENERAL								
619	391004-General Info Sys Computer	SALWAGXAG	-	-	-	-	-	-	-
620	393000-General Stores Equipmen	SALWAGXAG	294	192	46	56	111	-	0
621	394000-General Tools & Shop Equi	SALWAGXAG	30,047	19,645	4,660	5,742	11,376	-	44
622	395000-General Laboratory Equi	SALWAGXAG	7,587	4,960	1,177	1,450	2,872	-	11
623	397000-General Communication E	SALWAGXAG	43,436	28,400	6,736	8,300	16,445	-	64
624	397010-General Comm Eq Two Wa	SALWAGXAG	24,974	16,329	3,873	4,772	9,455	-	37
625	397020-General Comm Eq AE	SALWAGXAG	29	19	5	6	11	-	0
626	397030-General Comm Eq EM	SALWAGXAG	14,016	9,164	2,174	2,678	5,306	-	21
627	398000-General Miscellaneous E	SALWAGXAG	1,900	1,242	295	363	719	-	3
628	TOTAL GENERAL		122,283	79,951	18,965	23,367	46,297	-	180
629									
630	NON-PLANT								
631	SchM-107 - Pension Expense	SALWAGES	28,991,099	18,955,042	4,496,162	5,539,895	10,976,119	-	42,710
632	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,805,244	3,193,550	416,530	195,164	1,234,979	-	15,676
633	SchM-138 - Rate Case Expense	CLAIMREV	2,169,857	1,530,018	477,649	162,190	593,785	116,799	4,686
634	TOTAL NON-PLANT		34,966,200	23,678,610	5,390,342	5,897,249	12,804,884	116,799	63,072
635									
636	**Total Account 283**		50,171,986	33,593,704	7,742,216	8,836,067	18,546,324	116,799	85,413
637									
638	ADIT - NOL	TOTPLT	(2,099,844)	(1,762,294)	(229,853)	(107,697)	(681,497)	-	(8,651)
639									
640	Total Accumulated Deferred Income Taxes		617,109,717	570,336,843	17,979,008	28,793,867	188,536,799	116,818	2,926,323
641									
642									
643									
644									
645									
646									
647									
648									
649									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
600	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
601										
602	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-	-
603										
604	**Total Account 282**		630,335,687	14,050,764	241,326,546	11,378,982	40,046,258	81,761,718	9,576,165	23,609,872
605										
606	**Account 283**									
607										
608	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-	-
609										
610	INTANGIBLE									
611	303003-Intg Misc Computr Softwar	SALWAGXAG	207,736	32,217	22,745	385	7,638	21,023	2,508	2,567
612	303004-Intg Misc Computr Softwar	SALWAGXAG	8,980,593	1,392,779	983,301	16,636	330,207	908,855	108,426	110,982
613	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,258,335	815,503	575,744	9,740	193,344	532,154	63,486	64,982
614	303010-Intg Misc Computr Softwar	SALWAGXAG	595,856	92,410	65,241	1,104	21,909	60,302	7,194	7,364
615	303014-Intg CRS Computr Softwar	CUST	40,983	0	0	0	0	0	0	0
616	TOTAL INTANGIBLE		15,083,503	2,332,909	1,647,031	27,865	553,098	1,522,334	181,614	185,895
617										
618	GENERAL									
619	391004-General Info Sys Computer	SALWAGXAG	-	-	-	-	-	-	-	-
620	393000-General Stores Equipmen	SALWAGXAG	294	46	32	1	11	30	4	4
621	394000-General Tools & Shop Equi	SALWAGXAG	30,047	4,660	3,290	56	1,105	3,041	363	371
622	395000-General Laboratory Equi	SALWAGXAG	7,587	1,177	831	14	279	768	92	94
623	397000-General Communication E	SALWAGXAG	43,436	6,736	4,756	80	1,597	4,396	524	537
624	397010-General Comm Eq Two Wa	SALWAGXAG	24,974	3,873	2,734	46	918	2,527	302	309
625	397020-General Comm Eq AE	SALWAGXAG	29	5	3	0	1	3	0	0
626	397030-General Comm Eq EM	SALWAGXAG	14,016	2,174	1,535	26	515	1,418	169	173
627	398000-General Miscellaneous E	SALWAGXAG	1,900	295	208	4	70	192	23	23
628	TOTAL GENERAL		122,283	18,965	13,389	227	4,496	12,375	1,476	1,511
629										
630	NON-PLANT									
631	SchM-107 - Pension Expense	SALWAGES	28,991,099	4,496,162	3,174,286	53,703	1,065,973	2,933,960	350,020	358,271
632	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,805,244	416,530	1,152,463	56,086	185,415	379,429	44,448	125,054
633	SchM-138 - Rate Case Expense	CLAIMREV	2,169,857	477,649	465,308	22,394	79,237	184,687	21,884	41,237
634	TOTAL NON-PLANT		34,966,200	5,390,342	4,792,056	132,183	1,330,625	3,498,076	416,352	524,563
635										
636	**Total Account 283**		50,171,986	7,742,216	6,452,477	160,274	1,888,219	5,032,785	599,442	711,969
637										
638	ADIT - NOL	TOTPLT	(2,099,844)	(229,853)	(635,962)	(30,950)	(102,317)	(209,380)	(24,527)	(69,009)
639										
640	Total Accumulated Deferred Income Taxes		617,109,717	17,979,008	226,163,521	10,591,896	37,979,127	74,758,058	8,768,163	20,496,138
641										
642										
643										
644										
645										
646										
647										
648										
649										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS		CUSTOMER COSTS			
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
600	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
601									
602	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
603									
604	**Total Account 282**		630,335,687	8,284,699	8,011,218	3,456,731	1,324,908	2,498,009	-
605									
606	**Account 283**								
607									
608	105000-Held for Future Us	DTRAN	-	-	-	-	-	-	-
609									
610	INTANGIBLE								
611	303003-Intg Misc Computr Softwar	SALWAGXAG	207,736	1,101	11,458	4,329	7,906	14,902	-
612	303004-Intg Misc Computr Softwar	SALWAGXAG	8,980,593	47,605	495,359	187,149	341,774	644,209	-
613	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,258,335	27,874	290,043	109,580	200,116	377,199	-
614	303010-Intg Misc Computr Softwar	SALWAGXAG	595,856	3,159	32,867	12,417	22,677	42,743	-
615	303014-Intg CRS Computr Softwar	CUST	40,983	0	0	0	0	40,983	-
616	TOTAL INTANGIBLE		15,083,503	79,739	829,727	313,476	572,473	1,120,035	-
617									
618	GENERAL								
619	391004-General Info Sys Computer	SALWAGXAG	-	-	-	-	-	-	-
620	393000-General Stores Equipmen	SALWAGXAG	294	2	16	6	11	21	-
621	394000-General Tools & Shop Equi	SALWAGXAG	30,047	159	1,657	626	1,143	2,155	-
622	395000-General Laboratory Equi	SALWAGXAG	7,587	40	418	158	289	544	-
623	397000-General Communication E	SALWAGXAG	43,436	230	2,396	905	1,653	3,116	-
624	397010-General Comm Eq Two Wa	SALWAGXAG	24,974	132	1,378	520	950	1,791	-
625	397020-General Comm Eq AE	SALWAGXAG	29	0	2	1	1	2	-
626	397030-General Comm Eq EM	SALWAGXAG	14,016	74	773	292	533	1,005	-
627	398000-General Miscellaneous E	SALWAGXAG	1,900	10	105	40	72	136	-
628	TOTAL GENERAL		122,283	648	6,745	2,548	4,654	8,772	-
629									
630	NON-PLANT								
631	SchM-107 - Pension Expense	SALWAGES	28,991,099	153,680	1,599,114	604,155	1,103,314	2,079,632	-
632	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,805,244	53,642	61,465	28,481	13,400	38,176	-
633	SchM-138 - Rate Case Expense	CLAIMREV	2,169,857	18,225	44,384	21,604	25,262	54,137	(1,422)
634	TOTAL NON-PLANT		34,966,200	225,546	1,704,963	654,241	1,141,976	2,171,945	(1,422)
635									
636	**Total Account 283**		50,171,986	305,934	2,541,435	970,265	1,719,103	3,300,752	(1,422)
637									
638	ADIT - NOL	TOTPLT	(2,099,844)	(29,601)	(33,918)	(15,717)	(7,394)	(21,067)	-
639									
640	Total Accumulated Deferred Income Taxes		617,109,717	7,220,330	9,317,719	4,069,511	2,840,240	5,347,149	(1,082)
641									
642									
643									
644									
645									
646									
647									
648									
649									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
650	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
651	**CASH WORKING CAPITAL (LEAD LAG)**								
652	SPS CWC-Fossil Fuel for Generation	ENERGY1	84,154,728	-	84,154,728	-	-	-	-
653	Multiplied by Factor of 0.013945		0.013945	0.013945	0.013945	0.013945	0.013945	0.013945	0.013945
654	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,173,555	-	1,173,555	-	-	-	-
655									
656	SPS CWC-Fuel Oil for Generation	ENERGY1	34,599	-	34,599	-	-	-	-
657	Multiplied by Factor of 0.074466		0.074466	0.074466	0.074466	0.074466	0.074466	0.074466	0.074466
658	SPS CWC-Fuel Oil for Generation - CWC Amount		2,576	-	2,576	-	-	-	-
659									
660	SPS CWC-Gas for Generation	ENERGY1	95,123,860	-	95,123,860	-	-	-	-
661	Multiplied by Factor of -0.009753		(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)
662	SPS CWC-Gas for Generation - CWC Amount		(927,783)	-	(927,783)	-	-	-	-
663									
664	Total O&M Expense	CALCULATED	287,383,665	198,698,821	60,515,359	28,169,484	64,784,094	719,539	256,104
665	Multiplied by Factor of -0.002547		(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)
666	Total O&M Expense CWC Amount		(732,003)	(506,112)	(154,140)	(71,751)	(165,013)	(1,833)	(652)
667									
668	SPS CWC-Payroll	SALWAGES	5,314,780	3,474,924	824,257	1,015,599	2,012,192	-	7,830
669	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
670	SPS CWC-Payroll - CWC Amount		236,763	154,801	36,719	45,243	89,639	-	349
671									
672	SPS CWC-Property Tax	CALCULATED	29,270,491	23,740,153	4,286,905	1,243,433	6,807,372	-	96,139
673	Multiplied by Factor of -0.393260		(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)
674	SPS CWC-Property Tax - CWC Amount		(11,510,921)	(9,336,059)	(1,685,870)	(488,993)	(2,677,069)	-	(37,808)
675									
676	SPS CWC-Purchased Power Capacity	DPURCH	36,762,382	36,762,382	-	-	-	36,762,382	-
677	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
678	SPS CWC-Purchased Power Capacity - CWC Amount		(213,524)	(213,524)	-	-	-	(213,524)	-
679									
680	SPS CWC-Purchased Power Energy	ENERGY1	211,686,172	-	211,686,172	-	-	-	-
681	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
682	SPS CWC-Purchased Power Energy - CWC Amount		(1,229,520)	-	(1,229,520)	-	-	-	-
683									
684	SPS CWC-Sales Tax	CALCULATED	173,424	140,657	25,399	7,367	40,333	-	570
685	Multiplied by Factor of -0.003014		(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)
686	SPS CWC-Sales Tax - CWC Amount		(523)	(424)	(77)	(22)	(122)	-	(2)
687									
688	SPS CWC-Franchise Fee	CALCULATED	11,310,169	-	11,310,169	-	-	-	-
689	Multiplied by Factor of -0.044932		(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)
690	SPS CWC-Payroll Tax Adjustment - CWC Amount		(508,183)	-	(508,183)	-	-	-	-
691									
692	SPS CWC-Gross Receipts	CALCULATED	7,433,165	-	7,433,165	-	-	-	-
693	Multiplied by Factor of -0.188164		(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)
694	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,398,657)	-	(1,398,657)	-	-	-	-
695									
696	SPS CWC-Federal Income Tax	CALCULATED	(29,252,736)	(12,527,308)	(16,230,351)	(495,077)	(3,158,902)	33,611	9,699
697	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(121,018)	(51,825)	(67,145)	(2,048)	(13,068)	139	40
699									
700	SPS CWC-State Income Tax	CALCULATED	(1,985,897)	(850,448)	(1,101,839)	(33,610)	(214,450)	2,282	658
701	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
702	SPS CWC-Payroll Tax Adjustment - CWC Amount		(8,216)	(3,518)	(4,558)	(139)	(887)	9	3
703									
704	SPS CWC-Payroll Tax Adjustment	CALCULATED	(159,000)	(103,958)	(24,659)	(30,383)	(60,198)	-	(234)
705	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,083)	(4,631)	(1,099)	(1,354)	(2,682)	-	(10)
707									
708	SPS CWC-Franchise Tax	INCITYREV	1,210,173	-	1,210,173	-	-	-	-
709	Multiplied by Factor of 0.204959		0.204959	0.204959	0.204959	0.204959	0.204959	0.204959	0.204959
710	SPS CWC-Federal Income Tax - CWC Amount		248,036	-	248,036	-	-	-	-
711	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(14,996,501)	(9,961,292)	(4,516,145)	(519,064)	(2,769,202)	(215,208)	(38,081)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISILT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
650	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**									
651	**CASH WORKING CAPITAL (LEAD LAG)**									
652	SPS CWC-Fossil Fuel for Generation	ENERGY1	84,154,728	84,154,728	-	-	-	-	-	-
653	Multiplied by Factor of 0.013945		0.013945	0.013945	0.013945	0.013945	0.013945	0.013945	0.013945	0.013945
654	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,173,555	1,173,555	-	-	-	-	-	-
655										
656	SPS CWC-Fuel Oil for Generation	ENERGY1	34,599	34,599	-	-	-	-	-	-
657	Multiplied by Factor of 0.074466		0.074466	0.074466	0.074466	0.074466	0.074466	0.074466	0.074466	0.074466
658	SPS CWC-Fuel Oil for Generation - CWC Amount		2,576	2,576	-	-	-	-	-	-
659										
660	SPS CWC-Gas for Generation	ENERGY1	95,123,860	95,123,860	-	-	-	-	-	-
661	Multiplied by Factor of -0.009753		(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)
662	SPS CWC-Gas for Generation - CWC Amount		(927,783)	(927,783)	-	-	-	-	-	-
663										
664	Total O&M Expense	CALCULATED	287,383,665	60,515,359	99,440,554	581,367	7,312,098	20,318,891	2,431,299	2,854,875
665	Multiplied by Factor of -0.002547		(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)
666	Total O&M Expense CWC Amount		(732,003)	(154,140)	(253,288)	(1,481)	(18,625)	(51,755)	(6,193)	(7,272)
667										
668	SPS CWC-Payroll	SALWAGES	5,314,780	824,257	581,924	9,845	195,419	537,867	64,167	65,680
669	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
670	SPS CWC-Payroll - CWC Amount		236,763	36,719	25,924	439	8,706	23,961	2,859	2,926
671										
672	SPS CWC-Property Tax	CALCULATED	29,270,491	4,286,905	10,566,260	507,073	1,581,816	2,967,940	348,687	864,864
673	Multiplied by Factor of -0.393260		(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)
674	SPS CWC-Property Tax - CWC Amount		(11,510,921)	(1,685,870)	(4,155,290)	(199,412)	(622,065)	(1,167,173)	(137,125)	(340,117)
675										
676	SPS CWC-Purchased Power Capacity	DPURCH	36,762,382	-	-	-	-	-	-	-
677	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
678	SPS CWC-Purchased Power Capacity - CWC Amount		(213,524)	-	-	-	-	-	-	-
679										
680	SPS CWC-Purchased Power Energy	ENERGY1	211,686,172	211,686,172	-	-	-	-	-	-
681	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
682	SPS CWC-Purchased Power Energy - CWC Amount		(1,229,520)	(1,229,520)	-	-	-	-	-	-
683										
684	SPS CWC-Sales Tax	CALCULATED	173,424	25,399	62,604	3,004	9,372	17,585	2,066	5,124
685	Multiplied by Factor of -0.003014		(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)
686	SPS CWC-Sales Tax - CWC Amount		(523)	(77)	(189)	(9)	(28)	(53)	(6)	(15)
687										
688	SPS CWC-Franchise Fee	CALCULATED	11,310,169	11,310,169	-	-	-	-	-	-
689	Multiplied by Factor of -0.044932		(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)
690	SPS CWC-Payroll Tax Adjustment - CWC Amount		(508,183)	(508,183)	-	-	-	-	-	-
691										
692	SPS CWC-Gross Receipts	CALCULATED	7,433,165	7,433,165	-	-	-	-	-	-
693	Multiplied by Factor of -0.188164		(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)
694	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,398,657)	(1,398,657)	-	-	-	-	-	-
695										
696	SPS CWC-Federal Income Tax	CALCULATED	(29,252,736)	(16,230,351)	(7,186,037)	(289,279)	(534,113)	(1,214,343)	(141,397)	(46,547)
697	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(121,018)	(67,145)	(29,729)	(1,197)	(2,210)	(5,024)	(585)	(193)
699										
700	SPS CWC-State Income Tax	CALCULATED	(1,985,897)	(1,101,839)	(487,843)	(19,638)	(36,260)	(82,439)	(9,599)	(3,160)
701	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
702	SPS CWC-Payroll Tax Adjustment - CWC Amount		(8,216)	(4,558)	(2,018)	(81)	(150)	(341)	(40)	(13)
703										
704	SPS CWC-Payroll Tax Adjustment	CALCULATED	(159,000)	(24,659)	(17,409)	(295)	(5,846)	(16,091)	(1,920)	(1,965)
705	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,083)	(1,099)	(776)	(13)	(260)	(717)	(86)	(88)
707										
708	SPS CWC-Franchise Tax	INCITYREV	1,210,173	1,210,173	-	-	-	-	-	-
709	Multiplied by Factor of 0.204959		0.204959	0.204959	0.204959	0.204959	0.204959	0.204959	0.204959	0.204959
710	SPS CWC-Federal Income Tax - CWC Amount		248,036	248,036	-	-	-	-	-	-
711	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(14,996,501)	(4,516,145)	(4,415,366)	(201,754)	(634,633)	(1,201,101)	(141,176)	(344,771)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSERV	DISTRIBUTION COSTS METERING	CUSTOMER COSTS LIGHTING	CUSTOMER COSTS METREAD	CUSTOMER COSTS CUSTACCTSS	CUSTOMER COSTS CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
650	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
651	**CASH WORKING CAPITAL (LEAD LAG)**								
652	SPS CWC-Fossil Fuel for Generation	ENERGY1	84,154,728	-	-	-	-	-	-
653	Multiplied by Factor of 0.013945		0.013945	0.013945	0.013945	0.013945	0.013945	0.013945	0.013945
654	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,173,555	-	-	-	-	-	-
655									
656	SPS CWC-Fuel Oil for Generation	ENERGY1	34,599	-	-	-	-	-	-
657	Multiplied by Factor of 0.074466		0.074466	0.074466	0.074466	0.074466	0.074466	0.074466	0.074466
658	SPS CWC-Fuel Oil for Generation - CWC Amount		2,576	-	-	-	-	-	-
659									
660	SPS CWC-Gas for Generation	ENERGY1	95,123,860	-	-	-	-	-	-
661	Multiplied by Factor of -0.009753		(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)
662	SPS CWC-Gas for Generation - CWC Amount		(927,783)	-	-	-	-	-	-
663									
664	Total O&M Expense	CALCULATED	287,383,665	1,239,947	7,083,174	3,085,460	5,979,476	10,672,412	109,016
665	Multiplied by Factor of -0.002547		(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)	(0.002547)
666	Total O&M Expense CWC Amount		(732,003)	(3,158)	(18,042)	(7,859)	(15,230)	(27,184)	(278)
667									
668	SPS CWC-Payroll	SALWAGES	5,314,780	28,173	293,157	110,756	202,265	381,248	-
669	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
670	SPS CWC-Payroll - CWC Amount		236,763	1,255	13,060	4,934	9,010	16,984	-
671									
672	SPS CWC-Property Tax	CALCULATED	29,270,491	337,234	400,617	231,858	80,260	193,463	-
673	Multiplied by Factor of -0.393260		(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)
674	SPS CWC-Property Tax - CWC Amount		(11,510,921)	(132,621)	(157,547)	(91,181)	(31,563)	(76,081)	-
675									
676	SPS CWC-Purchased Power Capacity	DPURCH	36,762,382	-	-	-	-	-	-
677	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
678	SPS CWC-Purchased Power Capacity - CWC Amount		(213,524)	-	-	-	-	-	-
679									
680	SPS CWC-Purchased Power Energy	ENERGY1	211,686,172	-	-	-	-	-	-
681	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
682	SPS CWC-Purchased Power Energy - CWC Amount		(1,229,520)	-	-	-	-	-	-
683									
684	SPS CWC-Sales Tax	CALCULATED	173,424	1,998	2,374	1,374	476	1,146	-
685	Multiplied by Factor of -0.003014		(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)
686	SPS CWC-Sales Tax - CWC Amount		(523)	(6)	(7)	(4)	(1)	(3)	-
687									
688	SPS CWC-Franchise Fee	CALCULATED	11,310,169	-	-	-	-	-	-
689	Multiplied by Factor of -0.044932		(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)
690	SPS CWC-Payroll Tax Adjustment - CWC Amount		(508,183)	-	-	-	-	-	-
691									
692	SPS CWC-Gross Receipts	CALCULATED	7,433,165	-	-	-	-	-	-
693	Multiplied by Factor of -0.188164		(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)
694	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,398,657)	-	-	-	-	-	-
695									
696	SPS CWC-Federal Income Tax	CALCULATED	(29,252,736)	(155,895)	(110,772)	(170,275)	1,029	(33,382)	(25,782)
697	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
698	SPS CWC-Payroll Tax Adjustment - CWC Amount		(121,018)	(645)	(458)	(704)	4	(138)	(107)
699									
700	SPS CWC-State Income Tax	CALCULATED	(1,985,897)	(10,583)	(7,520)	(11,560)	70	(2,266)	(1,750)
701	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
702	SPS CWC-Payroll Tax Adjustment - CWC Amount		(8,216)	(44)	(31)	(48)	0	(9)	(7)
703									
704	SPS CWC-Payroll Tax Adjustment	CALCULATED	(159,000)	(843)	(8,770)	(3,313)	(6,051)	(11,406)	-
705	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
706	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,083)	(38)	(391)	(148)	(270)	(508)	-
707									
708	SPS CWC-Franchise Tax	INCITYREV	1,210,173	-	-	-	-	-	-
709	Multiplied by Factor of 0.204959		0.204959	0.204959	0.204959	0.204959	0.204959	0.204959	0.204959
710	SPS CWC-Federal Income Tax - CWC Amount		248,036	-	-	-	-	-	-
711	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(14,996,501)	(135,256)	(163,416)	(95,010)	(38,050)	(86,941)	(392)

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

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	TOTAL COMPANY - ALL COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		2,586,876,524	896,402,096	84,172,172	490,260,009	4,851,952
6	NET OPER INC (PRESENT RATES)		87,073,984	28,915,316	4,024,806	23,638,515	347,733
7	RATE OF RETURN (PRES RATES)		3.37%	3.23%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.96	1.42	1.43	2.13
9	SALES REVENUE (PRE RATES)		553,798,751	197,684,429	21,159,415	109,487,476	1,489,743
10	REVENUE PRES RATES $/KWH		$0.0394	$0.0818	$0.0743	$0.0524	$0.0719
11	REVENUE REQUIRED - $/MO/CUST		$2,149.12	$962.54	$655.05	$9,258.98	$522.35
12	SALES REV REQUIRED $/KW		$24.89	$0.00	$0.00	$17.12	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		197,119,991	68,305,840	6,413,919	37,357,813	369,719
18	SALES REVENUE REQ CLAIMED ROR		695,083,391	248,256,695	24,226,724	127,101,255	1,517,970
19	REVENUE DEFICIENCY SALES REV		141,284,640	50,572,266	3,067,309	17,613,779	28,227
20	PERCENT INCREASE REQUIRED		25.51%	25.58%	14.50%	16.09%	1.89%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0495	$0.1027	$0.0851	$0.0609	$0.0733
23	REVENUE DEFICIENCY $/KWH		$0.0101	$0.0209	$0.0108	$0.0084	$0.0014

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	TOTAL COMPANY - ALL COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		2,586,876,524	33,966,864	40,620,334	320,507,582	683,168,107	17,309,911	15,617,497	118,504,897
6	NET OPER INC (PRESENT RATES)		87,073,984	1,459,154	3,128,819	12,125,150	12,449,565	548,911	436,015	2,842,744
7	RATE OF RETURN (PRES RATES)		3.37%	4.30%	7.70%	3.78%	1.82%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.28	2.29	1.12	0.54	0.94	0.83	0.71
9	SALES REVENUE (PRE RATES)		553,798,751	7,435,631	10,558,413	67,147,285	130,907,681	3,951,561	3,977,117	23,438,009
10	REVENUE PRES RATES $/KWH		$0.0394	$0.0417	$0.0643	$0.0307	$0.0197	$0.1172	$0.1658	$0.0204
11	REVENUE REQUIRED - $/MO/CUST		$2,149.12	$8,252.64	$14,684.86	$18,401.56	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$24.89	$13.22	$15.92	$17.08	$12.24	$0.00	$0.00	$12.64
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		197,119,991	2,588,275	3,095,269	24,422,678	52,057,410	1,319,015	1,190,053	9,030,073
18	SALES REVENUE REQ CLAIMED ROR		695,083,391	8,885,274	10,515,340	82,935,698	181,758,959	4,940,273	4,945,203	31,381,728
19	REVENUE DEFICIENCY SALES REV		141,284,640	1,449,643	(43,073)	15,788,413	50,851,278	988,712	968,086	7,943,719
20	PERCENT INCREASE REQUIRED		25.51%	19.50%	-0.41%	23.51%	38.85%	25.02%	24.34%	33.89%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0495	$0.0498	$0.0640	$0.0379	$0.0273	$0.1465	$0.2062	$0.0273
23	REVENUE DEFICIENCY $/KWH		$0.0101	$0.0081	($0.0003)	$0.0072	$0.0076	$0.0293	$0.0404	$0.0069

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	TOTAL COMPANY - ALL COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	2,586,876,524	564,663,210	5,101,063	28,865,801	751,957	39,868,376	748,761,050	147,641,047
6	NET OPER INC (PRESENT RATES)	87,073,984	9,606,821	272,975	1,186,179	7,108	3,121,711	23,584,238	5,331,077
7	RATE OF RETURN (PRES RATES)	3.37%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.51	1.59	1.22	0.28	2.33	0.94	1.07
9	SALES REVENUE (PRE RATES)	553,798,751	107,469,672	1,192,302	6,243,329	127,953	10,430,460	164,691,986	32,992,443
10	REVENUE PRES RATES $/KWH	$0.0394	$0.0195	$0.0453	$0.0411	$0.0470	$0.0646	$0.0854	$0.0675
11	REVENUE REQUIRED - $/MO/CUST	$2,149.12	$0.00	$0.00	$7,030.78	$31,988.25	$14,588.06	$928.50	$1,178.18
12	SALES REV REQUIRED $/KW	$24.89	$12.15	$13.20	$13.22	$13.71	$15.95	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	197,119,991	43,027,337	388,701	2,199,574	57,299	3,037,970	57,055,592	11,250,248
18	SALES REVENUE REQ CLAIMED ROR	695,083,391	150,377,231	1,340,879	7,544,395	192,392	10,322,948	207,664,814	40,591,881
19	REVENUE DEFICIENCY SALES REV	141,284,640	42,907,559	148,577	1,301,066	64,439	(107,512)	42,972,828	7,599,438
20	PERCENT INCREASE REQUIRED	25.51%	39.93%	12.46%	20.84%	50.36%	-1.03%	26.09%	23.03%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0495	$0.0273	$0.0509	$0.0497	$0.0707	$0.0639	$0.1076	$0.0831
23	REVENUE DEFICIENCY $/KWH	$0.0101	$0.0078	$0.0056	$0.0086	$0.0237	($0.0007)	$0.0223	$0.0155

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	DEMAND COMPONENT						
2							
3	PRESENT RATES						
4	---						
5	RATE BASE		2,018,615,796	761,534,158	64,675,976	410,580,290	3,104,521
6	NET OPER INC (PRESENT RATES)		69,430,489	24,556,960	3,092,569	19,796,655	222,497
7	RATE OF RETURN (PRES RATES)		3.44%	3.22%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.94	1.39	1.40	2.08
9	SALES REVENUE (PRE RATES)		381,776,616	139,989,026	12,938,035	82,573,538	716,235
10	REVENUE PRES RATES $/KWH		$0.0272	$0.0579	$0.0454	$0.0395	$0.0346
11	REVENUE REQUIRED - $/MO/CUST		$1,481.55	$681.62	$400.53	$6,982.96	$251.13
12	SALES REV REQUIRED $/KW		$17.16	$0.00	$0.00	$12.91	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	---						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		153,818,524	58,028,903	4,928,309	31,286,218	236,565
18	SALES REVENUE REQ CLAIMED ROR		490,119,785	182,962,610	15,294,885	97,324,629	734,296
19	REVENUE DEFICIENCY SALES REV		108,343,169	42,973,584	2,356,850	14,751,092	18,061
20	PERCENT INCREASE REQUIRED		28.38%	30.70%	18.22%	17.86%	2.52%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0349	$0.0757	$0.0537	$0.0466	$0.0354
23	REVENUE DEFICIENCY $/KWH		$0.0077	$0.0178	$0.0083	$0.0071	$0.0009

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	DEMAND COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		2,018,615,796	27,191,294	34,367,504	243,455,443	465,121,369	5,016,821	3,568,419	80,659,911
6	NET OPER INC (PRESENT RATES)		69,430,489	1,168,511	2,648,515	9,210,184	8,475,886	159,088	99,624	1,934,903
7	RATE OF RETURN (PRES RATES)		3.44%	4.30%	7.71%	3.78%	1.82%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.25	2.24	1.10	0.53	0.92	0.81	0.70
9	SALES REVENUE (PRE RATES)		381,776,616	5,320,103	7,936,630	46,975,183	83,832,356	884,038	611,472	15,095,962
10	REVENUE PRES RATES $/KWH		$0.0272	$0.0298	$0.0483	$0.0215	$0.0126	$0.0262	$0.0255	$0.0131
11	REVENUE REQUIRED - $/MO/CUST		$1,481.55	$5,904.66	$11,038.43	$12,873.44	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$17.16	$9.46	$11.97	$11.95	$7.84	$0.00	$0.00	$8.14
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		153,818,524	2,071,977	2,618,804	18,551,305	35,442,248	382,282	271,914	6,146,285
18	SALES REVENUE REQ CLAIMED ROR		490,119,785	6,480,034	7,898,485	58,967,957	118,453,629	1,170,590	832,669	20,502,824
19	REVENUE DEFICIENCY SALES REV		108,343,169	1,159,932	(38,145)	11,992,774	34,621,273	286,552	221,197	5,406,862
20	PERCENT INCREASE REQUIRED		28.38%	21.80%	-0.48%	25.53%	41.30%	32.41%	36.17%	35.82%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0349	$0.0363	$0.0481	$0.0270	$0.0178	$0.0347	$0.0347	$0.0179
23	REVENUE DEFICIENCY $/KWH		$0.0077	$0.0065	($0.0002)	$0.0055	$0.0052	$0.0085	$0.0092	$0.0047

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	DEMAND COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		2,018,615,796	384,461,458	4,117,544	23,073,751	616,950	33,750,555	637,821,854	123,712,303
6	NET OPER INC (PRESENT RATES)		69,430,489	6,540,983	220,344	948,167	5,832	2,642,683	20,089,911	4,467,049
7	RATE OF RETURN (PRES RATES)		3.44%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN		1.00	0.49	1.56	1.19	0.27	2.28	0.92	1.05
9	SALES REVENUE (PRE RATES)		381,776,616	68,736,394	875,982	4,444,121	86,157	7,850,473	116,537,918	23,451,108
10	REVENUE PRES RATES $/KWH		$0.0272	$0.0125	$0.0333	$0.0292	$0.0316	$0.0486	$0.0604	$0.0480
11	REVENUE REQUIRED - $/MO/CUST		$1,481.55	$0.00	$67,383.24	$5,004.64	$21,539.24	$10,979.68	$657.02	$837.45
12	SALES REV REQUIRED $/KW		$17.16	$7.77	$9.70	$9.41	$9.23	$12.01	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		153,818,524	29,295,963	313,757	1,758,220	47,012	2,571,792	48,602,025	9,426,878
18	SALES REVENUE REQ CLAIMED ROR		490,119,785	97,950,804	995,912	5,484,122	139,026	7,759,459	153,143,734	29,818,876
19	REVENUE DEFICIENCY SALES REV		108,343,169	29,214,410	119,930	1,040,001	52,869	(91,014)	36,605,815	6,367,769
20	PERCENT INCREASE REQUIRED		28.38%	42.50%	13.69%	23.40%	61.36%	-1.16%	31.41%	27.15%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH		$0.0349	$0.0178	$0.0378	$0.0361	$0.0511	$0.0480	$0.0794	$0.0610
23	REVENUE DEFICIENCY $/KWH		$0.0077	$0.0053	$0.0046	$0.0068	$0.0194	($0.0006)	$0.0190	$0.0130

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	ENERGY COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		454,589,286	80,187,013	9,460,207	69,734,730	700,133
6	NET OPER INC (PRESENT RATES)		13,766,556	2,601,418	452,353	3,362,349	50,178
7	RATE OF RETURN (PRES RATES)		3.03%	3.24%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	1.07	1.58	1.59	2.37
9	SALES REVENUE (PRE RATES)		126,209,856	30,816,969	3,349,494	23,419,387	283,946
10	REVENUE PRES RATES $/KWH		$0.0090	$0.0127	$0.0118	$0.0112	$0.0137
11	REVENUE REQUIRED - $/MO/CUST		$489.78	$150.05	$103.69	$1,980.50	$99.56
12	SALES REV REQUIRED $/KW		$5.67	$0.00	$0.00	$3.66	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,639,704	6,110,250	720,868	5,313,786	53,350
18	SALES REVENUE REQ CLAIMED ROR		153,008,239	35,321,849	3,694,232	25,924,776	288,019
19	REVENUE DEFICIENCY SALES REV		26,798,383	4,504,880	344,738	2,505,389	4,073
20	PERCENT INCREASE REQUIRED		21.23%	14.62%	10.29%	10.70%	1.43%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0109	$0.0146	$0.0130	$0.0124	$0.0139
23	REVENUE DEFICIENCY $/KWH		$0.0019	$0.0019	$0.0012	$0.0012	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	ENERGY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		454,589,286	6,031,436	5,526,076	73,216,780	207,785,614	1,137,642	809,656	36,033,592
6	NET OPER INC (PRESENT RATES)		13,766,556	258,697	426,543	2,769,870	3,786,468	36,076	22,604	864,389
7	RATE OF RETURN (PRES RATES)		3.03%	4.29%	7.72%	3.78%	1.82%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.42	2.55	1.25	0.60	1.05	0.92	0.79
9	SALES REVENUE (PRE RATES)		126,209,856	1,846,967	2,323,673	18,324,184	44,998,883	499,832	346,521	7,966,757
10	REVENUE PRES RATES $/KWH		$0.0090	$0.0104	$0.0141	$0.0084	$0.0068	$0.0148	$0.0144	$0.0069
11	REVENUE REQUIRED - $/MO/CUST		$489.78	$2,049.91	$3,231.81	$5,021.70	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$5.67	$3.28	$3.50	$4.66	$4.21	$0.00	$0.00	$4.30
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,639,704	459,595	421,087	5,579,119	15,833,264	86,688	61,696	2,745,760
18	SALES REVENUE REQ CLAIMED ROR		153,008,239	2,104,894	2,316,669	21,930,891	60,465,388	564,812	396,709	10,382,190
19	REVENUE DEFICIENCY SALES REV		26,798,383	257,927	(7,005)	3,606,706	15,466,505	64,980	50,188	2,415,434
20	PERCENT INCREASE REQUIRED		21.23%	13.96%	-0.30%	19.68%	34.37%	13.00%	14.48%	30.32%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0109	$0.0118	$0.0141	$0.0100	$0.0091	$0.0168	$0.0165	$0.0090
23	REVENUE DEFICIENCY $/KWH		$0.0019	$0.0014	($0.0000)	$0.0016	$0.0023	$0.0019	$0.0021	$0.0021

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	ENERGY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		454,589,286	171,752,022	873,402	5,158,034	89,345	5,436,731	63,765,799	16,421,214
6	NET OPER INC (PRESENT RATES)		13,766,556	2,922,080	46,739	211,959	845	425,698	2,008,475	592,943
7	RATE OF RETURN (PRES RATES)		3.03%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN		1.00	0.56	1.77	1.36	0.31	2.59	1.04	1.19
9	SALES REVENUE (PRE RATES)		126,209,856	37,032,126	271,605	1,575,363	25,803	2,297,870	24,998,878	5,818,090
10	REVENUE PRES RATES $/KWH		$0.0090	$0.0067	$0.0103	$0.0104	$0.0095	$0.0142	$0.0130	$0.0119
11	REVENUE REQUIRED - $/MO/CUST		$489.78	$0.00	$20,892.66	$1,774.06	$6,450.75	$3,213.80	$140.94	$207.77
12	SALES REV REQUIRED $/KW		$5.67	$4.19	$3.01	$3.34	$2.76	$3.51	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,639,704	13,087,504	66,553	393,042	6,808	414,279	4,858,954	1,251,297
18	SALES REVENUE REQ CLAIMED ROR		153,008,239	50,083,198	297,044	1,807,850	33,459	2,283,209	28,658,519	6,663,330
19	REVENUE DEFICIENCY SALES REV		26,798,383	13,051,072	25,439	232,488	7,656	(14,661)	3,659,641	845,239
20	PERCENT INCREASE REQUIRED		21.23%	35.24%	9.37%	14.76%	29.67%	-0.64%	14.64%	14.53%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH		$0.0109	$0.0091	$0.0113	$0.0119	$0.0123	$0.0141	$0.0149	$0.0136
23	REVENUE DEFICIENCY $/KWH		$0.0019	$0.0024	$0.0010	$0.0015	$0.0028	($0.0001)	$0.0019	$0.0017

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	CUSTOMER COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		113,671,442	54,680,926	10,035,989	9,944,990	1,047,298
6	NET OPER INC (PRESENT RATES)		3,876,939	1,756,937	479,884	479,510	75,058
7	RATE OF RETURN (PRES RATES)		3.41%	3.21%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.94	1.40	1.41	2.10
9	SALES REVENUE (PRE RATES)		45,812,280	26,878,434	4,871,887	3,494,552	489,562
10	REVENUE PRES RATES $/KWH		$0.0033	$0.0111	$0.0171	$0.0017	$0.0236
11	REVENUE REQUIRED - $/MO/CUST		$177.78	$130.87	$150.82	$295.52	$171.66
12	SALES REV REQUIRED $/KW		$2.06	$0.00	$0.00	$0.55	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		8,661,764	4,166,687	764,742	757,808	79,804
18	SALES REVENUE REQ CLAIMED ROR		51,955,367	29,972,236	5,237,607	3,851,849	495,655
19	REVENUE DEFICIENCY SALES REV		6,143,087	3,093,802	365,720	357,298	6,093
20	PERCENT INCREASE REQUIRED		13.41%	11.51%	7.51%	10.22%	1.24%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0037	$0.0124	$0.0184	$0.0018	$0.0239
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0013	$0.0013	$0.0002	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	CUSTOMER COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		113,671,442	744,133	726,753	3,835,359	10,261,125	11,155,448	11,239,422	1,811,395
6	NET OPER INC (PRESENT RATES)		3,876,939	31,946	53,761	145,096	187,211	353,748	313,786	43,452
7	RATE OF RETURN (PRES RATES)		3.41%	4.29%	7.40%	3.78%	1.82%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.26	2.17	1.11	0.53	0.93	0.82	0.70
9	SALES REVENUE (PRE RATES)		45,812,280	268,561	298,109	1,847,918	2,076,442	2,567,691	3,019,124	375,290
10	REVENUE PRES RATES $/KWH		$0.0033	$0.0015	$0.0018	$0.0008	$0.0003	$0.0762	$0.1259	$0.0003
11	REVENUE REQUIRED - $/MO/CUST		$177.78	$298.07	$414.62	$506.42	$33,717.60	$0.00	$0.00	$34,117.26
12	SALES REV REQUIRED $/KW		$2.06	$0.48	$0.45	$0.47	$0.19	$0.00	$0.00	$0.20
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		8,661,764	56,703	55,379	292,254	781,898	850,045	856,444	138,028
18	SALES REVENUE REQ CLAIMED ROR		51,955,367	300,345	300,186	2,036,850	2,839,942	3,204,871	3,715,825	496,713
19	REVENUE DEFICIENCY SALES REV		6,143,087	31,784	2,076	188,932	763,500	637,180	696,701	121,423
20	PERCENT INCREASE REQUIRED		13.41%	11.84%	0.70%	10.22%	36.77%	24.82%	23.08%	32.35%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0037	$0.0017	$0.0018	$0.0009	$0.0004	$0.0951	$0.1549	$0.0004
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0002	$0.0000	$0.0001	$0.0001	$0.0189	$0.0291	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	CUSTOMER COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	113,671,442	8,449,730	110,118	634,016	45,663	681,090	47,173,397	7,507,529
6	NET OPER INC (PRESENT RATES)	3,876,939	143,758	5,893	26,054	432	53,330	1,485,853	271,085
7	RATE OF RETURN (PRES RATES)	3.41%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.50	1.57	1.20	0.28	2.30	0.92	1.06
9	SALES REVENUE (PRE RATES)	45,812,280	1,701,152	44,715	223,846	15,993	282,116	23,155,189	3,723,245
10	REVENUE PRES RATES $/KWH	$0.0033	$0.0003	$0.0017	$0.0015	$0.0059	$0.0017	$0.0120	$0.0076
11	REVENUE REQUIRED - $/MO/CUST	$177.78	$33,630.69	$3,439.64	$252.08	$3,998.25	$394.57	$130.54	$132.96
12	SALES REV REQUIRED $/KW	$2.06	$0.19	$0.50	$0.47	$1.71	$0.43	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	8,661,764	643,869	8,391	48,312	3,479	51,899	3,594,613	572,074
18	SALES REVENUE REQ CLAIMED ROR	51,955,367	2,343,229	47,923	252,423	19,906	280,280	25,862,561	4,109,675
19	REVENUE DEFICIENCY SALES REV	6,143,087	642,077	3,207	28,577	3,913	(1,837)	2,707,371	386,431
20	PERCENT INCREASE REQUIRED	13.41%	37.74%	7.17%	12.77%	24.47%	-0.65%	11.69%	10.38%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0037	$0.0004	$0.0018	$0.0017	$0.0073	$0.0017	$0.0134	$0.0084
23	REVENUE DEFICIENCY $/KWH	$0.0004	$0.0001	$0.0001	$0.0002	$0.0014	($0.0000)	$0.0014	$0.0008

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	PRODUCTION DEMAND COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		573,092,920	191,086,065	15,956,285	102,603,722	742,508
6	NET OPER INC (PRESENT RATES)		18,533,619	6,161,819	762,971	4,947,170	53,215
7	RATE OF RETURN (PRES RATES)		3.23%	3.22%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	1.00	1.48	1.49	2.22
9	SALES REVENUE (PRE RATES)		157,939,335	53,302,676	4,685,507	30,183,206	240,740
10	REVENUE PRES RATES $/KWH		$0.0112	$0.0220	$0.0164	$0.0145	$0.0116
11	REVENUE REQUIRED - $/MO/CUST		$612.91	$259.54	$145.05	$2,552.49	$84.41
12	SALES REV REQUIRED $/KW		$7.10	$0.00	$0.00	$4.72	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		43,669,681	14,560,758	1,215,869	7,818,404	56,579
18	SALES REVENUE REQ CLAIMED ROR		190,210,741	64,085,812	5,266,968	33,869,493	245,059
19	REVENUE DEFICIENCY SALES REV		32,271,406	10,783,136	581,461	3,686,287	4,320
20	PERCENT INCREASE REQUIRED		20.43%	20.23%	12.41%	12.21%	1.79%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0135	$0.0265	$0.0185	$0.0162	$0.0118
23	REVENUE DEFICIENCY $/KWH		$0.0023	$0.0045	$0.0020	$0.0018	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	PRODUCTION DEMAND COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		573,092,920	6,809,684	5,839,959	65,766,122	182,645,358	960,220	682,996	31,538,315
6	NET OPER INC (PRESENT RATES)		18,533,619	293,559	449,970	2,488,004	3,327,393	30,449	19,068	756,554
7	RATE OF RETURN (PRES RATES)		3.23%	4.31%	7.71%	3.78%	1.82%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.33	2.38	1.17	0.56	0.98	0.86	0.74
9	SALES REVENUE (PRE RATES)		157,939,335	1,958,714	1,933,715	18,472,973	46,716,539	262,131	183,134	8,300,002
10	REVENUE PRES RATES $/KWH		$0.0112	$0.0110	$0.0118	$0.0085	$0.0070	$0.0078	$0.0076	$0.0072
11	REVENUE REQUIRED - $/MO/CUST		$612.91	$2,173.93	$2,689.45	$5,062.48	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$7.10	$3.48	$2.92	$4.70	$4.37	$0.00	$0.00	$4.48
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		43,669,681	518,898	445,005	5,011,378	13,917,576	73,169	52,044	2,403,220
18	SALES REVENUE REQ CLAIMED ROR		190,210,741	2,248,020	1,927,341	21,712,655	60,312,945	316,977	225,471	10,414,105
19	REVENUE DEFICIENCY SALES REV		32,271,406	289,305	(6,375)	3,239,682	13,596,406	54,846	42,337	2,114,103
20	PERCENT INCREASE REQUIRED		20.43%	14.77%	-0.33%	17.54%	29.10%	20.92%	23.12%	25.47%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0135	$0.0126	$0.0117	$0.0099	$0.0091	$0.0094	$0.0094	$0.0091
23	REVENUE DEFICIENCY $/KWH		$0.0023	$0.0016	($0.0000)	$0.0015	$0.0020	$0.0016	$0.0018	$0.0018

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	PRODUCTION DEMAND COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		573,092,920	151,107,043	1,105,414	5,704,270	106,050	5,733,909	160,060,102	31,025,964
6	NET OPER INC (PRESENT RATES)		18,533,619	2,570,839	59,154	234,405	1,002	448,968	5,041,522	1,120,297
7	RATE OF RETURN (PRES RATES)		3.23%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN		1.00	0.53	1.65	1.27	0.29	2.42	0.97	1.12
9	SALES REVENUE (PRE RATES)		157,939,335	38,416,537	332,693	1,626,022	25,928	1,907,787	44,483,727	8,818,949
10	REVENUE PRES RATES $/KWH		$0.0112	$0.0070	$0.0126	$0.0107	$0.0095	$0.0118	$0.0231	$0.0180
11	REVENUE REQUIRED - $/MO/CUST		$612.91	$0.00	$25,591.75	$1,831.11	$6,482.11	$2,668.23	$250.79	$314.93
12	SALES REV REQUIRED $/KW		$7.10	$4.34	$3.68	$3.44	$2.78	$2.92	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		43,669,681	11,514,357	84,233	434,665	8,081	436,924	12,196,580	2,364,178
18	SALES REVENUE REQ CLAIMED ROR		190,210,741	49,898,840	364,890	1,883,130	35,016	1,892,324	53,669,882	10,415,930
19	REVENUE DEFICIENCY SALES REV		32,271,406	11,482,304	32,197	257,108	9,088	(15,462)	9,186,155	1,596,981
20	PERCENT INCREASE REQUIRED		20.43%	29.89%	9.68%	15.81%	35.05%	-0.81%	20.65%	18.11%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH		$0.0135	$0.0091	$0.0139	$0.0124	$0.0129	$0.0117	$0.0278	$0.0213
23	REVENUE DEFICIENCY $/KWH		$0.0023	$0.0021	$0.0012	$0.0017	$0.0033	($0.0001)	$0.0048	$0.0033

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	PURCHASED CAPACITY COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		(332,026)	(111,593)	(9,206)	(59,202)	(428)
6	NET OPER INC (PRESENT RATES)		(10,737)	(3,598)	(440)	(2,855)	(31)
7	RATE OF RETURN (PRES RATES)		3.23%	3.22%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	1.00	1.48	1.49	2.22
9	SALES REVENUE (PRE RATES)		37,433,741	12,637,616	1,035,360	6,657,948	48,166
10	REVENUE PRES RATES $/KWH		$0.0027	$0.0052	$0.0036	$0.0032	$0.0023
11	REVENUE REQUIRED - $/MO/CUST		$145.27	$61.53	$32.05	$563.04	$16.89
12	SALES REV REQUIRED $/KW		$1.68	$0.00	$0.00	$1.04	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(25,300)	(8,503)	(702)	(4,511)	(33)
18	SALES REVENUE REQ CLAIMED ROR		37,415,044	12,631,319	1,035,024	6,655,821	48,164
19	REVENUE DEFICIENCY SALES REV		(18,697)	(6,297)	(335)	(2,127)	(2)
20	PERCENT INCREASE REQUIRED		-0.05%	-0.05%	-0.03%	-0.03%	-0.01%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0027	$0.0052	$0.0036	$0.0032	$0.0023
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	PURCHASED CAPACITY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		(332,026)	(3,929)	(3,370)	(37,949)	(105,400)	(554)	(394)	(18,200)
6	NET OPER INC (PRESENT RATES)		(10,737)	(169)	(260)	(1,436)	(1,920)	(18)	(11)	(437)
7	RATE OF RETURN (PRES RATES)		3.23%	4.31%	7.71%	3.78%	1.82%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.33	2.38	1.17	0.56	0.98	0.86	0.74
9	SALES REVENUE (PRE RATES)		37,433,741	441,923	378,806	4,268,521	11,858,760	62,315	44,327	2,047,542
10	REVENUE PRES RATES $/KWH		$0.0027	$0.0025	$0.0023	$0.0020	$0.0018	$0.0018	$0.0018	$0.0018
11	REVENUE REQUIRED - $/MO/CUST		$145.27	$490.48	$526.85	$1,169.78	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$1.68	$0.79	$0.57	$1.09	$1.11	$0.00	$0.00	$1.10
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(25,300)	(299)	(257)	(2,892)	(8,031)	(42)	(30)	(1,387)
18	SALES REVENUE REQ CLAIMED ROR		37,415,044	441,756	378,809	4,266,651	11,850,914	62,283	44,303	2,046,323
19	REVENUE DEFICIENCY SALES REV		(18,697)	(167)	4	(1,869)	(7,846)	(32)	(24)	(1,220)
20	PERCENT INCREASE REQUIRED		-0.05%	-0.04%	0.00%	-0.04%	-0.07%	-0.05%	-0.06%	-0.06%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0027	$0.0025	$0.0023	$0.0020	$0.0018	$0.0018	$0.0018	$0.0018
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	$0.0000	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	PURCHASED CAPACITY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		(332,026)	(87,200)	(638)	(3,291)	(61)	(3,308)	(93,463)	(18,130)
6	NET OPER INC (PRESENT RATES)		(10,737)	(1,484)	(34)	(135)	(1)	(259)	(2,944)	(655)
7	RATE OF RETURN (PRES RATES)		3.23%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN		1.00	0.53	1.65	1.27	0.29	2.42	0.97	1.12
9	SALES REVENUE (PRE RATES)		37,433,741	9,811,217	71,727	370,197	6,885	371,921	10,583,920	2,053,696
10	REVENUE PRES RATES $/KWH		$0.0027	$0.0018	$0.0027	$0.0024	$0.0025	$0.0023	$0.0055	$0.0042
11	REVENUE REQUIRED - $/MO/CUST		$145.27	$0.00	$5,517.43	$416.89	$1,721.25	$520.17	$59.67	$73.34
12	SALES REV REQUIRED $/KW		$1.68	$1.11	$0.79	$0.78	$0.74	$0.57	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(25,300)	(6,645)	(49)	(251)	(5)	(252)	(7,122)	(1,381)
18	SALES REVENUE REQ CLAIMED ROR		37,415,044	9,804,591	71,708	370,048	6,880	371,930	10,578,556	2,052,763
19	REVENUE DEFICIENCY SALES REV		(18,697)	(6,626)	(19)	(148)	(5)	9	(5,364)	(933)
20	PERCENT INCREASE REQUIRED		-0.05%	-0.07%	-0.03%	-0.04%	-0.08%	0.00%	-0.05%	-0.05%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH		$0.0027	$0.0018	$0.0027	$0.0024	$0.0025	$0.0023	$0.0055	$0.0042
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	$0.0000	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	TRANSMISSION INTERCONNECT COMPONENT						
2							
3	PRESENT RATES						
4	---						
5	RATE BASE		7,449,189	2,483,802	207,402	1,333,660	9,651
6	NET OPER INC (PRESENT RATES)		240,904	80,093	9,917	64,304	692
7	RATE OF RETURN (PRES RATES)		3.23%	3.22%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	1.00	1.48	1.49	2.22
9	SALES REVENUE (PRE RATES)		1,081,596	364,918	34,033	219,536	1,879
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0002	$0.0001	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$4.20	$1.78	$1.05	$18.57	$0.66
12	SALES REV REQUIRED $/KW		$0.05	$0.00	$0.00	$0.03	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	---						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		567,628	189,266	15,804	101,625	735
18	SALES REVENUE REQ CLAIMED ROR		1,501,067	505,081	41,591	267,450	1,935
19	REVENUE DEFICIENCY SALES REV		419,471	140,163	7,558	47,915	56
20	PERCENT INCREASE REQUIRED		38.78%	38.41%	22.21%	21.83%	2.99%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0002	$0.0001	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0001	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	TRANSMISSION INTERCONNECT COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		7,449,189	88,513	75,909	854,839	2,374,054	12,481	8,878	409,940
6	NET OPER INC (PRESENT RATES)		240,904	3,816	5,849	32,339	43,250	396	248	9,834
7	RATE OF RETURN (PRES RATES)		3.23%	4.31%	7.71%	3.78%	1.82%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.33	2.38	1.17	0.56	0.98	0.86	0.74
9	SALES REVENUE (PRE RATES)		1,081,596	13,991	15,301	129,349	299,569	1,790	1,230	54,761
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0000	$0.0001	$0.0001	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$4.20	$15.53	$21.28	$35.45	$4,864.46	$0.00	$0.00	$4,978.23
12	SALES REV REQUIRED $/KW		$0.05	$0.02	$0.02	$0.03	$0.03	$0.00	$0.00	$0.03
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		567,628	6,745	5,784	65,139	180,903	951	676	31,237
18	SALES REVENUE REQ CLAIMED ROR		1,501,067	17,752	15,218	171,459	476,298	2,503	1,781	82,240
19	REVENUE DEFICIENCY SALES REV		419,471	3,760	(83)	42,110	176,728	713	550	27,479
20	PERCENT INCREASE REQUIRED		38.78%	26.88%	-0.54%	32.56%	58.99%	39.82%	44.73%	50.18%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	TRANSMISSION INTERCONNECT COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	7,449,189	1,964,114	14,368	74,145	1,378	74,530	2,080,516	403,286
6	NET OPER INC (PRESENT RATES)	240,904	33,416	769	3,047	13	5,836	65,531	14,562
7	RATE OF RETURN (PRES RATES)	3.23%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.53	1.65	1.27	0.29	2.42	0.97	1.12
9	SALES REVENUE (PRE RATES)	1,081,596	244,809	2,463	11,529	158	15,142	303,579	61,339
10	REVENUE PRES RATES $/KWH	$0.0001	$0.0000	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002	$0.0001
11	REVENUE REQUIRED - $/MO/CUST	$4.20	$4,839.71	$189.45	$12.98	$39.60	$21.18	$1.71	$2.19
12	SALES REV REQUIRED $/KW	$0.05	$0.03	$0.03	$0.02	$0.02	$0.02	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	567,628	149,665	1,095	5,650	105	5,679	158,535	30,730
18	SALES REVENUE REQ CLAIMED ROR	1,501,067	394,058	2,881	14,870	277	14,941	422,984	82,097
19	REVENUE DEFICIENCY SALES REV	419,471	149,249	419	3,342	118	(201)	119,405	20,758
20	PERCENT INCREASE REQUIRED	38.78%	60.97%	16.99%	28.99%	74.57%	-1.33%	39.33%	33.84%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002	$0.0002
23	REVENUE DEFICIENCY $/KWH	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)	$0.0001	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	TRANSMISSION SYSTEM COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		908,258,391	318,678,193	25,867,959	164,000,783	1,136,525
6	NET OPER INC (PRESENT RATES)		29,508,535	10,272,286	1,236,911	7,907,508	81,453
7	RATE OF RETURN (PRES RATES)		3.25%	3.22%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.99	1.47	1.48	2.21
9	SALES REVENUE (PRE RATES)		98,084,387	34,736,804	3,282,640	20,896,710	178,978
10	REVENUE PRES RATES $/KWH		$0.0070	$0.0144	$0.0115	$0.0100	$0.0086
11	REVENUE REQUIRED - $/MO/CUST		$380.63	$169.14	$101.62	$1,767.16	$62.76
12	SALES REV REQUIRED $/KW		$4.41	$0.00	$0.00	$3.27	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		69,209,289	24,283,278	1,971,138	12,496,860	86,603
18	SALES REVENUE REQ CLAIMED ROR		149,054,949	52,725,081	4,225,291	26,788,836	185,590
19	REVENUE DEFICIENCY SALES REV		50,970,562	17,988,277	942,651	5,892,125	6,612
20	PERCENT INCREASE REQUIRED		51.97%	51.78%	28.72%	28.20%	3.69%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0106	$0.0218	$0.0148	$0.0128	$0.0090
23	REVENUE DEFICIENCY $/KWH		$0.0036	$0.0074	$0.0033	$0.0028	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	TRANSMISSION SYSTEM COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		908,258,391	10,537,874	8,941,150	98,519,821	278,122,162	1,433,960	1,019,964	47,910,165
6	NET OPER INC (PRESENT RATES)		29,508,535	454,613	688,734	3,727,112	5,065,969	45,472	28,476	1,149,289
7	RATE OF RETURN (PRES RATES)		3.25%	4.31%	7.70%	3.78%	1.82%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.33	2.37	1.16	0.56	0.98	0.86	0.74
9	SALES REVENUE (PRE RATES)		98,084,387	1,274,202	1,469,461	11,242,764	24,747,054	152,358	103,414	4,617,601
10	REVENUE PRES RATES $/KWH		$0.0070	$0.0071	$0.0089	$0.0051	$0.0037	$0.0045	$0.0043	$0.0040
11	REVENUE REQUIRED - $/MO/CUST		$380.63	$1,414.21	$2,043.76	$3,081.05	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$4.41	$2.26	$2.22	$2.86	$2.31	$0.00	$0.00	$2.49
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		69,209,289	802,986	681,316	7,507,210	21,192,909	109,268	77,721	3,650,755
18	SALES REVENUE REQ CLAIMED ROR		149,054,949	1,721,467	1,459,937	16,095,915	45,451,930	234,263	166,639	7,829,155
19	REVENUE DEFICIENCY SALES REV		50,970,562	447,265	(9,525)	4,853,151	20,704,875	81,905	63,225	3,211,554
20	PERCENT INCREASE REQUIRED		51.97%	35.10%	-0.65%	43.17%	83.67%	53.76%	61.14%	69.55%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0106	$0.0097	$0.0089	$0.0074	$0.0068	$0.0069	$0.0069	$0.0068
23	REVENUE DEFICIENCY $/KWH		$0.0036	$0.0025	($0.0001)	$0.0022	$0.0031	$0.0024	$0.0026	$0.0028

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	TRANSMISSION SYSTEM COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		908,258,391	230,211,997	1,737,592	8,800,282	165,022	8,776,127	267,783,218	50,894,975
6	NET OPER INC (PRESENT RATES)		29,508,535	3,916,680	92,984	361,629	1,560	687,175	8,434,551	1,837,735
7	RATE OF RETURN (PRES RATES)		3.25%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN		1.00	0.52	1.65	1.26	0.29	2.41	0.97	1.11
9	SALES REVENUE (PRE RATES)		98,084,387	20,129,453	233,203	1,040,999	12,827	1,456,634	28,926,481	5,810,323
10	REVENUE PRES RATES $/KWH		$0.0070	$0.0037	$0.0089	$0.0069	$0.0047	$0.0090	$0.0150	$0.0119
11	REVENUE REQUIRED - $/MO/CUST		$380.63	$0.00	$17,938.72	$1,172.30	$3,206.78	$2,037.25	$163.08	$207.49
12	SALES REV REQUIRED $/KW		$4.41	$2.28	$2.58	$2.20	$1.37	$2.23	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		69,209,289	17,542,154	132,404	670,581	12,575	668,741	20,405,081	3,878,197
18	SALES REVENUE REQ CLAIMED ROR		149,054,949	37,622,774	283,814	1,437,653	26,969	1,432,968	44,295,071	8,430,010
19	REVENUE DEFICIENCY SALES REV		50,970,562	17,493,321	50,610	396,654	14,142	(23,666)	15,368,591	2,619,686
20	PERCENT INCREASE REQUIRED		51.97%	86.90%	21.70%	38.10%	110.25%	-1.62%	53.13%	45.09%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH		$0.0106	$0.0068	$0.0108	$0.0095	$0.0099	$0.0089	$0.0230	$0.0172
23	REVENUE DEFICIENCY $/KWH		$0.0036	$0.0032	$0.0019	$0.0026	$0.0052	($0.0001)	$0.0080	$0.0054

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	TRANSMISSION RADIAL LINES COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		43,577,933	16,952,036	1,970,520	13,443,991	101,589
6	NET OPER INC (PRESENT RATES)		1,703,920	545,185	94,223	648,219	7,281
7	RATE OF RETURN (PRES RATES)		3.91%	3.22%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.82	1.22	1.23	1.83
9	SALES REVENUE (PRE RATES)		5,098,090	1,831,155	248,358	1,724,997	15,561
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0008	$0.0009	$0.0008	$0.0008
11	REVENUE REQUIRED - $/MO/CUST		$19.78	$8.92	$7.69	$145.88	$5.46
12	SALES REV REQUIRED $/KW		$0.23	$0.00	$0.00	$0.27	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		3,320,639	1,291,745	150,154	1,024,432	7,741
18	SALES REVENUE REQ CLAIMED ROR		7,173,744	2,789,641	320,165	2,208,005	16,152
19	REVENUE DEFICIENCY SALES REV		2,075,654	958,486	71,807	483,008	591
20	PERCENT INCREASE REQUIRED		40.71%	52.34%	28.91%	28.00%	3.80%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0012	$0.0011	$0.0011	$0.0008
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0004	$0.0003	$0.0002	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	TRANSMISSION RADIAL LINES COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		43,577,933	689,974	737,904	7,540,030	2,085,194	33,132	23,563	819,690
6	NET OPER INC (PRESENT RATES)		1,703,920	29,223	51,640	285,248	41,194	1,051	658	19,663
7	RATE OF RETURN (PRES RATES)		3.91%	4.24%	7.00%	3.78%	1.98%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.08	1.79	0.97	0.51	0.81	0.71	0.61
9	SALES REVENUE (PRE RATES)		5,098,090	82,309	111,378	867,963	210,434	3,535	2,400	76,056
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0005	$0.0007	$0.0004	$0.0000	$0.0001	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$19.78	$91.35	$154.91	$237.86	$3,417.05	$0.00	$0.00	$6,914.15
12	SALES REV REQUIRED $/KW		$0.23	$0.15	$0.17	$0.22	$0.02	$0.00	$0.00	$0.04
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		3,320,639	52,576	56,228	574,550	158,892	2,525	1,796	62,460
18	SALES REVENUE REQ CLAIMED ROR		7,173,744	112,292	117,268	1,239,389	361,543	5,428	3,860	131,002
19	REVENUE DEFICIENCY SALES REV		2,075,654	29,982	5,891	371,427	151,109	1,892	1,461	54,946
20	PERCENT INCREASE REQUIRED		40.71%	36.43%	5.29%	42.79%	71.81%	53.53%	60.86%	72.24%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0006	$0.0007	$0.0006	$0.0001	$0.0002	$0.0002	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0000	$0.0002	$0.0000	$0.0001	$0.0001	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	TRANSMISSION RADIAL LINES COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	43,577,933	1,265,504	70,026	619,948	89,153	648,751	14,515,380	2,436,656
6	NET OPER INC (PRESENT RATES)	1,703,920	21,530	3,747	25,475	843	50,797	457,201	87,984
7	RATE OF RETURN (PRES RATES)	3.91%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.44	1.37	1.05	0.24	2.00	0.81	0.92
9	SALES REVENUE (PRE RATES)	5,098,090	134,378	10,291	72,018	6,394	104,984	1,547,805	283,350
10	REVENUE PRES RATES $/KWH	$0.0004	$0.0000	$0.0004	$0.0005	$0.0023	$0.0006	$0.0008	$0.0006
11	REVENUE REQUIRED - $/MO/CUST	$19.78	$2,656.57	$791.64	$81.10	$1,598.43	$146.83	$8.73	$10.12
12	SALES REV REQUIRED $/KW	$0.23	$0.02	$0.11	$0.15	$0.69	$0.16	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	3,320,639	96,431	5,336	47,240	6,793	49,435	1,106,072	185,673
18	SALES REVENUE REQ CLAIMED ROR	7,173,744	230,541	12,331	99,961	14,034	103,235	2,380,870	408,771
19	REVENUE DEFICIENCY SALES REV	2,075,654	96,163	2,040	27,943	7,640	(1,749)	833,065	125,421
20	PERCENT INCREASE REQUIRED	40.71%	71.56%	19.82%	38.80%	119.49%	-1.67%	53.82%	44.26%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0005	$0.0000	$0.0005	$0.0007	$0.0052	$0.0006	$0.0012	$0.0008
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0000	$0.0001	$0.0002	$0.0028	($0.0000)	$0.0004	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	DISTRIBUTION SUBSTATIONS COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		133,838,317	60,967,614	5,424,885	33,902,507	292,365
6	NET OPER INC (PRESENT RATES)		5,338,793	1,967,465	259,398	1,634,653	20,953
7	RATE OF RETURN (PRES RATES)		3.99%	3.23%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.81	1.20	1.21	1.80
9	SALES REVENUE (PRE RATES)		19,143,134	8,209,412	824,699	5,171,526	53,386
10	REVENUE PRES RATES $/KWH		$0.0014	$0.0034	$0.0029	$0.0025	$0.0026
11	REVENUE REQUIRED - $/MO/CUST		$74.29	$39.97	$25.53	$437.34	$18.72
12	SALES REV REQUIRED $/KW		$0.86	$0.00	$0.00	$0.81	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		10,198,480	4,645,732	413,376	2,583,371	22,278
18	SALES REVENUE REQ CLAIMED ROR		25,382,335	11,647,956	1,022,386	6,389,556	55,087
19	REVENUE DEFICIENCY SALES REV		6,239,201	3,438,543	197,688	1,218,030	1,701
20	PERCENT INCREASE REQUIRED		32.59%	41.89%	23.97%	23.55%	3.19%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0018	$0.0048	$0.0036	$0.0031	$0.0027
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0014	$0.0007	$0.0006	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	DISTRIBUTION SUBSTATIONS COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		133,838,317	2,481,185	4,946,663	24,666,152	0	676,066	480,880	0
6	NET OPER INC (PRESENT RATES)		5,338,793	107,111	381,201	933,147	(0)	21,439	13,425	(0)
7	RATE OF RETURN (PRES RATES)		3.99%	4.32%	7.71%	3.78%	0.00%	3.17%	2.79%	0.00%
8	RELATIVE RATE OF RETURN		1.00	1.08	1.93	0.95	0.00	0.79	0.70	0.00
9	SALES REVENUE (PRE RATES)		19,143,134	362,443	937,446	3,434,570	(0)	88,815	60,837	0
10	REVENUE PRES RATES $/KWH		$0.0014	$0.0020	$0.0057	$0.0016	$0.0000	$0.0026	$0.0025	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$74.29	$402.27	$1,303.82	$941.24	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.86	$0.64	$1.41	$0.87	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	0.00%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		10,198,480	189,066	376,936	1,879,561	0	51,516	36,643	0
18	SALES REVENUE REQ CLAIMED ROR		25,382,335	467,663	931,971	4,649,640	0	127,431	90,645	0
19	REVENUE DEFICIENCY SALES REV		6,239,201	105,220	(5,476)	1,215,071	0	38,616	29,808	0
20	PERCENT INCREASE REQUIRED		32.59%	29.03%	-0.58%	35.38%	0.00%	43.48%	49.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0018	$0.0026	$0.0057	$0.0021	$0.0000	$0.0038	$0.0038	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0006	($0.0000)	$0.0006	$0.0000	$0.0011	$0.0012	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	DISTRIBUTION SUBSTATIONS COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	133,838,317	0	414,785	2,066,400	88,966	4,857,697	50,746,382	10,221,232
6	NET OPER INC (PRESENT RATES)	5,338,793	(0)	22,197	84,914	841	380,360	1,598,393	369,072
7	RATE OF RETURN (PRES RATES)	3.99%	0.00%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.00	1.34	1.03	0.24	1.96	0.79	0.91
9	SALES REVENUE (PRE RATES)	19,143,134	0	66,089	296,354	9,150	928,296	6,780,621	1,428,791
10	REVENUE PRES RATES $/KWH	$0.0014	$0.0000	$0.0025	$0.0020	$0.0034	$0.0057	$0.0035	$0.0029
11	REVENUE REQUIRED - $/MO/CUST	$74.29	$0.00	$5,083.79	$333.73	$2,287.62	$1,298.32	$38.23	$51.02
12	SALES REV REQUIRED $/KW	$0.86	$0.00	$0.73	$0.63	$0.98	$1.42	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	10,198,480	0	31,607	157,460	6,779	370,156	3,866,874	778,858
18	SALES REVENUE REQ CLAIMED ROR	25,382,335	0	78,171	389,492	16,774	915,196	9,693,053	1,954,902
19	REVENUE DEFICIENCY SALES REV	6,239,201	0	12,081	93,139	7,624	(13,100)	2,912,432	526,111
20	PERCENT INCREASE REQUIRED	32.59%	0.00%	18.28%	31.43%	83.32%	-1.41%	42.95%	36.82%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0018	$0.0000	$0.0030	$0.0026	$0.0062	$0.0057	$0.0050	$0.0040
23	REVENUE DEFICIENCY $/KWH	$0.0004	$0.0000	$0.0005	$0.0006	$0.0028	($0.0001)	$0.0015	$0.0011

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	DISTRIBUTION PRIMARY COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		250,389,547	114,060,101	10,149,093	63,426,177	546,968
6	NET OPER INC (PRESENT RATES)		9,988,010	3,680,795	485,293	3,058,174	39,201
7	RATE OF RETURN (PRES RATES)		3.99%	3.23%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.81	1.20	1.21	1.80
9	SALES REVENUE (PRE RATES)		47,489,318	20,731,571	2,012,037	12,607,204	125,161
10	REVENUE PRES RATES $/KWH		$0.0034	$0.0086	$0.0071	$0.0060	$0.0060
11	REVENUE REQUIRED - $/MO/CUST		$184.29	$100.94	$62.29	$1,066.15	$43.89
12	SALES REV REQUIRED $/KW		$2.13	$0.00	$0.00	$1.97	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		19,079,683	8,691,380	773,361	4,833,075	41,679
18	SALES REVENUE REQ CLAIMED ROR		59,161,834	27,164,504	2,381,879	14,885,943	128,343
19	REVENUE DEFICIENCY SALES REV		11,672,516	6,432,933	369,842	2,278,739	3,182
20	PERCENT INCREASE REQUIRED		24.58%	31.03%	18.38%	18.07%	2.54%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0042	$0.0112	$0.0084	$0.0071	$0.0062
23	REVENUE DEFICIENCY $/KWH		$0.0008	$0.0027	$0.0013	$0.0011	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	DISTRIBUTION PRIMARY COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		250,389,547	4,641,901	9,254,416	46,146,429	0	1,264,812	899,650	0
6	NET OPER INC (PRESENT RATES)		9,988,010	200,387	713,166	1,745,770	0	40,108	25,117	0
7	RATE OF RETURN (PRES RATES)		3.99%	4.32%	7.71%	3.78%	0.00%	3.17%	2.79%	0.00%
8	RELATIVE RATE OF RETURN		1.00	1.08	1.93	0.95	0.00	0.79	0.70	0.00
9	SALES REVENUE (PRE RATES)		47,489,318	892,670	2,181,604	8,559,045	0	224,625	155,403	0
10	REVENUE PRES RATES $/KWH		$0.0034	$0.0050	$0.0133	$0.0039	$0.0000	$0.0067	$0.0065	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$184.29	$990.75	$3,034.22	$2,345.59	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$2.13	$1.59	$3.29	$2.18	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	0.00%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		19,079,683	353,713	705,186	3,516,358	0	96,379	68,553	0
18	SALES REVENUE REQ CLAIMED ROR		59,161,834	1,089,520	2,171,360	10,832,248	0	296,868	211,170	0
19	REVENUE DEFICIENCY SALES REV		11,672,516	196,850	(10,244)	2,273,203	0	72,244	55,767	0
20	PERCENT INCREASE REQUIRED		24.58%	22.05%	-0.47%	26.56%	0.00%	32.16%	35.89%	0.00%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0042	$0.0061	$0.0132	$0.0050	$0.0000	$0.0088	$0.0088	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0008	$0.0011	($0.0001)	$0.0010	$0.0000	$0.0021	$0.0023	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	DISTRIBUTION PRIMARY COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		250,389,547	0	775,996	3,865,905	166,441	9,087,975	94,937,909	19,122,193
6	NET OPER INC (PRESENT RATES)		9,988,010	0	41,526	158,861	1,573	711,592	2,990,324	690,471
7	RATE OF RETURN (PRES RATES)		3.99%	0.00%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN		1.00	0.00	1.34	1.03	0.24	1.96	0.79	0.91
9	SALES REVENUE (PRE RATES)		47,489,318	0	159,516	733,154	24,814	2,156,790	17,156,924	3,574,647
10	REVENUE PRES RATES $/KWH		$0.0034	$0.0000	$0.0061	$0.0048	$0.0091	$0.0133	$0.0089	$0.0073
11	REVENUE REQUIRED - $/MO/CUST		$184.29	$0.00	$12,270.46	$825.62	$6,203.46	$3,016.49	$96.73	$127.65
12	SALES REV REQUIRED $/KW		$2.13	$0.00	$1.77	$1.55	$2.66	$3.30	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		19,079,683	0	59,131	294,582	12,683	692,504	7,234,269	1,457,111
18	SALES REVENUE REQ CLAIMED ROR		59,161,834	0	182,118	907,402	39,077	2,132,283	22,605,592	4,558,913
19	REVENUE DEFICIENCY SALES REV		11,672,516	0	22,602	174,248	14,263	(24,507)	5,448,668	984,265
20	PERCENT INCREASE REQUIRED		24.58%	0.00%	14.17%	23.77%	57.48%	-1.14%	31.76%	27.53%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH		$0.0042	$0.0000	$0.0069	$0.0060	$0.0144	$0.0132	$0.0117	$0.0093
23	REVENUE DEFICIENCY $/KWH		$0.0008	$0.0000	$0.0009	$0.0011	$0.0052	($0.0002)	$0.0028	$0.0020

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	DISTRIBUTION SECONDARY COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		29,446,325	16,520,607	1,470,007	9,186,728	79,224
6	NET OPER INC (PRESENT RATES)		1,187,574	533,131	70,290	442,950	5,678
7	RATE OF RETURN (PRES RATES)		4.03%	3.23%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.80	1.19	1.20	1.78
9	SALES REVENUE (PRE RATES)		5,654,188	3,026,645	293,509	1,839,063	18,241
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0013	$0.0010	$0.0009	$0.0009
11	REVENUE REQUIRED - $/MO/CUST		$21.94	$14.74	$9.09	$155.52	$6.40
12	SALES REV REQUIRED $/KW		$0.25	$0.00	$0.00	$0.29	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,243,810	1,258,870	112,015	700,029	6,037
18	SALES REVENUE REQ CLAIMED ROR		7,010,256	3,958,399	347,078	2,169,118	18,702
19	REVENUE DEFICIENCY SALES REV		1,356,069	931,754	53,568	330,055	461
20	PERCENT INCREASE REQUIRED		23.98%	30.79%	18.25%	17.95%	2.53%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0016	$0.0012	$0.0010	$0.0009
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0004	$0.0002	$0.0002	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	DISTRIBUTION SECONDARY COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		29,446,325	559,943	1,316,314	0	0	183,197	130,306	0
6	NET OPER INC (PRESENT RATES)		1,187,574	23,010	103,068	(0)	0	5,809	3,638	0
7	RATE OF RETURN (PRES RATES)		4.03%	4.11%	7.83%	0.00%	0.00%	3.17%	2.79%	0.00%
8	RELATIVE RATE OF RETURN		1.00	1.02	1.94	0.00	0.00	0.79	0.69	0.00
9	SALES REVENUE (PRE RATES)		5,654,188	106,985	314,258	(0)	0	32,795	22,693	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0006	$0.0019	$0.0000	$0.0000	$0.0010	$0.0009	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$21.94	$118.74	$437.08	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.25	$0.19	$0.47	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	0.00%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,243,810	42,668	100,303	0	0	13,960	9,929	0
18	SALES REVENUE REQ CLAIMED ROR		7,010,256	132,223	310,708	0	0	43,258	30,771	0
19	REVENUE DEFICIENCY SALES REV		1,356,069	25,238	(3,550)	0	0	10,464	8,077	0
20	PERCENT INCREASE REQUIRED		23.98%	23.59%	-1.13%	0.00%	0.00%	31.91%	35.59%	0.00%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0007	$0.0019	$0.0000	$0.0000	$0.0013	$0.0013	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0001	($0.0000)	$0.0000	$0.0000	$0.0003	$0.0003	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	DISTRIBUTION SECONDARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	29,446,325	0	0	559,943	0	1,316,314	13,750,925	2,769,682
6	NET OPER INC (PRESENT RATES)	1,187,574	0	0	23,010	0	103,068	433,122	100,009
7	RATE OF RETURN (PRES RATES)	4.03%	0.00%	0.00%	4.11%	0.00%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.00	0.00	1.02	0.00	1.94	0.78	0.90
9	SALES REVENUE (PRE RATES)	5,654,188	0	0	106,985	0	314,258	2,504,885	521,760
10	REVENUE PRES RATES $/KWH	$0.0004	$0.0000	$0.0000	$0.0007	$0.0000	$0.0019	$0.0013	$0.0011
11	REVENUE REQUIRED - $/MO/CUST	$21.94	$0.00	$0.00	$120.48	$0.00	$439.52	$14.12	$18.63
12	SALES REV REQUIRED $/KW	$0.25	$0.00	$0.00	$0.23	$0.00	$0.48	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	2,243,810	0	0	42,668	0	100,303	1,047,820	211,050
18	SALES REVENUE REQ CLAIMED ROR	7,010,256	0	0	132,223	0	310,708	3,294,077	664,322
19	REVENUE DEFICIENCY SALES REV	1,356,069	0	0	25,238	0	(3,550)	789,192	142,562
20	PERCENT INCREASE REQUIRED	23.98%	0.00%	0.00%	23.59%	0.00%	-1.13%	31.51%	27.32%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0005	$0.0000	$0.0000	$0.0009	$0.0000	$0.0019	$0.0017	$0.0014
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0000	$0.0000	$0.0002	$0.0000	($0.0000)	$0.0004	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		29,252,603	20,339,028	3,352,333	4,758,739	338,702
6	NET OPER INC (PRESENT RATES)		1,094,412	653,493	160,296	229,449	24,274
7	RATE OF RETURN (PRES RATES)		3.74%	3.21%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.86	1.28	1.29	1.92
9	SALES REVENUE (PRE RATES)		4,381,354	2,925,447	540,452	769,664	64,961
10	REVENUE PRES RATES $/KWH		$0.0003	$0.0012	$0.0019	$0.0004	$0.0031
11	REVENUE REQUIRED - $/MO/CUST		$17.00	$14.24	$16.73	$65.09	$22.78
12	SALES REV REQUIRED $/KW		$0.20	$0.00	$0.00	$0.12	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,229,048	1,549,834	255,448	362,616	25,809
18	SALES REVENUE REQ CLAIMED ROR		5,838,078	4,076,231	662,614	940,633	66,932
19	REVENUE DEFICIENCY SALES REV		1,456,724	1,150,784	122,162	170,969	1,970
20	PERCENT INCREASE REQUIRED		33.25%	39.34%	22.60%	22.21%	3.03%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0017	$0.0023	$0.0005	$0.0032
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0005	$0.0004	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		29,252,603	253,069	210,732	0	0	0	0	0
6	NET OPER INC (PRESENT RATES)		1,094,412	10,399	16,500	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)		3.74%	4.11%	7.83%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	1.10	2.09	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		4,381,354	38,621	42,208	0	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0003	$0.0002	$0.0003	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$17.00	$42.86	$58.70	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.20	$0.07	$0.06	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	0.00%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,229,048	19,284	16,058	0	0	0	0	0
18	SALES REVENUE REQ CLAIMED ROR		5,838,078	50,028	41,640	0	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		1,456,724	11,407	(568)	0	0	(0)	(0)	0
20	PERCENT INCREASE REQUIRED		33.25%	29.53%	-1.35%	0.00%	0.00%	0.00%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0003	$0.0003	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0001	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS								
2									
3	PRESENT RATES								
4	---								
5	RATE BASE	29,252,603	0	0	253,069	0	210,732	17,549,691	2,789,337
6	NET OPER INC (PRESENT RATES)	1,094,412	0	0	10,399	0	16,500	552,775	100,718
7	RATE OF RETURN (PRES RATES)	3.74%	0.00%	0.00%	4.11%	0.00%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.00	0.00	1.10	0.00	2.09	0.84	0.97
9	SALES REVENUE (PRE RATES)	4,381,354	0	0	38,621	0	42,208	2,509,374	416,073
10	REVENUE PRES RATES $/KWH	$0.0003	$0.0000	$0.0000	$0.0003	$0.0000	$0.0003	$0.0013	$0.0009
11	REVENUE REQUIRED - $/MO/CUST	$17.00	$0.00	$0.00	$43.49	$0.00	$59.03	$14.15	$14.86
12	SALES REV REQUIRED $/KW	$0.20	$0.00	$0.00	$0.08	$0.00	$0.06	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	2,229,048	0	0	19,284	0	16,058	1,337,286	212,547
18	SALES REVENUE REQ CLAIMED ROR	5,838,078	0	0	50,028	0	41,640	3,516,584	559,647
19	REVENUE DEFICIENCY SALES REV	1,456,724	0	0	11,407	0	(568)	1,007,210	143,574
20	PERCENT INCREASE REQUIRED	33.25%	0.00%	0.00%	29.53%	0.00%	-1.35%	40.14%	34.51%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0004	$0.0000	$0.0000	$0.0003	$0.0000	$0.0003	$0.0018	$0.0011
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0000	$0.0000	$0.0001	$0.0000	($0.0000)	$0.0005	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	METERING COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		38,027,414	17,513,724	3,975,628	4,028,773	405,345
6	NET OPER INC (PRESENT RATES)		1,288,133	562,816	190,100	194,252	29,051
7	RATE OF RETURN (PRES RATES)		3.39%	3.21%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.95	1.41	1.42	2.12
9	SALES REVENUE (PRE RATES)		12,151,386	6,666,746	1,564,823	1,587,879	171,940
10	REVENUE PRES RATES $/KWH		$0.0009	$0.0028	$0.0055	$0.0008	$0.0083
11	REVENUE REQUIRED - $/MO/CUST		$47.16	$32.46	$48.44	$134.28	$60.29
12	SALES REV REQUIRED $/KW		$0.55	$0.00	$0.00	$0.25	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,897,689	1,334,546	302,943	306,992	30,887
18	SALES REVENUE REQ CLAIMED ROR		14,217,844	7,657,545	1,709,699	1,732,623	174,299
19	REVENUE DEFICIENCY SALES REV		2,066,458	990,799	144,875	144,743	2,358
20	PERCENT INCREASE REQUIRED		17.01%	14.86%	9.26%	9.12%	1.37%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0032	$0.0060	$0.0008	$0.0084
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0004	$0.0005	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	METERING COMPONENT									
2										
3	PRESENT RATES									
4	---									
5	RATE BASE		38,027,414	395,454	424,171	2,974,861	8,309,458	0	0	1,474,269
6	NET OPER INC (PRESENT RATES)		1,288,133	17,601	30,116	112,542	151,655	0	0	35,365
7	RATE OF RETURN (PRES RATES)		3.39%	4.45%	7.10%	3.78%	1.83%	0.00%	0.00%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.31	2.10	1.12	0.54	0.00	0.00	0.71
9	SALES REVENUE (PRE RATES)		12,151,386	153,988	179,561	1,133,011	693,438	0	0	133,874
10	REVENUE PRES RATES $/KWH		$0.0009	$0.0009	$0.0011	$0.0005	$0.0001	$0.0000	$0.0000	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$47.16	$170.91	$249.74	$310.50	$11,260.16	$0.00	$0.00	$12,170.35
12	SALES REV REQUIRED $/KW		$0.55	$0.27	$0.27	$0.29	$0.06	$0.00	$0.00	$0.07
13										
14	CLAIMED RATE OF RETURN									
15	---									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,897,689	30,134	32,322	226,684	633,181	0	0	112,339
18	SALES REVENUE REQ CLAIMED ROR		14,217,844	170,078	182,393	1,279,554	1,311,654	0	0	232,698
19	REVENUE DEFICIENCY SALES REV		2,066,458	16,090	2,832	146,544	618,216	0	0	98,824
20	PERCENT INCREASE REQUIRED		17.01%	10.45%	1.58%	12.93%	89.15%	0.00%	0.00%	73.82%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0010	$0.0011	$0.0006	$0.0002	$0.0000	$0.0000	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0001	$0.0000	$0.0001	$0.0001	$0.0000	$0.0000	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	METERING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	38,027,414	6,835,190	108,734	286,720	44,980	379,191	15,090,097	2,423,627
6	NET OPER INC (PRESENT RATES)	1,288,133	116,290	5,819	11,782	425	29,691	475,303	87,513
7	RATE OF RETURN (PRES RATES)	3.39%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.50	1.58	1.21	0.28	2.31	0.93	1.07
9	SALES REVENUE (PRE RATES)	12,151,386	559,564	43,595	110,393	15,494	164,067	5,730,732	936,014
10	REVENUE PRES RATES $/KWH	$0.0009	$0.0001	$0.0017	$0.0007	$0.0057	$0.0010	$0.0030	$0.0019
11	REVENUE REQUIRED - $/MO/CUST	$47.16	$11,062.22	$3,353.44	$124.32	$3,873.49	$229.46	$32.31	$33.43
12	SALES REV REQUIRED $/KW	$0.55	$0.06	$0.48	$0.23	$1.66	$0.25	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	2,897,689	520,841	8,286	21,848	3,428	28,894	1,149,865	184,680
18	SALES REVENUE REQ CLAIMED ROR	14,217,844	1,078,956	46,762	123,316	19,349	163,044	6,596,782	1,060,764
19	REVENUE DEFICIENCY SALES REV	2,066,458	519,392	3,167	12,923	3,855	(1,023)	866,049	124,750
20	PERCENT INCREASE REQUIRED	17.01%	92.82%	7.26%	11.71%	24.88%	-0.62%	15.11%	13.33%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0010	$0.0002	$0.0018	$0.0008	$0.0071	$0.0010	$0.0034	$0.0022
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0001	$0.0001	$0.0001	$0.0014	($0.0000)	$0.0004	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	METER READING COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		8,878,062	7,075,684	1,112,996	407,442	98,271
6	NET OPER INC (PRESENT RATES)		315,230	227,316	53,219	19,645	7,043
7	RATE OF RETURN (PRES RATES)		3.55%	3.21%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.90	1.35	1.36	2.02
9	SALES REVENUE (PRE RATES)		7,628,375	6,072,170	959,588	351,508	87,731
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0025	$0.0034	$0.0002	$0.0042
11	REVENUE REQUIRED - $/MO/CUST		$29.60	$29.57	$29.71	$29.73	$30.76
12	SALES REV REQUIRED $/KW		$0.34	$0.00	$0.00	$0.05	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		676,508	539,167	84,810	31,047	7,488
18	SALES REVENUE REQ CLAIMED ROR		8,092,209	6,472,546	1,000,147	366,146	88,303
19	REVENUE DEFICIENCY SALES REV		463,833	400,376	40,559	14,638	572
20	PERCENT INCREASE REQUIRED		6.08%	6.59%	4.23%	4.16%	0.65%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0027	$0.0035	$0.0002	$0.0043
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0002	$0.0001	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	METER READING COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		8,878,062	31,045	24,775	125,728	2,122	0	0	379
6	NET OPER INC (PRESENT RATES)		315,230	1,281	1,930	4,756	39	0	0	9
7	RATE OF RETURN (PRES RATES)		3.55%	4.13%	7.79%	3.78%	1.83%	0.00%	0.00%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.16	2.19	1.07	0.51	0.00	0.00	0.68
9	SALES REVENUE (PRE RATES)		7,628,375	26,508	22,316	106,806	1,749	0	0	315
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$29.60	$29.42	$31.04	$29.27	$28.41	$0.00	$0.00	$28.66
12	SALES REV REQUIRED $/KW		$0.34	$0.05	$0.03	$0.03	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		676,508	2,366	1,888	9,580	162	0	0	29
18	SALES REVENUE REQ CLAIMED ROR		8,092,209	27,900	22,261	112,999	1,907	0	0	341
19	REVENUE DEFICIENCY SALES REV		463,833	1,392	(55)	6,193	158	0	0	25
20	PERCENT INCREASE REQUIRED		6.08%	5.25%	-0.24%	5.80%	9.02%	0.00%	0.00%	8.06%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0002	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	METER READING COMPONENT								
2									
3	PRESENT RATES								
4	---								
5	RATE BASE	8,878,062	1,743	448	30,597	138	24,637	6,110,920	964,764
6	NET OPER INC (PRESENT RATES)	315,230	30	24	1,257	1	1,929	192,480	34,836
7	RATE OF RETURN (PRES RATES)	3.55%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.48	1.51	1.16	0.27	2.21	0.89	1.02
9	SALES REVENUE (PRE RATES)	7,628,375	1,434	389	26,118	112	22,203	5,238,438	833,732
10	REVENUE PRES RATES $/KWH	$0.0005	$0.0000	$0.0000	$0.0002	$0.0000	$0.0001	$0.0027	$0.0017
11	REVENUE REQUIRED - $/MO/CUST	$29.60	$28.35	$29.96	$29.41	$28.01	$31.05	$29.53	$29.77
12	SALES REV REQUIRED $/KW	$0.34	$0.00	$0.00	$0.06	$0.01	$0.03	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	676,508	133	34	2,331	11	1,877	465,652	73,515
18	SALES REVENUE REQ CLAIMED ROR	8,092,209	1,567	403	27,497	124	22,137	5,589,156	883,390
19	REVENUE DEFICIENCY SALES REV	463,833	132	13	1,379	12	(66)	350,717	49,659
20	PERCENT INCREASE REQUIRED	6.08%	9.23%	3.35%	5.28%	10.54%	-0.30%	6.70%	5.96%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0006	$0.0000	$0.0000	$0.0002	$0.0000	$0.0001	$0.0029	$0.0018
23	REVENUE DEFICIENCY $/KWH	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)	$0.0002	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	CUST ACCT, SALES, & SERVICE COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		21,229,848	14,709,263	2,374,657	1,035,438	204,979
6	NET OPER INC (PRESENT RATES)		725,271	472,555	113,547	49,925	14,691
7	RATE OF RETURN (PRES RATES)		3.42%	3.21%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.94	1.40	1.41	2.10
9	SALES REVENUE (PRE RATES)		16,196,250	11,303,411	1,836,461	796,424	164,929
10	REVENUE PRES RATES $/KWH		$0.0012	$0.0047	$0.0064	$0.0004	$0.0080
11	REVENUE REQUIRED - $/MO/CUST		$62.85	$55.04	$56.85	$67.35	$57.83
12	SALES REV REQUIRED $/KW		$0.73	$0.00	$0.00	$0.12	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		1,617,714	1,120,846	180,949	78,900	15,619
18	SALES REVENUE REQ CLAIMED ROR		17,342,030	12,135,732	1,922,996	833,625	166,122
19	REVENUE DEFICIENCY SALES REV		1,145,781	832,320	86,535	37,201	1,192
20	PERCENT INCREASE REQUIRED		7.07%	7.36%	4.71%	4.67%	0.72%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0012	$0.0050	$0.0068	$0.0004	$0.0080
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0003	$0.0003	$0.0000	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	CUST ACCT, SALES, & SERVICE COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		21,229,848	64,565	67,075	822,840	1,951,031	0	0	337,012
6	NET OPER INC (PRESENT RATES)		725,271	2,665	5,214	31,129	35,544	0	0	8,084
7	RATE OF RETURN (PRES RATES)		3.42%	4.13%	7.77%	3.78%	1.82%	0.00%	0.00%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.21	2.28	1.11	0.53	0.00	0.00	0.70
9	SALES REVENUE (PRE RATES)		16,196,250	49,444	54,025	610,300	1,381,254	0	0	241,103
10	REVENUE PRES RATES $/KWH		$0.0012	$0.0003	$0.0003	$0.0003	$0.0002	$0.0000	$0.0000	$0.0002
11	REVENUE REQUIRED - $/MO/CUST		$62.85	$54.88	$75.14	$167.25	$22,429.03	$0.00	$0.00	$21,918.42
12	SALES REV REQUIRED $/KW		$0.73	$0.09	$0.08	$0.16	$0.13	$0.00	$0.00	$0.13
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		1,617,714	4,920	5,111	62,700	148,669	0	0	25,680
18	SALES REVENUE REQ CLAIMED ROR		17,342,030	52,340	53,892	650,833	1,526,491	0	0	263,694
19	REVENUE DEFICIENCY SALES REV		1,145,781	2,895	(133)	40,534	145,237	0	0	22,591
20	PERCENT INCREASE REQUIRED		7.07%	5.86%	-0.25%	6.64%	10.51%	0.00%	0.00%	9.37%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0012	$0.0003	$0.0003	$0.0003	$0.0002	$0.0000	$0.0000	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	CUST ACCT, SALES, & SERVICE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	21,229,848	1,614,018	936	63,630	545	66,530	12,703,607	2,005,656
6	NET OPER INC (PRESENT RATES)	725,271	27,460	50	2,615	5	5,209	400,134	72,421
7	RATE OF RETURN (PRES RATES)	3.42%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.50	1.57	1.20	0.28	2.29	0.92	1.06
9	SALES REVENUE (PRE RATES)	16,196,250	1,140,152	731	48,713	387	53,638	9,750,276	1,553,135
10	REVENUE PRES RATES $/KWH	$0.0012	$0.0002	$0.0000	$0.0003	$0.0001	$0.0003	$0.0051	$0.0032
11	REVENUE REQUIRED - $/MO/CUST	$62.85	$22,540.07	$56.24	$54.86	$96.75	$75.02	$54.97	$55.46
12	SALES REV REQUIRED $/KW	$0.73	$0.13	$0.01	$0.10	$0.04	$0.08	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	1,617,714	122,988	71	4,849	41	5,070	968,015	152,831
18	SALES REVENUE REQ CLAIMED ROR	17,342,030	1,262,798	758	51,581	434	53,459	10,479,361	1,656,371
19	REVENUE DEFICIENCY SALES REV	1,145,781	122,646	27	2,868	47	(179)	729,084	103,236
20	PERCENT INCREASE REQUIRED	7.07%	10.76%	3.73%	5.89%	12.06%	-0.33%	7.48%	6.65%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0012	$0.0002	$0.0000	$0.0003	$0.0002	$0.0003	$0.0054	$0.0034
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)	$0.0004	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	STREET AND AREA LIGHTING COMPONENT						
2							
3	PRESENT RATES						
4	---						
5	RATE BASE		22,394,870	0	0	0	0
6	NET OPER INC (PRESENT RATES)		667,535	0	0	0	0
7	RATE OF RETURN (PRES RATES)		2.98%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		5,586,815	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$21.68	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.25	$0.00	$0.00	$0.00	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	---						
16	CLAIMED RATE OF RETURN		7.62%	34.45%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		1,706,489	0	0	0	0
18	SALES REVENUE REQ CLAIMED ROR		6,920,696	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		1,333,881	(0)	0	0	0
20	PERCENT INCREASE REQUIRED		23.88%	0.00%	0.00%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	STREET AND AREA LIGHTING COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		22,394,870	0	0	0	0	11,155,448	11,239,422	0
6	NET OPER INC (PRESENT RATES)		667,535	0	0	0	0	353,748	313,786	0
7	RATE OF RETURN (PRES RATES)		2.98%	0.00%	0.00%	0.00%	0.00%	3.17%	2.79%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00	1.06	0.94	0.00
9	SALES REVENUE (PRE RATES)		5,586,815	0	0	0	0	2,567,691	3,019,124	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0762	$0.1259	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$21.68	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.25	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	0.00%	0.00%	7.62%	0.00%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		1,706,489	0	0	0	0	850,045	856,444	0
18	SALES REVENUE REQ CLAIMED ROR		6,920,696	0	0	0	0	3,204,871	3,715,825	0
19	REVENUE DEFICIENCY SALES REV		1,333,881	0	0	0	0	637,180	696,701	0
20	PERCENT INCREASE REQUIRED		23.88%	0.00%	0.00%	0.00%	0.00%	24.82%	23.08%	0.00%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0951	$0.1549	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0189	$0.0291	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	STREET AND AREA LIGHTING COMPONENT								
2									
3	PRESENT RATES								
4	---								
5	RATE BASE	22,394,870	0	0	0	0	0	0	0
6	NET OPER INC (PRESENT RATES)	667,535	0	0	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)	2.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)	5,586,815	0	0	0	0	0	0	0
10	REVENUE PRES RATES $/KWH	$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST	$21.68	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW	$0.25	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	1,706,489	0	0	0	0	0	0	0
18	SALES REVENUE REQ CLAIMED ROR	6,920,696	0	0	0	0	0	0	0
19	REVENUE DEFICIENCY SALES REV	1,333,881	0	0	0	0	0	(0)	(0)
20	PERCENT INCREASE REQUIRED	23.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	CUSTOMER OTHER						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		(6,111,355)	(4,956,773)	(779,625)	(285,402)	0
6	NET OPER INC (PRESENT RATES)		(213,642)	(159,243)	(37,279)	(13,761)	0
7	RATE OF RETURN (PRES RATES)		3.50%	3.21%	4.78%	4.82%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.92	1.37	1.38	0.00
9	SALES REVENUE (PRE RATES)		(131,900)	(89,340)	(29,438)	(10,923)	0
10	REVENUE PRES RATES $/KWH		($0.0000)	($0.0000)	($0.0001)	($0.0000)	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		($0.51)	($0.44)	($0.91)	($0.92)	$0.00
12	SALES REV REQUIRED $/KW		($0.01)	$0.00	$0.00	($0.00)	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(465,685)	(377,706)	(59,407)	(21,748)	0
18	SALES REVENUE REQ CLAIMED ROR		(455,491)	(369,818)	(57,848)	(21,177)	0
19	REVENUE DEFICIENCY SALES REV		(323,591)	(280,478)	(28,410)	(10,254)	0
20	PERCENT INCREASE REQUIRED		245.33%	313.94%	96.51%	93.87%	0.00%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		($0.0000)	($0.0002)	($0.0002)	($0.0000)	$0.0000
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0001)	($0.0001)	($0.0000)	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	CUSTOMER OTHER									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		(6,111,355)	0	0	(88,069)	(1,486)	0	0	(265)
6	NET OPER INC (PRESENT RATES)		(213,642)	0	0	(3,332)	(27)	0	0	(6)
7	RATE OF RETURN (PRES RATES)		3.50%	0.00%	0.00%	3.78%	1.83%	0.00%	0.00%	2.40%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	1.08	0.52	0.00	0.00	0.69
9	SALES REVENUE (PRE RATES)		(131,900)	0	0	(2,198)	0	0	0	(2)
10	REVENUE PRES RATES $/KWH		($0.0000)	$0.0000	$0.0000	($0.0000)	$0.0000	$0.0000	$0.0000	($0.0000)
11	REVENUE REQUIRED - $/MO/CUST		($0.51)	$0.00	$0.00	($0.60)	$0.00	$0.00	$0.00	($0.17)
12	SALES REV REQUIRED $/KW		($0.01)	$0.00	$0.00	($0.00)	$0.00	$0.00	$0.00	($0.00)
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	0.00%	0.00%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(465,685)	0	0	(6,711)	(113)	0	0	(20)
18	SALES REVENUE REQ CLAIMED ROR		(455,491)	0	0	(6,537)	(110)	0	0	(20)
19	REVENUE DEFICIENCY SALES REV		(323,591)	0	0	(4,338)	(111)	(0)	(0)	(18)
20	PERCENT INCREASE REQUIRED		245.33%	0.00%	0.00%	197.34%	-57178.07%	0.00%	0.00%	928.96%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		($0.0000)	$0.0000	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000	($0.0000)
23	REVENUE DEFICIENCY $/KWH		($0.0000)	$0.0000	$0.0000	($0.0000)	($0.0000)	$0.0000	$0.0000	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	CUSTOMER OTHER									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		(6,111,355)	(1,221)	0	0	0	0	(4,280,918)	(675,855)
6	NET OPER INC (PRESENT RATES)		(213,642)	(21)	0	0	0	0	(134,839)	(24,404)
7	RATE OF RETURN (PRES RATES)		3.50%	1.70%	0.00%	0.00%	0.00%	0.00%	3.15%	3.61%
8	RELATIVE RATE OF RETURN		1.00	0.49	0.00	0.00	0.00	0.00	0.90	1.03
9	SALES REVENUE (PRE RATES)		(131,900)	2	0	0	0	0	(73,632)	(15,709)
10	REVENUE PRES RATES $/KWH		($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)	($0.0000)
11	REVENUE REQUIRED - $/MO/CUST		($0.51)	$0.04	$0.00	$0.00	$0.00	$0.00	($0.42)	($0.56)
12	SALES REV REQUIRED $/KW		($0.01)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(465,685)	(93)	0	0	0	0	(326,206)	(51,500)
18	SALES REVENUE REQ CLAIMED ROR		(455,491)	(91)	0	0	0	0	(319,322)	(50,496)
19	REVENUE DEFICIENCY SALES REV		(323,591)	(93)	0	0	0	0	(245,690)	(34,788)
20	PERCENT INCREASE REQUIRED		245.33%	-4398.46%	0.00%	0.00%	0.00%	0.00%	333.67%	221.46%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH		($0.0000)	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0002)	($0.0001)
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0001)	($0.0001)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	PRODUCTION ENERGY COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		454,589,286	80,187,013	9,460,207	69,734,730	700,133
6	NET OPER INC (PRESENT RATES)		13,766,556	2,601,418	452,353	3,362,349	50,178
7	RATE OF RETURN (PRES RATES)		3.03%	3.24%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	1.07	1.58	1.59	2.37
9	SALES REVENUE (PRE RATES)		126,209,856	30,816,969	3,349,494	23,419,387	283,946
10	REVENUE PRES RATES $/KWH		$0.0090	$0.0127	$0.0118	$0.0112	$0.0137
11	REVENUE REQUIRED - $/MO/CUST		$489.78	$150.05	$103.69	$1,980.50	$99.56
12	SALES REV REQUIRED $/KW		$5.67	$0.00	$0.00	$3.66	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,639,704	6,110,250	720,868	5,313,786	53,350
18	SALES REVENUE REQ CLAIMED ROR		153,008,239	35,321,849	3,694,232	25,924,776	288,019
19	REVENUE DEFICIENCY SALES REV		26,798,383	4,504,880	344,738	2,505,389	4,073
20	PERCENT INCREASE REQUIRED		21.23%	14.62%	10.29%	10.70%	1.43%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0109	$0.0146	$0.0130	$0.0124	$0.0139
23	REVENUE DEFICIENCY $/KWH		$0.0019	$0.0019	$0.0012	$0.0012	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	PRODUCTION ENERGY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		454,589,286	6,031,436	5,526,076	73,216,780	207,785,614	1,137,642	809,656	36,033,592
6	NET OPER INC (PRESENT RATES)		13,766,556	258,697	426,543	2,769,870	3,786,468	36,076	22,604	864,389
7	RATE OF RETURN (PRES RATES)		3.03%	4.29%	7.72%	3.78%	1.82%	3.17%	2.79%	2.40%
8	RELATIVE RATE OF RETURN		1.00	1.42	2.55	1.25	0.60	1.05	0.92	0.79
9	SALES REVENUE (PRE RATES)		126,209,856	1,846,967	2,323,673	18,324,184	44,998,883	499,832	346,521	7,966,757
10	REVENUE PRES RATES $/KWH		$0.0090	$0.0104	$0.0141	$0.0084	$0.0068	$0.0148	$0.0144	$0.0069
11	REVENUE REQUIRED - $/MO/CUST		$489.78	$2,049.91	$3,231.81	$5,021.70	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$5.67	$3.28	$3.50	$4.66	$4.21	$0.00	$0.00	$4.30
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,639,704	459,595	421,087	5,579,119	15,833,264	86,688	61,696	2,745,760
18	SALES REVENUE REQ CLAIMED ROR		153,008,239	2,104,894	2,316,669	21,930,891	60,465,388	564,812	396,709	10,382,190
19	REVENUE DEFICIENCY SALES REV		26,798,383	257,927	(7,005)	3,606,706	15,466,505	64,980	50,188	2,415,434
20	PERCENT INCREASE REQUIRED		21.23%	13.96%	-0.30%	19.68%	34.37%	13.00%	14.48%	30.32%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0109	$0.0118	$0.0141	$0.0100	$0.0091	$0.0168	$0.0165	$0.0090
23	REVENUE DEFICIENCY $/KWH		$0.0019	$0.0014	($0.0000)	$0.0016	$0.0023	$0.0019	$0.0021	$0.0021

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	PRODUCTION ENERGY COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		454,589,286	171,752,022	873,402	5,158,034	89,345	5,436,731	63,765,799	16,421,214
6	NET OPER INC (PRESENT RATES)		13,766,556	2,922,080	46,739	211,959	845	425,698	2,008,475	592,943
7	RATE OF RETURN (PRES RATES)		3.03%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN		1.00	0.56	1.77	1.36	0.31	2.59	1.04	1.19
9	SALES REVENUE (PRE RATES)		126,209,856	37,032,126	271,605	1,575,363	25,803	2,297,870	24,998,878	5,818,090
10	REVENUE PRES RATES $/KWH		$0.0090	$0.0067	$0.0103	$0.0104	$0.0095	$0.0142	$0.0130	$0.0119
11	REVENUE REQUIRED - $/MO/CUST		$489.78	$0.00	$20,892.66	$1,774.06	$6,450.75	$3,213.80	$140.94	$207.77
12	SALES REV REQUIRED $/KW		$5.67	$4.19	$3.01	$3.34	$2.76	$3.51	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,639,704	13,087,504	66,553	393,042	6,808	414,279	4,858,954	1,251,297
18	SALES REVENUE REQ CLAIMED ROR		153,008,239	50,083,198	297,044	1,807,850	33,459	2,283,209	28,658,519	6,663,330
19	REVENUE DEFICIENCY SALES REV		26,798,383	13,051,072	25,439	232,488	7,656	(14,661)	3,659,641	845,239
20	PERCENT INCREASE REQUIRED		21.23%	35.24%	9.37%	14.76%	29.67%	-0.64%	14.64%	14.53%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH		$0.0109	$0.0091	$0.0113	$0.0119	$0.0123	$0.0141	$0.0149	$0.0136
23	REVENUE DEFICIENCY $/KWH		$0.0019	$0.0024	$0.0010	$0.0015	$0.0028	($0.0001)	$0.0019	$0.0017

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE		72,895,201	40,897,333	3,639,032	22,741,924	196,120
6	NET OPER INC (PRESENT RATES)		2,939,870	1,319,784	174,005	1,096,531	14,056
7	RATE OF RETURN (PRES RATES)		4.03%	3.23%	4.78%	4.82%	7.17%
8	RELATIVE RATE OF RETURN		1.00	0.80	1.19	1.20	1.78
9	SALES REVENUE (PRE RATES)		9,852,827	5,148,229	521,893	3,273,348	34,124
10	REVENUE PRES RATES $/KWH		$0.0007	$0.0021	$0.0018	$0.0016	$0.0016
11	REVENUE REQUIRED - $/MO/CUST		$38.24	$25.07	$16.16	$276.82	$11.96
12	SALES REV REQUIRED $/KW		$0.44	$0.00	$0.00	$0.51	$0.00
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		5,554,614	3,116,377	277,294	1,732,935	14,944
18	SALES REVENUE REQ CLAIMED ROR		13,209,815	7,454,818	654,502	4,090,407	35,265
19	REVENUE DEFICIENCY SALES REV		3,356,988	2,306,589	132,610	817,059	1,141
20	PERCENT INCREASE REQUIRED		34.07%	44.80%	25.41%	24.96%	3.34%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0031	$0.0023	$0.0020	$0.0017
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0010	$0.0005	$0.0004	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE		72,895,201	1,386,149	3,258,560	0	0	453,508	322,576	0
6	NET OPER INC (PRESENT RATES)		2,939,870	56,961	255,147	(0)	0	14,381	9,006	(0)
7	RATE OF RETURN (PRES RATES)		4.03%	4.11%	7.83%	0.00%	0.00%	3.17%	2.79%	0.00%
8	RELATIVE RATE OF RETURN		1.00	1.02	1.94	0.00	0.00	0.79	0.69	0.00
9	SALES REVENUE (PRE RATES)		9,852,827	186,865	594,661	(0)	0	55,675	38,033	(0)
10	REVENUE PRES RATES $/KWH		$0.0007	$0.0010	$0.0036	$0.0000	$0.0000	$0.0017	$0.0016	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$38.24	$207.40	$827.07	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.44	$0.33	$0.90	$0.00	$0.00	$0.00	$0.00	$0.00
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	0.00%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		5,554,614	105,625	248,302	0	0	34,557	24,580	0
18	SALES REVENUE REQ CLAIMED ROR		13,209,815	249,342	585,874	0	0	81,578	58,029	0
19	REVENUE DEFICIENCY SALES REV		3,356,988	62,478	(8,787)	0	(0)	25,904	19,996	0
20	PERCENT INCREASE REQUIRED		34.07%	33.43%	-1.48%	0.00%	0.00%	46.53%	52.57%	0.00%
21	ANNUAL BOOKED KWH SALES		14,050,267,231	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0014	$0.0036	$0.0000	$0.0000	$0.0024	$0.0024	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0004	($0.0001)	$0.0000	$0.0000	$0.0008	$0.0008	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE	72,895,201	0	0	1,386,149	0	3,258,560	34,040,887	6,856,446
6	NET OPER INC (PRESENT RATES)	2,939,870	0	0	56,961	0	255,147	1,072,209	247,575
7	RATE OF RETURN (PRES RATES)	4.03%	0.00%	0.00%	4.11%	0.00%	7.83%	3.15%	3.61%
8	RELATIVE RATE OF RETURN	1.00	0.00	0.00	1.02	0.00	1.94	0.78	0.90
9	SALES REVENUE (PRE RATES)	9,852,827	0	0	186,865	0	594,661	4,249,977	898,252
10	REVENUE PRES RATES $/KWH	$0.0007	$0.0000	$0.0000	$0.0012	$0.0000	$0.0037	$0.0022	$0.0018
11	REVENUE REQUIRED - $/MO/CUST	$38.24	$0.00	$0.00	$210.43	$0.00	$831.69	$23.96	$32.08
12	SALES REV REQUIRED $/KW	$0.44	$0.00	$0.00	$0.40	$0.00	$0.91	$0.00	$0.00
13									
14	CLAIMED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR	5,554,614	0	0	105,625	0	248,302	2,593,916	522,461
18	SALES REVENUE REQ CLAIMED ROR	13,209,815	0	0	249,342	0	585,874	6,203,648	1,251,170
19	REVENUE DEFICIENCY SALES REV	3,356,988	(0)	0	62,478	0	(8,787)	1,953,672	352,918
20	PERCENT INCREASE REQUIRED	34.07%	0.00%	0.00%	33.43%	0.00%	-1.48%	45.97%	39.29%
21	ANNUAL BOOKED KWH SALES	14,050,267,231	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
22	SALES REV REQUIRED $/KWH	$0.0009	$0.0000	$0.0000	$0.0016	$0.0000	$0.0036	$0.0032	$0.0026
23	REVENUE DEFICIENCY $/KWH	$0.0002	$0.0000	$0.0000	$0.0004	$0.0000	($0.0001)	$0.0010	$0.0007

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	AVAILABLE COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE						
6	NET OPER INC (PRESENT RATES)						
7	RATE OF RETURN (PRES RATES)						
8	RELATIVE RATE OF RETURN						
9	SALES REVENUE (PRE RATES)						
10	REVENUE PRES RATES $/KWH						
11	REVENUE REQUIRED - $/MO/CUST						
12	SALES REV REQUIRED $/KW						
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN						
17	RETURN REQ FOR CLAIMED ROR						
18	SALES REVENUE REQ CLAIMED ROR						
19	REVENUE DEFICIENCY SALES REV						
20	PERCENT INCREASE REQUIRED						
21	ANNUAL BOOKED KWH SALES						
22	SALES REV REQUIRED $/KWH						
23	REVENUE DEFICIENCY $/KWH						

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	AVAILABLE COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE									
6	NET OPER INC (PRESENT RATES)									
7	RATE OF RETURN (PRES RATES)									
8	RELATIVE RATE OF RETURN									
9	SALES REVENUE (PRE RATES)									
10	REVENUE PRES RATES $/KWH									
11	REVENUE REQUIRED - $/MO/CUST									
12	SALES REV REQUIRED $/KW									
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN									
17	RETURN REQ FOR CLAIMED ROR									
18	SALES REVENUE REQ CLAIMED ROR									
19	REVENUE DEFICIENCY SALES REV									
20	PERCENT INCREASE REQUIRED									
21	ANNUAL BOOKED KWH SALES									
22	SALES REV REQUIRED $/KWH									
23	REVENUE DEFICIENCY $/KWH									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	AVAILABLE COMPONENT									
2										
3	PRESENT RATES									
4	----------									
5	RATE BASE									
6	NET OPER INC (PRESENT RATES)									
7	RATE OF RETURN (PRES RATES)									
8	RELATIVE RATE OF RETURN									
9	SALES REVENUE (PRE RATES)									
10	REVENUE PRES RATES $/KWH									
11	REVENUE REQUIRED - $/MO/CUST									
12	SALES REV REQUIRED $/KW									
13										
14	CLAIMED RATE OF RETURN									
15	----------									
16	CLAIMED RATE OF RETURN									
17	RETURN REQ FOR CLAIMED ROR									
18	SALES REVENUE REQ CLAIMED ROR									
19	REVENUE DEFICIENCY SALES REV									
20	PERCENT INCREASE REQUIRED									
21	ANNUAL BOOKED KWH SALES									
22	SALES REV REQUIRED $/KWH									
23	REVENUE DEFICIENCY $/KWH									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	AVAILABLE COMPONENT						
2							
3	PRESENT RATES						
4	----------						
5	RATE BASE						
6	NET OPER INC (PRESENT RATES)						
7	RATE OF RETURN (PRES RATES)						
8	RELATIVE RATE OF RETURN						
9	SALES REVENUE (PRE RATES)						
10	REVENUE PRES RATES $/KWH						
11	REVENUE REQUIRED - $/MO/CUST						
12	SALES REV REQUIRED $/KW						
13							
14	CLAIMED RATE OF RETURN						
15	----------						
16	CLAIMED RATE OF RETURN						
17	RETURN REQ FOR CLAIMED ROR						
18	SALES REVENUE REQ CLAIMED ROR						
19	REVENUE DEFICIENCY SALES REV						
20	PERCENT INCREASE REQUIRED						
21	ANNUAL BOOKED KWH SALES						
22	SALES REV REQUIRED $/KWH						
23	REVENUE DEFICIENCY $/KWH						

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	AVAILABLE COMPONENT									
2										
3	PRESENT RATES									
4	---									
5	RATE BASE									
6	NET OPER INC (PRESENT RATES)									
7	RATE OF RETURN (PRES RATES)									
8	RELATIVE RATE OF RETURN									
9	SALES REVENUE (PRE RATES)									
10	REVENUE PRES RATES $/KWH									
11	REVENUE REQUIRED - $/MO/CUST									
12	SALES REV REQUIRED $/KW									
13										
14	CLAIMED RATE OF RETURN									
15	---									
16	CLAIMED RATE OF RETURN									
17	RETURN REQ FOR CLAIMED ROR									
18	SALES REVENUE REQ CLAIMED ROR									
19	REVENUE DEFICIENCY SALES REV									
20	PERCENT INCREASE REQUIRED									
21	ANNUAL BOOKED KWH SALES									
22	SALES REV REQUIRED $/KWH									
23	REVENUE DEFICIENCY $/KWH									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	AVAILABLE COMPONENT									
2										
3	PRESENT RATES									
4	---									
5	RATE BASE									
6	NET OPER INC (PRESENT RATES)									
7	RATE OF RETURN (PRES RATES)									
8	RELATIVE RATE OF RETURN									
9	SALES REVENUE (PRE RATES)									
10	REVENUE PRES RATES $/KWH									
11	REVENUE REQUIRED - $/MO/CUST									
12	SALES REV REQUIRED $/KW									
13										
14	CLAIMED RATE OF RETURN									
15	---									
16	CLAIMED RATE OF RETURN									
17	RETURN REQ FOR CLAIMED ROR									
18	SALES REVENUE REQ CLAIMED ROR									
19	REVENUE DEFICIENCY SALES REV									
20	PERCENT INCREASE REQUIRED									
21	ANNUAL BOOKED KWH SALES									
22	SALES REV REQUIRED $/KWH									
23	REVENUE DEFICIENCY $/KWH									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a) (b)	(c)	(d)	(e)	(f)	(g)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**					
2						
3	**RATE OF RETURN**	3.37%	3.23%	4.78%	4.82%	7.17%
4						
5	**REVENUES REQUIRED**					
6	**DEMAND COMPONENTS**	381,776,616	139,989,026	12,938,035	82,573,538	716,235
7	**PRODUCTION COSTS**					
8	PRODUCTION DEMAND COMPONENT	157,939,335	53,302,676	4,685,507	30,183,206	240,740
9	PURCHASED CAPACITY COMPONENT	37,433,741	12,637,616	1,035,360	6,657,948	48,166
10	TRANSMISSION INTERCONNECT COMPONENT	1,081,596	364,918	34,033	219,536	1,879
11	**TRANSMISSION COSTS**					
12	TRANSMISSION SYSTEM COMPONENT	98,084,387	34,736,804	3,282,640	20,896,710	178,978
13	TRANSMISSION RADIAL LINES COMPONENT	5,098,090	1,831,155	248,358	1,724,997	15,561
14	**DISTRIBUTION COSTS**					
15	DISTRIBUTION SUBSTATIONS COMPONENT	19,143,134	8,209,412	824,699	5,171,526	53,386
16	DISTRIBUTION PRIMARY COMPONENTS	47,489,318	20,731,571	2,012,037	12,607,204	125,161
17	DISTRIBUTION SECONDARY COMPONENTS	5,654,188	3,026,645	293,509	1,839,063	18,241
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	9,852,827	5,148,229	521,893	3,273,348	34,124
19	**CUSTOMER COMPONENTS**	45,812,280	26,878,434	4,871,887	3,494,552	489,562
20	**CUSTOMER DISTRIBUTION COSTS**					
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,381,354	2,925,447	540,452	769,664	64,961
22	METERING COMPONENT	12,151,386	6,666,746	1,564,823	1,587,879	171,940
23	STREET AND AREA LIGHTING COMPONENT	5,586,815	0	0	0	0
24	**CUSTOMER COSTS**					
25	METER READING COMPONENT	7,628,375	6,072,170	959,588	351,508	87,731
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,196,250	11,303,411	1,836,461	796,424	164,929
27	CUSTOMER OTHER	(131,900)	(89,340)	(29,438)	(10,923)	0
28	**ENERGY COMPONENTS**	126,209,856	30,816,969	3,349,494	23,419,387	283,946
29	PRODUCTION ENERGY COMPONENT	126,209,856	30,816,969	3,349,494	23,419,387	283,946
30	**TOTAL COMPANY**	553,798,751	197,684,429	21,159,415	109,487,476	1,489,743
31						
32						
33						
34						
35	Annual kWh Sales @ Meter	13,999,063,007	2,366,636,355	284,851,242	2,088,748,118	20,713,678
36	Annual kW - Billed	22,248,694	0	0	6,395,497	0
37	Number of Customers	257,687	205,377	32,302	11,825	2,852
38						
39	Use per Month per Customer (kWh/Cust/12)	4,527	960	735	14,720	605
40	NCP per Customer (NCP/Cust)	7.52	4.30	2.43	41.49	1.48
41						
42						
43						
44						
45						
46						

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a) (b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**	3.37%	4.30%	7.70%	3.78%	1.82%	3.17%	2.79%	2.40%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**	381,776,616	5,320,103	7,936,630	46,975,183	83,832,356	884,038	611,472	15,095,962
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	157,939,335	1,958,714	1,933,715	18,472,973	46,716,539	262,131	183,134	8,300,002
9	PURCHASED CAPACITY COMPONENT	37,433,741	441,923	378,806	4,268,521	11,858,760	62,315	44,327	2,047,542
10	TRANSMISSION INTERCONNECT COMPONENT	1,081,596	13,991	15,301	129,349	299,569	1,790	1,230	54,761
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	98,084,387	1,274,202	1,469,461	11,242,764	24,747,054	152,358	103,414	4,617,601
13	TRANSMISSION RADIAL LINES COMPONENT	5,098,090	82,309	111,378	867,963	210,434	3,535	2,400	76,056
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	19,143,134	362,443	937,446	3,434,570	(0)	88,815	60,837	0
16	DISTRIBUTION PRIMARY COMPONENTS	47,489,318	892,670	2,181,604	8,559,045	0	224,625	155,403	0
17	DISTRIBUTION SECONDARY COMPONENTS	5,654,188	106,985	314,258	(0)	0	32,795	22,693	0
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	9,852,827	186,865	594,661	(0)	0	55,675	38,033	(0)
19	**CUSTOMER COMPONENTS**	45,812,280	268,561	298,109	1,847,918	2,076,442	2,567,691	3,019,124	375,290
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,381,354	38,621	42,208	0	0	0	0	0
22	METERING COMPONENT	12,151,386	153,988	179,561	1,133,011	693,438	0	0	133,874
23	STREET AND AREA LIGHTING COMPONENT	5,586,815	0	0	0	0	2,567,691	3,019,124	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	7,628,375	26,508	22,316	106,806	1,749	0	0	315
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,196,250	49,444	54,025	610,300	1,381,254	0	0	241,103
27	CUSTOMER OTHER	(131,900)	0	0	(2,198)	0	0	0	(2)
28	**ENERGY COMPONENTS**	126,209,856	1,846,967	2,323,673	18,324,184	44,998,883	499,832	346,521	7,966,757
29	PRODUCTION ENERGY COMPONENT	126,209,856	1,846,967	2,323,673	18,324,184	44,998,883	499,832	346,521	7,966,757
30	**TOTAL COMPANY**	553,798,751	7,435,631	10,558,413	67,147,285	130,907,681	3,951,561	3,977,117	23,438,009
31									
32									
33									
34									
35	Annual kWh Sales @ Meter	13,999,063,007	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
36	Annual kW - Billed	22,248,694	562,576	663,179	3,931,022	10,696,419	0	0	1,854,152
37	Number of Customers	257,687	901	719	3,649	62	0	0	11
38									
39	Use per Month per Customer (kWh/Cust/12)	4,527	16,490	19,043	49,921	9,001,192	#DIV/0!	#DIV/0!	8,697,720
40	NCP per Customer (NCP/Cust)	7.52	39.85	99.55	97.82	0.00	#DIV/0!	#DIV/0!	0.00
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**	3.37%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**	381,776,616	68,736,394	875,982	4,444,121	86,157	7,850,473	116,537,918	23,451,108
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	157,939,335	38,416,537	332,693	1,626,022	25,928	1,907,787	44,483,727	8,818,949
9	PURCHASED CAPACITY COMPONENT	37,433,741	9,811,217	71,727	370,197	6,885	371,921	10,583,920	2,053,696
10	TRANSMISSION INTERCONNECT COMPONENT	1,081,596	244,809	2,463	11,529	158	15,142	303,579	61,339
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	98,084,387	20,129,453	233,203	1,040,999	12,827	1,456,634	28,926,481	5,810,323
13	TRANSMISSION RADIAL LINES COMPONENT	5,098,090	134,378	10,291	72,018	6,394	104,984	1,547,805	283,350
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	19,143,134	0	66,089	296,354	9,150	928,296	6,780,621	1,428,791
16	DISTRIBUTION PRIMARY COMPONENTS	47,489,318	0	159,516	733,154	24,814	2,156,790	17,156,924	3,574,647
17	DISTRIBUTION SECONDARY COMPONENTS	5,654,188	0	0	106,985	0	314,258	2,504,885	521,760
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	9,852,827	0	0	186,865	0	594,661	4,249,977	898,252
19	**CUSTOMER COMPONENTS**	45,812,280	1,701,152	44,715	223,846	15,993	282,116	23,155,189	3,723,245
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,381,354	0	0	38,621	0	42,208	2,509,374	416,073
22	METERING COMPONENT	12,151,386	559,564	43,595	110,393	15,494	164,067	5,730,732	936,014
23	STREET AND AREA LIGHTING COMPONENT	5,586,815	0	0	0	0	0	0	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	7,628,375	1,434	389	26,118	112	22,203	5,238,438	833,732
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,196,250	1,140,152	731	48,713	387	53,638	9,750,276	1,553,135
27	CUSTOMER OTHER	(131,900)	2	0	0	0	0	(73,632)	(15,709)
28	**ENERGY COMPONENTS**	126,209,856	37,032,126	271,605	1,575,363	25,803	2,297,870	24,998,878	5,818,090
29	PRODUCTION ENERGY COMPONENT	126,209,856	37,032,126	271,605	1,575,363	25,803	2,297,870	24,998,878	5,818,090
30	**TOTAL COMPANY**	553,798,751	107,469,672	1,192,302	6,243,329	127,953	10,430,460	164,691,986	32,992,443
31									
32									
33									
34									
35	Annual kWh Sales @ Meter	13,999,063,007	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
36	Annual kW - Billed	22,248,694	8,842,267	90,307	472,269	9,332	653,847	0	0
37	Number of Customers	257,687	51	13	888	4	715	177,374	28,003
38									
39	Use per Month per Customer (kWh/Cust/12)	4,527	9,067,185	168,841	14,260	56,723	18,832	906	1,454
40	NCP per Customer (NCP/Cust)	7.52	0.00	461.71	33.67	321.87	98.31	4.14	5.28
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a) (b)	(c)	(d)	(e)	(f)	(g)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**					
2						
3	**RATE OF RETURN**	3.37%	3.23%	4.78%	4.82%	7.17%
4						
5	**$/KWH**					
6	**DEMAND COMPONENTS**	0.0272	0.0579	0.0454	0.0395	0.0346
7	**PRODUCTION COSTS**					
8	PRODUCTION DEMAND COMPONENT	0.0112	0.0220	0.0164	0.0145	0.0116
9	PURCHASED CAPACITY COMPONENT	0.0027	0.0052	0.0036	0.0032	0.0023
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0002	0.0001	0.0001	0.0001
11	**TRANSMISSION COSTS**					
12	TRANSMISSION SYSTEM COMPONENT	0.0070	0.0144	0.0115	0.0100	0.0086
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0008	0.0009	0.0008	0.0008
14	**DISTRIBUTION COSTS**					
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0014	0.0034	0.0029	0.0025	0.0026
16	DISTRIBUTION PRIMARY COMPONENTS	0.0034	0.0086	0.0071	0.0060	0.0060
17	DISTRIBUTION SECONDARY COMPONENTS	0.0004	0.0013	0.0010	0.0009	0.0009
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0007	0.0021	0.0018	0.0016	0.0016
19	**CUSTOMER COMPONENTS**	0.0033	0.0111	0.0171	0.0017	0.0236
20	**CUSTOMER DISTRIBUTION COSTS**					
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0003	0.0012	0.0019	0.0004	0.0031
22	METERING COMPONENT	0.0009	0.0028	0.0055	0.0008	0.0083
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**					
25	METER READING COMPONENT	0.0005	0.0025	0.0034	0.0002	0.0042
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0012	0.0047	0.0064	0.0004	0.0080
27	CUSTOMER OTHER	(0.0000)	(0.0000)	(0.0001)	(0.0000)	0.0000
28	**ENERGY COMPONENTS**	0.0090	0.0127	0.0118	0.0112	0.0137
29	PRODUCTION ENERGY COMPONENT	0.0090	0.0127	0.0118	0.0112	0.0137
30	**TOTAL COMPANY**	0.0394	0.0818	0.0743	0.0524	0.0719
31						
32						
33						
34	**$/MONTH/CUSTOMER**					
35	**CUSTOMER COMPONENTS**	$14.82	$10.91	$12.57	$24.63	$14.30
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.42	$1.19	$1.39	$5.42	$1.90
37	METERING COMPONENT	$3.93	$2.71	$4.04	$11.19	$5.02
38	STREET AND AREA LIGHTING COMPONENT	$1.81	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.47	$2.46	$2.48	$2.48	$2.56
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.24	$4.59	$4.74	$5.61	$4.82
41	CUSTOMER OTHER	($0.04)	($0.04)	($0.08)	($0.08)	$0.00
42						
43						
44						
45						
46						

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a) (b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**								
2									
3	**RATE OF RETURN**	3.37%	4.30%	7.70%	3.78%	1.82%	3.17%	2.79%	2.40%
4									
5	**$/KWH**								
6	**DEMAND COMPONENTS**	0.0272	0.0298	0.0483	0.0215	0.0126	0.0262	0.0255	0.0131
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	0.0112	0.0110	0.0118	0.0085	0.0070	0.0078	0.0076	0.0072
9	PURCHASED CAPACITY COMPONENT	0.0027	0.0025	0.0023	0.0020	0.0018	0.0018	0.0018	0.0018
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0000	0.0001	0.0001	0.0000
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	0.0070	0.0071	0.0089	0.0051	0.0037	0.0045	0.0043	0.0040
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0005	0.0007	0.0004	0.0000	0.0001	0.0001	0.0001
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0014	0.0020	0.0057	0.0016	0.0000	0.0026	0.0025	0.0000
16	DISTRIBUTION PRIMARY COMPONENTS	0.0034	0.0050	0.0133	0.0039	0.0000	0.0067	0.0065	0.0000
17	DISTRIBUTION SECONDARY COMPONENTS	0.0004	0.0006	0.0019	0.0000	0.0000	0.0010	0.0009	0.0000
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0007	0.0010	0.0036	0.0000	0.0000	0.0017	0.0016	0.0000
19	**CUSTOMER COMPONENTS**	0.0033	0.0015	0.0018	0.0008	0.0003	0.0762	0.1259	0.0003
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0003	0.0002	0.0003	0.0000	0.0000	0.0000	0.0000	0.0000
22	METERING COMPONENT	0.0009	0.0009	0.0011	0.0005	0.0001	0.0000	0.0000	0.0001
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000	0.0762	0.1259	0.0000
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	0.0005	0.0001	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0012	0.0003	0.0003	0.0003	0.0002	0.0000	0.0000	0.0002
27	CUSTOMER OTHER	(0.0000)	0.0000	0.0000	(0.0000)	0.0000	0.0000	0.0000	(0.0000)
28	**ENERGY COMPONENTS**	0.0090	0.0104	0.0141	0.0084	0.0068	0.0148	0.0144	0.0069
29	PRODUCTION ENERGY COMPONENT	0.0090	0.0104	0.0141	0.0084	0.0068	0.0148	0.0144	0.0069
30	**TOTAL COMPANY**	0.0394	0.0417	0.0643	0.0307	0.0197	0.1172	0.1658	0.0204
31									
32									
33									
34	**$/MONTH/CUSTOMER**								
35	**CUSTOMER COMPONENTS**	$14.82	$24.84	$34.55	$42.20	$2,809.80	#DIV/0!	#DIV/0!	$2,843.10
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.42	$3.57	$4.89	$0.00	$0.00	#DIV/0!	#DIV/0!	$0.00
37	METERING COMPONENT	$3.93	$14.24	$20.81	$25.87	$938.35	#DIV/0!	#DIV/0!	$1,014.20
38	STREET AND AREA LIGHTING COMPONENT	$1.81	$0.00	$0.00	$0.00	$0.00	#DIV/0!	#DIV/0!	$0.00
39	METER READING COMPONENT	$2.47	$2.45	$2.59	$2.44	$2.37	#DIV/0!	#DIV/0!	$2.39
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.24	$4.57	$6.26	$13.94	$1,869.09	#DIV/0!	#DIV/0!	$1,826.54
41	CUSTOMER OTHER	($0.04)	$0.00	$0.00	($0.05)	$0.00	#DIV/0!	#DIV/0!	($0.01)
42									
43									
44									
45									
46									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**								
2									
3	**RATE OF RETURN**	3.37%	1.70%	5.35%	4.11%	0.95%	7.83%	3.15%	3.61%
4									
5	**$/KWH**								
6	**DEMAND COMPONENTS**	0.0272	0.0125	0.0333	0.0292	0.0316	0.0486	0.0604	0.0480
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	0.0112	0.0070	0.0126	0.0107	0.0095	0.0118	0.0231	0.0180
9	PURCHASED CAPACITY COMPONENT	0.0027	0.0018	0.0027	0.0024	0.0025	0.0023	0.0055	0.0042
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0000	0.0001	0.0001	0.0001	0.0001	0.0002	0.0001
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	0.0070	0.0037	0.0089	0.0069	0.0047	0.0090	0.0150	0.0119
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0000	0.0004	0.0005	0.0023	0.0006	0.0008	0.0006
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0014	0.0000	0.0025	0.0020	0.0034	0.0057	0.0035	0.0029
16	DISTRIBUTION PRIMARY COMPONENTS	0.0034	0.0000	0.0061	0.0048	0.0091	0.0133	0.0089	0.0073
17	DISTRIBUTION SECONDARY COMPONENTS	0.0004	0.0000	0.0000	0.0007	0.0000	0.0019	0.0013	0.0011
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0007	0.0000	0.0000	0.0012	0.0000	0.0037	0.0022	0.0018
19	**CUSTOMER COMPONENTS**	0.0033	0.0003	0.0017	0.0015	0.0059	0.0017	0.0120	0.0076
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0003	0.0000	0.0000	0.0003	0.0000	0.0003	0.0013	0.0009
22	METERING COMPONENT	0.0009	0.0001	0.0017	0.0007	0.0057	0.0010	0.0030	0.0019
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	0.0005	0.0000	0.0000	0.0002	0.0000	0.0001	0.0027	0.0017
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0012	0.0002	0.0000	0.0003	0.0001	0.0003	0.0051	0.0032
27	CUSTOMER OTHER	(0.0000)	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0000)	(0.0000)
28	**ENERGY COMPONENTS**	0.0090	0.0067	0.0103	0.0104	0.0095	0.0142	0.0130	0.0119
29	PRODUCTION ENERGY COMPONENT	0.0090	0.0067	0.0103	0.0104	0.0095	0.0142	0.0130	0.0119
30	**TOTAL COMPANY**	0.0394	0.0195	0.0453	0.0411	0.0470	0.0646	0.0854	0.0675
31									
32									
33									
34	**$/MONTH/CUSTOMER**								
35	**CUSTOMER COMPONENTS**	$14.82	$2,802.56	$286.64	$21.01	$333.19	$32.88	$10.88	$11.08
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.42	$0.00	$0.00	$3.62	$0.00	$4.92	$1.18	$1.24
37	METERING COMPONENT	$3.93	$921.85	$279.45	$10.36	$322.79	$19.12	$2.69	$2.79
38	STREET AND AREA LIGHTING COMPONENT	$1.81	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.47	$2.36	$2.50	$2.45	$2.33	$2.59	$2.46	$2.48
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.24	$1,878.34	$4.69	$4.57	$8.06	$6.25	$4.58	$4.62
41	CUSTOMER OTHER	($0.04)	$0.00	$0.00	$0.00	$0.00	$0.00	($0.03)	($0.05)
42									
43									
44									
45									
46									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a) (b)	(c)	(d)	(e)	(f)	(g)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**					
2						
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%
4						
5	**REVENUES REQUIRED**					
6	**DEMAND COMPONENTS**	490,119,785	182,962,610	15,294,885	97,324,629	734,296
7	**PRODUCTION COSTS**					
8	PRODUCTION DEMAND COMPONENT	190,210,741	64,085,812	5,266,968	33,869,493	245,059
9	PURCHASED CAPACITY COMPONENT	37,415,044	12,631,319	1,035,024	6,655,821	48,164
10	TRANSMISSION INTERCONNECT COMPONENT	1,501,067	505,081	41,591	267,450	1,935
11	**TRANSMISSION COSTS**					
12	TRANSMISSION SYSTEM COMPONENT	149,054,949	52,725,081	4,225,291	26,788,836	185,590
13	TRANSMISSION RADIAL LINES COMPONENT	7,173,744	2,789,641	320,165	2,208,005	16,152
14	**DISTRIBUTION COSTS**					
15	DISTRIBUTION SUBSTATIONS COMPONENT	25,382,335	11,647,956	1,022,386	6,389,556	55,087
16	DISTRIBUTION PRIMARY COMPONENTS	59,161,834	27,164,504	2,381,879	14,885,943	128,343
17	DISTRIBUTION SECONDARY COMPONENTS	7,010,256	3,958,399	347,078	2,169,118	18,702
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	13,209,815	7,454,818	654,502	4,090,407	35,265
19	**CUSTOMER COMPONENTS**	51,955,367	29,972,236	5,237,607	3,851,849	495,655
20	**CUSTOMER DISTRIBUTION COSTS**					
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	5,838,078	4,076,231	662,614	940,633	66,932
22	METERING COMPONENT	14,217,844	7,657,545	1,709,699	1,732,623	174,299
23	STREET AND AREA LIGHTING COMPONENT	6,920,696	0	0	0	0
24	**CUSTOMER COSTS**					
25	METER READING COMPONENT	8,092,209	6,472,546	1,000,147	366,146	88,303
26	CUST ACCT, SALES, & SERVICE COMPONENT	17,342,030	12,135,732	1,922,996	833,625	166,122
27	CUSTOMER OTHER	(455,491)	(369,818)	(57,848)	(21,177)	0
28	**ENERGY COMPONENTS**	153,008,239	35,321,849	3,694,232	25,924,776	288,019
29	PRODUCTION ENERGY COMPONENT	153,008,239	35,321,849	3,694,232	25,924,776	288,019
30	**TOTAL COMPANY**	695,083,391	248,256,695	24,226,724	127,101,255	1,517,970
31						
32						
33						
34						
35	Annual kWh Sales @ Meter	13,999,063,007	2,366,636,355	284,851,242	2,088,748,118	20,713,678
36	Annual kW - Billed	22,248,694	0	0	6,395,497	0
37	Number of Customers	257,687	205,377	32,302	11,825	2,852
38						
39						
40						
41						
42						
43						
44						
45						
46						

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a) (b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**	490,119,785	6,480,034	7,898,485	58,967,957	118,453,629	1,170,590	832,669	20,502,824
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	190,210,741	2,248,020	1,927,341	21,712,655	60,312,945	316,977	225,471	10,414,105
9	PURCHASED CAPACITY COMPONENT	37,415,044	441,756	378,809	4,266,651	11,850,914	62,283	44,303	2,046,323
10	TRANSMISSION INTERCONNECT COMPONENT	1,501,067	17,752	15,218	171,459	476,298	2,503	1,781	82,240
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	149,054,949	1,721,467	1,459,937	16,095,915	45,451,930	234,263	166,639	7,829,155
13	TRANSMISSION RADIAL LINES COMPONENT	7,173,744	112,292	117,268	1,239,389	361,543	5,428	3,860	131,002
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	25,382,335	467,663	931,971	4,649,640	0	127,431	90,645	0
16	DISTRIBUTION PRIMARY COMPONENTS	59,161,834	1,089,520	2,171,360	10,832,248	0	296,868	211,170	0
17	DISTRIBUTION SECONDARY COMPONENTS	7,010,256	132,223	310,708	0	0	43,258	30,771	0
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	13,209,815	249,342	585,874	0	0	81,578	58,029	0
19	**CUSTOMER COMPONENTS**	51,955,367	300,345	300,186	2,036,850	2,839,942	3,204,871	3,715,825	496,713
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	5,838,078	50,028	41,640	0	0	0	0	0
22	METERING COMPONENT	14,217,844	170,078	182,393	1,279,554	1,311,654	0	0	232,698
23	STREET AND AREA LIGHTING COMPONENT	6,920,696	0	0	0	0	3,204,871	3,715,825	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	8,092,209	27,900	22,261	112,999	1,907	0	0	341
26	CUST ACCT, SALES, & SERVICE COMPONENT	17,342,030	52,340	53,892	650,833	1,526,491	0	0	263,694
27	CUSTOMER OTHER	(455,491)	0	0	(6,537)	(110)	0	0	(20)
28	**ENERGY COMPONENTS**	153,008,239	2,104,894	2,316,669	21,930,891	60,465,388	564,812	396,709	10,382,190
29	PRODUCTION ENERGY COMPONENT	153,008,239	2,104,894	2,316,669	21,930,891	60,465,388	564,812	396,709	10,382,190
30	**TOTAL COMPANY**	695,083,391	8,885,274	10,515,340	82,935,698	181,758,959	4,940,273	4,945,203	31,381,728
31									
32									
33									
34									
35	Annual kWh Sales @ Meter	13,999,063,007	178,290,071	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090
36	Annual kW - Billed	22,248,694	562,576	663,179	3,931,022	10,696,419	0	0	1,854,152
37	Number of Customers	257,687	901	719	3,649	62	0	0	11
38									
39									
40									
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**	490,119,785	97,950,804	995,912	5,484,122	139,026	7,759,459	153,143,734	29,818,876
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	190,210,741	49,898,840	364,890	1,883,130	35,016	1,892,324	53,669,882	10,415,930
9	PURCHASED CAPACITY COMPONENT	37,415,044	9,804,591	71,708	370,048	6,880	371,930	10,578,556	2,052,763
10	TRANSMISSION INTERCONNECT COMPONENT	1,501,067	394,058	2,881	14,870	277	14,941	422,984	82,097
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	149,054,949	37,622,774	283,814	1,437,653	26,969	1,432,968	44,295,071	8,430,010
13	TRANSMISSION RADIAL LINES COMPONENT	7,173,744	230,541	12,331	99,961	14,034	103,235	2,380,870	408,771
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	25,382,335	0	78,171	389,492	16,774	915,196	9,693,053	1,954,902
16	DISTRIBUTION PRIMARY COMPONENTS	59,161,834	0	182,118	907,402	39,077	2,132,283	22,605,592	4,558,913
17	DISTRIBUTION SECONDARY COMPONENTS	7,010,256	0	0	132,223	0	310,708	3,294,077	664,322
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	13,209,815	0	0	249,342	0	585,874	6,203,648	1,251,170
19	**CUSTOMER COMPONENTS**	51,955,367	2,343,229	47,923	252,423	19,906	280,280	25,862,561	4,109,675
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	5,838,078	0	0	50,028	0	41,640	3,516,584	559,647
22	METERING COMPONENT	14,217,844	1,078,956	46,762	123,316	19,349	163,044	6,596,782	1,060,764
23	STREET AND AREA LIGHTING COMPONENT	6,920,696	0	0	0	0	0	0	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	8,092,209	1,567	403	27,497	124	22,137	5,589,156	883,390
26	CUST ACCT, SALES, & SERVICE COMPONENT	17,342,030	1,262,798	758	51,581	434	53,459	10,479,361	1,656,371
27	CUSTOMER OTHER	(455,491)	(91)	0	0	0	0	(319,322)	(50,496)
28	**ENERGY COMPONENTS**	153,008,239	50,083,198	297,044	1,807,850	33,459	2,283,209	28,658,519	6,663,330
29	PRODUCTION ENERGY COMPONENT	153,008,239	50,083,198	297,044	1,807,850	33,459	2,283,209	28,658,519	6,663,330
30	**TOTAL COMPANY**	695,083,391	150,377,231	1,340,879	7,544,395	192,392	10,322,948	207,664,814	40,591,881
31									
32									
33									
34									
35	Annual kWh Sales @ Meter	13,999,063,007	5,503,781,465	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
36	Annual kW - Billed	22,248,694	8,842,267	90,307	472,269	9,332	653,847	0	0
37	Number of Customers	257,687	51	13	888	4	715	177,374	28,003
38									
39									
40									
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a) (b)	(c)	(d)	(e)	(f)	(g)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS**					
2						
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%
4						
5	**$/KWH**					
6	**DEMAND COMPONENTS**	$0.0349	$0.0757	$0.0537	$0.0466	$0.0354
7	**PRODUCTION COSTS**					
8	PRODUCTION DEMAND COMPONENT	$0.0135	$0.0265	$0.0185	$0.0162	$0.0118
9	PURCHASED CAPACITY COMPONENT	$0.0027	$0.0052	$0.0036	$0.0032	$0.0023
10	TRANSMISSION INTERCONNECT COMPONENT	$0.0001	$0.0002	$0.0001	$0.0001	$0.0001
11	**TRANSMISSION COSTS**					
12	TRANSMISSION SYSTEM COMPONENT	$0.0106	$0.0218	$0.0148	$0.0128	$0.0090
13	TRANSMISSION RADIAL LINES COMPONENT	$0.0005	$0.0012	$0.0011	$0.0011	$0.0008
14	**DISTRIBUTION COSTS**					
15	DISTRIBUTION SUBSTATIONS COMPONENT	$0.0018	$0.0048	$0.0036	$0.0031	$0.0027
16	DISTRIBUTION PRIMARY COMPONENTS	$0.0042	$0.0112	$0.0084	$0.0071	$0.0062
17	DISTRIBUTION SECONDARY COMPONENTS	$0.0005	$0.0016	$0.0012	$0.0010	$0.0009
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	$0.0009	$0.0146	$0.0130	$0.0124	$0.0139
19	**CUSTOMER COMPONENTS**	$0.0037	$0.0124	$0.0184	$0.0018	$0.0239
20	**CUSTOMER DISTRIBUTION COSTS**					
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	$0.0004	$0.0017	$0.0023	$0.0005	$0.0032
22	METERING COMPONENT	$0.0010	$0.0032	$0.0060	$0.0008	$0.0084
23	STREET AND AREA LIGHTING COMPONENT	$0.0005	$0.0000	$0.0000	$0.0000	$0.0000
24	**CUSTOMER COSTS**					
25	METER READING COMPONENT	$0.0006	$0.0027	$0.0035	$0.0002	$0.0043
26	CUST ACCT, SALES, & SERVICE COMPONENT	$0.0012	$0.0050	$0.0068	$0.0004	$0.0080
27	CUSTOMER OTHER	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
28	**ENERGY COMPONENTS**	$0.0109	$0.0146	$0.0130	$0.0124	$0.0139
29	PRODUCTION ENERGY COMPONENT	$0.0109	$0.0146	$0.0130	$0.0124	$0.0139
30	**TOTAL COMPANY**	$0.0495	$0.1027	$0.0851	$0.0609	$0.0733
31						
32						
33						
34	**$/MONTH/CUSTOMER**					
35	**CUSTOMER COMPONENTS**	$16.80	$12.16	$13.51	$27.14	$14.48
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.89	$1.65	$1.71	$6.63	$1.96
37	METERING COMPONENT	$4.60	$3.11	$4.41	$12.21	$5.09
38	STREET AND AREA LIGHTING COMPONENT	$2.24	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.62	$2.63	$2.58	$2.58	$2.58
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.61	$4.92	$4.96	$5.87	$4.85
41	CUSTOMER OTHER	($0.15)	($0.15)	($0.15)	($0.15)	$0.00
42						
43						
44						
45						
46						

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV
	(a) (b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(s)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS**								
2									
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4									
5	**$/KWH**								
6	**DEMAND COMPONENTS**	$0.0349	$0.0363	$0.0481	$0.0270	$0.0178	$0.0347	$0.0347	$0.0179
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	$0.0135	$0.0126	$0.0117	$0.0099	$0.0091	$0.0094	$0.0094	$0.0091
9	PURCHASED CAPACITY COMPONENT	$0.0027	$0.0025	$0.0023	$0.0020	$0.0018	$0.0018	$0.0018	$0.0018
10	TRANSMISSION INTERCONNECT COMPONENT	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	$0.0106	$0.0097	$0.0089	$0.0074	$0.0068	$0.0069	$0.0069	$0.0068
13	TRANSMISSION RADIAL LINES COMPONENT	$0.0005	$0.0006	$0.0007	$0.0006	$0.0001	$0.0002	$0.0002	$0.0001
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	$0.0018	$0.0026	$0.0057	$0.0021	$0.0000	$0.0038	$0.0038	$0.0000
16	DISTRIBUTION PRIMARY COMPONENTS	$0.0042	$0.0061	$0.0132	$0.0050	$0.0000	$0.0088	$0.0088	$0.0000
17	DISTRIBUTION SECONDARY COMPONENTS	$0.0005	$0.0007	$0.0019	$0.0000	$0.0000	$0.0013	$0.0013	$0.0000
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	$0.0009	$0.0118	$0.0141	$0.0100	$0.0091	$0.0168	$0.0165	$0.0090
19	**CUSTOMER COMPONENTS**	$0.0037	$0.0017	$0.0018	$0.0009	$0.0004	$0.0951	$0.1549	$0.0004
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	$0.0004	$0.0003	$0.0003	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
22	METERING COMPONENT	$0.0010	$0.0010	$0.0011	$0.0006	$0.0002	$0.0000	$0.0000	$0.0002
23	STREET AND AREA LIGHTING COMPONENT	$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0951	$0.1549	$0.0000
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	$0.0006	$0.0002	$0.0001	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000
26	CUST ACCT, SALES, & SERVICE COMPONENT	$0.0012	$0.0003	$0.0003	$0.0003	$0.0002	$0.0000	$0.0000	$0.0002
27	CUSTOMER OTHER	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0951	$0.1549	$0.0000
28	**ENERGY COMPONENTS**	$0.0109	$0.0118	$0.0141	$0.0100	$0.0091	$0.0168	$0.0165	$0.0090
29	PRODUCTION ENERGY COMPONENT	$0.0109	$0.0118	$0.0141	$0.0100	$0.0091	$0.0168	$0.0165	$0.0090
30	**TOTAL COMPANY**	$0.0495	$0.0498	$0.0640	$0.0379	$0.0273	$0.1465	$0.2062	$0.0273
31									
32									
33									
34	**$/MONTH/CUSTOMER**								
35	**CUSTOMER COMPONENTS**	$16.80	$27.78	$34.79	$46.52	$3,842.95			$3,762.98
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.89	$4.63	$4.83	$0.00	$0.00			$0.00
37	METERING COMPONENT	$4.60	$15.73	$21.14	$29.22	$1,774.90			$1,762.87
38	STREET AND AREA LIGHTING COMPONENT	$2.24	$0.00	$0.00	$0.00	$0.00			$0.00
39	METER READING COMPONENT	$2.62	$2.58	$2.58	$2.58	$2.58			$2.58
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.61	$4.84	$6.25	$14.86	$2,065.62			$1,997.68
41	CUSTOMER OTHER	($0.15)	$0.00	$0.00	($0.15)	($0.15)			($0.15)
42									
43									
44									
45									
46									

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	**CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS**								
2									
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4									
5	**$/KWH**								
6	**DEMAND COMPONENTS**	$0.0349	$0.0178	$0.0378	$0.0361	$0.0511	$0.0480	$0.0794	$0.0610
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT	$0.0135	$0.0091	$0.0139	$0.0124	$0.0129	$0.0117	$0.0278	$0.0213
9	PURCHASED CAPACITY COMPONENT	$0.0027	$0.0018	$0.0027	$0.0024	$0.0025	$0.0023	$0.0055	$0.0042
10	TRANSMISSION INTERCONNECT COMPONENT	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002	$0.0002
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT	$0.0106	$0.0068	$0.0108	$0.0095	$0.0099	$0.0089	$0.0230	$0.0172
13	TRANSMISSION RADIAL LINES COMPONENT	$0.0005	$0.0000	$0.0005	$0.0007	$0.0052	$0.0006	$0.0012	$0.0008
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT	$0.0018	$0.0000	$0.0030	$0.0026	$0.0062	$0.0057	$0.0050	$0.0040
16	DISTRIBUTION PRIMARY COMPONENTS	$0.0042	$0.0000	$0.0069	$0.0060	$0.0144	$0.0132	$0.0117	$0.0093
17	DISTRIBUTION SECONDARY COMPONENTS	$0.0005	$0.0000	$0.0000	$0.0009	$0.0000	$0.0019	$0.0017	$0.0014
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	$0.0009	$0.0091	$0.0113	$0.0119	$0.0123	$0.0141	$0.0149	$0.0136
19	**CUSTOMER COMPONENTS**	$0.0037	$0.0004	$0.0018	$0.0017	$0.0073	$0.0017	$0.0134	$0.0084
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	$0.0004	$0.0000	$0.0000	$0.0003	$0.0000	$0.0003	$0.0018	$0.0011
22	METERING COMPONENT	$0.0010	$0.0002	$0.0018	$0.0008	$0.0071	$0.0010	$0.0034	$0.0022
23	STREET AND AREA LIGHTING COMPONENT	$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT	$0.0006	$0.0000	$0.0000	$0.0002	$0.0000	$0.0001	$0.0029	$0.0018
26	CUST ACCT, SALES, & SERVICE COMPONENT	$0.0012	$0.0002	$0.0000	$0.0003	$0.0002	$0.0003	$0.0054	$0.0034
27	CUSTOMER OTHER	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
28	**ENERGY COMPONENTS**	$0.0109	$0.0091	$0.0113	$0.0119	$0.0123	$0.0141	$0.0149	$0.0136
29	PRODUCTION ENERGY COMPONENT	$0.0109	$0.0091	$0.0113	$0.0119	$0.0123	$0.0141	$0.0149	$0.0136
30	**TOTAL COMPANY**	$0.0495	$0.0273	$0.0509	$0.0497	$0.0707	$0.0639	$0.1076	$0.0831
31									
32									
33									
34	**$/MONTH/CUSTOMER**								
35	**CUSTOMER COMPONENTS**	$16.80	$3,860.34	$307.20	$23.69	$414.71	$32.67	$12.15	$12.23
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.89	$0.00	$0.00	$4.69	$0.00	$4.85	$1.65	$1.67
37	METERING COMPONENT	$4.60	$1,777.52	$299.76	$11.57	$403.10	$19.00	$3.10	$3.16
38	STREET AND AREA LIGHTING COMPONENT	$2.24	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.62	$2.58	$2.58	$2.58	$2.58	$2.58	$2.63	$2.63
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.61	$2,080.39	$4.86	$4.84	$9.03	$6.23	$4.92	$4.93
41	CUSTOMER OTHER	($0.15)	($0.15)	$0.00	$0.00	$0.00	$0.00	($0.15)	($0.15)
42									
43									
44									
45									
46									

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

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**ALLOCATION FACTOR Inputs TABLE**							
2	**DEMAND**							
3								
4	DEMAND - PRODUCTION RELATED							
5	Demand Production (AED 4-CP)	DPROD	100.00%	33.34%	2.78%	17.90%	0.13%	1.19%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	33.34%	2.78%	17.90%	0.13%	1.19%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	33.34%	2.78%	17.90%	0.13%	1.19%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	33.34%	2.78%	17.90%	0.13%	1.19%
9								
10								
11	DEMAND - TRANSMISSION RELATED							
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	35.09%	2.85%	18.06%	0.13%	1.16%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	60,948,339	23,192,659	2,696,110	18,938,164	130,946	948,010
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	35.09%	2.85%	18.06%	0.13%	1.16%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	8,877,152	3,023,416	351,647	2,851,381	11,437	126,428
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	52,071,187	20,169,243	2,344,463	16,086,783	119,510	821,583
17								
18								
19								
20	DEMAND - DISTRIBUTION RELATED							
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,936,785	882,282	78,503	490,598	4,231	35,905
22								
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,936,785	882,282	78,503	490,598	4,231	35,905
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,936,785	882,282	78,503	490,598	4,231	35,905
25								
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,572,551	882,282	78,503	490,598	4,231	29,903
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,572,551	882,282	78,503	490,598	4,231	29,903
28								
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,572,551	882,282	78,503	490,598	4,231	29,903
30								
31	Distribution Load Dispatching (NCP)	DDISTLD	1,936,785	882,282	78,503	490,598	4,231	35,905
32								
33	AED 4-CP Distribution	AED4CPDIST	100.00%	50.57%	4.11%	26.03%	0.18%	1.67%
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
1	**ALLOCATION FACTOR Inputs TABLE**									
2	**DEMAND**									
3										
4	DEMAND - PRODUCTION RELATED									
5	Demand Production (AED 4-CP)	DPROD	100.00%	1.02%	11.48%	31.87%	0.17%	0.12%	5.50%	26.37%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	1.02%	11.48%	31.87%	0.17%	0.12%	5.50%	26.37%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	1.02%	11.48%	31.87%	0.17%	0.12%	5.50%	26.37%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	1.02%	11.48%	31.87%	0.17%	0.12%	5.50%	26.37%
9										
10										
11	DEMAND - TRANSMISSION RELATED									
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	0.98%	10.85%	30.62%	0.16%	0.11%	5.27%	25.35%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	60,948,339	949,830	10,639,897	3,373,429	46,338	32,956	1,069,959	2,303,470
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	0.98%	10.85%	30.62%	0.16%	0.11%	5.27%	25.35%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	8,877,152	81,978	1,614,465	804,852	6,749	4,800	103,375	701,477
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	52,071,187	867,852	9,025,432	2,568,576	39,589	28,156	966,584	1,601,992
17										
18										
19										
20	DEMAND - DISTRIBUTION RELATED									
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,936,785	71,580	356,944	0	9,783	6,959	0	0
22										
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,936,785	71,580	356,944	0	9,783	6,959	0	0
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,936,785	71,580	356,944	0	9,783	6,959	0	0
25										
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,572,551	70,292	0	0	9,783	6,959	0	0
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,572,551	70,292	0	0	9,783	6,959	0	0
28										
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,572,551	70,292	0	0	9,783	6,959	0	0
30										
31	Distribution Load Dispatching (NCP)	DDISTLD	1,936,785	71,580	356,944	0	9,783	6,959	0	0
32										
33	AED 4-CP Distribution	AED4CPDIST	100.00%	1.42%	15.63%	0.00%	0.23%	0.16%	0.00%	0.00%
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
1	**ALLOCATION FACTOR Inputs TABLE**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	100.00%	0.19%	1.00%	0.02%	1.00%	27.93%	5.41%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	0.19%	1.00%	0.02%	1.00%	27.93%	5.41%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	0.19%	1.00%	0.02%	1.00%	27.93%	5.41%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	0.19%	1.00%	0.02%	1.00%	27.93%	5.41%
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	0.19%	0.97%	0.02%	0.97%	29.48%	5.60%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	60,948,339	117,789	830,221	111,403	838,427	19,693,255	3,499,403
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	0.19%	0.97%	0.02%	0.97%	29.48%	5.60%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	8,877,152	30,775	95,653	7,109	74,870	2,450,997	572,419
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	52,071,187	87,014	734,568	104,295	763,557	17,242,258	2,926,985
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,936,785	6,002	29,903	1,287	70,292	734,368	147,914
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,936,785	6,002	29,903	1,287	70,292	734,368	147,914
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,936,785	6,002	29,903	1,287	70,292	734,368	147,914
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,572,551	0	29,903	0	70,292	734,368	147,914
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,572,551	0	29,903	0	70,292	734,368	147,914
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,572,551	0	29,903	0	70,292	734,368	147,914
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1,936,785	6,002	29,903	1,287	70,292	734,368	147,914
32									
33	AED 4-CP Distribution	AED4CPDIST	100.00%	0.28%	1.40%	0.03%	1.39%	42.50%	8.08%
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
47	**ALLOCATION FACTOR TABLE CONTINUED**							
48								
49	**ENERGY - PRODUCTION RELATED**							
50	Energy @ Generation with losses (kWh)	ENEFUEL	15,147,132,544	2,728,264,713	321,423,008	2,349,939,804	23,373,086	200,588,160
51	Energy @ Generation with losses (kWh)	ENERGY1	15,147,132,544	2,728,264,713	321,423,008	2,349,939,804	23,373,086	200,588,160
52	Energy @ Meter (kWh Sales)	ENERGY2	14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678	178,290,071
53	Weighted Wind Allocation	WIND	100.00%	17.77%	2.09%	15.37%	0.16%	1.33%
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,290,919,862	2,728,264,713	321,423,008	2,349,939,804	23,373,086	200,588,160
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	369,595,583	209,192,934	16,882,449	100,683,056	1,567,729	6,265,212
56	Energy @ Meter, less REC opt-out	ENERGYREC	9,466,876,856	2,417,840,579	284,851,242	2,088,748,118	20,713,678	178,290,071
57								
58	Secondary Line - 1.128389							
59	Sec Line Tranf - 1.125047							
60	Primary - 1.105898							
61	Subtransmission - 1.035919							
62	Transmission - 1.029633							
63								
64	**CUSTOMER**							
65								
66	369-Service Investment (Replacement Costs)	CSERVICE	66,579,095	46,292,251	7,629,753	10,830,664	770,848	575,979
67	370-Meters (New Meter Cost)	CMETERS	51,274,590	29,917,182	6,790,822	6,881,597	692,356	675,483
68								
69	902-Meter Reading (Customer Count)	CMETRDG	257,687	205,377	32,302	11,825	2,852	901
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,103,077	2,464,524	387,624	141,900	34,224	10,812
71	905-Miscellaneous Customer Accounts	CUSTCAM	3,103,077	2,464,524	387,624	141,900	34,224	10,812
72	908-Customer Assistance	CUSTASST	3,103,077	2,464,524	387,624	141,900	34,224	10,812
73	909-Advertisement	CUSTADVT	3,103,077	2,464,524	387,624	141,900	34,224	10,812
74	910-Miscellaneous Customer Service	CUSTCSM	3,103,077	2,464,524	387,624	141,900	34,224	10,812
75								
76								
77	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0
78	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0
79								
80	Customer Deposits (Number of Customers)	CUSTDEP	253,215	205,377	32,302	11,825	0	0
81								
82								
83	Number of Bills (Annual)	CUSTBILLS	3,092,239	2,464,524	387,624	141,900	34,224	10,812
84	Number of Bills (Weighted)	CUSTWBILLS	3,103,077	2,464,524	387,624	141,900	34,224	10,812
85	Number of Customers	CUST	257,687	205,377	32,302	11,825	2,852	901
86	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	0	0	0
87								
88	Major Acct Representatives Acct 908	MAJACCT	8,679,181,420	1,232,023	194,235,606	600,167,573	2,216,565	97,737
89	Number of Customers (Distribution Only)	CUSTDIST	257,625	205,377	32,302	11,825	2,852	901
90								
91								
92								
93								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
47	**ALLOCATION FACTOR TABLE CONTINUED**									
48										
49	**ENERGY - PRODUCTION RELATED**									
50	Energy @ Generation with losses (kWh)	ENEFUEL	15,147,132,544	184,798,408	2,417,430,129	6,856,212,682	38,042,866	27,059,688	1,189,337,661	5,666,875,021
51	Energy @ Generation with losses (kWh)	ENERGY1	15,147,132,544	184,798,408	2,417,430,129	6,856,212,682	38,042,866	27,059,688	1,189,337,661	5,666,875,021
52	Energy @ Meter (kWh Sales)	ENERGY2	14,050,267,231	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090	5,503,781,465
53	Weighted Wind Allocation	WIND	100.00%	1.22%	16.06%	45.57%	0.25%	0.18%	7.90%	37.67%
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,290,919,862	184,798,408	2,417,430,129	0	38,042,866	27,059,688	0	0
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	369,595,583	13,186,915	7,118,007	7,239,255	4,417,274	3,042,752	0	7,239,255
56	Energy @ Meter, less REC opt-out	ENERGYREC	9,466,876,856	164,304,732	2,185,943,124	2,068,490,180	33,714,318	23,980,815	212,638,039	1,855,852,141
57										
58	Secondary Line - 1.128389									
59	Sec Line Tranf - 1.125047									
60	Primary - 1.105898									
61	Subtransmission - 1.035919									
62	Transmission - 1.029633									
63										
64	**CUSTOMER**									
65										
66	369-Service Investment (Replacement Costs)	CSERVICE	66,579,095	479,599	0	-	0	0	0	0
67	370-Meters (New Meter Cost)	CMETERS	51,274,590	724,513	5,081,460	511,177	0	0	90,693	420,484
68										
69	902-Meter Reading (Customer Count)	CMETRDG	257,687	719	3,649	62	0	0	11	51
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,103,077	8,628	45,795	9,569	0	0	1,709	7,860
71	905-Miscellaneous Customer Accounts	CUSTCAM	3,103,077	8,628	45,795	9,569	0	0	1,709	7,860
72	908-Customer Assistance	CUSTASST	3,103,077	8,628	45,795	9,569	0	0	1,709	7,860
73	909-Advertisement	CUSTADVT	3,103,077	8,628	45,795	9,569	0	0	1,709	7,860
74	910-Miscellaneous Customer Service	CUSTCSM	3,103,077	8,628	45,795	9,569	0	0	1,709	7,860
75										
76										
77	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	1	0	0
78	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	1	0	0	0
79										
80	Customer Deposits (Number of Customers)	CUSTDEP	253,215	0	3,649	62	0	0	11	51
81										
82										
83	Number of Bills (Annual)	CUSTBILLS	3,092,239	8,628	43,788	739	0	0	132	607
84	Number of Bills (Weighted)	CUSTWBILLS	3,103,077	8,628	45,795	9,569	0	0	1,709	7,860
85	Number of Customers	CUST	257,687	719	3,649	62	0	0	11	51
86	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	62	0	0	11	51
87										
88	Major Acct Representatives Acct 908	MAJACCT	8,679,181,420	49,594,414	1,759,231,325	6,072,406,177	0	0	1,048,083,162	5,024,323,015
89	Number of Customers (Distribution Only)	CUSTDIST	257,625	719	3,649	0	0	0	0	0
90										
91										
92										
93										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
47	**ALLOCATION FACTOR TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	15,147,132,544	29,128,447	171,459,713	3,011,028	181,787,380	2,176,795,198	551,469,515
51	Energy @ Generation with losses (kWh)	ENERGY1	15,147,132,544	29,128,447	171,459,713	3,011,028	181,787,380	2,176,795,198	551,469,515
52	Energy @ Meter (kWh Sales)	ENERGY2	14,050,267,231	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
53	Weighted Wind Allocation	WIND	100.00%	0.19%	1.14%	0.02%	1.21%	14.13%	3.63%
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,290,919,862	29,128,447	171,459,713	3,011,028	181,787,380	2,176,795,198	551,469,515
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	369,595,583	748,116	5,517,097	133,325	13,053,590	176,714,293	32,478,641
56	Energy @ Meter, less REC opt-out	ENERGYREC	9,466,876,856	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
57									
58	Secondary Line - 1.128389								
59	Sec Line Tranf - 1.125047								
60	Primary - 1.105898								
61	Subtransmission - 1.035919								
62	Transmission - 1.029633								
63									
64	**CUSTOMER**								
65									
66	369-Service Investment (Replacement Costs)	CSERVICE	66,579,095	0	575,979	0	479,599	39,943,656	6,348,595
67	370-Meters (New Meter Cost)	CMETERS	51,274,590	185,729	489,754	76,835	647,678	25,777,118	4,140,064
68									
69	902-Meter Reading (Customer Count)	CMETRDG	257,687	13	888	4	715	177,374	28,003
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,103,077	156	10,656	48	8,580	2,128,488	336,036
71	905-Miscellaneous Customer Accounts	CUSTCAM	3,103,077	156	10,656	48	8,580	2,128,488	336,036
72	908-Customer Assistance	CUSTASST	3,103,077	156	10,656	48	8,580	2,128,488	336,036
73	909-Advertisement	CUSTADVT	3,103,077	156	10,656	48	8,580	2,128,488	336,036
74	910-Miscellaneous Customer Service	CUSTCSM	3,103,077	156	10,656	48	8,580	2,128,488	336,036
75									
76									
77	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0	0
78	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0	0
79									
80	Customer Deposits (Number of Customers)	CUSTDEP	253,215	0	0	0	0	177,374	28,003
81									
82									
83	Number of Bills (Annual)	CUSTBILLS	3,092,239	156	10,656	48	8,580	2,128,488	336,036
84	Number of Bills (Weighted)	CUSTWBILLS	3,103,077	156	10,656	48	8,580	2,128,488	336,036
85	Number of Customers	CUST	257,687	13	888	4	715	177,374	28,003
86	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	0	0	0	0
87									
88	Major Acct Representatives Acct 908	MAJACCT	8,679,181,420	14,439	83,298	821,831	48,772,583	876,184	355,839
89	Number of Customers (Distribution Only)	CUSTDIST	257,625	13	888	4	715	177,374	28,003
90									
91									
92									
93									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
94	**ALLOCATION FACTOR TABLE CONTINUED**							
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
96								
97	**Plant**							
98	Intangible Plant In Service	INTPLT	133,306,637	54,796,707	6,609,598	21,382,279	486,085	1,524,464
99	Production Plant In Service	PRODPLT	1,694,281,074	501,570,950	44,337,331	293,034,008	2,298,893	20,702,344
100	Transmission Plant in Service	TRANPLT	1,409,468,709	490,219,043	40,774,499	260,859,967	1,816,257	16,537,896
101	Distribution Plant in Service	DISTPLT	916,867,034	445,908,969	46,106,650	226,744,093	3,067,796	15,814,757
102	General Plant in Service	GENLPLT	293,290,846	115,172,484	13,484,312	48,641,930	965,861	3,464,820
103	Intangible and General Plant in Service	INTGENLPLT	426,597,483	169,969,192	20,093,909	70,024,209	1,451,946	4,989,284
104	Total Transmission and Distribution Plant	TDPLT	2,326,335,744	936,128,012	86,881,150	487,604,060	4,884,053	32,352,654
105	Prod, Trans, and Distr Plant in Service	PTDPLT	4,020,616,818	1,437,698,962	131,218,481	780,638,067	7,182,945	53,054,998
106	Total Electric Plant In Service	TOTPLT	4,447,214,302	1,607,668,154	151,312,390	850,662,277	8,634,891	58,044,282
107	Net Electric Plant In Service	NETPLT	3,122,197,828	1,103,467,431	102,842,791	597,602,429	5,787,198	41,075,587
108	Rate Base	RATEBASE	2,586,876,524	896,402,096	84,172,172	490,260,009	4,851,952	33,966,864
109								
110	**Transmission Plant in Service**							
111	Account 352	PLT_352	47,061,389	16,512,434	1,340,318	8,497,504	58,886	546,011
112	Account 353	PLT_353	513,318,350	176,687,572	14,355,074	91,053,091	631,921	5,857,137
113	Transmission Overhead Accounts 354-356	OHTRAN	766,933,068	269,568,537	22,722,090	146,013,997	1,015,176	9,145,401
114	Transmission Underground Accounts 357&358	UGTRAN	585,726	205,514	16,682	105,760	733	6,796
115								
116	**Distribution Plant in Service**							
117	Acct 360-Land and Land Rights	PLT_360	7,111,251	3,239,456	288,237	1,801,317	15,534	131,832
118	Acct 361-Structures & Improvements	PLT_361	15,125,862	6,890,428	613,089	3,831,461	33,040	280,411
119	Acct 362-Station Equipment	PLT_362	179,328,329	81,691,138	7,268,621	45,424,811	391,719	3,324,475
120	Acct 364-Towers and Fixtures	PLT_364	211,736,042	98,864,692	8,796,669	54,974,262	474,069	3,936,163
121	Acct 365-Overhead Conductors & Devices	PLT_365	174,016,557	81,252,550	7,229,596	45,180,932	389,616	3,234,959
122	Acct 366-Underground Conduit	PLT_366	19,539,196	9,102,708	809,930	5,061,612	43,649	363,140
123	Acct 367 - Underground Conductor	PLT_367	35,161,953	16,380,868	1,457,518	9,108,673	78,548	653,491
124	Acct 368-Line Transformers	PLT_368	149,387,319	82,936,031	7,379,387	46,117,041	397,689	2,836,702
125	Acct 369-Services	PLT_369	60,510,284	42,072,624	6,934,286	9,843,428	700,584	523,477
126	Acct 370-Meters	PLT_370	40,239,387	23,478,472	5,329,316	5,400,555	543,349	530,107
127	Acct 371-Inst. on Customer Premises	PLT_371	8,131,116	0	0	0	0	0
128	Acct 373-Street Lighting / Signal Systems	PLT_373	16,579,740	0	0	0	0	0
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	385,752,599	180,117,243	16,026,266	100,155,194	863,685	7,171,122
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	54,701,149	25,483,577	2,267,449	14,170,285	122,197	1,016,631
131	Accounts 371&373	PLT_3713	24,710,855	0	0	0	0	0
132								
133	Accts 360-362-Distibution Substation	PLT_SUB	201,565,442	91,821,021	8,169,946	51,057,589	440,293	3,736,718
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	393,475,800	179,243,770	15,948,547	99,669,495	859,496	7,294,445
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	46,977,948	26,357,049	2,345,167	14,655,984	126,385	893,308
136								
137								
138								
139								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
94	**ALLOCATION FACTOR TABLE CONTINUED**									
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
96										
97	**Plant**									
98	Intangible Plant In Service	INTPLT	133,306,637	1,793,835	14,465,818	29,216,331	1,129,612	1,901,907	5,052,815	24,163,516
99	Production Plant In Service	PRODPLT	1,694,281,074	18,101,450	213,080,416	595,695,509	3,190,668	2,269,505	102,991,807	492,703,701
100	Transmission Plant in Service	TRANPLT	1,409,468,709	14,203,904	157,160,446	424,173,745	2,175,520	1,547,431	73,645,060	350,528,685
101	Distribution Plant in Service	DISTPLT	916,867,034	31,709,118	115,185,895	401,163	20,797,446	11,131,148	71,174	329,989
102	General Plant in Service	GENLPLT	293,290,846	4,095,533	33,143,548	67,335,233	2,603,559	4,383,566	11,645,265	55,689,968
103	Intangible and General Plant in Service	INTGENLPLT	426,597,483	5,889,369	47,609,366	96,551,564	3,733,170	6,285,474	16,698,080	79,853,485
104	Total Transmission and Distribution Plant	TDPLT	2,326,335,744	45,913,022	272,346,341	424,574,908	22,972,966	12,678,579	73,716,234	350,858,674
105	Prod, Trans, and Distr Plant in Service	PTDPLT	4,020,616,818	64,014,472	485,426,757	1,020,270,417	26,163,634	14,948,085	176,708,042	843,562,375
106	Total Electric Plant In Service	TOTPLT	4,447,214,302	69,903,841	533,036,123	1,116,821,981	29,896,805	21,233,558	193,406,121	923,415,860
107	Net Electric Plant In Service	NETPLT	3,122,197,828	49,672,039	383,328,322	800,903,768	21,103,533	16,414,729	138,906,986	661,996,783
108	Rate Base	RATEBASE	2,586,876,524	40,620,334	320,507,582	683,168,107	17,309,911	15,617,497	118,504,897	564,663,210
109										
110	**Transmission Plant in Service**									
111	Account 352	PLT_352	47,061,389	463,259	5,104,749	14,411,078	74,300	52,849	2,482,479	11,928,599
112	Account 353	PLT_353	513,318,350	4,971,307	54,822,238	163,574,337	798,035	567,638	28,225,757	135,348,581
113	Transmission Overhead Accounts 354-356	OHTRAN	766,933,068	7,908,467	87,504,867	221,053,440	1,169,347	831,746	38,559,460	182,493,979
114	Transmission Underground Accounts 357&358	UGTRAN	585,726	5,766	63,534	179,360	925	658	30,897	148,463
115										
116	**Distribution Plant in Service**									
117	Acct 360-Land and Land Rights	PLT_360	7,111,251	262,818	1,310,585	0	35,922	25,551	0	0
118	Acct 361-Structures & Improvements	PLT_361	15,125,862	559,023	2,787,657	0	76,406	54,348	0	0
119	Acct 362-Station Equipment	PLT_362	179,328,329	6,627,639	33,049,741	0	905,855	644,330	0	0
120	Acct 364-Towers and Fixtures	PLT_364	211,736,042	8,002,232	34,811,880	0	1,096,289	779,785	0	0
121	Acct 365-Overhead Conductors & Devices	PLT_365	174,016,557	6,576,683	28,610,356	0	900,992	640,871	0	0
122	Acct 366-Underground Conduit	PLT_366	19,539,196	736,941	3,248,483	0	100,938	71,797	0	0
123	Acct 367 - Underground Conductor	PLT_367	35,161,953	1,326,169	5,845,839	0	181,644	129,202	0	0
124	Acct 368-Line Transformers	PLT_368	149,387,319	6,613,144	1,533,515	0	919,660	654,149	0	0
125	Acct 369-Services	PLT_369	60,510,284	435,883	0	0	0	0	0	0
126	Acct 370-Meters	PLT_370	40,239,387	568,585	3,987,839	401,163	0	0	71,174	329,989
127	Acct 371-Inst. on Customer Premises	PLT_371	8,131,116	0	0	0	0	8,131,116	0	0
128	Acct 373-Street Lighting / Signal Systems	PLT_373	16,579,740	0	0	0	16,579,740	0	0	0
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	385,752,599	14,578,915	63,422,237	0	1,997,281	1,420,656	0	0
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	54,701,149	2,063,110	9,094,321	0	282,582	200,999	0	0
131	Accounts 371&373	PLT_3713	24,710,855	0	0	0	16,579,740	8,131,116	0	0
132										
133	Accts 360-362-Distibution Substation	PLT_SUB	201,565,442	7,449,481	37,147,982	0	1,018,184	724,229	0	0
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	393,475,800	14,542,127	72,516,558	0	1,987,596	1,413,766	0	0
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	46,977,948	2,099,898	0	0	292,268	207,888	0	0
136										
137										
138										
139										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
94	**ALLOCATION FACTOR TABLE CONTINUED**								
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
96									
97	**Plant**								
98	Intangible Plant In Service	INTPLT	133,306,637	233,779	1,290,684	37,529	1,756,307	46,266,043	8,530,665
99	Production Plant In Service	PRODPLT	1,694,281,074	3,264,952	17,437,392	318,393	17,783,058	417,096,144	84,474,807
100	Transmission Plant in Service	TRANPLT	1,409,468,709	2,681,043	13,856,853	361,432	13,842,473	412,001,038	78,218,005
101	Distribution Plant in Service	DISTPLT	916,867,034	2,015,624	13,799,134	461,381	31,247,736	373,123,154	72,785,815
102	General Plant in Service	GENLPLT	293,290,846	538,116	2,926,704	86,280	4,009,253	97,027,588	18,144,896
103	Intangible and General Plant in Service	INTGENLPLT	426,597,483	771,896	4,217,388	123,809	5,765,560	143,293,631	26,675,561
104	Total Transmission and Distribution Plant	TDPLT	2,326,335,744	4,696,667	27,655,987	822,813	45,090,209	785,124,192	151,003,820
105	Prod, Trans, and Distr Plant in Service	PTDPLT	4,020,616,818	7,961,619	45,093,379	1,141,206	62,873,266	1,202,220,336	235,478,626
106	Total Electric Plant In Service	TOTPLT	4,447,214,302	8,733,514	49,310,767	1,265,014	68,638,826	1,345,513,966	262,154,188
107	Net Electric Plant In Service	NETPLT	3,122,197,828	6,173,862	34,901,725	916,815	48,755,224	922,452,543	181,014,888
108	Rate Base	RATEBASE	2,586,876,524	5,101,063	28,865,801	751,957	39,868,376	748,761,050	147,641,047
109									
110	**Transmission Plant in Service**								
111	Account 352	PLT_352	47,061,389	90,031	455,980	8,551	454,708	13,875,300	2,637,134
112	Account 353	PLT_353	513,318,350	965,251	4,891,886	91,708	4,879,599	148,454,322	28,233,250
113	Transmission Overhead Accounts 354-356	OHTRAN	766,933,068	1,468,407	7,676,994	237,276	7,671,191	226,657,283	42,911,254
114	Transmission Underground Accounts 357&358	UGTRAN	585,726	1,121	5,675	106	5,659	172,692	32,822
115									
116	**Distribution Plant in Service**								
117	Acct 360-Land and Land Rights	PLT_360	7,111,251	22,038	109,793	4,727	258,091	2,696,362	543,094
118	Acct 361-Structures & Improvements	PLT_361	15,125,862	46,876	233,534	10,055	548,969	5,735,250	1,155,178
119	Acct 362-Station Equipment	PLT_362	179,328,329	555,753	2,768,723	119,208	6,508,431	67,995,648	13,695,489
120	Acct 364-Towers and Fixtures	PLT_364	211,736,042	585,384	3,350,779	125,564	7,876,668	82,290,063	16,574,629
121	Acct 365-Overhead Conductors & Devices	PLT_365	174,016,557	481,102	2,753,858	103,195	6,473,488	67,630,590	13,621,960
122	Acct 366-Underground Conduit	PLT_366	19,539,196	54,625	308,514	11,717	725,224	7,576,643	1,526,066
123	Acct 367 - Underground Conductor	PLT_367	35,161,953	98,302	555,190	21,085	1,305,083	13,634,622	2,746,247
124	Acct 368-Line Transformers	PLT_368	149,387,319	25,787	2,810,915	5,531	6,607,613	69,031,836	13,904,195
125	Acct 369-Services	PLT_369	60,510,284	0	523,477	0	435,883	36,302,716	5,769,909
126	Acct 370-Meters	PLT_370	40,239,387	145,757	384,350	60,299	508,286	20,229,424	3,249,049
127	Acct 371-Inst. on Customer Premises	PLT_371	8,131,116	0	0	0	0	0	0
128	Acct 373-Street Lighting / Signal Systems	PLT_373	16,579,740	0	0	0	0	0	0
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	385,752,599	1,066,486	6,104,636	228,759	14,350,156	149,920,653	30,196,590
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	54,701,149	152,927	863,704	32,803	2,030,307	21,211,264	4,272,312
131	Accounts 371&373	PLT_3713	24,710,855	0	0	0	0	0	0
132									
133	Accts 360-362-Distibution Substation	PLT_SUB	201,565,442	624,667	3,112,050	133,990	7,315,491	76,427,260	15,393,760
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	393,475,800	1,219,413	6,075,032	261,562	14,280,566	149,193,618	30,050,152
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	46,977,948	0	893,308	0	2,099,898	21,938,300	4,418,750
136									
137									
138									
139									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
140	**ALLOCATION FACTOR TABLE CONTINUED**							
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
142								
143	**Production Expense**							
144	O&M Expense Production Operation Accts 502-509	OX_PROD	22,382,510	7,463,136	623,165	4,007,139	28,997	265,951
145	O&M Expense Production Maint Accts 511-514	MX_PROD	27,905,252	6,453,370	653,787	4,551,613	40,756	356,875
146	Salaries and Wages Production Operation	SALWAGPO	14,822,735	4,842,689	408,381	2,638,171	19,365	177,010
147	Salaries and Wages Production Maintenance	SALWAGPM	11,949,893	2,927,377	287,048	1,974,671	17,188	151,371
148								
149	**Transmission Expense**							
150	O&M Accounts 561-567	OX_TRAN	8,751,339	3,059,047	250,401	1,592,525	11,053	101,839
151	O&M Accounts 569-573	MX_TRAN	2,292,484	799,738	66,540	425,663	2,958	26,910
152	Salaries & Wages Accounts 561-567	SALWAGTO	2,225,534	775,067	63,437	403,453	2,801	25,813
153	Salaries & Wages Accounts 569-573	SALWAGTM	593,068	205,748	16,953	108,075	751	6,881
154								
155	**Distribution Expense**							
156	Acct 580-Supervision	OX_580	2,928,088	1,374,009	201,497	567,726	17,236	43,179
157	Acct 581-Load Dispatch	OX_581	225,858	102,887	9,155	57,211	493	4,187
158	Acct 582-Station Equipment	OX_582	915,481	417,038	37,107	231,896	2,000	16,972
159	Acct 583-Overhead Lines	OX_583	2,065,953	964,644	85,831	536,395	4,626	38,406
160	Acct 584-Underground Lines	OX_584	102,657	47,825	4,255	26,593	229	1,908
161	Acct 585-Street Lighting	OX_585	185,410	0	0	0	0	0
162	Acct 586-Metering	OX_586	1,916,095	1,117,984	253,768	257,160	25,873	25,242
163	Acct 587-Customer Installations	OX_587	593,047	0	0	0	0	0
164	Acct 588-Miscellaneous	OX_588	8,578,414	4,172,025	431,384	2,121,469	28,703	147,966
165	Acct 589-Rents	OX_589	1,757,168	854,581	88,363	434,553	5,879	30,309
166	Acct 590-Supervision	MX_590	28,819	12,705	1,133	7,061	61	507
167	Acct 592-Station Equipment	MX_592	588,540	268,103	23,855	149,080	1,286	10,911
168	Acct 593-Overhead Lines	MX_593	6,144,672	2,869,097	255,283	1,595,377	13,758	114,229
169	Acct 594-Underground Lines	MX_594	131,485	61,255	5,450	34,061	294	2,444
170	Acct 595-Transformers	MX_595	175	97	9	54	0	3
171	Acct 596-Street Lighting	MX_596	362,218	0	0	0	0	0
172	Acct 597-Metering	MX_597	13,023	7,598	1,725	1,748	176	172
173	Acct 598-Miscellaneous	MX_598	(179,583)	(87,338)	(9,031)	(44,411)	(601)	(3,098)
174	O&M Accounts 581-589	OX_DIST	16,340,083	7,676,982	909,863	3,665,278	67,803	264,990
175	O&M Accounts 591-598	MX_DIST	7,065,480	3,121,067	277,492	1,737,163	14,923	124,753
176	Salaries & Wages Accounts 581-589	SALWAGDO	7,485,662	3,512,657	515,128	1,451,392	44,064	110,388
177	Salaries & Wages Accounts 591-598	SALWAGDM	3,892,346	1,715,972	153,067	953,677	8,274	68,487
178								
179								
180								
181								
182								
183								
184								
185								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
140	**ALLOCATION FACTOR TABLE CONTINUED**									
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
142										
143	**Production Expense**									
144	O&M Expense Production Operation Accts 502-509	OX_PROD	22,382,510	228,069	2,568,496	7,133,381	37,502	26,675	1,231,749	5,901,632
145	O&M Expense Production Maint Accts 511-514	MX_PROD	27,905,252	321,735	4,036,177	11,384,321	62,303	44,316	1,972,465	9,411,856
146	Salaries and Wages Production Operation	SALWAGPO	14,822,735	152,346	1,730,150	4,811,192	25,379	18,052	831,002	3,980,190
147	Salaries and Wages Production Maintenance	SALWAGPM	11,949,893	135,628	1,680,495	4,731,986	25,787	18,342	819,571	3,912,415
148										
149	**Transmission Expense**									
150	O&M Accounts 561-567	OX_TRAN	8,751,339	86,772	957,477	2,668,789	13,695	9,741	461,008	2,207,780
151	O&M Accounts 569-573	MX_TRAN	2,292,484	23,119	255,508	686,025	3,520	2,504	119,170	566,855
152	Salaries & Wages Accounts 561-567	SALWAGTO	2,225,534	21,992	242,707	684,319	3,474	2,471	118,234	566,085
153	Salaries & Wages Accounts 569-573	SALWAGTM	593,068	5,882	64,953	182,258	915	651	31,570	150,689
154										
155	**Distribution Expense**									
156	Acct 580-Supervision	OX_580	2,928,088	76,031	334,022	9,213	63,622	241,552	1,635	7,578
157	Acct 581-Load Dispatch	OX_581	225,858	8,347	41,625	0	1,141	812	0	0
158	Acct 582-Station Equipment	OX_582	915,481	33,834	168,721	0	4,624	3,289	0	0
159	Acct 583-Overhead Lines	OX_583	2,065,953	78,079	339,667	0	10,697	7,609	0	0
160	Acct 584-Underground Lines	OX_584	102,657	3,872	17,067	0	530	377	0	0
161	Acct 585-Street Lighting	OX_585	185,410	0	0	0	185,410	0	0	0
162	Acct 586-Metering	OX_586	1,916,095	27,075	189,891	19,102	0	0	3,389	15,713
163	Acct 587-Customer Installations	OX_587	593,047	0	0	0	0	593,047	0	0
164	Acct 588-Miscellaneous	OX_588	8,578,414	296,678	1,077,705	3,753	194,586	104,146	666	3,087
165	Acct 589-Rents	OX_589	1,757,168	60,770	220,753	769	39,858	21,333	136	632
166	Acct 590-Supervision	MX_590	28,819	1,028	4,548	1	1,679	96	0	0
167	Acct 592-Station Equipment	MX_592	588,540	21,751	108,466	0	2,973	2,115	0	0
168	Acct 593-Overhead Lines	MX_593	6,144,672	232,228	1,010,256	0	31,815	22,630	0	0
169	Acct 594-Underground Lines	MX_594	131,485	4,959	21,860	0	679	483	0	0
170	Acct 595-Transformers	MX_595	175	8	2	0	1	1	0	0
171	Acct 596-Street Lighting	MX_596	362,218	0	0	0	362,218	0	0	0
172	Acct 597-Metering	MX_597	13,023	184	1,291	130	0	0	23	107
173	Acct 598-Miscellaneous	MX_598	(179,583)	(6,211)	(22,561)	(79)	(4,074)	(2,180)	(14)	(65)
174	O&M Accounts 581-589	OX_DIST	16,340,083	508,655	2,055,428	23,625	436,846	730,612	4,191	19,433
175	O&M Accounts 591-598	MX_DIST	7,065,480	253,103	1,120,226	51	393,638	23,066	9	42
176	Salaries & Wages Accounts 581-589	SALWAGDO	7,485,662	194,373	853,929	23,553	162,649	617,529	4,179	19,374
177	Salaries & Wages Accounts 591-598	SALWAGDM	3,892,346	138,883	614,237	75	226,707	12,967	13	61
178										
179										
180										
181										
182										
183										
184										
185										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
140	**ALLOCATION FACTOR TABLE CONTINUED**								
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
142									
143	**Production Expense**								
144	O&M Expense Production Operation Accts 502-509	OX_PROD	22,382,510	43,171	222,779	4,142	223,927	6,251,376	1,211,760
145	O&M Expense Production Maint Accts 511-514	MX_PROD	27,905,252	53,716	303,158	5,419	316,315	5,272,361	1,181,009
146	Salaries and Wages Production Operation	SALWAGPO	14,822,735	28,586	148,424	2,752	149,594	4,051,741	790,948
147	Salaries and Wages Production Maintenance	SALWAGPM	11,949,893	23,009	128,362	2,306	133,322	2,402,684	524,693
148									
149	**Transmission Expense**								
150	O&M Accounts 561-567	OX_TRAN	8,751,339	16,694	85,145	1,815	84,957	2,570,676	488,371
151	O&M Accounts 569-573	MX_TRAN	2,292,484	4,361	22,549	601	22,518	672,258	127,480
152	Salaries & Wages Accounts 561-567	SALWAGTO	2,225,534	4,232	21,581	458	21,534	651,310	123,758
153	Salaries & Wages Accounts 569-573	SALWAGTM	593,068	1,123	5,758	135	5,747	172,918	32,830
154									
155	**Distribution Expense**								
156	Acct 580-Supervision	OX_580	2,928,088	7,424	35,755	2,259	73,771	1,161,379	212,630
157	Acct 581-Load Dispatch	OX_581	225,858	700	3,487	150	8,197	85,638	17,249
158	Acct 582-Station Equipment	OX_582	915,481	2,837	14,134	609	33,226	347,122	69,916
159	Acct 583-Overhead Lines	OX_583	2,065,953	5,712	32,694	1,225	76,854	802,921	161,722
160	Acct 584-Underground Lines	OX_584	102,657	287	1,621	62	3,810	39,807	8,018
161	Acct 585-Street Lighting	OX_585	185,410	0	0	0	0	0	0
162	Acct 586-Metering	OX_586	1,916,095	6,941	18,302	2,871	24,203	963,273	154,711
163	Acct 587-Customer Installations	OX_587	593,047	0	0	0	0	0	0
164	Acct 588-Miscellaneous	OX_588	8,578,414	18,859	129,108	4,317	292,361	3,491,024	681,000
165	Acct 589-Rents	OX_589	1,757,168	3,863	26,446	884	59,886	715,087	139,493
166	Acct 590-Supervision	MX_590	28,819	77	430	16	1,012	10,575	2,130
167	Acct 592-Station Equipment	MX_592	588,540	1,824	9,087	391	21,360	223,156	44,947
168	Acct 593-Overhead Lines	MX_593	6,144,672	16,988	97,241	3,644	228,584	2,388,094	481,003
169	Acct 594-Underground Lines	MX_594	131,485	368	2,076	79	4,880	50,985	10,269
170	Acct 595-Transformers	MX_595	175	0	3	0	8	81	16
171	Acct 596-Street Lighting	MX_596	362,218	0	0	0	0	0	0
172	Acct 597-Metering	MX_597	13,023	47	124	20	164	6,547	1,051
173	Acct 598-Miscellaneous	MX_598	(179,583)	(395)	(2,703)	(90)	(6,120)	(73,082)	(14,256)
174	O&M Accounts 581-589	OX_DIST	16,340,083	39,198	225,792	10,118	498,538	6,444,872	1,232,110
175	O&M Accounts 591-598	MX_DIST	7,065,480	18,847	105,905	4,046	249,056	2,597,657	523,409
176	Salaries & Wages Accounts 581-589	SALWAGDO	7,485,662	18,980	91,409	5,776	188,597	2,969,067	543,590
177	Salaries & Wages Accounts 591-598	SALWAGDM	3,892,346	10,343	58,144	2,224	136,659	1,428,330	287,642
178									
179									
180									
181									
182									
183									
184									
185									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
186	**ALLOCATION FACTOR TABLE CONTINUED**							
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
188								
189	**Customer Accounting Expense**							
190	Account 902	OX_902	3,336,638	2,659,311	418,260	153,115	36,929	11,667
191	Account 903	OX_903	4,792,785	3,806,523	598,696	219,168	52,860	16,699
192	Account 904	OX_904	3,790,150	3,589,309	9,124	52,197	685	3,793
193	Accounts 902 & 903	OX_902_3	8,129,423	6,465,834	1,016,956	372,284	89,789	28,366
194	O&M Accounts 902-905	OX_CA	11,919,573	10,055,143	1,026,080	424,480	90,474	32,159
195	Salaries & Wages Accounts 902-905	SALWAGCA	4,562,326	3,629,116	570,793	208,954	50,396	15,921
196								
197	**Customer Service Expense**							
198	Account908	OX_908	1,463,914	208,224	33,704	175,659	993	8,709
199	Account909	OX_909	45,530	36,160	5,687	2,082	502	159
200								
201	O&M Accounts 908-910	OX_CS	1,509,443	244,384	39,391	177,741	1,495	8,867
202	Salaries & Wages Accounts 908-910	SALWAGCS	1,316,325	529,454	97,575	76,153	7,498	2,401
203								
204	Total Customer Operations Expense	OMXCUST	13,755,206	10,560,801	1,106,564	617,265	94,284	41,758
205								
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	55,310,248	21,228,383	2,446,460	9,318,941	172,697	663,522
207	Total Salaries and Wages Expense	SALWAGES	94,812,377	36,389,521	4,193,701	15,974,453	296,036	1,137,404
208								
209	Total O&M less Fuel and Purchased Power	OMXFPP	267,174,016	99,435,749	9,799,932	46,258,930	615,271	3,214,225
210								
211								
212								
213	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0
214	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0
215	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0
216	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0
217								
218								
219								
220								
221								
222								
223								
224								
225								
226								
227								
228								
229								
230								
231								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
186	**ALLOCATION FACTOR TABLE CONTINUED**									
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
188										
189	**Customer Accounting Expense**									
190	Account 902	OX_902	3,336,638	9,310	47,249	797	0	0	142	655
191	Account 903	OX_903	4,792,785	13,326	70,732	14,780	0	0	2,640	12,140
192	Account 904	OX_904	3,790,150	4,716	38,283	89,011	1,484	1,549	15,689	73,321
193	Accounts 902 & 903	OX_902_3	8,129,423	22,636	117,981	15,577	0	0	2,782	12,795
194	O&M Accounts 902-905	OX_CA	11,919,573	27,353	156,264	104,588	1,484	1,549	18,472	86,116
195	Salaries & Wages Accounts 902-905	SALWAGCA	4,562,326	12,705	66,123	8,317	0	0	1,486	6,831
196										
197	**Customer Service Expense**									
198	Account908	OX_908	1,463,914	11,765	237,125	785,471	1,323	941	135,651	649,820
199	Account909	OX_909	45,530	127	672	140	0	0	25	115
200										
201	O&M Accounts 908-910	OX_CS	1,509,443	11,891	237,797	785,611	1,323	941	135,676	649,935
202	Salaries & Wages Accounts 908-910	SALWAGCS	1,316,325	5,606	141,504	456,112	12	9	78,737	377,376
203										
204	Total Customer Operations Expense	OMXCUST	13,755,206	39,828	398,783	890,627	2,807	2,490	154,224	736,403
205										
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	55,310,248	785,937	6,370,515	12,977,170	501,782	844,841	2,244,330	10,732,840
207	Total Salaries and Wages Expense	SALWAGES	94,812,377	1,347,247	10,920,286	22,245,359	860,150	1,448,219	3,847,212	18,398,147
208										
209	Total O&M less Fuel and Purchased Power	OMXFPP	267,174,016	3,527,487	30,894,143	69,422,364	1,804,731	2,201,184	11,953,704	57,468,660
210										
211										
212										
213	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0	0	0
214	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0	0	0
215	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0	0	0
216	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0	0
217										
218										
219										
220										
221										
222										
223										
224										
225										
226										
227										
228										
229										
230										
231										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
186	**ALLOCATION FACTOR TABLE CONTINUED**								
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
188									
189	**Customer Accounting Expense**								
190	Account 902	OX_902	3,336,638	168	11,498	52	9,258	2,296,716	362,595
191	Account 903	OX_903	4,792,785	241	16,458	74	13,252	3,287,507	519,017
192	Account 904	OX_904	3,790,150	588	3,205	62	4,654	2,961,323	627,986
193	Accounts 902 & 903	OX_902_3	8,129,423	409	27,957	126	22,510	5,584,223	881,612
194	O&M Accounts 902-905	OX_CA	11,919,573	997	31,162	188	27,164	8,545,546	1,509,597
195	Salaries & Wages Accounts 902-905	SALWAGCA	4,562,326	230	15,691	71	12,634	3,134,289	494,827
196									
197	**Customer Service Expense**								
198	Account908	OX_908	1,463,914	1,390	7,319	204	11,561	173,102	35,122
199	Account909	OX_909	45,530	2	156	1	126	31,230	4,930
200									
201	O&M Accounts 908-910	OX_CS	1,509,443	1,392	7,475	205	11,687	204,332	40,052
202	Salaries & Wages Accounts 908-910	SALWAGCS	1,316,325	47	2,354	73	5,534	457,187	72,267
203									
204	Total Customer Operations Expense	OMXCUST	13,755,206	2,400	39,358	396	39,431	8,975,527	1,585,274
205									
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	55,310,248	103,649	559,873	16,610	769,327	17,863,416	3,364,967
207	Total Salaries and Wages Expense	SALWAGES	94,812,377	177,675	959,729	28,472	1,318,775	30,621,322	5,768,199
208									
209	Total O&M less Fuel and Purchased Power	OMXFPP	267,174,016	502,448	2,711,776	67,631	3,459,856	83,393,673	16,042,076
210									
211									
212									
213	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0	0
214	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0	0
215	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0	0
216	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
217									
218									
219									
220									
221									
222									
223									
224									
225									
226									
227									
228									
229									
230									
231									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
232	**REVENUES AND BILLING DETERMINANTS**							
233								
234	Sales of Electricity Revenue - Present	SALESREV	553,798,751	197,684,429	21,159,415	109,487,476	1,489,743	7,435,631
235			0	0				0
236	Small General Service Sales Revenue	SREVSGSTX	21,159,415	0	21,159,415	0	0	0
237	Secondary General Service Sales Revenue	SREVSGTX	109,487,476	0	0	109,487,476	0	0
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,489,743	0	0	0	1,489,743	0
239	Primary General Service	SREVPGTX	67,147,285	0	0	0	0	0
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	23,438,009	0	0	0	0	0
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	107,469,672	0	0	0	0	0
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	3,951,561	0	0	0	0	0
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	3,977,117	0	0	0	0	0
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,192,302	0	0	0	0	1,192,302
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,243,329	0	0	0	0	6,243,329
246	Large School Primary Service Sales Revenue	SREVLSPSTX	127,953	0	0	0	0	0
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	10,430,460	0	0	0	0	0
248	Residential Service Sales Revenue	SREVRTX	164,691,986	164,691,986	0	0	0	0
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	32,992,443	32,992,443	0	0	0	0
250								
251								
252	Claimed Rate Sales Revenue	CLAIMREV	695,083,391	248,256,695	24,226,724	127,101,255	1,517,970	8,885,274
253								
254	Claimed Combined Residential Revenue	CLAIMREVR	248,256,695	248,256,695				0
255	**PRESENT REVENUES FROM SALES INPUT**							
256								
257	Total Sales of Electricity Revenues		553,798,751	197,684,429	21,159,415	109,487,476	1,489,743	7,435,631
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		553,798,751	197,684,429	21,159,415	109,487,476	1,489,743	7,435,631
259								
260								
261								
262								
263	**BILLING DETERMINANT INPUTS**							
264	Number of Customer Bills	SCH , LN	3,092,239	2,464,524	387,624	141,900	34,224	10,812
265	Annual kWh Sales @ Meter	SCH , LN	13,999,063,007	2,366,636,355	284,851,242	2,088,748,118	20,713,678	178,290,071
266	Annual kW - Billed		22,248,694	0	0	6,395,497	0	562,576
267								
268								
269	**RATE OF RETURN**							
270	Rate of Return (Equalized)	SCH , LN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
271								
272								
273	**PROPOSED REVENUES FROM SALES INPUT**							
274	Annual kWh Sales - Proposed	SCH , LN	14,050,267,231	2,417,840,579	284,851,242	2,088,748,118	20,713,678	178,290,071
275	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		573,086,113	210,410,877	22,176,440	110,845,467	1,284,383	7,954,483
276								
277								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
232	**REVENUES AND BILLING DETERMINANTS**									
233										
234	Sales of Electricity Revenue - Present	SALESREV	553,798,751	10,558,413	67,147,285	130,907,681	3,951,561	3,977,117	23,438,009	107,469,672
235			0	0		0				
236	Small General Service Sales Revenue	SREVSGSTX	21,159,415	0	0	0	0	0	0	0
237	Secondary General Service Sales Revenue	SREVSGTX	109,487,476	0	0	0	0	0	0	0
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,489,743	0	0	0	0	0	0	0
239	Primary General Service	SREVPGTX	67,147,285	0	67,147,285	0	0	0	0	0
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	23,438,009	0	0	23,438,009	0	0	23,438,009	0
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	107,469,672	0	0	107,469,672	0	0	0	107,469,672
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	3,951,561	0	0	0	3,951,561	0	0	0
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	3,977,117	0	0	0	0	3,977,117	0	0
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,192,302	0	0	0	0	0	0	0
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,243,329	0	0	0	0	0	0	0
246	Large School Primary Service Sales Revenue	SREVLSPSTX	127,953	127,953	0	0	0	0	0	0
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	10,430,460	10,430,460	0	0	0	0	0	0
248	Residential Service Sales Revenue	SREVRTX	164,691,986	0	0	0	0	0	0	0
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	32,992,443	0	0	0	0	0	0	0
250										
251										
252	Claimed Rate Sales Revenue	CLAIMREV	695,083,391	10,515,340	82,935,698	181,758,959	4,940,273	4,945,203	31,381,728	150,377,231
253										
254	Claimed Combined Residential Revenue	CLAIMREVR	248,256,695	0		0				
255	**PRESENT REVENUES FROM SALES INPUT**									
256										
257	Total Sales of Electricity Revenues		553,798,751	10,558,413	67,147,285	130,907,681	3,951,561	3,977,117	23,438,009	107,469,672
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		553,798,751	10,558,413	67,147,285	130,907,681	3,951,561	3,977,117	23,438,009	107,469,672
259										
260										
261										
262										
263	**BILLING DETERMINANT INPUTS**									
264	Number of Customer Bills	SCH , LN	3,092,239	8,628	43,788	739	-	-	132	607
265	Annual kWh Sales @ Meter	SCH , LN	13,999,063,007	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090	5,503,781,465
266	Annual kW - Billed		22,248,694	663,179	3,931,022	10,696,419	0	0	1,854,152	8,842,267
267										
268										
269	**RATE OF RETURN**									
270	Rate of Return (Equalized)	SCH , LN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
271										
272										
273	**PROPOSED REVENUES FROM SALES INPUT**									
274	Annual kWh Sales - Proposed	SCH , LN	14,050,267,231	164,304,732	2,185,943,124	6,651,880,555	33,714,318	23,980,815	1,148,099,090	5,503,781,465
275	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		573,086,113	9,835,539	65,726,648	136,394,862	4,295,796	4,161,618	24,310,998	112,083,864
276										
277										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
232	**REVENUES AND BILLING DETERMINANTS**								
233									
234	Sales of Electricity Revenue - Present	SALESREV	553,798,751	1,192,302	6,243,329	127,953	10,430,460	164,691,986	32,992,443
235			0						
236	Small General Service Sales Revenue	SREVSGSTX	21,159,415	0	0	0	0	0	0
237	Secondary General Service Sales Revenue	SREVSGTX	109,487,476	0	0	0	0	0	0
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,489,743	0	0	0	0	0	0
239	Primary General Service	SREVPGTX	67,147,285	0	0	0	0	0	0
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	23,438,009	0	0	0	0	0	0
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	107,469,672	0	0	0	0	0	0
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	3,951,561	0	0	0	0	0	0
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	3,977,117	0	0	0	0	0	0
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,192,302	1,192,302	0	0	0	0	0
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,243,329	0	6,243,329	0	0	0	0
246	Large School Primary Service Sales Revenue	SREVLSPSTX	127,953	0	0	127,953	0	0	0
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	10,430,460	0	0	0	10,430,460	0	0
248	Residential Service Sales Revenue	SREVRTX	164,691,986	0	0	0	0	164,691,986	0
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	32,992,443	0	0	0	0	0	32,992,443
250									
251									
252	Claimed Rate Sales Revenue	CLAIMREV	695,083,391	1,340,879	7,544,395	192,392	10,322,948	207,664,814	40,591,881
253									
254	Claimed Combined Residential Revenue	CLAIMREVR	248,256,695					207,664,814	40,591,881
255	**PRESENT REVENUES FROM SALES INPUT**								
256									
257	Total Sales of Electricity Revenues		553,798,751	1,192,302	6,243,329	127,953	10,430,460	164,691,986	32,992,443
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		553,798,751	1,192,302	6,243,329	127,953	10,430,460	164,691,986	32,992,443
259									
260									
261									
262									
263	**BILLING DETERMINANT INPUTS**								
264	Number of Customer Bills	SCH , LN	3,092,239	156	10,656	48	8,580	2,128,488	336,036
265	Annual kWh Sales @ Meter	SCH , LN	13,999,063,007	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
266	Annual kW - Billed		22,248,694	90,307	472,269	9,332	653,847	0	0
267									
268									
269	**RATE OF RETURN**								
270	Rate of Return (Equalized)	SCH , LN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
271									
272									
273	**PROPOSED REVENUES FROM SALES INPUT**								
274	Annual kWh Sales - Proposed	SCH , LN	14,050,267,231	26,339,180	151,950,890	2,722,700	161,582,032	1,929,117,705	488,722,874
275	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		573,086,113	1,218,759	6,735,724	131,134	9,704,405	162,396,716	48,014,161
276									
277									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
278	**Allocation Factors**							
279	**DEMAND**							
280								
281	DEMAND - PRODUCTION RELATED							
282	Demand Production (AED 4-CP)	DPROD	1.00000	0.33344	0.02784	0.17903	0.00130	0.01188
283	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.33344	0.02784	0.17903	0.00130	0.01188
284	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.33344	0.02784	0.17903	0.00130	0.01188
285	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.33344	0.02784	0.17903	0.00130	0.01188
286								
287								
288	DEMAND - TRANSMISSION RELATED							
289	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.35087	0.02848	0.18056	0.00125	0.01160
290	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.38053	0.04424	0.31072	0.00215	0.01555
291	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.35087	0.02848	0.18056	0.00125	0.01160
292	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.34058	0.03961	0.32120	0.00129	0.01424
293	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.38734	0.04502	0.30894	0.00230	0.01578
294								
295								
296								
297	DEMAND - DISTRIBUTION RELATED							
298	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
299								
300	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
301	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
302								
303	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.56105	0.04992	0.31198	0.00269	0.01902
304	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.56105	0.04992	0.31198	0.00269	0.01902
305								
306	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.56105	0.04992	0.31198	0.00269	0.01902
307								
308	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
309								
310	AED 4-CP Distribution	AED4CPDIST	1.00000	0.50574	0.04105	0.26026	0.00180	0.01672
311								
312								
313								
314								
315								
316								
317								
318								
319								
320								
321								
322								
323								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
278	**Allocation Factors**									
279	**DEMAND**									
280										
281	DEMAND - PRODUCTION RELATED									
282	Demand Production (AED 4-CP)	DPROD	1.00000	0.01019	0.11475	0.31870	0.00168	0.00119	0.05503	0.26367
283	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.01019	0.11475	0.31870	0.00168	0.00119	0.05503	0.26367
284	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.01019	0.11475	0.31870	0.00168	0.00119	0.05503	0.26367
285	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.01019	0.11475	0.31870	0.00168	0.00119	0.05503	0.26367
286										
287										
288	DEMAND - TRANSMISSION RELATED									
289	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00984	0.10847	0.30622	0.00158	0.00112	0.05275	0.25347
290	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.01558	0.17457	0.05535	0.00076	0.00054	0.01756	0.03779
291	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00984	0.10847	0.30622	0.00158	0.00112	0.05275	0.25347
292	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00923	0.18187	0.09067	0.00076	0.00054	0.01165	0.07902
293	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.01667	0.17333	0.04933	0.00076	0.00054	0.01856	0.03077
294										
295										
296										
297	DEMAND - DISTRIBUTION RELATED									
298	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
299										
300	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
301	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
302										
303	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.04470	0.00000	0.00000	0.00622	0.00443	0.00000	0.00000
304	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.04470	0.00000	0.00000	0.00622	0.00443	0.00000	0.00000
305										
306	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.04470	0.00000	0.00000	0.00622	0.00443	0.00000	0.00000
307										
308	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
309										
310	AED 4-CP Distribution	AED4CPDIST	1.00000	0.01419	0.15635	0.00000	0.00228	0.00162	0.00000	0.00000
311										
312										
313										
314										
315										
316										
317										
318										
319										
320										
321										
322										
323										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
278	**Allocation Factors**								
279	**DEMAND**								
280									
281	DEMAND - PRODUCTION RELATED								
282	Demand Production (AED 4-CP)	DPROD	1.00000	0.00193	0.00995	0.00019	0.01000	0.27930	0.05414
283	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00193	0.00995	0.00019	0.01000	0.27930	0.05414
284	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.00193	0.00995	0.00019	0.01000	0.27930	0.05414
285	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.00193	0.00995	0.00019	0.01000	0.27930	0.05414
286									
287									
288	DEMAND - TRANSMISSION RELATED								
289	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00191	0.00969	0.00018	0.00966	0.29483	0.05604
290	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00193	0.01362	0.00183	0.01376	0.32311	0.05742
291	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00191	0.00969	0.00018	0.00966	0.29483	0.05604
292	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00347	0.01078	0.00080	0.00843	0.27610	0.06448
293	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00167	0.01411	0.00200	0.01466	0.33113	0.05621
294									
295									
296									
297	DEMAND - DISTRIBUTION RELATED								
298	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
299									
300	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
301	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
302									
303	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.01902	0.00000	0.04470	0.46699	0.09406
304	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.01902	0.00000	0.04470	0.46699	0.09406
305									
306	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.01902	0.00000	0.04470	0.46699	0.09406
307									
308	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
309									
310	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00276	0.01397	0.00026	0.01393	0.42497	0.08077
311									
312									
313									
314									
315									
316									
317									
318									
319									
320									
321									
322									
323									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
324	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
325								
326	**ENERGY - PRODUCTION RELATED**							
327	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.18012	0.02122	0.15514	0.00154	0.01324
328	Energy @ Generation with losses (kWh)	ENERGY1	1.00000	0.18012	0.02122	0.15514	0.00154	0.01324
329	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.17209	0.02027	0.14866	0.00147	0.01269
330	Weighted Wind Allocation	WIND	1.00000	0.17766	0.02087	0.15372	0.00155	0.01329
331	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.32907	0.03877	0.28344	0.00282	0.02419
332	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.56600	0.04568	0.27241	0.00424	0.01695
333	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.25540	0.03009	0.22064	0.00219	0.01883
334								
335								
336	Sec Line Tranf - 1.125047							
337								
338	Subtransmission - 1.035919							
339	Transmission - 1.029633							
340								
341	**CUSTOMER**							
342								
343	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.69530	0.11460	0.16267	0.01158	0.00865
344	370-Meters (New Meter Cost)	CMETERS	1.00000	0.58347	0.13244	0.13421	0.01350	0.01317
345								
346	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.79700	0.12535	0.04589	0.01107	0.00350
347	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.79422	0.12492	0.04573	0.01103	0.00348
348	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.79422	0.12492	0.04573	0.01103	0.00348
349	908-Customer Assistance	CUSTASST	1.00000	0.79422	0.12492	0.04573	0.01103	0.00348
350	909-Advertisement	CUSTADVT	1.00000	0.79422	0.12492	0.04573	0.01103	0.00348
351	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.79422	0.12492	0.04573	0.01103	0.00348
352								
353								
354	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
355	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
356								
357	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.81108	0.12757	0.04670	0.00000	0.00000
358								
359								
360	Number of Bills (Annual)	CUSTBILLS	1.00000	0.79700	0.12535	0.04589	0.01107	0.00350
361	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.79422	0.12492	0.04573	0.01103	0.00348
362	Number of Customers	CUST	1.00000	0.79700	0.12535	0.04589	0.01107	0.00350
363	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
364								
365	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00014	0.02238	0.06915	0.00026	0.00001
366	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.79719	0.12538	0.04590	0.01107	0.00350
367								
368								
369								
370								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
324	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
325										
326	**ENERGY - PRODUCTION RELATED**									
327	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.01220	0.15960	0.45264	0.00251	0.00179	0.07852	0.37412
328	Energy @ Generation with losses (kWh)	ENERGY1	1.00000	0.01220	0.15960	0.45264	0.00251	0.00179	0.07852	0.37412
329	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.01169	0.15558	0.47343	0.00240	0.00171	0.08171	0.39172
330	Weighted Wind Allocation	WIND	1.00000	0.01225	0.16062	0.45570	0.00254	0.00181	0.07901	0.37669
331	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.02229	0.29158	0.00000	0.00459	0.00326	0.00000	0.00000
332	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.03568	0.01926	0.01959	0.01195	0.00823	0.00000	0.01959
333	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.01736	0.23090	0.21850	0.00356	0.00253	0.02246	0.19604
334										
335										
336	Sec Line Tranf - 1.125047									
337										
338	Subtransmission - 1.035919									
339	Transmission - 1.029633									
340										
341	**CUSTOMER**									
342										
343	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00720	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344	370-Meters (New Meter Cost)	CMETERS	1.00000	0.01413	0.09910	0.00997	0.00000	0.00000	0.00177	0.00820
345										
346	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00279	0.01416	0.00024	0.00000	0.00000	0.00004	0.00020
347	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00278	0.01476	0.00308	0.00000	0.00000	0.00055	0.00253
348	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00278	0.01476	0.00308	0.00000	0.00000	0.00055	0.00253
349	908-Customer Assistance	CUSTASST	1.00000	0.00278	0.01476	0.00308	0.00000	0.00000	0.00055	0.00253
350	909-Advertisement	CUSTADVT	1.00000	0.00278	0.01476	0.00308	0.00000	0.00000	0.00055	0.00253
351	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00278	0.01476	0.00308	0.00000	0.00000	0.00055	0.00253
352										
353										
354	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
355	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
356										
357	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.01441	0.00024	0.00000	0.00000	0.00004	0.00020
358										
359										
360	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00279	0.01416	0.00024	0.00000	0.00000	0.00004	0.00020
361	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00278	0.01476	0.00308	0.00000	0.00000	0.00055	0.00253
362	Number of Customers	CUST	1.00000	0.00279	0.01416	0.00024	0.00000	0.00000	0.00004	0.00020
363	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.17742	0.82258
364										
365	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00571	0.20270	0.69965	0.00000	0.00000	0.12076	0.57889
366	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00279	0.01416	0.00000	0.00000	0.00000	0.00000	0.00000
367										
368										
369										
370										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
324	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
325									
326	**ENERGY - PRODUCTION RELATED**								
327	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00192	0.01132	0.00020	0.01200	0.14371	0.03641
328	Energy @ Generation with losses (kWh)	ENERGY1	1.00000	0.00192	0.01132	0.00020	0.01200	0.14371	0.03641
329	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00187	0.01081	0.00019	0.01150	0.13730	0.03478
330	Weighted Wind Allocation	WIND	1.00000	0.00192	0.01136	0.00020	0.01205	0.14134	0.03631
331	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00351	0.02068	0.00036	0.02193	0.26255	0.06651
332	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00202	0.01493	0.00036	0.03532	0.47813	0.08788
333	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00278	0.01605	0.00029	0.01707	0.20378	0.05162
334									
335									
336	Sec Line Tranf - 1.125047								
337									
338	Subtransmission - 1.035919								
339	Transmission - 1.029633								
340									
341	**CUSTOMER**								
342									
343	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00865	0.00000	0.00720	0.59994	0.09535
344	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00362	0.00955	0.00150	0.01263	0.50273	0.08074
345									
346	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00005	0.00345	0.00002	0.00277	0.68833	0.10867
347	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00005	0.00343	0.00002	0.00276	0.68593	0.10829
348	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00005	0.00343	0.00002	0.00276	0.68593	0.10829
349	908-Customer Assistance	CUSTASST	1.00000	0.00005	0.00343	0.00002	0.00276	0.68593	0.10829
350	909-Advertisement	CUSTADVT	1.00000	0.00005	0.00343	0.00002	0.00276	0.68593	0.10829
351	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00005	0.00343	0.00002	0.00276	0.68593	0.10829
352									
353									
354	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
355	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
356									
357	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.70049	0.11059
358									
359									
360	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00005	0.00345	0.00002	0.00277	0.68833	0.10867
361	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00005	0.00343	0.00002	0.00276	0.68593	0.10829
362	Number of Customers	CUST	1.00000	0.00005	0.00345	0.00002	0.00277	0.68833	0.10867
363	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
364									
365	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00001	0.00009	0.00562	0.00010	0.00004
366	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00005	0.00345	0.00002	0.00278	0.68850	0.10870
367									
368									
369									
370									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
371	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
372	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
373								
374	**Plant**							
375	Intangible Plant In Service	INTPLT	1.00000	0.41106	0.04958	0.16040	0.00365	0.01144
376	Production Plant In Service	PRODPLT	1.00000	0.29604	0.02617	0.17295	0.00136	0.01222
377	Transmission Plant in Service	TRANPLT	1.00000	0.34780	0.02893	0.18508	0.00129	0.01173
378	Distribution Plant in Service	DISTPLT	1.00000	0.48634	0.05029	0.24730	0.00335	0.01725
379	General Plant in Service	GENLPLT	1.00000	0.39269	0.04598	0.16585	0.00329	0.01181
380	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.39843	0.04710	0.16415	0.00340	0.01170
381	Total Transmission and Distribution Plant	TDPLT	1.00000	0.40240	0.03735	0.20960	0.00210	0.01391
382	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.35758	0.03264	0.19416	0.00179	0.01320
383	Total Electric Plant In Service	TOTPLT	1.00000	0.36150	0.03402	0.19128	0.00194	0.01305
384	Net Electric Plant In Service	NETPLT	1.00000	0.35343	0.03294	0.19140	0.00185	0.01316
385	Rate Base	RATEBASE	1.00000	0.34652	0.03254	0.18952	0.00188	0.01313
386			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
387	**Transmission Plant in Service**							
388	Account 352	PLT_352	1.00000	0.35087	0.02848	0.18056	0.00125	0.01160
389	Account 353	PLT_353	1.00000	0.34421	0.02797	0.17738	0.00123	0.01141
390	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.35149	0.02963	0.19039	0.00132	0.01192
391	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.35087	0.02848	0.18056	0.00125	0.01160
392								
393	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394	Acct 360-Land and Land Rights	PLT_360	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
395	Acct 361-Structures & Improvements	PLT_361	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
396	Acct 362-Station Equipment	PLT_362	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
397	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.46692	0.04155	0.25964	0.00224	0.01859
398	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.46692	0.04155	0.25964	0.00224	0.01859
399	Acct 366-Underground Conduit	PLT_366	1.00000	0.46587	0.04145	0.25905	0.00223	0.01859
400	Acct 367 - Underground Conductor	PLT_367	1.00000	0.46587	0.04145	0.25905	0.00223	0.01859
401	Acct 368-Line Transformers	PLT_368	1.00000	0.55517	0.04940	0.30871	0.00266	0.01899
402	Acct 369-Services	PLT_369	1.00000	0.69530	0.11460	0.16267	0.01158	0.00865
403	Acct 370-Meters	PLT_370	1.00000	0.58347	0.13244	0.13421	0.01350	0.01317
404	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
405	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
406	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.46692	0.04155	0.25964	0.00224	0.01859
407	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.46587	0.04145	0.25905	0.00223	0.01859
408	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
409								
410	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
411	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
412	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.56105	0.04992	0.31198	0.00269	0.01902
413								
414								
415								
416								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
371	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
372	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
373										
374	**Plant**									
375	Intangible Plant In Service	INTPLT	1.00000	0.01346	0.10852	0.21917	0.00847	0.01427	0.03790	0.18126
376	Production Plant In Service	PRODPLT	1.00000	0.01068	0.12576	0.35159	0.00188	0.00134	0.06079	0.29080
377	Transmission Plant in Service	TRANPLT	1.00000	0.01008	0.11150	0.30095	0.00154	0.00110	0.05225	0.24870
378	Distribution Plant in Service	DISTPLT	1.00000	0.03458	0.12563	0.00044	0.02268	0.01214	0.00008	0.00036
379	General Plant in Service	GENLPLT	1.00000	0.01396	0.11301	0.22959	0.00888	0.01495	0.03971	0.18988
380	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.01381	0.11160	0.22633	0.00875	0.01473	0.03914	0.18719
381	Total Transmission and Distribution Plant	TDPLT	1.00000	0.01974	0.11707	0.18251	0.00988	0.00545	0.03169	0.15082
382	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.01592	0.12073	0.25376	0.00651	0.00372	0.04395	0.20981
383	Total Electric Plant In Service	TOTPLT	1.00000	0.01572	0.11986	0.25113	0.00672	0.00477	0.04349	0.20764
384	Net Electric Plant In Service	NETPLT	1.00000	0.01591	0.12278	0.25652	0.00676	0.00526	0.04449	0.21203
385	Rate Base	RATEBASE	1.00000	0.01570	0.12390	0.26409	0.00669	0.00604	0.04581	0.21828
386			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
387	**Transmission Plant in Service**									
388	Account 352	PLT_352	1.00000	0.00984	0.10847	0.30622	0.00158	0.00112	0.05275	0.25347
389	Account 353	PLT_353	1.00000	0.00968	0.10680	0.31866	0.00155	0.00111	0.05499	0.26367
390	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.01031	0.11410	0.28823	0.00152	0.00108	0.05028	0.23795
391	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00984	0.10847	0.30622	0.00158	0.00112	0.05275	0.25347
392										
393	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394	Acct 360-Land and Land Rights	PLT_360	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
395	Acct 361-Structures & Improvements	PLT_361	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
396	Acct 362-Station Equipment	PLT_362	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
397	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.03779	0.16441	0.00000	0.00518	0.00368	0.00000	0.00000
398	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.03779	0.16441	0.00000	0.00518	0.00368	0.00000	0.00000
399	Acct 366-Underground Conduit	PLT_366	1.00000	0.03772	0.16625	0.00000	0.00517	0.00367	0.00000	0.00000
400	Acct 367 - Underground Conductor	PLT_367	1.00000	0.03772	0.16625	0.00000	0.00517	0.00367	0.00000	0.00000
401	Acct 368-Line Transformers	PLT_368	1.00000	0.04427	0.01027	0.00000	0.00616	0.00438	0.00000	0.00000
402	Acct 369-Services	PLT_369	1.00000	0.00720	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
403	Acct 370-Meters	PLT_370	1.00000	0.01413	0.09910	0.00997	0.00000	0.00000	0.00177	0.00820
404	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
405	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
406	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.03779	0.16441	0.00000	0.00518	0.00368	0.00000	0.00000
407	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.03772	0.16625	0.00000	0.00517	0.00367	0.00000	0.00000
408	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.67095	0.32905	0.00000	0.00000
409										
410	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
411	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
412	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.04470	0.00000	0.00000	0.00622	0.00443	0.00000	0.00000
413										
414										
415										
416										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
371	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
372	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
373									
374	**Plant**								
375	Intangible Plant In Service	INTPLT	1.00000	0.00175	0.00968	0.00028	0.01317	0.34706	0.06399
376	Production Plant In Service	PRODPLT	1.00000	0.00193	0.01029	0.00019	0.01050	0.24618	0.04986
377	Transmission Plant in Service	TRANPLT	1.00000	0.00190	0.00983	0.00026	0.00982	0.29231	0.05549
378	Distribution Plant in Service	DISTPLT	1.00000	0.00220	0.01505	0.00050	0.03408	0.40695	0.07939
379	General Plant in Service	GENLPLT	1.00000	0.00183	0.00998	0.00029	0.01367	0.33082	0.06187
380	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.00181	0.00989	0.00029	0.01352	0.33590	0.06253
381	Total Transmission and Distribution Plant	TDPLT	1.00000	0.00202	0.01189	0.00035	0.01938	0.33749	0.06491
382	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.00198	0.01122	0.00028	0.01564	0.29901	0.05857
383	Total Electric Plant In Service	TOTPLT	1.00000	0.00196	0.01109	0.00028	0.01543	0.30255	0.05895
384	Net Electric Plant In Service	NETPLT	1.00000	0.00198	0.01118	0.00029	0.01562	0.29545	0.05798
385	Rate Base	RATEBASE	1.00000	0.00197	0.01116	0.00029	0.01541	0.28945	0.05707
386			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
387	**Transmission Plant in Service**								
388	Account 352	PLT_352	1.00000	0.00191	0.00969	0.00018	0.00966	0.29483	0.05604
389	Account 353	PLT_353	1.00000	0.00188	0.00953	0.00018	0.00951	0.28921	0.05500
390	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00191	0.01001	0.00031	0.01000	0.29554	0.05595
391	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00191	0.00969	0.00018	0.00966	0.29483	0.05604
392									
393	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
395	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
396	Acct 362-Station Equipment	PLT_362	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
397	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00276	0.01583	0.00059	0.03720	0.38864	0.07828
398	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00276	0.01583	0.00059	0.03720	0.38864	0.07828
399	Acct 366-Underground Conduit	PLT_366	1.00000	0.00280	0.01579	0.00060	0.03712	0.38777	0.07810
400	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00280	0.01579	0.00060	0.03712	0.38777	0.07810
401	Acct 368-Line Transformers	PLT_368	1.00000	0.00017	0.01882	0.00004	0.04423	0.46210	0.09307
402	Acct 369-Services	PLT_369	1.00000	0.00000	0.00865	0.00000	0.00720	0.59994	0.09535
403	Acct 370-Meters	PLT_370	1.00000	0.00362	0.00955	0.00150	0.01263	0.50273	0.08074
404	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
405	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
406	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00276	0.01583	0.00059	0.03720	0.38864	0.07828
407	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00280	0.01579	0.00060	0.03712	0.38777	0.07810
408	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
409									
410	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
411	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
412	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.01902	0.00000	0.04470	0.46699	0.09406
413									
414									
415									
416									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
417	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
418	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
419								
420	**Production Expense**							
421	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.33344	0.02784	0.17903	0.00130	0.01188
422	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.23126	0.02343	0.16311	0.00146	0.01279
423	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.32671	0.02755	0.17798	0.00131	0.01194
424	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.24497	0.02402	0.16525	0.00144	0.01267
425								
426	**Transmission Expense**							
427	O&M Accounts 561-567	OX_TRAN	1.00000	0.34955	0.02861	0.18198	0.00126	0.01164
428	O&M Accounts 569-573	MX_TRAN	1.00000	0.34885	0.02903	0.18568	0.00129	0.01174
429	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.34826	0.02850	0.18128	0.00126	0.01160
430	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.34692	0.02858	0.18223	0.00127	0.01160
431			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432	**Distribution Expense**							
433	Acct 580-Supervision	OX_580	1.00000	0.46925	0.06882	0.19389	0.00589	0.01475
434	Acct 581-Load Dispatch	OX_581	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
435	Acct 582-Station Equipment	OX_582	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
436	Acct 583-Overhead Lines	OX_583	1.00000	0.46692	0.04155	0.25964	0.00224	0.01859
437	Acct 584-Underground Lines	OX_584	1.00000	0.46587	0.04145	0.25905	0.00223	0.01859
438	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
439	Acct 586-Metering	OX_586	1.00000	0.58347	0.13244	0.13421	0.01350	0.01317
440	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
441	Acct 588-Miscellaneous	OX_588	1.00000	0.48634	0.05029	0.24730	0.00335	0.01725
442	Acct 589-Rents	OX_589	1.00000	0.48634	0.05029	0.24730	0.00335	0.01725
443	Acct 590-Supervision	MX_590	1.00000	0.44086	0.03933	0.24501	0.00213	0.01760
444	Acct 592-Station Equipment	MX_592	1.00000	0.45554	0.04053	0.25331	0.00218	0.01854
445	Acct 593-Overhead Lines	MX_593	1.00000	0.46692	0.04155	0.25964	0.00224	0.01859
446	Acct 594-Underground Lines	MX_594	1.00000	0.46587	0.04145	0.25905	0.00223	0.01859
447	Acct 595-Transformers	MX_595	1.00000	0.55517	0.04940	0.30871	0.00266	0.01899
448	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449	Acct 597-Metering	MX_597	1.00000	0.58347	0.13244	0.13421	0.01350	0.01317
450	Acct 598-Miscellaneous	MX_598	1.00000	0.48634	0.05029	0.24730	0.00335	0.01725
451	O&M Accounts 581-589	OX_DIST	1.00000	0.46983	0.05568	0.22431	0.00415	0.01622
452	O&M Accounts 591-598	MX_DIST	1.00000	0.44173	0.03927	0.24587	0.00211	0.01766
453	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.46925	0.06882	0.19389	0.00589	0.01475
454	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.44086	0.03933	0.24501	0.00213	0.01760
455			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
456								
457								
458								
459								
460								
461								
462								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
417	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
418	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
419										
420	**Production Expense**									
421	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.01019	0.11475	0.31870	0.00168	0.00119	0.05503	0.26367
422	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.01153	0.14464	0.40796	0.00223	0.00159	0.07068	0.33728
423	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.01028	0.11672	0.32458	0.00171	0.00122	0.05606	0.26852
424	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.01135	0.14063	0.39599	0.00216	0.00153	0.06858	0.32740
425										
426	**Transmission Expense**									
427	O&M Accounts 561-567	OX_TRAN	1.00000	0.00992	0.10941	0.30496	0.00156	0.00111	0.05268	0.25228
428	O&M Accounts 569-573	MX_TRAN	1.00000	0.01008	0.11145	0.29925	0.00154	0.00109	0.05198	0.24727
429	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00988	0.10906	0.30749	0.00156	0.00111	0.05313	0.25436
430	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00992	0.10952	0.30731	0.00154	0.00110	0.05323	0.25408
431			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432	**Distribution Expense**									
433	Acct 580-Supervision	OX_580	1.00000	0.02597	0.11408	0.00315	0.02173	0.08249	0.00056	0.00259
434	Acct 581-Load Dispatch	OX_581	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
435	Acct 582-Station Equipment	OX_582	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
436	Acct 583-Overhead Lines	OX_583	1.00000	0.03779	0.16441	0.00000	0.00518	0.00368	0.00000	0.00000
437	Acct 584-Underground Lines	OX_584	1.00000	0.03772	0.16625	0.00000	0.00517	0.00367	0.00000	0.00000
438	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
439	Acct 586-Metering	OX_586	1.00000	0.01413	0.09910	0.00997	0.00000	0.00000	0.00177	0.00820
440	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
441	Acct 588-Miscellaneous	OX_588	1.00000	0.03458	0.12563	0.00044	0.02268	0.01214	0.00008	0.00036
442	Acct 589-Rents	OX_589	1.00000	0.03458	0.12563	0.00044	0.02268	0.01214	0.00008	0.00036
443	Acct 590-Supervision	MX_590	1.00000	0.03568	0.15781	0.00002	0.05824	0.00333	0.00000	0.00002
444	Acct 592-Station Equipment	MX_592	1.00000	0.03696	0.18430	0.00000	0.00505	0.00359	0.00000	0.00000
445	Acct 593-Overhead Lines	MX_593	1.00000	0.03779	0.16441	0.00000	0.00518	0.00368	0.00000	0.00000
446	Acct 594-Underground Lines	MX_594	1.00000	0.03772	0.16625	0.00000	0.00517	0.00367	0.00000	0.00000
447	Acct 595-Transformers	MX_595	1.00000	0.04427	0.01027	0.00000	0.00616	0.00438	0.00000	0.00000
448	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
449	Acct 597-Metering	MX_597	1.00000	0.01413	0.09910	0.00997	0.00000	0.00000	0.00177	0.00820
450	Acct 598-Miscellaneous	MX_598	1.00000	0.03458	0.12563	0.00044	0.02268	0.01214	0.00008	0.00036
451	O&M Accounts 581-589	OX_DIST	1.00000	0.03113	0.12579	0.00145	0.02673	0.04471	0.00026	0.00119
452	O&M Accounts 591-598	MX_DIST	1.00000	0.03582	0.15855	0.00001	0.05571	0.00326	0.00000	0.00001
453	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.02597	0.11408	0.00315	0.02173	0.08249	0.00056	0.00259
454	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.03568	0.15781	0.00002	0.05824	0.00333	0.00000	0.00002
455			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
456										
457										
458										
459										
460										
461										
462										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
417	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
418	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
419									
420	**Production Expense**								
421	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00193	0.00995	0.00019	0.01000	0.27930	0.05414
422	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.00192	0.01086	0.00019	0.01134	0.18894	0.04232
423	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.00193	0.01001	0.00019	0.01009	0.27335	0.05336
424	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.00193	0.01074	0.00019	0.01116	0.20106	0.04391
425									
426	**Transmission Expense**								
427	O&M Accounts 561-567	OX_TRAN	1.00000	0.00191	0.00973	0.00021	0.00971	0.29375	0.05581
428	O&M Accounts 569-573	MX_TRAN	1.00000	0.00190	0.00984	0.00026	0.00982	0.29324	0.05561
429	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00190	0.00970	0.00021	0.00968	0.29265	0.05561
430	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00189	0.00971	0.00023	0.00969	0.29157	0.05536
431			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432	**Distribution Expense**								
433	Acct 580-Supervision	OX_580	1.00000	0.00254	0.01221	0.00077	0.02519	0.39663	0.07262
434	Acct 581-Load Dispatch	OX_581	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
435	Acct 582-Station Equipment	OX_582	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
436	Acct 583-Overhead Lines	OX_583	1.00000	0.00276	0.01583	0.00059	0.03720	0.38864	0.07828
437	Acct 584-Underground Lines	OX_584	1.00000	0.00280	0.01579	0.00060	0.03712	0.38777	0.07810
438	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
439	Acct 586-Metering	OX_586	1.00000	0.00362	0.00955	0.00150	0.01263	0.50273	0.08074
440	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
441	Acct 588-Miscellaneous	OX_588	1.00000	0.00220	0.01505	0.00050	0.03408	0.40695	0.07939
442	Acct 589-Rents	OX_589	1.00000	0.00220	0.01505	0.00050	0.03408	0.40695	0.07939
443	Acct 590-Supervision	MX_590	1.00000	0.00266	0.01494	0.00057	0.03511	0.36696	0.07390
444	Acct 592-Station Equipment	MX_592	1.00000	0.00310	0.01544	0.00066	0.03629	0.37917	0.07637
445	Acct 593-Overhead Lines	MX_593	1.00000	0.00276	0.01583	0.00059	0.03720	0.38864	0.07828
446	Acct 594-Underground Lines	MX_594	1.00000	0.00280	0.01579	0.00060	0.03712	0.38777	0.07810
447	Acct 595-Transformers	MX_595	1.00000	0.00017	0.01882	0.00004	0.04423	0.46210	0.09307
448	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449	Acct 597-Metering	MX_597	1.00000	0.00362	0.00955	0.00150	0.01263	0.50273	0.08074
450	Acct 598-Miscellaneous	MX_598	1.00000	0.00220	0.01505	0.00050	0.03408	0.40695	0.07939
451	O&M Accounts 581-589	OX_DIST	1.00000	0.00240	0.01382	0.00062	0.03051	0.39442	0.07540
452	O&M Accounts 591-598	MX_DIST	1.00000	0.00267	0.01499	0.00057	0.03525	0.36765	0.07408
453	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00254	0.01221	0.00077	0.02519	0.39663	0.07262
454	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00266	0.01494	0.00057	0.03511	0.36696	0.07390
455			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
456									
457									
458									
459									
460									
461									
462									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
463	**ALLOCATION PROPORTIONS TABLE CONTINUED**							
464	**INTERNALLY DEVELOPED ALLOCATION FACTORS**							
465								
466	**Customer Accounting Expense**							
467	Account 902	OX_902	1.00000	0.79700	0.12535	0.04589	0.01107	0.00350
468	Account 903	OX_903	1.00000	0.79422	0.12492	0.04573	0.01103	0.00348
469	Account 904	OX_904	1.00000	0.94701	0.00241	0.01377	0.00018	0.00100
470	Accounts 902 & 903	OX_902_3	1.00000	0.79536	0.12510	0.04579	0.01104	0.00349
471	O&M Accounts 902-905	OX_CA	1.00000	0.84358	0.08608	0.03561	0.00759	0.00270
472	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.79545	0.12511	0.04580	0.01105	0.00349
473			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
474	**Customer Service Expense**							
475	Account908	OX_908	1.00000	0.14224	0.02302	0.11999	0.00068	0.00595
476	Account909	OX_909	1.00000	0.79422	0.12492	0.04573	0.01103	0.00348
477			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
478	O&M Accounts 908-910	OX_CS	1.00000	0.16190	0.02610	0.11775	0.00099	0.00587
479	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.40222	0.07413	0.05785	0.00570	0.00182
480								
481	Total Customer Operations Expense	OMXCUST	1.00000	0.76777	0.08045	0.04488	0.00685	0.00304
482								
483	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.38381	0.04423	0.16848	0.00312	0.01200
484	Total Salaries and Wages Expense	SALWAGES	1.00000	0.38381	0.04423	0.16848	0.00312	0.01200
485			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
486	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.37218	0.03668	0.17314	0.00230	0.01203
487			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
488			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
489			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
490	Electric Plant in Service - Production Demand	DPROD						
491	Electric Plant in Service - Transmission Interconnect	DPRODTI						
492	Electric Plant in Service - Production Energy	ENERGY1						
493	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
494								
495								
496								
497								
498								
499								
500								
501								
502								
503								
504								
505								
506								
507								
508								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
463	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
464	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
465										
466	**Customer Accounting Expense**									
467	Account 902	OX_902	1.00000	0.00279	0.01416	0.00024	0.00000	0.00000	0.00004	0.00020
468	Account 903	OX_903	1.00000	0.00278	0.01476	0.00308	0.00000	0.00000	0.00055	0.00253
469	Account 904	OX_904	1.00000	0.00124	0.01010	0.02348	0.00039	0.00041	0.00414	0.01935
470	Accounts 902 & 903	OX_902_3	1.00000	0.00278	0.01451	0.00192	0.00000	0.00000	0.00034	0.00157
471	O&M Accounts 902-905	OX_CA	1.00000	0.00229	0.01311	0.00877	0.00012	0.00013	0.00155	0.00722
472	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00278	0.01449	0.00182	0.00000	0.00000	0.00033	0.00150
473			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
474	**Customer Service Expense**									
475	Account908	OX_908	1.00000	0.00804	0.16198	0.53656	0.00090	0.00064	0.09266	0.44389
476	Account909	OX_909	1.00000	0.00278	0.01476	0.00308	0.00000	0.00000	0.00055	0.00253
477			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
478	O&M Accounts 908-910	OX_CS	1.00000	0.00788	0.15754	0.52046	0.00088	0.00062	0.08988	0.43058
479	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00426	0.10750	0.34650	0.00001	0.00001	0.05982	0.28669
480										
481	Total Customer Operations Expense	OMXCUST	1.00000	0.00290	0.02899	0.06475	0.00020	0.00018	0.01121	0.05354
482										
483	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.01421	0.11518	0.23463	0.00907	0.01527	0.04058	0.19405
484	Total Salaries and Wages Expense	SALWAGES	1.00000	0.01421	0.11518	0.23463	0.00907	0.01527	0.04058	0.19405
485			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
486	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.01320	0.11563	0.25984	0.00675	0.00824	0.04474	0.21510
487			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
488			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
489			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
490	Electric Plant in Service - Production Demand	DPROD								
491	Electric Plant in Service - Transmission Interconnect	DPRODTI								
492	Electric Plant in Service - Production Energy	ENERGY1								
493	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
494										
495										
496										
497										
498										
499										
500										
501										
502										
503										
504										
505										
506										
507										
508										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
463	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
464	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
465									
466	**Customer Accounting Expense**								
467	Account 902	OX_902	1.00000	0.00005	0.00345	0.00002	0.00277	0.68833	0.10867
468	Account 903	OX_903	1.00000	0.00005	0.00343	0.00002	0.00276	0.68593	0.10829
469	Account 904	OX_904	1.00000	0.00016	0.00085	0.00002	0.00123	0.78132	0.16569
470	Accounts 902 & 903	OX_902_3	1.00000	0.00005	0.00344	0.00002	0.00277	0.68691	0.10845
471	O&M Accounts 902-905	OX_CA	1.00000	0.00008	0.00261	0.00002	0.00228	0.71693	0.12665
472	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00005	0.00344	0.00002	0.00277	0.68699	0.10846
473			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
474	**Customer Service Expense**								
475	Account908	OX_908	1.00000	0.00095	0.00500	0.00014	0.00790	0.11825	0.02399
476	Account909	OX_909	1.00000	0.00005	0.00343	0.00002	0.00276	0.68593	0.10829
477			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
478	O&M Accounts 908-910	OX_CS	1.00000	0.00092	0.00495	0.00014	0.00774	0.13537	0.02653
479	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00004	0.00179	0.00006	0.00420	0.34732	0.05490
480									
481	Total Customer Operations Expense	OMXCUST	1.00000	0.00017	0.00286	0.00003	0.00287	0.65252	0.11525
482									
483	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.00187	0.01012	0.00030	0.01391	0.32297	0.06084
484	Total Salaries and Wages Expense	SALWAGES	1.00000	0.00187	0.01012	0.00030	0.01391	0.32297	0.06084
485			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
486	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.00188	0.01015	0.00025	0.01295	0.31213	0.06004
487			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
488			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
489			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
490	Electric Plant in Service - Production Demand	DPROD							
491	Electric Plant in Service - Transmission Interconnect	DPRODTI							
492	Electric Plant in Service - Production Energy	ENERGY1							
493	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
494									
495									
496									
497									
498									
499									
500									
501									
502									
503									
504									
505									
506									
507									
508									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
509	**REVENUES AND BILLING DETERMINANTS**							
510								
511	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.35696	0.03821	0.19770	0.00269	0.01343
512			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
513	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
514	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
515	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
516	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
517	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
518	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
519	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
520	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
521	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
522	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
523	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
524	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
525	Residential Service Sales Revenue	SREVRTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
526	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
527								
528								
529	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.35716	0.03485	0.18286	0.00218	0.01278
530			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
531	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
532	**PRESENT REVENUES FROM SALES INPUT**							
533								
534	Total Sales of Electricity Revenues		1.00000	0.35696	0.03821	0.19770	0.00269	0.01343
535	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.35696	0.03821	0.19770	0.00269	0.01343
536								
537								
538								
539								
540								
541								
542								
543								
544								
545								
546								
547								
548								
549								
550								
551								
552								

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(s)	(t)
509	**REVENUES AND BILLING DETERMINANTS**									
510										
511	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.01907	0.12125	0.23638	0.00714	0.00718	0.04232	0.19406
512			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
513	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
514	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
515	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
516	Primary General Service	SREVPGTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
517	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
518	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	1.00000
519	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
520	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
521	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
522	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
523	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
524	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
525	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
526	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
527										
528										
529	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.01513	0.11932	0.26149	0.00711	0.00711	0.04515	0.21634
530			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
531	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
532	**PRESENT REVENUES FROM SALES INPUT**									
533										
534	Total Sales of Electricity Revenues		1.00000	0.01907	0.12125	0.23638	0.00714	0.00718	0.04232	0.19406
535	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.01907	0.12125	0.23638	0.00714	0.00718	0.04232	0.19406
536										
537										
538										
539										
540										
541										
542										
543										
544										
545										
546										
547										
548										
549										
550										
551										
552										

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(u)	(v)	(w)	(x)	(y)	(z)
509	**REVENUES AND BILLING DETERMINANTS**								
510									
511	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.00215	0.01127	0.00023	0.01883	0.29739	0.05957
512			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
513	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
514	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
515	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
516	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
517	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
518	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
519	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
520	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
521	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
522	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
523	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
524	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
525	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
526	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
527									
528									
529	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.00193	0.01085	0.00028	0.01485	0.29876	0.05840
530			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
531	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.00000	0.00000	0.00000	0.00000	0.83649	0.16351
532	**PRESENT REVENUES FROM SALES INPUT**								
533									
534	Total Sales of Electricity Revenues		1.00000	0.00215	0.01127	0.00023	0.01883	0.29739	0.05957
535	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.00215	0.01127	0.00023	0.01883	0.29739	0.05957
536									
537									
538									
539									
540									
541									
542									
543									
544									
545									
546									
547									
548									
549									
550									
551									
552									

Notes: Please refer to Attachment RML-RD-4 to the Direct Testimony of Richard M. Luth for definitions of all allocators.

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

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)
1	**Allocation Factors**					
2	**DEMAND**					
3						
4	DEMAND - PRODUCTION RELATED					
5	Demand Production (AED 4-CP)	DPROD	1.00000	1.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	1.00000	0.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	1.00000	0.00000	0.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	1.00000	0.00000	0.00000
9						
10						
11	DEMAND - TRANSMISSION RELATED					
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	1.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	1.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	1.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	1.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	1.00000	0.00000	0.00000
17						
18						
19						
20	DEMAND - DISTRIBUTION RELATED					
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	1.00000	0.00000	0.00000
22						
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	1.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	1.00000	0.00000	0.00000
25						
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	1.00000	0.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	1.00000	0.00000	0.00000
28						
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	1.00000	0.00000	0.00000
30						
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	1.00000	0.00000	0.00000
32						
33	AED 4-CP Distribution	AED4CPDIST	1.00000	1.00000	0.00000	0.00000
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
1	**Allocation Factors**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32									
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTSERV (15)	METERING (16)
1	**Allocation Factors**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32									
33	AED 4-CP Distribution	AED4CPDIST	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	CUSTOMER COSTS LIGHTING (17)	METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
1	**Allocation Factors**						
2	**DEMAND**						
3							
4	DEMAND - PRODUCTION RELATED						
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.00000	0.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00000	0.00000	0.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.00000	0.00000	0.00000	0.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.00000	0.00000	0.00000	0.00000
9							
10							
11	DEMAND - TRANSMISSION RELATED						
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00000	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00000	0.00000	0.00000	0.00000
17							
18							
19							
20	DEMAND - DISTRIBUTION RELATED						
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00000	0.00000	0.00000	0.00000
22							
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	0.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00000	0.00000	0.00000
25							
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00000	0.00000
28							
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	0.00000
30							
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00000	0.00000	0.00000
32							
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00000	0.00000	0.00000
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							

Southwestern Public Service Company

Classification Factors

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

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
47	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
51	Energy @ Generation with losses (kWh)	ENERGY1	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
53	Weighted Wind Allocation	WIND	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
56	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
57									
58									
59	Sec Line Tranf - 1.125047								
60									
61	Subtransmission - 1.035919								
62	Transmission - 1.029633								
63									
64	**CUSTOMER**								
65									
66	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
67	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
68									
69	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
73	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
74	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
75									
76									
77	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
78	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
79									
80	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
81									
82									
83	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
84	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
85	Number of Customers	CUST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
86	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
87									
88	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
89	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90									
91									
92									
93									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTSERV (15)	METERING (16)
47	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
51	Energy @ Generation with losses (kWh)	ENERGY1	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
53	Weighted Wind Allocation	WIND	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
56	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
57									
58									
59	Sec Line Tranf - 1.125047								
60									
61	Subtransmission - 1.035919								
62	Transmission - 1.029633								
63									
64	**CUSTOMER**								
65									
66	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
67	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
68									
69	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
73	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
74	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
75									
76									
77	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
78	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
79									
80	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
81									
82									
83	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
84	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
85	Number of Customers	CUST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
86	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
87									
88	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
89	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90									
91									
92									
93									

Southwestern Public Service Company

Classification Factors

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

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)
94	**ALLOCATION PROPORTIONS TABLE CONTINUED**					
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**					
96						
97	**Plant**					
98	Intangible Plant In Service	INTPLT	1.00000	0.61070	0.14486	0.24444
99	Production Plant In Service	PRODPLT	1.00000	0.75993	0.24007	0.00000
100	Transmission Plant in Service	TRANPLT	1.00000	0.98217	0.01152	0.00631
101	Distribution Plant in Service	DISTPLT	1.00000	0.86316	0.00000	0.13684
102	General Plant in Service	GENLPLT	1.00000	0.63976	0.15175	0.20848
103	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.63068	0.14960	0.21972
104	Total Transmission and Distribution Plant	TDPLT	1.00000	0.93527	0.00698	0.05776
105	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.86138	0.10520	0.03342
106	Total Electric Plant In Service	TOTPLT	1.00000	0.83925	0.10946	0.05129
107	Net Electric Plant In Service	NETPLT	1.00000	0.81106	0.14646	0.04248
108	Rate Base	RATEBASE	1.00000	0.78033	0.17573	0.04394
109			0.00000	0.00000	0.00000	0.00000
110	**Transmission Plant in Service**					
111	Account 352	PLT_352	1.00000	1.00000	0.00000	0.00000
112	Account 353	PLT_353	1.00000	0.98267	0.00000	0.01733
113	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.99033	0.00967	0.00000
114	Transmission Underground Accounts 357&358	UGTRAN	1.00000	1.00000	0.00000	0.00000
115						
116	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000
117	Acct 360-Land and Land Rights	PLT_360	1.00000	1.00000	0.00000	0.00000
118	Acct 361-Structures & Improvements	PLT_361	1.00000	1.00000	0.00000	0.00000
119	Acct 362-Station Equipment	PLT_362	1.00000	1.00000	0.00000	0.00000
120	Acct 364-Towers and Fixtures	PLT_364	1.00000	1.00000	0.00000	0.00000
121	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	1.00000	0.00000	0.00000
122	Acct 366-Underground Conduit	PLT_366	1.00000	1.00000	0.00000	0.00000
123	Acct 367 - Underground Conductor	PLT_367	1.00000	1.00000	0.00000	0.00000
124	Acct 368-Line Transformers	PLT_368	1.00000	1.00000	0.00000	0.00000
125	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	1.00000
126	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	1.00000
127	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	1.00000
128	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	1.00000
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	1.00000	0.00000	0.00000
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	1.00000	0.00000	0.00000
131	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	1.00000
132						
133	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	1.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	1.00000	0.00000	0.00000
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	1.00000	0.00000	0.00000
136						
137						
138						
139						

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
94	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
96									
97	**Plant**								
98	Intangible Plant In Service	INTPLT	1.00000	0.35363	0.00000	0.00138	0.14486	0.10227	0.00173
99	Production Plant In Service	PRODPLT	1.00000	0.75993	0.00000	0.00000	0.24007	0.00000	0.00000
100	Transmission Plant in Service	TRANPLT	1.00000	0.00000	0.00000	0.01257	0.01152	0.92364	0.04596
101	Distribution Plant in Service	DISTPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
102	General Plant in Service	GENLPLT	1.00000	0.37046	0.00000	0.00144	0.15175	0.10714	0.00181
103	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.36520	0.00000	0.00142	0.14960	0.10562	0.00179
104	Total Transmission and Distribution Plant	TDPLT	1.00000	0.00000	0.00000	0.00761	0.00698	0.55961	0.02785
105	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.32023	0.00000	0.00441	0.10520	0.32379	0.01611
106	Total Electric Plant In Service	TOTPLT	1.00000	0.32455	0.00000	0.00412	0.10946	0.30286	0.01474
107	Net Electric Plant In Service	NETPLT	1.00000	0.23257	0.00000	0.00328	0.14646	0.36099	0.01732
108	Rate Base	RATEBASE	1.00000	0.22154	(0.00013)	0.00288	0.17573	0.35110	0.01685
109			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
110	**Transmission Plant in Service**								
111	Account 352	PLT_352	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
112	Account 353	PLT_353	1.00000	0.00000	0.00000	0.03338	0.00000	0.94929	0.00000
113	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00000	0.00000	0.00021	0.00967	0.91264	0.07748
114	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
115									
116	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
120	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
121	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
123	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
131	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132									
133	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
136									
137									
138									
139									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTSERV (15)	METERING (16)
94	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
96									
97	**Plant**								
98	Intangible Plant In Service	INTPLT	1.00000	0.03434	0.09453	0.01128	0.01154	0.00495	0.05152
99	Production Plant In Service	PRODPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
100	Transmission Plant in Service	TRANPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00631
101	Distribution Plant in Service	DISTPLT	1.00000	0.21984	0.43823	0.05124	0.15386	0.06600	0.04389
102	General Plant in Service	GENLPLT	1.00000	0.03598	0.09903	0.01181	0.01209	0.00519	0.05397
103	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.03547	0.09762	0.01165	0.01192	0.00511	0.05321
104	Total Transmission and Distribution Plant	TDPLT	1.00000	0.08665	0.17272	0.02019	0.06064	0.02601	0.02112
105	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.05013	0.09993	0.01168	0.03509	0.01505	0.01222
106	Total Electric Plant In Service	TOTPLT	1.00000	0.04873	0.09971	0.01168	0.03286	0.01410	0.01615
107	Net Electric Plant In Service	NETPLT	1.00000	0.05404	0.10140	0.01191	0.02955	0.01152	0.01369
108	Rate Base	RATEBASE	1.00000	0.05174	0.09679	0.01138	0.02818	0.01131	0.01470
109			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
110	**Transmission Plant in Service**								
111	Account 352	PLT_352	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
112	Account 353	PLT_353	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01733
113	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
114	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115									
116	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	Acct 360-Land and Land Rights	PLT_360	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Acct 361-Structures & Improvements	PLT_361	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Acct 362-Station Equipment	PLT_362	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
120	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.89210	0.10790	0.00000	0.00000	0.00000
121	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.89210	0.10790	0.00000	0.00000	0.00000
122	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.90210	0.09790	0.00000	0.00000	0.00000
123	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.90210	0.09790	0.00000	0.00000	0.00000
124	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.05570	0.00000	0.94430	0.00000	0.00000
125	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
126	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
127	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.89210	0.10790	0.00000	0.00000	0.00000
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.90210	0.09790	0.00000	0.00000	0.00000
131	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132									
133	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
136									
137									
138									
139									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CUSTOMER COSTS			
				LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(17)	(18)	(19)	(20)
94	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
96							
97	**Plant**						
98	Intangible Plant In Service	INTPLT	1.00000	0.01946	0.03555	0.13296	0.00000
99	Production Plant In Service	PRODPLT	1.00000	0.00000	0.00000	0.00000	0.00000
100	Transmission Plant in Service	TRANPLT	1.00000	0.00000	0.00000	0.00000	0.00000
101	Distribution Plant in Service	DISTPLT	1.00000	0.02695	0.00000	0.00000	0.00000
102	General Plant in Service	GENLPLT	1.00000	0.02039	0.03724	0.09169	0.00000
103	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.02010	0.03671	0.10459	0.00000
104	Total Transmission and Distribution Plant	TDPLT	1.00000	0.01062	0.00000	0.00000	0.00000
105	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.00615	0.00000	0.00000	0.00000
106	Total Electric Plant In Service	TOTPLT	1.00000	0.00748	0.00352	0.01003	0.00000
107	Net Electric Plant In Service	NETPLT	1.00000	0.00792	0.00274	0.00661	0.00000
108	Rate Base	RATEBASE	1.00000	0.00866	0.00343	0.00821	(0.00236)
109			0.00000	0.00000	0.00000	0.00000	0.00000
110	**Transmission Plant in Service**						
111	Account 352	PLT_352	1.00000	0.00000	0.00000	0.00000	0.00000
112	Account 353	PLT_353	1.00000	0.00000	0.00000	0.00000	0.00000
113	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00000	0.00000	0.00000	0.00000
114	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	0.00000	0.00000	0.00000
115							
116	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000
117	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	0.00000
118	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	0.00000
119	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	0.00000
120	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000
121	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000
122	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000
123	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	1.00000	0.00000	0.00000	0.00000
128	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	1.00000	0.00000	0.00000	0.00000
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000
131	Accounts 371&373	PLT_3713	1.00000	1.00000	0.00000	0.00000	0.00000
132							
133	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000
136							
137							
138							
139							

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)
140	**ALLOCATION PROPORTIONS TABLE CONTINUED**					
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**					
142						
143	**Production Expense**					
144	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	1.00000	0.00000	0.00000
145	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.33357	0.66643	0.00000
146	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.95611	0.04389	0.00000
147	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.42300	0.57700	0.00000
148						
149	**Transmission Expense**					
150	O&M Accounts 561-567	OX_TRAN	1.00000	0.99342	0.00351	0.00307
151	O&M Accounts 569-573	MX_TRAN	1.00000	0.98755	0.00617	0.00628
152	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.99006	0.00362	0.00632
153	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.98552	0.00361	0.01087
154			0.00000	0.00000	0.00000	0.00000
155	**Distribution Expense**					
156	Acct 580-Supervision	OX_580	1.00000	0.55390	0.00000	0.44610
157	Acct 581-Load Dispatch	OX_581	1.00000	1.00000	0.00000	0.00000
158	Acct 582-Station Equipment	OX_582	1.00000	1.00000	0.00000	0.00000
159	Acct 583-Overhead Lines	OX_583	1.00000	1.00000	0.00000	0.00000
160	Acct 584-Underground Lines	OX_584	1.00000	1.00000	0.00000	0.00000
161	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	1.00000
162	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	1.00000
163	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	1.00000
164	Acct 588-Miscellaneous	OX_588	1.00000	0.86316	0.00000	0.13684
165	Acct 589-Rents	OX_589	1.00000	0.86316	0.00000	0.13684
166	Acct 590-Supervision	MX_590	1.00000	0.94592	0.00000	0.05408
167	Acct 592-Station Equipment	MX_592	1.00000	1.00000	0.00000	0.00000
168	Acct 593-Overhead Lines	MX_593	1.00000	1.00000	0.00000	0.00000
169	Acct 594-Underground Lines	MX_594	1.00000	1.00000	0.00000	0.00000
170	Acct 595-Transformers	MX_595	1.00000	1.00000	0.00000	0.00000
171	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	1.00000
172	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	1.00000
173	Acct 598-Miscellaneous	MX_598	1.00000	0.86316	0.00000	0.13684
174	O&M Accounts 581-589	OX_DIST	1.00000	0.74854	0.00000	0.25146
175	O&M Accounts 591-598	MX_DIST	1.00000	0.95037	0.00000	0.04963
176	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.55390	0.00000	0.44610
177	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.94592	0.00000	0.05408
178			0.00000	0.00000	0.00000	0.00000
179						
180						
181						
182						
183						
184						
185						

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
140	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
142									
143	**Production Expense**								
144	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.33357	0.00000	0.00000	0.66643	0.00000	0.00000
146	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.95611	0.00000	0.00000	0.04389	0.00000	0.00000
147	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.42300	0.00000	0.00000	0.57700	0.00000	0.00000
148									
149	**Transmission Expense**								
150	O&M Accounts 561-567	OX_TRAN	1.00000	0.00000	0.00000	0.00603	0.00351	0.97148	0.01591
151	O&M Accounts 569-573	MX_TRAN	1.00000	0.00000	0.00000	0.01222	0.00617	0.92591	0.04942
152	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00000	0.00000	0.01230	0.00362	0.96255	0.01520
153	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00000	0.00000	0.02101	0.00361	0.93562	0.02889
154			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
155	**Distribution Expense**								
156	Acct 580-Supervision	OX_580	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
157	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
159	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
160	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
161	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
162	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
164	Acct 588-Miscellaneous	OX_588	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
165	Acct 589-Rents	OX_589	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
166	Acct 590-Supervision	MX_590	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
167	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
168	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 595-Transformers	MX_595	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173	Acct 598-Miscellaneous	MX_598	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
174	O&M Accounts 581-589	OX_DIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
175	O&M Accounts 591-598	MX_DIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
176	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
178			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
179									
180									
181									
182									
183									
184									
185									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS					
				DISTSUB	DISTPRI	DISTSEC	DISTLT	DISTSERV	METERING
			(1)	(11)	(12)	(13)	(14)	(15)	(16)
140	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
142									
143	**Production Expense**								
144	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
146	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
147	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148									
149	**Transmission Expense**								
150	O&M Accounts 561-567	OX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00307
151	O&M Accounts 569-573	MX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00628
152	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00632
153	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01087
154			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
155	**Distribution Expense**								
156	Acct 580-Supervision	OX_580	1.00000	0.17968	0.26958	0.03174	0.07290	0.03127	0.31560
157	Acct 581-Load Dispatch	OX_581	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Acct 582-Station Equipment	OX_582	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
159	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.89210	0.10790	0.00000	0.00000	0.00000
160	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.90210	0.09790	0.00000	0.00000	0.00000
161	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
162	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
163	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
164	Acct 588-Miscellaneous	OX_588	1.00000	0.21984	0.43823	0.05124	0.15386	0.06600	0.04389
165	Acct 589-Rents	OX_589	1.00000	0.21984	0.43823	0.05124	0.15386	0.06600	0.04389
166	Acct 590-Supervision	MX_590	1.00000	0.08274	0.77248	0.09317	(0.00248)	(0.00106)	0.00192
167	Acct 592-Station Equipment	MX_592	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
168	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.89210	0.10790	0.00000	0.00000	0.00000
169	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.90210	0.09790	0.00000	0.00000	0.00000
170	Acct 595-Transformers	MX_595	1.00000	0.00000	0.05570	0.00000	0.94430	0.00000	0.00000
171	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
173	Acct 598-Miscellaneous	MX_598	1.00000	0.21984	0.43823	0.05124	0.15386	0.06600	0.04389
174	O&M Accounts 581-589	OX_DIST	1.00000	0.20891	0.39565	0.04667	0.09732	0.04174	0.14502
175	O&M Accounts 591-598	MX_DIST	1.00000	0.07841	0.78149	0.09436	(0.00389)	(0.00168)	0.00073
176	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.17968	0.26958	0.03174	0.07290	0.03127	0.31560
177	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.08274	0.77248	0.09317	(0.00248)	(0.00106)	0.00192
178			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
179									
180									
181									
182									
183									
184									
185									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	CUSTOMER COSTS LIGHTING (17)	METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
140	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
142							
143	**Production Expense**						
144	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000
145	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000
146	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.00000	0.00000	0.00000	0.00000
147	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.00000	0.00000	0.00000	0.00000
148							
149	**Transmission Expense**						
150	O&M Accounts 561-567	OX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000
151	O&M Accounts 569-573	MX_TRAN	1.00000	0.00000	0.00000	0.00000	0.00000
152	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00000	0.00000	0.00000	0.00000
153	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00000	0.00000	0.00000	0.00000
154			0.00000	0.00000	0.00000	0.00000	0.00000
155	**Distribution Expense**						
156	Acct 580-Supervision	OX_580	1.00000	0.09923	0.00000	0.00000	0.00000
157	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	0.00000
158	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	0.00000
159	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000
160	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000
161	Acct 585-Street Lighting	OX_585	1.00000	1.00000	0.00000	0.00000	0.00000
162	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	0.00000	0.00000
163	Acct 587-Customer Installations	OX_587	1.00000	1.00000	0.00000	0.00000	0.00000
164	Acct 588-Miscellaneous	OX_588	1.00000	0.02695	0.00000	0.00000	0.00000
165	Acct 589-Rents	OX_589	1.00000	0.02695	0.00000	0.00000	0.00000
166	Acct 590-Supervision	MX_590	1.00000	0.05322	0.00000	0.00000	0.00000
167	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	0.00000
168	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 595-Transformers	MX_595	1.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 596-Street Lighting	MX_596	1.00000	1.00000	0.00000	0.00000	0.00000
172	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	0.00000	0.00000
173	Acct 598-Miscellaneous	MX_598	1.00000	0.02695	0.00000	0.00000	0.00000
174	O&M Accounts 581-589	OX_DIST	1.00000	0.06469	0.00000	0.00000	0.00000
175	O&M Accounts 591-598	MX_DIST	1.00000	0.05058	0.00000	0.00000	0.00000
176	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.09923	0.00000	0.00000	0.00000
177	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.05322	0.00000	0.00000	0.00000
178			0.00000	0.00000	0.00000	0.00000	0.00000
179							
180							
181							
182							
183							
184							
185							

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)
186	**ALLOCATION PROPORTIONS TABLE CONTINUED**					
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**					
188						
189	**Customer Accounting Expense**					
190	Account 902	OX_902	1.00000	0.00000	0.00000	1.00000
191	Account 903	OX_903	1.00000	0.00000	0.00000	1.00000
192	Account 904	OX_904	1.00000	0.70650	0.16262	0.13089
193	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	1.00000
194	O&M Accounts 902-905	OX_CA	1.00000	0.22465	0.05171	0.72364
195	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	1.00000
196			0.00000	0.00000	0.00000	0.00000
197	**Customer Service Expense**					
198	Account908	OX_908	1.00000	0.40274	0.10667	0.49058
199	Account909	OX_909	1.00000	0.00000	0.00000	1.00000
200			0.00000	0.00000	0.00000	0.00000
201	O&M Accounts 908-910	OX_CS	1.00000	0.39060	0.10345	0.50595
202	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00379	0.00120	0.99501
203						
204	Total Customer Operations Expense	OMXCUST	1.00000	0.23753	0.05616	0.70631
205						
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.65382	0.15509	0.19109
207	Total Salaries and Wages Expense	SALWAGES	1.00000	0.65382	0.15509	0.19109
208			0.00000	0.00000	0.00000	0.00000
209	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.74371	0.15086	0.10543
210			0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000
212			0.00000	0.00000	0.00000	0.00000
213	Electric Plant in Service - Production Demand	DPROD				
214	Electric Plant in Service - Transmission Interconnect	DPRODTI				
215	Electric Plant in Service - Production Energy	ENERGY1				
216	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000
217						
218						
219						
220						
221						
222						
223						
224						
225						
226						
227						
228						
229						
230						
231						

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
186	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
188									
189	**Customer Accounting Expense**								
190	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
191	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
192	Account 904	OX_904	1.00000	0.27138	0.06437	0.00186	0.16262	0.17593	0.00921
193	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
194	O&M Accounts 902-905	OX_CA	1.00000	0.08629	0.02047	0.00059	0.05171	0.05594	0.00293
195	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
196			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
197	**Customer Service Expense**								
198	Account908	OX_908	1.00000	0.40274	0.00000	0.00000	0.10667	0.00000	0.00000
199	Account909	OX_909	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
201	O&M Accounts 908-910	OX_CS	1.00000	0.39060	0.00000	0.00000	0.10345	0.00000	0.00000
202	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00379	0.00000	0.00000	0.00120	0.00000	0.00000
203									
204	Total Customer Operations Expense	OMXCUST	1.00000	0.11764	0.01774	0.00051	0.05616	0.04848	0.00254
205									
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.37860	0.00000	0.00147	0.15509	0.10949	0.00185
207	Total Salaries and Wages Expense	SALWAGES	1.00000	0.37860	0.00000	0.00147	0.15509	0.10949	0.00185
208			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
209	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.24248	0.00269	0.00096	0.15086	0.37219	0.00218
210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
213	Electric Plant in Service - Production Demand	DPROD							
214	Electric Plant in Service - Transmission Interconnect	DPRODTI							
215	Electric Plant in Service - Production Energy	ENERGY1							
216	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
217									
218									
219									
220									
221									
222									
223									
224									
225									
226									
227									
228									
229									
230									
231									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTSERV (15)	METERING (16)
186	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
188									
189	**Customer Accounting Expense**								
190	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
191	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
192	Account 904	OX_904	1.00000	0.04079	0.10288	0.01483	0.02525	0.01417	0.03262
193	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
194	O&M Accounts 902-905	OX_CA	1.00000	0.01297	0.03271	0.00471	0.00803	0.00451	0.01037
195	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
196			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
197	**Customer Service Expense**								
198	Account908	OX_908	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
199	Account909	OX_909	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
201	O&M Accounts 908-910	OX_CS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
202	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
203									
204	Total Customer Operations Expense	OMXCUST	1.00000	0.01124	0.02835	0.00409	0.00696	0.00390	0.00899
205									
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.03677	0.10120	0.01207	0.01236	0.00530	0.05516
207	Total Salaries and Wages Expense	SALWAGES	1.00000	0.03677	0.10120	0.01207	0.01236	0.00530	0.05516
208			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
209	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.02737	0.07605	0.00910	0.01069	0.00464	0.02651
210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
213	Electric Plant in Service - Production Demand	DPROD							
214	Electric Plant in Service - Transmission Interconnect	DPRODTI							
215	Electric Plant in Service - Production Energy	ENERGY1							
216	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
217									
218									
219									
220									
221									
222									
223									
224									
225									
226									
227									
228									
229									
230									
231									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	CUSTOMER COSTS LIGHTING (17)	METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
186	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
188							
189	**Customer Accounting Expense**						
190	Account 902	OX_902	1.00000	0.00000	1.00000	0.00000	0.00000
191	Account 903	OX_903	1.00000	0.00000	0.00000	1.00000	0.00000
192	Account 904	OX_904	1.00000	0.00056	0.02923	0.05474	(0.00043)
193	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.41044	0.58956	0.00000
194	O&M Accounts 902-905	OX_CA	1.00000	0.00018	0.28922	0.41950	(0.00014)
195	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.44320	0.55680	0.00000
196			0.00000	0.00000	0.00000	0.00000	0.00000
197	**Customer Service Expense**						
198	Account908	OX_908	1.00000	0.00000	0.00000	0.49058	0.00000
199	Account909	OX_909	1.00000	0.00000	0.00000	1.00000	0.00000
200			0.00000	0.00000	0.00000	0.00000	0.00000
201	O&M Accounts 908-910	OX_CS	1.00000	0.00000	0.00000	0.50595	0.00000
202	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00000	0.00000	0.99501	0.00000
203							
204	Total Customer Operations Expense	OMXCUST	1.00000	0.00016	0.25693	0.42797	0.00836
205							
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.02084	0.03806	0.07173	0.00000
207	Total Salaries and Wages Expense	SALWAGES	1.00000	0.02084	0.03806	0.07173	0.00000
208			0.00000	0.00000	0.00000	0.00000	0.00000
209	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.01155	0.02238	0.03995	0.00041
210			0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000
212			0.00000	0.00000	0.00000	0.00000	0.00000
213	Electric Plant in Service - Production Demand	DPROD					
214	Electric Plant in Service - Transmission Interconnect	DPRODTI					
215	Electric Plant in Service - Production Energy	ENERGY1					
216	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000
217							
218							
219							
220							
221							
222							
223							
224							
225							
226							
227							
228							
229							
230							
231							

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)
232	**REVENUES AND BILLING DETERMINANTS**					
233						
234	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.68938	0.22790	0.08272
235			0.00000	0.00000	0.00000	0.00000
236	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.61146	0.15830	0.23025
237	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.75418	0.21390	0.03192
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.48078	0.19060	0.32862
239	Primary General Service	SREVPGTX	1.00000	0.69958	0.27290	0.02752
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.64408	0.33991	0.01601
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.63959	0.34458	0.01583
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.22372	0.12649	0.64979
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.15375	0.08713	0.75912
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.73470	0.22780	0.03750
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.71182	0.25233	0.03585
246	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.67335	0.20166	0.12499
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.75265	0.22030	0.02705
248	Residential Service Sales Revenue	SREVRTX	1.00000	0.70761	0.15179	0.14060
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.71080	0.17635	0.11285
250						
251						
252	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.70512	0.22013	0.07475
253			0.00000	0.00000	0.00000	0.00000
254	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.73699	0.14228	0.12073
255	**PRESENT REVENUES FROM SALES INPUT**					
256						
257	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000
259						
260						
261						
262						
263						
264						
265						

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODUCTION CAPACITY COSTS				TRANSMISSION COST	
				PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSYS	TRANRAD
			(1)	(5)	(6)	(7)	(8)	(9)	(10)
232	**REVENUES AND BILLING DETERMINANTS**								
233									
234	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.28519	0.06759	0.00195	0.22790	0.17711	0.00921
235			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
236	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.22144	0.04893	0.00161	0.15830	0.15514	0.01174
237	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.27568	0.06081	0.00201	0.21390	0.19086	0.01576
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.16160	0.03233	0.00126	0.19060	0.12014	0.01045
239	Primary General Service	SREVPGTX	1.00000	0.27511	0.06357	0.00193	0.27290	0.16743	0.01293
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.35413	0.08736	0.00234	0.33991	0.19701	0.00324
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.35746	0.09129	0.00228	0.34458	0.18730	0.00125
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.06634	0.01577	0.00045	0.12649	0.03856	0.00089
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.04605	0.01115	0.00031	0.08713	0.02600	0.00060
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.27903	0.06016	0.00207	0.22780	0.19559	0.00863
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.26044	0.05929	0.00185	0.25233	0.16674	0.01154
246	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.20264	0.05381	0.00124	0.20166	0.10025	0.04997
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.18291	0.03566	0.00145	0.22030	0.13965	0.01007
248	Residential Service Sales Revenue	SREVRTX	1.00000	0.27010	0.06426	0.00184	0.15179	0.17564	0.00940
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.26730	0.06225	0.00186	0.17635	0.17611	0.00859
250									
251									
252	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.27365	0.05383	0.00216	0.22013	0.21444	0.01032
253			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
254	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.25814	0.05088	0.00203	0.14228	0.21238	0.01124
255	**PRESENT REVENUES FROM SALES INPUT**								
256									
257	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
259									
260									
261									
262									
263									
264									
265									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTSERV (15)	METERING (16)
232	**REVENUES AND BILLING DETERMINANTS**								
233									
234	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.03457	0.08575	0.01021	0.01779	0.00791	0.02194
235			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
236	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.03898	0.09509	0.01387	0.02466	0.02554	0.07395
237	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.04723	0.11515	0.01680	0.02990	0.00703	0.01450
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.03584	0.08402	0.01224	0.02291	0.04361	0.11542
239	Primary General Service	SREVPGTX	1.00000	0.05115	0.12747	0.00000	0.00000	0.00000	0.01687
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00571
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00521
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.02248	0.05684	0.00830	0.01409	0.00000	0.00000
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.01530	0.03907	0.00571	0.00956	0.00000	0.00000
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.05543	0.13379	0.00000	0.00000	0.00000	0.03656
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.04747	0.11743	0.01714	0.02993	0.00619	0.01768
246	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.07151	0.19393	0.00000	0.00000	0.00000	0.12109
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.08900	0.20678	0.03013	0.05701	0.00405	0.01573
248	Residential Service Sales Revenue	SREVRTX	1.00000	0.04117	0.10418	0.01521	0.02581	0.01524	0.03480
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.04331	0.10835	0.01581	0.02723	0.01261	0.02837
250									
251									
252	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.03652	0.08511	0.01009	0.01900	0.00840	0.02045
253			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
254	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.04692	0.10942	0.01594	0.03003	0.01642	0.03085
255	**PRESENT REVENUES FROM SALES INPUT**								
256									
257	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
259									
260									
261									
262									
263									
264									
265									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	CUSTOMER COSTS			
				LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(17)	(18)	(19)	(20)
232	**REVENUES AND BILLING DETERMINANTS**						
233							
234	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.01009	0.01377	0.02925	(0.00024)
235			0.00000	0.00000	0.00000	0.00000	0.00000
236	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.04535	0.08679	(0.00139)
237	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00321	0.00727	(0.00010)
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.05889	0.11071	0.00000
239	Primary General Service	SREVPGTX	1.00000	0.00000	0.00159	0.00909	(0.00003)
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00001	0.01029	(0.00000)
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00001	0.01061	0.00000
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.64979	0.00000	0.00000	0.00000
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.75912	0.00000	0.00000	0.00000
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00033	0.00061	0.00000
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00418	0.00780	0.00000
246	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00088	0.00302	0.00000
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00213	0.00514	0.00000
248	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.03181	0.05920	(0.00045)
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.00000	0.02527	0.04708	(0.00048)
250							
251							
252	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.00996	0.01164	0.02495	(0.00066)
253			0.00000	0.00000	0.00000	0.00000	0.00000
254	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.00000	0.02607	0.04888	(0.00149)
255	**PRESENT REVENUES FROM SALES INPUT**						
256							
257	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000
259							
260							
261							
262							
263							
264							
265							

Note: Please refer to the Direct Testimony of Richard M. Luth, as well as Attachment RML-RD-3, for the narrative explanation of the factor selection

Southwestern Public Service Company

Demand and Energy Loss Factors

Line No.	Voltage Level/Customer Class	Rate Code	Loss Factor
	Demand Loss Factors		
1	Backbone Transmission		1.023667
2	Backbone, 115kV+	LGSTBTX	
3	QF at Backbone, 115kV+	Standby 115kV+	
4	Sub-Transmission		1.030961
5	Sub-transmission, 69kV-115kV	LGSTTX	
6	QF at Sub-transmission, 69kV-115kV	Standby 69-115kV	
7	Primary Distribution		1.131015
8	Primary General	PGTX	
9	Primary General Time of Use (Option)	PGTXTOU	
10	Primary General Low Load Factor (Option)	PGTXLLF	
11	Primary QF	Standby Primary	
12	Large Schools - Primary	LSSTXPRI	
13	Large Municipal - Primary	LMSTXPRI	
14	CRMWA	SAS-4	
15	ORION (Formerly Degussa)	SAS-8	
16	Secondary Distribution - Transformers		1.161769
17	Secondary General	SGTX	
18	Secondary General Time of Use (Option)	SGTXTOU	
19	Secondary General Low Load Factor (Option)	SGTXLLF	
20	Secondary QF	Standby Secondary	
21	Large School - Secondary	LSSTX	
22	Secondary Distribution - Lines		1.166539
23	Residential General	RTX	
24	Residential Heating	RSHTX	
25	Small General	SGSTX	
26	Small Municipal & School	SMSTX	
27	Large Municipal - Secondary	LMSTX	
28	Street and Area Lighting		

Note: Rate Codes align with Schedule Q-7.

Southwestern Public Service Company

Demand and Energy Loss Factors

Line No.	Energy Loss Factors Voltage Level/Customer Class	Rate Code	Loss Factor
1	Backbone Transmission		1.029633
2	Backbone, 115kV+	LGSTBTX	
3	QF at Backbone, 115kV+	Standby 115kV+	
4	Sub-Transmission		1.035919
5	Sub-transmission, 69kV-115kV	LGSTTX	
6	QF at Sub-transmission, 69kV-115kV	Standby 69-115kV	
7	Primary Distribution		1.105898
8	Primary General	PGTX	
9	Primary General Time of Use (Option)	PGTXTOU	
10	Primary General Low Load Factor (Option)	PGTXLLF	
11	Primary QF	Standby Primary	
12	Large Schools - Primary	LSSTXPRI	
13	Large Municipal - Primary	LMSTXPRI	
14	CRMWA	SAS-4	
15	ORION (Formerly Degussa)	SAS-8	
16	Secondary Distribution - Transformers		1.125047
17	Secondary General	SGTX	
18	Secondary General Time of Use (Option)	SGTXTOU	
19	Secondary General Low Load Factor (Option)	SGTXLLF	
20	Secondary QF	Standby Secondary	
21	Large School - Secondary	LSSTX	
22	Secondary Distribution - Lines		1.128389
23	Residential General	RTX	
24	Residential Heating	RSHTX	
25	Small General	SGSTX	
26	Small Municipal & School	SMSTX	
27	Large Municipal - Secondary	LMSTX	
28	Street and Area Lighting		

Note: Rate Codes align with Schedule Q-7.

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**						
2							
3	**COST OF SALES S&W EXPENSE**						
4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0
5	TOTAL COST OF SALES		0	0	0	0	0
6							
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**						
8	50000-Stm Prod Op & Supr	OX_PROD	1,135,061	378,470	31,602	203,210	1,471
9	50170-Stm Gen Fuel	ENEFUEL	650,576	117,180	13,805	100,931	1,004
10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0
11	50200-Steam Expenses Major	DPROD	3,989,746	1,330,325	111,081	714,284	5,169
12	50500-Stm Gen Elec Exp Major	DPROD	3,608,541	1,203,218	100,468	646,037	4,675
13	50600-Misc Steam Pwr Exp	DPROD	5,336,604	1,779,416	148,580	955,412	6,914
14	50700-Stm Pow Gen Rents	DPROD	102,207	34,080	2,846	18,298	132
15	TOTAL STEAM PRODUCTION OPERATIONS		14,822,735	4,842,689	408,381	2,638,171	19,365
16							
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**						
18	51000-Stm Maint Super&Eng	MX_PROD	673,126	155,667	15,771	109,793	983
19	51100-Stm Maint of Structures	DPROD	686,174	228,795	19,104	122,846	889
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,513,144	632,779	74,549	545,032	5,421
21	51300-Stm Maint of Elec Plant	ENERGY1	2,933,376	528,353	62,246	455,087	4,526
22	51400-Stm Maint of Misc Stm Plt	DPROD	4,144,073	1,381,783	115,378	741,913	5,369
23	TOTAL STEAM PRODUCTION MAINTENANCE		11,949,893	2,927,377	287,048	1,974,671	17,188
24							
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**						
26	54600-Oth Oper Super&Eng	OX_PROD	29,553	9,854	823	5,291	38
27	54800-Oth Oper Gen Exp	DPROD	113,142	37,726	3,150	20,256	147
28	54900-Oth Oper Misc Gen Exp	DPROD	118,216	39,417	3,291	21,164	153
29	55000-Oth Oper Rents	DPROD	9,001	3,001	251	1,611	12
30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		269,913	89,999	7,515	48,322	350
31							
32	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**						
33	55100-Oth Mtce Supervision&Eng	MX_PROD	47,176	10,910	1,105	7,695	69
34	55200-Oth Maint of Structures	DPROD	52,340	17,452	1,457	9,370	68
35	55300-Oth Mtc of Gen & Ele Plant	DPROD	359,835	119,982	10,018	64,421	466
36	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	94,945	31,658	2,643	16,998	123
37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		554,295	180,002	15,224	98,484	726
38							
39	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**						
40	55600-Load Dispatch	DPRODLD	590,209	196,797	16,432	105,665	765
41	55700-Purchased Power Other	MX_PROD	976,456	225,815	22,877	159,269	1,426
42	TOTAL SYSTEM CONTROL AND DISPATCH		1,566,665	422,612	39,310	264,934	2,191
43							
44	**TOTAL PRODUCTION S&W EXPENSE**		29,163,501	8,462,679	757,478	5,024,584	39,819
45							
46							

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**										
2											
3	**COST OF SALES S&W EXPENSE**										
4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0	0	0	0	0
5	TOTAL COST OF SALES		0	0	0	0	0	0	0	0	0
6											
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**										
8	50000-Stm Prod Op & Supr	OX_PROD	1,135,061	13,487	11,566	130,253	361,748	1,902	1,353	62,464	299,283
9	50170-Stm Gen Fuel	ENEFUEL	650,576	8,615	7,937	103,830	294,477	1,634	1,162	51,083	243,395
10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0	0
11	50200-Steam Expenses Major	DPROD	3,989,746	47,406	40,654	457,842	1,271,545	6,685	4,755	219,563	1,051,983
12	50500-Stm Gen Elec Exp Major	DPROD	3,608,541	42,877	36,770	414,097	1,150,054	6,046	4,301	198,584	951,470
13	50600-Misc Steam Pwr Exp	DPROD	5,336,604	63,410	54,378	612,400	1,700,794	8,941	6,360	293,683	1,407,111
14	50700-Stm Pow Gen Rents	DPROD	102,207	1,214	1,041	11,729	32,574	171	122	5,625	26,949
15	TOTAL STEAM PRODUCTION OPERATIONS		14,822,735	177,010	152,346	1,730,150	4,811,192	25,379	18,052	831,002	3,980,190
16											
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**										
18	51000-Stm Maint Super&Eng	MX_PROD	673,126	8,608	7,761	97,360	274,611	1,503	1,069	47,579	227,031
19	51100-Stm Maint of Structures	DPROD	686,174	8,153	6,992	78,742	218,686	1,150	818	37,761	180,924
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,513,144	46,523	42,861	560,686	1,590,193	8,823	6,276	275,849	1,314,344
21	51300-Stm Maint of Elec Plant	ENERGY1	2,933,376	38,846	35,788	468,157	1,327,766	7,367	5,240	230,326	1,097,441
22	51400-Stm Maint of Misc Stm Plt	DPROD	4,144,073	49,240	42,226	475,551	1,320,730	6,943	4,939	228,056	1,092,674
23	TOTAL STEAM PRODUCTION MAINTENANCE		11,949,893	151,371	135,628	1,680,495	4,731,986	25,787	18,342	819,571	3,912,415
24											
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**										
26	54600-Oth Oper Super&Eng	OX_PROD	29,553	351	301	3,391	9,419	50	35	1,626	7,792
27	54800-Oth Oper Gen Exp	DPROD	113,142	1,344	1,153	12,984	36,059	190	135	6,226	29,832
28	54900-Oth Oper Misc Gen Exp	DPROD	118,216	1,405	1,205	13,566	37,676	198	141	6,506	31,170
29	55000-Oth Oper Rents	DPROD	9,001	107	92	1,033	2,869	15	11	495	2,373
30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		269,913	3,207	2,750	30,974	86,022	452	322	14,854	71,168
31											
32	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**										
33	55100-Oth Mtce Supervision&Eng	MX_PROD	47,176	603	544	6,823	19,246	105	75	3,335	15,911
34	55200-Oth Maint of Structures	DPROD	52,340	622	533	6,006	16,681	88	62	2,880	13,801
35	55300-Oth Mtc of Gen & Ele Plant	DPROD	359,835	4,276	3,667	41,293	114,681	603	429	19,802	94,878
36	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	94,945	1,128	967	10,895	30,259	159	113	5,225	25,034
37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		554,295	6,629	5,711	65,018	180,867	955	679	31,242	149,624
38											
39	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**										
40	55600-Load Dispatch	DPRODLD	590,209	7,013	6,014	67,729	188,102	989	703	32,480	155,621
41	55700-Purchased Power Other	MX_PROD	976,456	12,488	11,258	141,233	398,358	2,180	1,551	69,020	329,338
42	TOTAL SYSTEM CONTROL AND DISPATCH		1,566,665	19,501	17,272	208,962	586,460	3,169	2,254	101,500	484,959
43											
44	**TOTAL PRODUCTION S&W EXPENSE**		29,163,501	357,717	313,708	3,715,600	10,396,526	55,742	39,649	1,798,169	8,598,357
45											
46											

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
2									
3	**COST OF SALES S&W EXPENSE**								
4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0	0	0
5	TOTAL COST OF SALES		0	0	0	0	0	0	0
6									
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**								
8	50000-Stm Prod Op & Supr	OX_PROD	1,135,061	2,189	11,298	210	11,356	317,019	61,451
9	50170-Stm Gen Fuel	ENEFUEL	650,576	1,251	7,364	129	7,808	93,494	23,686
10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0
11	50200-Steam Expenses Major	DPROD	3,989,746	7,695	39,711	738	39,916	1,114,326	216,000
12	50500-Stm Gen Elec Exp Major	DPROD	3,608,541	6,960	35,917	668	36,102	1,007,856	195,362
13	50600-Misc Steam Pwr Exp	DPROD	5,336,604	10,293	53,117	988	53,390	1,490,500	288,917
14	50700-Stm Pow Gen Rents	DPROD	102,207	197	1,017	19	1,023	28,546	5,533
15	TOTAL STEAM PRODUCTION OPERATIONS		14,822,735	28,586	148,424	2,752	149,594	4,051,741	790,948
16									
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**								
18	51000-Stm Maint Super&Eng	MX_PROD	673,126	1,296	7,313	131	7,630	127,179	28,488
19	51100-Stm Maint of Structures	DPROD	686,174	1,323	6,830	127	6,865	191,647	37,149
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,513,144	6,756	39,767	698	42,163	504,874	127,905
21	51300-Stm Maint of Elec Plant	ENERGY1	2,933,376	5,641	33,205	583	35,205	421,556	106,797
22	51400-Stm Maint of Misc Stm Plt	DPROD	4,144,073	7,993	41,247	767	41,460	1,157,429	224,355
23	TOTAL STEAM PRODUCTION MAINTENANCE		11,949,893	23,009	128,362	2,306	133,322	2,402,684	524,693
24									
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**								
26	54600-Oth Oper Super&Eng	OX_PROD	29,553	57	294	5	296	8,254	1,600
27	54800-Oth Oper Gen Exp	DPROD	113,142	218	1,126	21	1,132	31,600	6,125
28	54900-Oth Oper Misc Gen Exp	DPROD	118,216	228	1,177	22	1,183	33,017	6,400
29	55000-Oth Oper Rents	DPROD	9,001	17	90	2	90	2,514	487
30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		269,913	521	2,687	50	2,700	75,386	14,613
31									
32	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**								
33	55100-Oth Mtce Supervision&Eng	MX_PROD	47,176	91	513	9	535	8,913	1,997
34	55200-Oth Maint of Structures	DPROD	52,340	101	521	10	524	14,618	2,834
35	55300-Oth Mtc of Gen & Ele Plant	DPROD	359,835	694	3,582	67	3,600	100,501	19,481
36	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	94,945	183	945	18	950	26,518	5,140
37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		554,295	1,069	5,560	103	5,608	150,550	29,451
38									
39	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**								
40	55600-Load Dispatch	DPRODLD	590,209	1,138	5,875	109	5,905	164,844	31,953
41	55700-Purchased Power Other	MX_PROD	976,456	1,880	10,608	190	11,068	184,490	41,326
42	TOTAL SYSTEM CONTROL AND DISPATCH		1,566,665	3,018	16,483	299	16,973	349,333	73,279
43									
44	**TOTAL PRODUCTION S&W EXPENSE**		29,163,501	56,203	301,515	5,510	308,198	7,029,695	1,432,984
45									
46									

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
47	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**						
48	**TRANSMISSION SALARIES & WAGES EXPENSE**						
49	Operation						
50	56000-Trans Oper Super & Eng	SALWAGTO	3,384,201	1,178,586	96,464	613,500	4,259
51	56110-Load Disp-Reliability	DTRANLD	100,192	35,154	2,853	18,091	125
52	56111-Load Disp-Reliability	DTRANLD	(8,722)	(3,060)	(248)	(1,575)	(11)
53	56120-Load Disp-Monitor/Operate	DTRANLD	938,553	329,310	26,730	169,467	1,174
54	56150-Rel/Plan/Standards Dev	DTRAN	0	0	0	0	0
55	56160-Trans Service Studies	DTRAN	19,153	6,720	545	3,458	24
56	56170-Gen Interconn Studies	DTRAN	0	0	0	0	0
57	56200-Trans Oper Station Exp	PLT_353	569,622	196,067	15,930	101,040	701
58	56300-Trans Oper OH Lines	OHTRAN	42,550	14,956	1,261	8,101	56
59	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0
60	56600-Trans Oper Misc Exp	TRANPLT	641,324	223,055	18,553	118,694	826
61	56700-Trans Rents	TRANPLT	23,056	8,019	667	4,267	30
62	Total Transmission Operations		5,709,927	1,988,807	162,755	1,035,044	7,186
63							
64	Maintenance						
65	56800-Trans Mtce Super & Eng	SALWAGTM	1,350	468	39	246	2
66	57000-Tran Mnt of Station Equip	PLT_353	371,935	128,022	10,401	65,974	458
67	57100-Trans Mt of Overhead Lines	OHTRAN	221,133	77,726	6,552	42,101	293
68	Total Transmission Maintenance		594,418	206,217	16,991	108,321	752
69							
70	TOTAL TRANSMISSION EXPENSE		6,304,344	2,195,024	179,746	1,143,365	7,938
71							
72	**REGIONAL MARKET EXPENSE**						
73	57510-Operations Supervision	ENERGY1	75,976	13,685	1,612	11,787	117
74	57520-DA & RT Mkt Admin	ENERGY1	190,464	34,306	4,042	29,549	294
75	57550-Ancillary Serv Mkt Admin	ENERGY1	26,966	4,857	572	4,184	42
76	57560-Mkt Monitoring/Compliance	ENERGY1	31,521	5,677	669	4,890	49
77	57580-Regional Market Rents	ENERGY1	1,095	197	23	170	2
78	TOTAL REGIONAL MARKET EXPENSE		326,022	58,722	6,918	50,579	503
79							
80	**DISTRIBUTION SALARIES & WAGES EXPENSE**						
81	Distribution Operations:						
82	58000-Dist Oper Sup & Eng	SALWAGDO	2,024,299	949,905	139,303	392,491	11,916
83	58100-Dist Load Dispatching	DDISTLD	62,578	28,507	2,536	15,851	137
84	58200-Dist Op Station Exp	PLT_362	502,727	229,012	20,377	127,343	1,098
85	58300-Dist Oper Overhead Lines	OHDIST	500,733	233,805	20,803	130,008	1,121
86	58400-Dist Op UG Elec lines	UGDIST	18,891	8,801	783	4,894	42
87	58500-Dist Oper Streetlight	PLT_373	76,652	0	0	0	0
88	58600-Dist Oper Meter Exp	CMETERS	2,206,837	1,287,623	292,274	296,181	29,799
89	58700-Dist Oper Cust Install	PLT_371	570,526	0	0	0	0
90	58800-Dist Oper Misc Exp	DISTPLT	3,504,244	1,704,253	176,219	866,611	11,725
91	58900-Dist Rents	DISTPLT	42,473	20,657	2,136	10,504	142
92	Total Distribution Operation		9,509,961	4,462,562	654,431	1,843,883	55,980
93							
94							

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
47	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**										
48	**TRANSMISSION SALARIES & WAGES EXPENSE**										
49	Operation										
50	56000-Trans Oper Super & Eng	SALWAGTO	3,384,201	39,251	33,442	369,066	1,040,592	5,283	3,758	179,789	860,803
51	56110-Load Disp-Reliability	DTRANLD	100,192	1,162	986	10,868	30,681	158	113	5,285	25,395
52	56111-Load Disp-Reliability	DTRANLD	(8,722)	(101)	(86)	(946)	(2,671)	(14)	(10)	(460)	(2,211)
53	56120-Load Disp-Monitor/Operate	DTRANLD	938,553	10,889	9,239	101,805	287,402	1,482	1,054	49,508	237,894
54	56150-Rel/Plan/Standards Dev	DTRAN	0	0	0	0	0	0	0	0	0
55	56160-Trans Service Studies	DTRAN	19,153	222	189	2,077	5,865	30	22	1,010	4,855
56	56170-Gen Interconn Studies	DTRAN	0	0	0	0	0	0	0	0	0
57	56200-Trans Oper Station Exp	PLT_353	569,622	6,500	5,517	60,835	181,516	886	630	31,322	150,194
58	56300-Trans Oper OH Lines	OHTRAN	42,550	507	439	4,855	12,264	65	46	2,139	10,125
59	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0	0
60	56600-Trans Oper Misc Exp	TRANPLT	641,324	7,525	6,463	71,510	193,004	990	704	33,509	159,494
61	56700-Trans Rents	TRANPLT	23,056	271	232	2,571	6,939	36	25	1,205	5,734
62	Total Transmission Operations		5,709,927	66,226	56,420	622,641	1,755,591	8,915	6,341	303,308	1,452,283
63											
64	Maintenance										
65	56800-Trans Mtce Super & Eng	SALWAGTM	1,350	16	13	148	415	2	1	72	343
66	57000-Tran Mnt of Station Equip	PLT_353	371,935	4,244	3,602	39,723	118,521	578	411	20,452	98,069
67	57100-Trans Mt of Overhead Lines	OHTRAN	221,133	2,637	2,280	25,231	63,737	337	240	11,118	52,619
68	Total Transmission Maintenance		594,418	6,896	5,896	65,101	182,673	917	653	31,641	151,032
69											
70	TOTAL TRANSMISSION EXPENSE		6,304,344	73,123	62,316	687,742	1,938,264	9,833	6,994	334,949	1,603,315
71											
72	**REGIONAL MARKET EXPENSE**										
73	57510-Operations Supervision	ENERGY1	75,976	1,006	927	12,125	34,390	191	136	5,966	28,424
74	57520-DA & RT Mkt Admin	ENERGY1	190,464	2,522	2,324	30,397	86,212	478	340	14,955	71,257
75	57550-Ancillary Serv Mkt Admin	ENERGY1	26,966	357	329	4,304	12,206	68	48	2,117	10,089
76	57560-Mkt Monitoring/Compliance	ENERGY1	31,521	417	385	5,031	14,268	79	56	2,475	11,793
77	57580-Regional Market Rents	ENERGY1	1,095	15	13	175	496	3	2	86	410
78	TOTAL REGIONAL MARKET EXPENSE		326,022	4,317	3,978	52,032	147,571	819	582	25,599	121,972
79											
80	**DISTRIBUTION SALARIES & WAGES EXPENSE**										
81	Distribution Operations:										
82	58000-Dist Oper Sup & Eng	SALWAGDO	2,024,299	29,852	52,563	230,923	6,369	43,984	166,994	1,130	5,239
83	58100-Dist Load Dispatching	DDISTLD	62,578	1,160	2,313	11,533	0	316	225	0	0
84	58200-Dist Op Station Exp	PLT_362	502,727	9,320	18,580	92,651	0	2,539	1,806	0	0
85	58300-Dist Oper Overhead Lines	OHDIST	500,733	9,309	18,924	82,326	0	2,593	1,844	0	0
86	58400-Dist Op UG Elec lines	UGDIST	18,891	351	712	3,141	0	98	69	0	0
87	58500-Dist Oper Streetlight	PLT_373	76,652	0	0	0	0	76,652	0	0	0
88	58600-Dist Oper Meter Exp	CMETERS	2,206,837	29,073	31,183	218,704	22,001	0	0	3,903	18,097
89	58700-Dist Oper Cust Install	PLT_371	570,526	0	0	0	0	0	570,526	0	0
90	58800-Dist Oper Misc Exp	DISTPLT	3,504,244	60,444	121,191	440,238	1,533	79,487	42,543	272	1,261
91	58900-Dist Rents	DISTPLT	42,473	733	1,469	5,336	19	963	516	3	15
92	Total Distribution Operation		9,509,961	140,240	246,936	1,084,852	29,922	206,633	784,523	5,309	24,613
93											
94											

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
47	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
48	**TRANSMISSION SALARIES & WAGES EXPENSE**								
49	Operation								
50	56000-Trans Oper Super & Eng	SALWAGTO	3,384,201	6,435	32,816	696	32,746	990,397	188,189
51	56110-Load Disp-Reliability	DTRANLD	100,192	192	971	18	968	29,540	5,614
52	56111-Load Disp-Reliability	DTRANLD	(8,722)	(17)	(85)	(2)	(84)	(2,572)	(489)
53	56120-Load Disp-Monitor/Operate	DTRANLD	938,553	1,795	9,094	171	9,068	276,717	52,593
54	56150-Rel/Plan/Standards Dev	DTRAN	0	0	0	0	0	0	0
55	56160-Trans Service Studies	DTRAN	19,153	37	186	3	185	5,647	1,073
56	56170-Gen Interconn Studies	DTRAN	0	0	0	0	0	0	0
57	56200-Trans Oper Station Exp	PLT_353	569,622	1,071	5,428	102	5,415	164,737	31,330
58	56300-Trans Oper OH Lines	OHTRAN	42,550	81	426	13	426	12,575	2,381
59	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0
60	56600-Trans Oper Misc Exp	TRANPLT	641,324	1,220	6,305	164	6,298	187,465	35,590
61	56700-Trans Rents	TRANPLT	23,056	44	227	6	226	6,739	1,279
62	Total Transmission Operations		5,709,927	10,858	55,368	1,172	55,248	1,671,246	317,561
63									
64	Maintenance								
65	56800-Trans Mtce Super & Eng	SALWAGTM	1,350	3	13	0	13	394	75
66	57000-Tran Mnt of Station Equip	PLT_353	371,935	699	3,545	66	3,536	107,565	20,457
67	57100-Trans Mt of Overhead Lines	OHTRAN	221,133	423	2,214	68	2,212	65,353	12,373
68	Total Transmission Maintenance		594,418	1,125	5,771	135	5,761	173,312	32,904
69									
70	TOTAL TRANSMISSION EXPENSE		6,304,344	11,984	61,139	1,307	61,009	1,844,559	350,465
71									
72	**REGIONAL MARKET EXPENSE**								
73	57510-Operations Supervision	ENERGY1	75,976	146	860	15	912	10,918	2,766
74	57520-DA & RT Mkt Admin	ENERGY1	190,464	366	2,156	38	2,286	27,372	6,934
75	57550-Ancillary Serv Mkt Admin	ENERGY1	26,966	52	305	5	324	3,875	982
76	57560-Mkt Monitoring/Compliance	ENERGY1	31,521	61	357	6	378	4,530	1,148
77	57580-Regional Market Rents	ENERGY1	1,095	2	12	0	13	157	40
78	TOTAL REGIONAL MARKET EXPENSE		326,022	627	3,690	65	3,913	46,853	11,870
79									
80	**DISTRIBUTION SALARIES & WAGES EXPENSE**								
81	Distribution Operations:								
82	58000-Dist Oper Sup & Eng	SALWAGDO	2,024,299	5,133	24,719	1,562	51,001	802,906	146,999
83	58100-Dist Load Dispatching	DDISTLD	62,578	194	966	42	2,271	23,728	4,779
84	58200-Dist Op Station Exp	PLT_362	502,727	1,558	7,762	334	18,246	190,618	38,394
85	58300-Dist Oper Overhead Lines	OHDIST	500,733	1,384	7,924	297	18,627	194,607	39,197
86	58400-Dist Op UG Elec lines	UGDIST	18,891	53	298	11	701	7,325	1,475
87	58500-Dist Oper Streetlight	PLT_373	76,652	0	0	0	0	0	0
88	58600-Dist Oper Meter Exp	CMETERS	2,206,837	7,994	21,079	3,307	27,876	1,109,436	178,187
89	58700-Dist Oper Cust Install	PLT_371	570,526	0	0	0	0	0	0
90	58800-Dist Oper Misc Exp	DISTPLT	3,504,244	7,704	52,740	1,763	119,428	1,426,068	278,186
91	58900-Dist Rents	DISTPLT	42,473	93	639	21	1,448	17,285	3,372
92	Total Distribution Operation		9,509,961	24,112	116,128	7,338	239,598	3,771,973	690,589
93									
94									

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
95							
96							
97							
98	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**						
99							
100	Distribution Maintenance						
101	59000-Dist Mtc Super & Eng	SALWAGDM	28,417	12,528	1,118	6,963	60
102	59100-Dist Mt of Structures	SALWAGDM	6,545	2,885	257	1,604	14
103	59200-Dist Mt of Station Equip	PLT_362	335,845	152,991	13,613	85,071	734
104	59300-Dist Mtc of Overhead Lines	OHDIST	3,300,716	1,541,184	137,130	856,984	7,390
105	59400-Dist Mt of Undergrnd Line	UGDIST	99,408	46,311	4,121	25,752	222
106	59500-Dist Mt of Line Transform	PLT_368	2	1	0	1	0
107	59600-Dist Mtc of Streetlights	PLT_373	208,829	0	0	0	0
108	59700-Dist Mtc of Meters	CMETERS	10,243	5,976	1,357	1,375	138
109	59800-Dist Mtce of Dist Plant	DISTPLT	(62,697)	(30,492)	(3,153)	(15,505)	(210)
110	Total Distribution Maintenance		3,927,308	1,731,385	154,442	962,243	8,349
111							
112	TOTAL DISTRIBUTION		13,437,269	6,193,948	808,872	2,806,126	64,329
113							
114	**Customer Accounting Expense**						
115	90100-Cust Acct Supervise	SALWAGCA	19,233	15,299	2,406	881	212
116	90200-Cust Acct Meter Read	CMETRDG	2,022,035	1,611,568	253,470	92,789	22,379
117	90300-Cust Acct Recrds &Coll	CUSTREC	2,540,291	2,017,548	317,323	116,164	28,017
118	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0
119	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,581,558	3,644,415	573,199	209,835	50,609
120							
121	**CUSTOMER SERVICE EXPENSES**						
122	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	92	14,450	44,649	165
123	90800-Customer Asst Expense	CUSTASST	664,068	527,416	82,953	30,367	7,324
124	90804EE-Customer Assistance SaversSwitch	PRODPLT	599	177	16	104	1
125	910000-Misc Cust Serv Expense	PRODPLT	5,975	1,769	156	1,033	8
126	TOTAL CUSTOMER SERVICE EXPENSE		1,316,325	529,454	97,575	76,153	7,498
127							
128	**SALES EXPENSES**						
129	91200-Economic Development	OX_902_3	181,228	144,142	22,671	8,299	2,002
130	TOTAL SALES EXPENSES		181,228	144,142	22,671	8,299	2,002
131							
132	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**						
133	92000-A&G Salaries	SALWAGXAG	17,254,441	6,622,351	763,191	2,907,113	53,874
134	92100-A&G Office & Supplies	SALWAGXAG	1,891	726	84	319	6
135	92500-A&G Injuries & Damages	SALWAGXAG	482,897	185,339	21,359	81,361	1,508
136	926000-Employee pensions and benefits	SALWAGXAG	20,142,697	7,730,880	890,943	3,393,740	62,892
137	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0
138	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0
139	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	604,484	69,664	265,359	4,918
140	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0
141	93100-A&G Rents	SALWAGXAG	78,621	30,175	3,478	13,246	245
142	93500-A&G Maint of Gen PLT	SALWAGXAG	(33,393)	(12,817)	(1,477)	(5,626)	(104)
143	TOTAL ADMINISTRATIVE & GENERAL		39,502,129	15,161,138	1,747,241	6,655,512	123,339
144							
145							
146							
147	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		94,812,377	36,389,521	4,193,701	15,974,453	296,036

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
95											
96											
97											
98	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**										
99											
100	Distribution Maintenance										
101	59000-Dist Mtc Super & Eng	SALWAGDM	28,417	500	1,014	4,484	1	1,655	95	0	0
102	59100-Dist Mt of Structures	SALWAGDM	6,545	115	234	1,033	0	381	22	0	0
103	59200-Dist Mt of Station Equip	PLT_362	335,845	6,226	12,412	61,895	0	1,696	1,207	0	0
104	59300-Dist Mtc of Overhead Lines	OHDIST	3,300,716	61,360	124,745	542,676	0	17,090	12,156	0	0
105	59400-Dist Mt of Undergrnd Line	UGDIST	99,408	1,848	3,749	16,527	0	514	365	0	0
106	59500-Dist Mt of Line Transform	PLT_368	2	0	0	0	0	0	0	0	0
107	59600-Dist Mtc of Streetlights	PLT_373	208,829	0	0	0	0	208,829	0	0	0
108	59700-Dist Mtc of Meters	CMETERS	10,243	135	145	1,015	102	0	0	18	84
109	59800-Dist Mtce of Dist Plant	DISTPLT	(62,697)	(1,081)	(2,168)	(7,877)	(27)	(1,422)	(761)	(5)	(23)
110	Total Distribution Maintenance		3,927,308	69,102	140,131	619,755	75	228,743	13,083	13	62
111											
112	TOTAL DISTRIBUTION		13,437,269	209,342	387,067	1,704,606	29,997	435,375	797,607	5,322	24,675
113											
114	**Customer Accounting Expense**										
115	90100-Cust Acct Supervise	SALWAGCA	19,233	67	54	279	35	0	0	6	29
116	90200-Cust Acct Meter Read	CMETRDG	2,022,035	7,070	5,642	28,633	483	0	0	86	397
117	90300-Cust Acct Recrds &Coll	CUSTREC	2,540,291	8,851	7,063	37,490	7,834	0	0	1,399	6,434
118	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0	0	0
119	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,581,558	15,988	12,759	66,402	8,352	0	0	1,492	6,860
120											
121	**CUSTOMER SERVICE EXPENSES**										
122	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	7	3,690	130,877	451,753	0	0	77,972	373,782
123	90800-Customer Asst Expense	CUSTASST	664,068	2,314	1,846	9,800	2,048	0	0	366	1,682
124	90804EE-Customer Assistance SaversSwitch	PRODPLT	599	7	6	75	210	1	1	36	174
125	910000-Misc Cust Serv Expense	PRODPLT	5,975	73	64	751	2,101	11	8	363	1,738
126	TOTAL CUSTOMER SERVICE EXPENSE		1,316,325	2,401	5,606	141,504	456,112	12	9	78,737	377,376
127											
128	**SALES EXPENSES**										
129	91200-Economic Development	OX_902_3	181,228	632	505	2,630	347	0	0	62	285
130	TOTAL SALES EXPENSES		181,228	632	505	2,630	347	0	0	62	285
131											
132	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**										
133	92000-A&G Salaries	SALWAGXAG	17,254,441	206,991	245,179	1,987,329	4,048,324	156,534	263,554	700,135	3,348,189
134	92100-A&G Office & Supplies	SALWAGXAG	1,891	23	27	218	444	17	29	77	367
135	92500-A&G Injuries & Damages	SALWAGXAG	482,897	5,793	6,862	55,619	113,300	4,381	7,376	19,595	93,705
136	926000-Employee pensions and benefits	SALWAGXAG	20,142,697	241,639	286,220	2,319,992	4,725,981	182,737	307,671	817,332	3,908,649
137	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0	0
138	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0	0
139	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	18,894	22,380	181,402	369,528	14,288	24,057	63,908	305,621
140	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0	0	0	0
141	93100-A&G Rents	SALWAGXAG	78,621	943	1,117	9,055	18,446	713	1,201	3,190	15,256
142	93500-A&G Maint of Gen PLT	SALWAGXAG	(33,393)	(401)	(475)	(3,846)	(7,835)	(303)	(510)	(1,355)	(6,480)
143	TOTAL ADMINISTRATIVE & GENERAL		39,502,129	473,882	561,310	4,549,770	9,268,189	358,368	603,378	1,602,882	7,665,307
144											
145											
146											
147	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		94,812,377	1,137,404	1,347,247	10,920,286	22,245,359	860,150	1,448,219	3,847,212	18,398,147

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
95									
96									
97									
98	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
99									
100	Distribution Maintenance								
101	59000-Dist Mtc Super & Eng	SALWAGDM	28,417	76	424	16	998	10,428	2,100
102	59100-Dist Mt of Structures	SALWAGDM	6,545	17	98	4	230	2,402	484
103	59200-Dist Mt of Station Equip	PLT_362	335,845	1,041	5,185	223	12,189	127,342	25,649
104	59300-Dist Mtc of Overhead Lines	OHDIST	3,300,716	9,125	52,235	1,957	122,788	1,282,805	258,379
105	59400-Dist Mt of Undergrnd Line	UGDIST	99,408	278	1,570	60	3,690	38,547	7,764
106	59500-Dist Mt of Line Transform	PLT_368	2	0	0	0	0	1	0
107	59600-Dist Mtc of Streetlights	PLT_373	208,829	0	0	0	0	0	0
108	59700-Dist Mtc of Meters	CMETERS	10,243	37	98	15	129	5,149	827
109	59800-Dist Mtce of Dist Plant	DISTPLT	(62,697)	(138)	(944)	(32)	(2,137)	(25,515)	(4,977)
110	Total Distribution Maintenance		3,927,308	10,436	58,666	2,244	137,887	1,441,160	290,226
111									
112	TOTAL DISTRIBUTION		13,437,269	34,549	174,794	9,582	377,485	5,213,133	980,815
113									
114	**Customer Accounting Expense**								
115	90100-Cust Acct Supervise	SALWAGCA	19,233	1	66	0	53	13,213	2,086
116	90200-Cust Acct Meter Read	CMETRDG	2,022,035	102	6,968	31	5,611	1,391,832	219,736
117	90300-Cust Acct Recrds &Coll	CUSTREC	2,540,291	128	8,723	39	7,024	1,742,457	275,091
118	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0
119	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,581,558	231	15,758	71	12,688	3,147,502	496,913
120									
121	**CUSTOMER SERVICE EXPENSES**								
122	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	1	6	61	3,628	65	26
123	90800-Customer Asst Expense	CUSTASST	664,068	33	2,280	10	1,836	455,503	71,913
124	90804EE-Customer Assistance SaversSwitch	PRODPLT	599	1	6	0	6	147	30
125	910000-Misc Cust Serv Expense	PRODPLT	5,975	12	61	1	63	1,471	298
126	TOTAL CUSTOMER SERVICE EXPENSE		1,316,325	47	2,354	73	5,534	457,187	72,267
127									
128	**SALES EXPENSES**								
129	91200-Economic Development	OX_902_3	181,228	9	623	3	502	124,489	19,654
130	TOTAL SALES EXPENSES		181,228	9	623	3	502	124,489	19,654
131									
132	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**								
133	92000-A&G Salaries	SALWAGXAG	17,254,441	32,334	174,656	5,182	239,997	5,572,625	1,049,726
134	92100-A&G Office & Supplies	SALWAGXAG	1,891	4	19	1	26	611	115
135	92500-A&G Injuries & Damages	SALWAGXAG	482,897	905	4,888	145	6,717	155,960	29,379
136	926000-Employee pensions and benefits	SALWAGXAG	20,142,697	37,747	203,893	6,049	280,171	6,505,438	1,225,442
137	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
138	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
139	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	2,951	15,943	473	21,907	508,666	95,818
140	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0	0
141	93100-A&G Rents	SALWAGXAG	78,621	147	796	24	1,094	25,392	4,783
142	93500-A&G Maint of Gen PLT	SALWAGXAG	(33,393)	(63)	(338)	(10)	(464)	(10,785)	(2,032)
143	TOTAL ADMINISTRATIVE & GENERAL		39,502,129	74,026	399,856	11,863	549,447	12,757,906	2,403,232
144									
145									
146									
147	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		94,812,377	177,675	959,729	28,472	1,318,775	30,621,322	5,768,199

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

Distribution Plant Study

Percentage Split Between Primary and Secondary Cost Components
12 Months Ended June 30, 2019

Line No.	
	Plant Account 365 – Overhead Conductors and Devices
1	Primary : 89.21%
2	Secondary : 10.79%
	Plant Account 367 – Underground Conductors and Devices
3	Primary : 90.21%
4	Secondary : 9.79%

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

Distribution Plant Study

Percentage Split Between Customer and Demand Cost Components.
12 Months Ended June 30, 2019

Line No.	FERC Acct	Description	% Customer	% Demand	Total	% Primary	% Secondary	Total
1	360	Land and Land Rights	0.00%	100.00%	100.00%	70.36%	29.64%	100.00%
2	361	Structures and Improvements	0.00%	100.00%	100.00%	70.36%	29.64%	100.00%
3	362	Substation Equipment	0.00%	100.00%	100.00%	100.00%	0.00%	100.00%
4	364	Dist. Poles and Fixtures	0.00%	100.00%	100.00%	89.21%	10.79%	100.00%
5	365	OH Conductor & Devices	0.00%	100.00%	100.00%	89.21%	10.79%	100.00%
6	366	Underground Conduit	0.00%	100.00%	100.00%	90.21%	9.79%	100.00%
7	367	Underground Conductor	0.00%	100.00%	100.00%	90.21%	9.79%	100.00%
8	368	Line Transformers	0.00%	100.00%	100.00%	5.57%	94.43%	100.00%
9	369	Services	100.00%	0.00%	100.00%	0.00%	100.00%	100.00%
10	370	Customer Meters	100.00%	0.00%	100.00%	10.25%	89.75%	100.00%
11	371	Guard Lights	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%
12	373	Street Lights & Signals	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%

Note: Federal Energy Regulatory Commission ("FERC") Account Nos. 371 and 373 are directly assigned to Lighting, with costs recovered through a fixed monthly charge that is based upon the type of light.

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Transformers - TX ONLY)
For The Twelve Months Ended June 30, 2019

Line No.	Account Number	Description	Quantity	Original Cost	
1	368	Transformer Line Network 3PH	$ -	$ -	
2	368	Transformer Line Overhead 1PH	77,233	45,248,747	
3	368	Transformer Line Overhead 3PH	50	237,734	
4	368	Transformer Line Underground 1PH	4,924	6,461,760	
5	368	Transformer Line Underground 3PH	718	4,818,545	
6	368	Transformer Line (type unknown)	37,748	80,413,924	*
7		**Totals**	**$ 120,673**	**$ 137,180,710**	

Note: KVA Ratings are not available.

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended June 30, 2019

Line No.	Rate Class	Meter Description Type	Size	Phase	Voltage	Meters by Type	New Meter Cost Unit Cost $/Meter	Total Cost $	Total Cost Allocation Factor
1	Residential	DI	SC	1Ph	Sec	170	264.68	44,996	
2		DI	SC	3Ph	Sec	194	264.68	51,348	
3		IDR	SC	1Ph	Sec	190	324.88	61,727	
4		IDR	SC	3Ph	Sec	13	324.88	4,223	
5		kWh	SC	1Ph	Sec	175,318	135.92	23,829,223	
6		kWh	SC	3Ph	Sec	6,270	256.41	1,607,691	
7		kWh	SC	N	Sec	633	193.12	122,245	
8		DI	TR	3Ph	Sec	35	1,047.63	36,667	
9		IDR	TR	3Ph	Sec	1	1,188.01	1,188	
10		kWh	TR	1PH	Sec	3	1,047.63	3,143	
11		kWh	TR	3Ph	Sec	14	1,047.63	14,667	
12	**Subtotal**					**182,841**		**25,777,118**	**50.27%**
13	Residential Space Heat	DI	SC	1Ph	Sec	46	264.68	12,175	
14		DI	SC	3Ph	Sec	23	264.68	6,088	
15		IDR	SC	1Ph	Sec	117	324.88	38,011	
16		IDR	SC	3Ph	Sec	3	324.88	975	
17		kWh	SC	1Ph	Sec	27,927	135.92	3,795,838	
18		kWh	SC	3Ph	Sec	885	256.41	226,923	
19		kWh	SC	N	Sec	22	193.12	4,249	
20		DI	TR	3Ph	Sec	32	1,047.63	33,524	
21		IDR	TR	3Ph	Sec	2	1,188.01	2,376	
22		kWh	TR	1PH	Sec	4	1,047.63	4,191	
23		kWh	TR	3Ph	Sec	15	1,047.63	15,714	
24	**Subtotal**					**29,076**		**4,140,064**	**8.07%**
25	Small General	DI	SC	1Ph	Sec	2,321	264.68	614,322	
26		DI	SC	3Ph	Sec	5,717	264.68	1,513,176	
27		IDR	SC	1Ph	Sec	166	324.88	53,930	
28		IDR	SC	3Ph	Sec	66	324.88	21,442	
29		kWh	SC	1Ph	Sec	21,617	135.92	2,938,183	
30		kWh	SC	3Ph	Sec	3,609	256.41	925,384	
31		kWh	SC	N	Sec	12	193.12	2,317	
32		DI	TR	1Ph	Sec	2	1,047.63	2,095	
33		DI	TR	3Ph	Sec	593	1,047.63	621,245	
34		DI	TR	3Ph	Pri	6	8,361.22	50,167	
35		IDR	TR	3Ph	Sec	17	1,188.01	20,196	
36		IDR	TR	3Ph	Pri	1	8,460.22	8,460	
37		kWh	TR	1Ph	Sec	1	1,047.63	1,048	
38		kWh	TR	3Ph	Sec	18	1,047.63	18,857	
39	**Subtotal**					**34,146**		**6,790,822**	**13.24%**

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended June 30, 2019

40	Secondary General	DI	SC	1Ph	Sec	1,785	264.68	472,454	
41		DI	SC	3Ph	Sec	6,352	264.68	1,681,247	
42		IDR	SC	1Ph	Sec	54	324.88	17,544	
43		IDR	SC	3Ph	Sec	103	324.88	33,463	
44		kWh	SC	1Ph	Sec	6	135.92	816	
45		kWh	SC	3Ph	Sec	2	256.41	513	
46		DI	TR	1Ph	Sec	6	1,047.63	6,286	
47		DI	TR	3Ph	Sec	3,766	1,047.63	3,945,375	
48		IDR	TR	3Ph	Pri	20	8,361.22	167,224	
49		IDR	TR	3Ph	Sec	376	1,188.01	446,692	
50		IDR	TR	3Ph	Pri	13	8,460.22	109,983	
51	**Subtotal**					**12,483**		**6,881,597**	**13.42%**
52	Primary General	DI	SC	1Ph	Sec	73	264.68	19,322	
53		DI	SC	3Ph	Sec	2,980	264.68	788,746	
54		IDR	SC	3Ph	Sec	74	324.88	24,041	
55		kWh	SC	1Ph	Sec	8	135.92	1,087	
56		kWh	SC	3Ph	Sec	3	256.41	769	
57		DI	TR	3Ph	Sec	89	1,047.63	93,239	
58		DI	TR	3Ph	Pri	288	8,361.22	2,408,031	
59		IDR	TR	3Ph	Sec	10	1,188.01	11,880	
60		IDR	TR	3Ph	Pri	205	8,460.22	1,734,345	
61	**Subtotal**					**3,730**		**5,081,460**	**9.91%**
62	Large General - Transmission	IDR	TR	3Ph	Sec	3	1,188.01	3,564	
63		IDR	TR	3Ph	115kV	17	137,068.00	2,330,156	
64		IDR	TR	3Ph	230kV	7	215,504.00	1,508,528	
65		IDR	TR	3Ph	69kV	4	115,513.00	462,052	
66		IDR	TR	3Ph	Pri	60	8,460.22	507,613	
67	**Subtotal**					**91**		**4,811,913**	
68	LGST-69 kV					18%	90,692.69	867,722	**0.18%**
69	LGST - 115 kV					82%	420,484.31	3,944,191	**0.82%**
70	**Total C&I**					**50,450**		**23,565,792**	
71	Small Municipal & School	DI	SC	1Ph	Sec	566	264.68	149,809	
72		DI	SC	3Ph	Sec	533	264.68	141,074	
73		IDR	SC	1Ph	Sec	150	324.88	48,732	
74		IDR	SC	3Ph	Sec	108	324.88	35,087	
75		kWh	SC	1Ph	Sec	1,313	135.92	178,463	
76		kWh	SC	3Ph	Sec	179	256.41	45,897	
77		DI	TR	1Ph	Sec	3	1,047.63	3,143	
78		DI	TR	3Ph	Sec	61	1,047.63	63,905	
79		DI	TR	3Ph	Pri	1	8,361.22	8,361	
80		IDR	TR	3Ph	Sec	8	1,188.01	9,504	
81		kWh	TR	1Ph	Sec	5	1,047.63	5,238	
82		kWh	TR	3Ph	Sec	3	1,047.63	3,143	
83	**Subtotal**					**2,930**		**692,356**	**1.35%**

Southwestern Public Service Company

Distribution Plant Study

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended June 30, 2019

84	Large Municipal - Secondary	DI	SC	1PH	Sec	58	264.68	15,351	
85		DI	SC	3Ph	Sec	351	264.68	92,903	
86		IDR	SC	1Ph	Sec	23	324.88	7,472	
87		IDR	SC	3Ph	Sec	181	324.88	58,803	
88		DI	TR	1Ph	Sec	2	1,047.63	2,095	
89		DI	TR	3Ph	Sec	139	1,047.63	145,621	
90		IDR	TR	3Ph	Sec	141	1,188.01	167,509	
91	**Subtotal**					**895**		**489,754**	**0.96%**
92	Large Municipal - Primary	DI	TR	3Ph	Pri	4	8,361.22	33,445	
93		IDR	TR	3Ph	Pri	18	8,460.22	152,284	
94	**Subtotal**					**22**		**185,729**	**0.36%**
95	Large School - Secondary	DI	SC	1Ph	Sec	93	264.68	24,615	
96		DI	SC	3Ph	Sec	88	264.68	23,292	
97		IDR	SC	1Ph	Sec	16	324.88	5,198	
98		IDR	SC	3Ph	Sec	9	324.88	2,924	
99		DI	TR	1Ph	Sec	1	1,047.63	1,048	
100		DI	TR	3Ph	Sec	422	1,047.63	442,100	
101		IDR	TR	3Ph	Sec	125	1,188.01	148,501	
102	**Subtotal**					**754**		**647,678**	**1.26%**
103	Large School - Primary	DI	TR	1Ph	Pri	1	1,188.01	1,188	
104		DI	TR	3Ph	Pri	5	8,361.22	41,806	
105		IDR	TR	3Ph	Pri	4	8,460.22	33,841	
106	**Subtotal**					**10**		**76,835**	**0.15%**
107	Standby -- Transmission	IDR	TR	3Ph	69kV	2	115,513.00	231,026	
108		IDR	TR	3Ph	115kV	12	137,068.00	1,644,816	
109		IDR	TR	3Ph	230kV	7	215,504.00	1,508,528	
110		IDR	TR	3Ph	345kV	5	242,430.00	1,212,150	
111	**Subtotal**					**26**		**4,596,520**	
112	**PUCT Total**					**267,004**		**60,171,846**	
113	*Rounding*								
114	**Total Not Including Transmission**							**51,274,590**	

Southwestern Public Service Company

Support for Production Allocation Methodology

Southwestern Public Service Company ("SPS") uses two methodologies for allocation of production fixed costs. A demand allocation factor is produced for the Texas jurisdiction based upon total system demands, and an allocation of the Texas retail jurisdiction production costs is produced for classes based on system retail class distribution of demands.

For jurisdictional allocation, SPS uses the 12 coincident peak ("12-CP") method for allocating production demand function costs among the Texas, New Mexico, and Federal Energy Regulatory Commission jurisdictions where SPS provides service. The 12-CP method is generally used when the differential between the lowest peak, typically late fall, and the highest peak, typically in June, July or August, is relatively low.

For the class allocation of production costs, SPS is proposing the use of a modified Average and Excess Demand-4CP ("AED 4-CP") calculation. The AED 4-CP method incorporates the average of the customer class peak demands coincident with the system peaks, also referred to as the coincident peak for each customer class, in the months of June, July, August, and September, combined with the average annual demand of each customer class. If peak demand for a given customer class is greater than the average annual demand for that customer class, the level of demand in excess of the annual average demand is weighted by one minus the system load factor, and the average annual demand is weighted by the system load factor. If the peak for a given customer class at the system peak is less than the average annual demand for that customer class, the system load factor-weighted average annual demand is used as the allocation factor for that customer class. This approach ensures that all customer classes are assigned a minimum level of cost responsibility for demand-related costs for usage throughout the year, with additional emphasis placed upon peak load during the four typically highest use months. June, July, August, and September are the same four months used to seasonally differentiate SPS's base rates.

The AED 4-CP method was approved in Docket No. 43695, SPS's last fully-litigated base rate case. SPS also used this method in previous filings in Texas, Docket Nos. 47527, 45524, 42004, 40824, 38147, 35763 and 32766, and in New Mexico retail base rate filings during the same 2006 through 2017 timeframe. Consistent use of allocation factors across jurisdictions allows SPS the opportunity to recover its system-based costs without an over-allocation or under-allocation to each jurisdiction. Consistent with the Order on Rehearing in Docket No. 43695, SPS is basing the system load factor on the single annual system coincident peak.

Southwestern Public Service Company

Summary of Changes in Allocation Factors

FERC Account	Allocation Factor - 47527	Allocation Methodology - 47527	Allocation Factor - 2019 TX Rate Case	Allocation Methodology - 2019 Texas Rate Case
353000E-Transmission Station - Retail Meters	DTRAN	AED 4-CP Transmission	TRANSMET	Direct-charged to Large General Service - Transmission. Other customer classes take service at distribution voltage, and therefore are metered at distribution voltage.
908-Customer Assistance - Major Acct Rep	MAJACCT	Weighted C&I customer counts	MAJACCT	KWh of customer classes with large accounts that are assigned major account representatives.
344045-Other Prod Generator-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation.
350045-Tran Land Fee-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation.
353045-Tran Station Equip-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation.
355045-Tran Poles & Fixtures-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation.
356045-Tran OH Cond & Device-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation.
45628-Wholesale Distribution Service Charge	N/A	N/A	DISTPLT	Allocated distribution related plant investment by customer clas
54900W-Oth Oper Misc Gen Exp	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation.
55300W-Oth Mtc of Gen & Ele Plant				