

Southwestern Public Service Company
Allocation of Rate Base - Jurisdictional

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

Line No.	Description	Total Company		New Mexico		All Other		Total Company		New Mexico		All Other	
		Unadjusted Base Period	Adjusted Base Period	Retail Unadjusted Base Period	Unadjusted Base Period	Period Adjustments	Adjusted Base Period	Retail Adjusted Base Period	Adjusted Base Period	Adjusted Base Period	Retail Adjusted Base Period	Adjusted Base Period	
1	Plant in Service	\$ 8,695,463,954	\$ 8,694,206,813	\$ 2,466,790,216	\$ 2,466,426,603	\$ 6,228,673,738	\$ (1,257,140)	\$ 8,694,206,813	\$ 2,466,426,603	\$ 6,227,780,210			
2	Accum. Depr. and Amort.	2,628,162,931	2,748,620,947	742,385,396	774,769,611	1,885,777,535	120,458,016	2,748,620,947	774,769,611	1,973,851,336			
3	Net Plant In Service	\$ 6,067,301,022	\$ 5,945,585,866	\$ 1,724,404,820	\$ 1,691,656,992	\$ 4,342,896,203	\$ (121,715,156)	\$ 5,945,585,866	\$ 1,691,656,992	\$ 4,253,928,874			
4	Plant Held for Future Use	\$ 4,167,109	\$ 4,167,109	\$ 918,038	\$ 918,038	\$ 3,249,070	\$ -	\$ 4,167,109	\$ 918,038	\$ 3,249,070			
5	Construction Work In Progress	1,075,370,126	-	333,637,192	-	741,732,934	(1,075,370,126)	-	-	-			
6	Net Plant Investment	7,146,838,257	5,949,752,975	2,058,960,050	1,692,575,030	5,087,878,206	(1,197,085,282)	5,949,752,975	1,692,575,030	4,257,177,944			
7	Regulatory Assets	155,392,894	155,392,894	44,888,741	44,888,741	110,504,153	-	155,392,894	44,888,741	110,504,153			
8	Fuel Inventory	6,371,683	6,371,683	2,007,899	2,007,899	4,363,784	-	6,371,683	2,007,899	4,363,784			
9	NOx Inventory	3,887,760	-	1,225,144	-	2,662,616	(3,887,760)	-	-	-			
10	FAS 106 & 112	(12,989,484)	(12,989,484)	(3,754,202)	(3,754,202)	(9,235,282)	-	(12,989,484)	(3,754,202)	(9,235,282)			
11	Cash Working Capital	(32,752,260)	(31,939,317)	(8,846,941)	(8,569,722)	(23,905,318)	812,943	(31,939,317)	(8,569,722)	(23,369,595)			
12	Materials and Supplies	21,716,287	21,716,287	6,479,982	6,479,982	15,236,305	-	21,716,287	6,479,982	15,236,305			
13	Prepayments and Deferred Charges	5,495,442	4,918,949	1,598,647	1,434,622	3,896,795	(576,493)	4,918,949	1,434,622	3,484,328			

Southwestern Public Service Company
Allocation of Rate Base - Jurisdictional

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

Line No.	Description	Total Company		New Mexico		All Other Jurisdictions		Total Company		New Mexico		All Other	
		Unadjusted Base Period	Adjusted Base Period	Retail Unadjusted Base Period	Adjusted Base Period	Unadjusted Base Period	Adjusted Base Period	Adjusted Base Period	Retail Adjusted Base Period	Adjusted Base Period	Retail Adjusted Base Period	Adjusted Base Period	
14	Customer Advances	-	-	-	-	-	-	-	-	-	-	-	-
15	Customer Deposits	(6,006,369)	(6,056,369)	(941,083)	(50,000)	(5,065,286)	(5,115,286)	(6,056,369)	(941,083)	(941,083)	(5,115,286)	(5,115,286)	(5,115,286)
16	Accum Def Inc Tax	(686,862,189)	(1,109,358,576)	(180,620,017)	(422,496,387)	(506,242,171)	(811,700,017)	(1,109,358,576)	(297,658,558)	(297,658,558)	(811,700,017)	(811,700,017)	(811,700,017)
17	Net Rate Base	<u>\$ 6,601,092,021</u>	<u>\$ 4,977,809,043</u>	<u>\$ 1,920,998,218</u>	<u>\$ (1,623,282,978)</u>	<u>\$ 4,680,093,803</u>	<u>\$ 3,541,346,335</u>	<u>\$ 4,977,809,043</u>	<u>\$ 1,436,462,708</u>	<u>\$ 1,436,462,708</u>	<u>\$ 3,541,346,335</u>	<u>\$ 3,541,346,335</u>	<u>\$ 3,541,346,335</u>

Southwestern Public Service Company
Allocation of Rate Base - Jurisdictional

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

Line No.	Description	Total Company Test Year Period Adjustments	Total Company Test Year Period	New Mexico Retail Test Year Period	All Other Jurisdictions Test Year Period	Reference
1	Plant in Service	\$ 1,220,406,478	\$ 9,914,613,292	\$ 2,974,295,085	\$ 6,940,318,207	Attachment SNN-1, p. 9, line 1 Attachment SNN-5, p. 9, line 1
2	Accum. Depr. and Amort.	107,594,839	2,856,215,786	834,338,925	2,021,876,861	Attachment SNN-1, p. 9, line 2 Attachment SNN-5, p. 9, line 2
3	Net Plant In Service	\$ 1,112,811,640	\$ 7,058,397,506	\$ 2,139,956,160	\$ 4,918,441,346	Attachment SNN-1, p. 9, line 3 Attachment SNN-5, p. 9, line 3
4	Plant Held for Future Use	\$ (4,167,109)	\$ -	\$ -	\$ -	Attachment SNN-1, p. 9, line 5 Attachment SNN-5, p. 9, line 5
5	Construction Work In Progress	-	-	(0)	0	Attachment SNN-1, p. 9, line 6 Attachment SNN-5, p. 9, line 6
6	Net Plant Investment	1,108,644,531	7,058,397,506	2,139,956,160	4,918,441,346	
7	Regulatory Assets	0	155,392,894	46,343,158	109,049,736	Attachment SNN-1, p. 9, line 15 Attachment SNN-5, p. 9, line 15
8	Fuel Inventory	-	6,371,683	2,090,862	4,280,821	Attachment SNN-1, p. 9, line 10 Attachment SNN-5, p. 9, line 10
9	NOx Inventory	-	-	-	-	Attachment SNN-1, p. 9, line 11 Attachment SNN-5, p. 9, line 11
10	FAS 106 & 112	-	(12,989,484)	(3,875,840)	(9,113,644)	Attachment SNN-1, p. 9, line 19 Attachment SNN-5, p. 9, line 19
11	Cash Working Capital	(5,134,186)	(37,073,502)	(10,635,995)	(26,437,508)	Attachment SNN-1, p. 9, line 13 Attachment SNN-5, p. 9, line 13
12	Materials and Supplies	-	21,716,287	6,725,886	14,990,402	Attachment SNN-1, p. 9, line 12 Attachment SNN-5, p. 9, line 12
13	Prepayments and Deferred Charges	-	4,918,949	1,513,359	3,405,590	Attachment SNN-1, p. 9, line 14 Attachment SNN-5, p. 9, line 14

Southwestern Public Service Company
Allocation of Rate Base - Jurisdictional

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

Line No.	Description	Total Company Test Year Period Adjustments	Total Company Test Year Period	New Mexico Retail Test Year Period	All Other Jurisdictions Test Year Period	Reference
14	Customer Advances	-	-	-	-	Attachment SNN-1, p. 9, line 18 Attachment SNN-5, p. 9, line 18
15	Customer Deposits	0	(6,056,369)	(941,083)	(5,115,286)	Attachment SNN-1, p. 9, line 17 Attachment SNN-5, p. 9, line 17
16	Accum Def Inc Tax	(64,858,088)	(1,174,216,664)	(334,337,780)	(839,878,883)	Attachment SNN-1, p. 9, line 23 Attachment SNN-5, p. 9, line 23
17	Net Rate Base	<u>\$ 1,038,652,258</u>	<u>\$ 6,016,461,301</u>	<u>\$ 1,846,838,725</u>	<u>\$ 4,169,622,575</u>	

(c) Explanation of Adjustments

The Base Period data in this schedule reflects the application of jurisdictional allocators to unadjusted raw data from SPS's books. Adjustments for items such as unbending of depreciation rates and elimination of Construction Work in Progress are made to obtain the Adjusted Base Period. Please refer to the Direct Testimony of Stephanie N. Niemi and Schedule A-3 for more information on these Base Period adjustments.

Notations in the Reference column above refer to Stephanie N. Niemi's Attachments to her Direct Testimony.

Southwestern Public Service Company

Allocation of Rate Base - Functional Classification

(a) Base Period

Line No.	Description	Production \$	Transmission \$	Distribution \$	Customer \$	Total NM Retail \$
1	Plant in Service	\$ 992,925,368	\$ 819,322,419	\$ 526,773,974	\$ 127,397,372	\$ 2,466,419,134
2	Accumulated Depreciation and Amort	(467,079,051)	(157,430,277)	(89,606,916)	(60,649,827)	(774,766,071)
3	Net Plant in Service	\$ 525,846,317	\$ 661,892,142	\$ 437,167,058	\$ 66,747,545	\$ 1,691,653,063
4	<u>Other Rate Base Items</u>					
5	Plant Held for Future Use	\$ 22,876	\$ 895,163	\$ -	\$ -	\$ 918,038
6	Construction Work in Progress					
7	Fuel Inventory	2,007,899				2,007,899
8	Materials and Supplies	3,673,374	1,085,712	1,490,163	230,732	6,479,982
9	Cash Working Capital	(3,924,280)	(2,795,289)	(1,500,482)	(251,952)	(8,472,002)
10	Prepayments	682,511	460,864	229,598	61,646	1,434,619
11	Accumulated Deferred Income Taxes	(79,816,051)	(126,029,160)	(76,187,871)	(15,625,354)	(297,658,435)
12	Rate Case Expenses	-	-	-	-	-
13	FAS 106 / 112 Liabilities	24,041,563	4,741,269	4,330,065	8,019,007	41,131,904
14	Customer Deposits				(941,083)	(941,083)
15	Customer Advances for Construction	-	-	-	-	-
16	Total Other Rate Base Items	\$ (53,312,108)	\$ (121,641,441)	\$ (71,638,526)	\$ (8,507,004)	\$ (255,099,078)
17	Rounding					
18	Total Rate Base	\$ 472,534,209	\$ 540,250,702	\$ 365,528,532	\$ 58,240,541	\$ 1,436,553,984

Southwestern Public Service Company

Allocation of Rate Base - Functional Classification

(b) Test Year Period

Line No.	Description	Production \$	Transmission \$	Distribution \$	Customer \$	Total NM Retail \$	Reference ⁽¹⁾
1	Plant in Service	\$ 1,327,894,257	\$ 944,412,057	\$ 570,433,707	\$ 131,555,065	\$ 2,974,295,085	RML-4, FUNCTIONS tab, Row 92
2	Accumulated Depreciation and Amort	(499,584,756)	(179,639,477)	(92,923,749)	(62,190,944)	(834,338,925)	RML-4, FUNCTIONS tab, Row 93
3	Net Plant in Service	\$ 828,309,501	\$ 764,772,580	\$ 477,509,958	\$ 69,364,121	\$ 2,139,956,160	
4	Other Rate Base Items						
5	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	RML-4, FUNCTIONS tab, Row 95
6	Fuel Inventory	2,090,862				2,090,862	RML-4, FUNCTIONS tab, Row 96
7	Materials and Supplies	3,831,378	1,132,094	1,538,399	224,015	6,725,886	RML-4, FUNCTIONS tab, Row 98
8	Cash Working Capital	(5,225,463)	(3,393,639)	(1,734,467)	(282,426)	(10,635,995)	RML-4, FUNCTIONS tab, Row 532
9	Prepayments	769,488	467,103	219,902	56,866	1,513,359	RML-4, FUNCTIONS tab, Row 533
10	Accumulated Deferred Income Taxes	(96,822,511)	(142,006,021)	(79,467,136)	(16,042,124)	(334,337,792)	RML-4, FUNCTIONS tab, Row 543
11	Rate Case Expenses	-	-	-	-	-	
12	FAS 106 / 112 Liabilities	24,826,699	5,189,833	4,399,052	8,051,734	42,467,317	RML-4, FUNCTIONS tab, Rows 545-548
13	Customer Deposits				(941,083)	(941,083)	RML-4, FUNCTIONS tab, Row 550
14	Customer Advances for Construction	-	-	-	-	-	RML-4, FUNCTIONS tab, Row 551
15	Total Other Rate Base Items	\$ (70,529,547)	\$ (138,610,630)	\$ (75,044,251)	\$ (8,933,018)	\$ (293,117,446)	
16	Rounding						
17	Total Rate Base	\$ 757,779,954	\$ 626,161,949	\$ 402,465,707	\$ 60,431,103	\$ 1,846,838,713	

(1)RML-4 is an attachment to the Direct Testimony of Richard M. Luth. Refer to Attachment WAG-1(USB) for an electronic copy of Attachment RML-4.

(c) Explanation of Adjustments

Functional classification factors did not change between the Base Period and the Test Year. However, due to varying levels of growth in the functions between the Base Period and the Test Year, the overall mix of the functions varies accordingly.

Please refer to the Direct Testimony of Richard M. Luth for an explanation of the Test Year functionalization of rate base.

Southwestern Public Service Company

Allocation of Rate Base - Demand, Energy, and Customer

(a) Base Period

Line No.	Description	Demand \$	Energy \$	Customer \$	Total NM Retail \$
1	Plant in Service	\$ 2,079,535,220	\$ 259,486,542	\$ 127,397,372	\$ 2,466,419,134
2	Accumulated Depreciation and Amortization	(684,560,769)	(29,555,475)	(60,649,827)	(774,766,071)
3	Net Plant in Service	\$ 1,394,974,452	\$ 229,931,066	\$ 66,747,545	\$ 1,691,653,063
4	<u>Other Rate Base Items</u>				
5	Plant Held for Future Use	\$ 905,613	\$ 12,426	\$ -	\$ 918,038
6	Construction Work in Progress	-	-	-	-
7	Fuel Inventory	-	2,007,899	-	2,007,899
8	Materials and Supplies	5,316,414	932,835	230,732	6,479,982
9	Cash Working Capital	(6,336,400)	(1,883,650)	(251,952)	(8,472,002)
10	Prepayments	1,196,405	176,568	61,646	1,434,619
11	Accumulated Deferred Income Taxes	(278,095,985)	(3,937,097)	(15,625,354)	(297,658,435)
12	Rate Case Expenses	-	-	-	-
13	FAS 106 / 112 Liabilities	26,380,905	6,731,993	8,019,007	41,131,904
14	Customer Deposits	-	-	(941,083)	(941,083)
15	Customer Advances to Construction	-	-	-	-
16	Total Other Rate Base Items	\$ (250,633,048)	\$ 4,040,974	\$ (8,507,004)	\$ (255,099,078)
17	Rounding	0	0	0	0
18	Total Rate Base	\$ 1,144,341,404	\$ 233,972,040	\$ 58,240,541	\$ 1,436,553,984

Southwestern Public Service Company

Allocation of Rate Base - Demand, Energy, and Customer

(b) Test Year Period

Line No.	Description	Demand \$	Energy \$	Customer \$	Total NM Retail \$	Reference ⁽¹⁾
1	Plant in Service	\$ 2,288,264,794	\$ 554,475,226	\$ 131,555,065	\$ 2,974,295,085	RML-4, FUNCTIONS tab, Row 92
2	Accumulated Depreciation and Amortization	(733,637,517)	(38,510,465)	(62,190,944)	(834,338,925)	RML-4, FUNCTIONS tab, Row 93
3	Net Plant in Service	\$ 1,554,627,277	\$ 515,964,761	\$ 69,364,121	\$ 2,139,956,160	
4	<u>Other Rate Base Items</u>					
5	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	RML-4, FUNCTIONS tab, Row 95
6	Fuel Inventory	-	2,090,862	-	2,090,862	RML-4, FUNCTIONS tab, Row 96
7	Materials and Supplies	4,866,466	1,635,404	224,015	6,725,886	RML-4, FUNCTIONS tab, Row 98
8	Cash Working Capital	(7,442,102)	(2,911,467)	(282,426)	(10,635,995)	RML-4, FUNCTIONS tab, Row 532
9	Prepayments	1,136,595	319,897	56,866	1,513,359	RML-4, FUNCTIONS tab, Row 533
10	Accumulated Deferred Income Taxes	(300,566,955)	(17,728,713)	(16,042,124)	(334,337,792)	RML-4, FUNCTIONS tab, Row 543
11	Rate Case Expenses	-	-	-	-	
12	FAS 106 / 112 Liabilities	27,309,351	7,106,232	8,051,734	42,467,317	RML-4, FUNCTIONS tab, Rows 545-548
13	Customer Deposits	-	-	(941,083)	(941,083)	RML-4, FUNCTIONS tab, Row 550
14	Customer Advances to Construction	-	-	-	-	RML-4, FUNCTIONS tab, Row 551
15	Total Other Rate Base Items	\$ (274,696,644)	\$ (9,487,784)	\$ (8,933,018)	\$ (293,117,446)	
16	Rounding					
17	Total Rate Base	\$ 1,279,930,633	\$ 506,476,976	\$ 60,431,103	\$ 1,846,838,713	

(1) RML-4 is an attachment to the Direct Testimony of Richard M. Luth, Refer to Attachment WAG-1(USB) for an electronic copy of Attachment RML-4.

(c) Explanation of Adjustments

The classification of individual accounts between demand, energy, and customer did not change between the Base Period and the Test Year. However, due to varying levels of growth in accounts between the Base Period and the Test Year, the overall mix of demand, energy, and customer varies accordingly.

Please refer to Section V of the Direct Testimony of Richard M. Luth for an explanation of the Test Year functionalization of rate base.

Southwestern Public Service Company

Allocation of Rate Base to Rate Classes

(b) Test Year Period

Line No.	Description	Residential Service	Residential Space Heating	Small General Service	Secondary General Service	Irrigation Service	Primary General Service	LGS-T ⁽¹⁾ 69-115 kV
1	Plant in Service	\$ 592,458,808	\$ 361,382,921	\$ 101,754,362	\$ 362,351,491	\$ 58,256,814	\$ 717,196,804	\$ 45,626,371
2	Accumulated Depreciation and Amortization	(176,199,340)	(102,389,199)	(30,400,381)	(101,922,947)	(16,333,728)	(186,403,094)	(12,846,014)
3	Net Plant in Service	\$ 416,259,468	\$ 258,993,722	\$ 71,353,981	\$ 260,428,544	\$ 41,923,087	\$ 530,793,710	\$ 32,780,357
4	<u>Other Rate Base Items</u>							
5	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Fuel Inventory	206,208	149,249	45,144	215,432	22,513	599,390	43,601
7	Materials and Supplies	1,305,053	815,199	224,341	822,651	133,689	1,655,833	96,582
8	Cash Working Capital	(1,974,180)	(1,219,039)	(339,663)	(1,288,362)	(196,754)	(2,637,211)	(171,672)
9	Prepayments	289,864	175,938	50,066	182,423	28,382	366,172	24,277
10	Accumulated Deferred Income Taxes	(72,196,690)	(43,577,870)	(12,173,297)	(42,046,851)	(7,110,550)	(78,871,357)	(4,814,490)
11	Rate Case Expenses	-	-	-	-	-	-	-
12	FAS 106 / 112 Liabilities	9,535,658	5,397,008	1,774,380	4,678,682	710,491	9,385,189	562,478
13	Customer Deposits	(513,213)	(246,580)	(98,672)	(33,434)	(8,317)	(40,571)	(42)
14	Customer Advances to Construction	-	-	-	-	-	-	-
15	Total Other Rate Base Items	\$ (63,347,300)	\$ (38,506,094)	\$ (10,517,700)	\$ (37,469,459)	\$ (6,420,545)	\$ (69,542,555)	\$ (4,259,264)
16	Rounding	-	-	-	-	-	-	-
17	Total Rate Base	\$ 352,912,167	\$ 220,487,628	\$ 60,836,281	\$ 222,959,085	\$ 35,502,542	\$ 461,251,155	\$ 28,521,093

⁽¹⁾ LGS-T is Large General Service Transmission

Southwestern Public Service Company

Allocation of Rate Base to Rate Classes

(b) Test Year Period

Line No.	Description	LGS-T ⁽¹⁾ 115 kV+	Small Municipal and School Service	Large Municipal and School Service	Street Lighting Service	Area Lighting Service	Total NM Retail	Reference
1	Plant in Service	\$ 629,161,033	\$ 6,200,489	\$ 63,439,949	\$ 22,405,746	\$ 14,060,295	\$ 2,974,295,085	Attachment RML-4, page 1, line 22
2	Accumulated Depreciation and Amortization	(174,582,642)	(1,868,397)	(17,693,338)	(5,298,270)	(8,401,575)	(834,338,925)	Attachment RML-4, page 1, line 23
3	Net Plant in Service	\$ 454,578,392	\$ 4,332,092	\$ 45,746,611	\$ 17,107,475	\$ 5,658,720	\$ 2,139,956,160	
4	Other Rate Base Items							
5	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	Fuel Inventory	764,522	3,247	33,871	3,142	4,542	2,090,862	Attachment RML-4, page 1, line 26
7	Materials and Supplies	1,431,574	13,651	143,165	54,238	29,907	6,725,886	Attachment RML-4, page 1, line 28
8	Cash Working Capital	(2,464,473)	(20,494)	(220,777)	(64,439)	(38,931)	(10,635,995)	Attachment RML-4, page 1, line 29
9	Prepayments	345,761	3,026	31,719	9,342	6,387	1,513,359	Attachment RML-4, page 1, line 30
10	Accumulated Deferred Income Taxes	(61,314,715)	(726,263)	(7,484,764)	(2,635,967)	(1,384,978)	(334,337,792)	Attachment RML-4, page 1, line 23
11	Rate Case Expenses	-	-	-	-	-	-	
12	FAS 106 / 112 Liabilities	8,434,837	129,363	816,316	508,375	534,541	42,467,317	Attachment RML-4, page 19, lines 25-28
13	Customer Deposits	(256)	-	-	-	-	(941,083)	Attachment RML-4, page 19, line 30
14	Customer Advances to Construction	-	-	-	-	-	-	
15	Total Other Rate Base Items	\$ (52,802,750)	\$ (597,469)	\$ (6,680,470)	\$ (2,125,309)	\$ (848,530)	\$ (293,117,446)	
16	Rounding	-	-	-	-	-	-	
17	Total Rate Base	\$ 401,775,641	\$ 3,734,623	\$ 39,066,141	\$ 14,982,167	\$ 4,810,190	\$ 1,846,838,713	

⁽¹⁾ LGS-T is Large General Service Transmission

(c) Explanation of Adjustments

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

Please refer to the Direct Testimony of Richard M. Luth for an explanation of the Test Year allocation of rate base to rate classes.

Southwestern Public Service Company
Allocation of Total Expenses - Jurisdictional

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

Line No.	Description	Total Company		New Mexico Retail		All Other Jurisdictions		Total Company		New Mexico Retail		All Other	
		Unadjusted Base Period	Unadjusted Base Period	Unadjusted Base Period	Unadjusted Base Period	Period Adjustments	Adjusted Base Period	Adjusted Base Period	Adjusted Base Period	Adjusted Base Period	Adjusted Base Period	Adjusted Base Period	
1	Operation Expense	\$ 471,149,448	\$ 132,682,544	\$ 338,466,904	\$ (29,988,029)	\$ 441,161,419	\$ 119,604,658	\$ 321,556,761					
2	Maintenance Expense	51,528,225	16,159,487	35,368,738	(571,846)	50,956,380	15,947,506	35,008,874					
3	Total O&M	\$ 522,677,673	\$ 148,842,031	\$ 373,835,642	\$ (30,559,874)	\$ 492,117,799	\$ 135,552,164	\$ 356,565,635					
4	Depr. & Amort. Expense	\$ 204,841,635	\$ 76,610,265	\$ 128,231,370	\$ 49,828,024	\$ 254,669,659	\$ 71,578,624	\$ 183,091,034					
5	General Taxes	84,560,225	19,928,740	64,631,484	(3,706,050)	80,854,174	18,872,188	61,981,986					
6	Income Taxes	9,577,402	1,307,671	8,269,732	38,572,546	48,149,948	13,934,700	34,215,248					
7	Fuel and Purchased Power Expense	559,989,374	175,509,620	384,479,754	(497,625,248)	62,364,127	18,693,723	43,670,404					
8	Other Allowable Expenses	-	-	-	-	-	-	-					
9	Gain on Sale of Allowances and Gain on Sale	(91,803)	(27,430)	(64,373)	91,803	-	-	-					
10	Total Expenses	\$ 1,381,554,506	\$ 422,170,897	\$ 959,383,609	\$ (443,398,800)	\$ 938,155,706	\$ 258,631,398	\$ 679,524,308					

Southwestern Public Service Company
Allocation of Total Expenses - Jurisdictional

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

Line No.	Description	Total Company Test Year Period Adjustments	Total Company Test Year Period	New Mexico Retail Test Year Period	All Other Jurisdictions Test Year Period	Reference
1	Operation Expense	\$ 11,820,479	\$ 452,981,898	\$ 128,906,578	\$ 324,075,320	SNN-1, p. 4, lines 2,4,6,7,8,9,10,12 SNN-5, p. 4, lines 1,3,5,7,8,9,10,11
2	Maintenance Expense	10,237,902	61,194,281	20,094,559	41,099,723	SNN-1, p. 4, lines 1,3,5,11 SNN-5, p. 4, lines 2,4,6,12
3	Total O&M	\$ 22,058,381	\$ 514,176,179	\$ 149,001,136	\$ 365,175,043	
4	Depr. & Amort. Expense	115,845,701	370,515,360	112,151,172	258,364,188	SNN-1, p. 5, line 9 SNN-5, p. 5, line 9
5	General Taxes	13,637,590	94,949,504	24,304,842	70,644,663	SNN-1, p. 6, line 4 SNN-5, p. 6, line 4
6	Income Taxes	16,211,504	70,807,236	22,040,664	48,766,572	SNN-1, p. 7, line 25 SNN-5, p. 7, line 25
7	Fuel and Purchased Power Expense	4,478,347	66,842,473	20,617,748	46,224,725	SNN-1, p. 3, line 4 SNN-5, p. 3, line 4
8	Other Allowable Expenses	-	-	-	-	
9	Gain on Sale of Disposition of Allowances and Gain on Sale	-	-	-	-	SNN-1, p. 8, line 4 SNN-5, p. 8, line 4
10	Total Expenses	\$ 172,231,523	\$ 1,117,290,753	\$ 328,115,562	\$ 789,175,190	

(c) Explanation of Adjustments

The Base Period data in this schedule reflects the application of jurisdictional allocators to unadjusted raw data from SPS's books. Adjustments for items such as unbending of depreciation rates and elimination of Construction Work in Progress are made to obtain the Adjusted Base Period. Please refer to the Direct Testimony of Stephanie N. Niemi for more information on these Base Period adjustments. Notations in the Reference column above refer to Stephanie N. Niemi's Attachments to her Direct Testimony.

Southwestern Public Service Company

Allocation of Total Expenses - Functional Classification

(a) Base Period

Line No.	Description	Production \$	Transmission \$	Distribution \$	Customer \$	Total NM Retail \$
1	Fuel and Purchased Power Expense	18,690,998	\$ -	\$ -	\$ -	\$ 18,690,998
2	Operations & Maintenance Expense	56,173,863	54,093,370	12,028,206	13,087,956	\$ 135,383,393
3	Depreciation & Amortization Expense	32,970,832	21,275,529	12,076,417	5,255,369	\$ 71,578,148
4	Taxes Other Than Income	8,013,664	5,763,695	3,777,758	1,305,612	\$ 18,860,728
5	State and Federal Income Taxes	3,953,368	7,859,504	5,257,276	97,547	\$ 17,167,696
6	Gain on Sale of Utility Plant	-	-	-	-	-
7	Rounding	-	-	-	-	-
8	Total Expenses	\$ 119,802,724	\$ 88,992,098	\$ 33,139,657	\$ 19,746,484	\$ 261,680,963

(b) Test Year Period

Line No.	Description	Production \$	Transmission \$	Distribution \$	Customer \$	Total NM Retail \$	Reference ⁽¹⁾
9	Fuel and Purchased Power Expense	\$ 20,614,911	\$ -	\$ -	\$ -	\$ 20,614,911	RML-4, FUNCTIONS tab, Row 1040
10	Operations & Maintenance Expense	66,184,849	56,086,128	13,158,026	13,572,133	149,001,136	RML-4, FUNCTIONS tab, Row 1269
11	Depreciation & Amortization Expense	59,649,620	27,422,444	16,779,675	8,299,433	112,151,172	RML-4, FUNCTIONS tab, Rows 82-83
12	Taxes Other Than Income	11,189,497	7,238,938	4,445,307	1,431,100	24,304,842	RML-4, FUNCTIONS tab, Row 84
13	State and Federal Income Taxes	(1,491,436)	2,170,233	1,890,818	(402,815)	2,166,800	RML-4, FUNCTIONS tab, Row 85
14	Gain on Sale of Utility Plant	-	-	-	-	-	
15	Rounding	-	-	-	-	-	
16	Total Expenses	\$ 156,147,442	\$ 92,917,744	\$ 36,273,825	\$ 22,899,851	\$ 308,238,861	

(1) RML-4 is an attachment to the Direct Testimony of Richard M. Luth. Refer to Attachment WAG-1(USB) for an electronic copy of Attachment RML-4.

(c) Explanation of Adjustments

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

Please refer to the Direct Testimony of Richard M. Luth for an explanation of the Test Year functional allocation of total expenses.

Southwestern Public Service Company

Allocation of Total Expenses - Demand, Energy, and Customer

(a) Base Period

Line No.	Description	Demand \$	Energy ⁽¹⁾ \$	Customer \$	Total NM Retail \$
1	Fuel and Purchased Power Expense	\$ 17,538,693	\$ 1,152,305	\$ -	\$ 18,690,998
2	Operations & Maintenance Expense	96,365,790	25,929,648	13,087,956	135,383,393
3	Depreciation & Amortization Expense	50,893,905	15,428,873	5,255,369	71,578,148
4	Taxes Other Than Income	15,435,650	2,119,466	1,305,612	18,860,728
5	State and Federal Income Taxes	14,187,346	2,882,803	97,547	17,167,696
6	Gain on Sale of Utility Plant	-	-	-	-
7	Rounding	-	-	-	-
8	Total Expenses	\$ 194,421,384	\$ 47,513,094	\$ 19,746,484	\$ 261,680,963

(b) Test Year Period

Line No.	Description	Demand \$	Energy ⁽¹⁾ \$	Customer \$	Total NM Retail \$	Reference ⁽²⁾
9	Fuel and Purchased Power Expense	\$ 19,377,987	\$ 1,236,924	\$ -	\$ 20,614,911	RML-4, FUNCTIONS tab, Row 1040
10	Operations & Maintenance Expense	101,641,591	33,787,413	13,572,133	149,001,136	RML-4, FUNCTIONS tab, Row 1269
11	Depreciation & Amortization Expense	68,020,246	35,831,493	8,299,433	112,151,172	RML-4, FUNCTIONS tab, Rows 82-83
12	Taxes Other Than Income	18,389,569	4,484,173	1,431,100	24,304,842	RML-4, FUNCTIONS tab, Row 84
13	State and Federal Income Taxes	1,858,812	710,802	(402,815)	2,166,800	RML-4, FUNCTIONS tab, Row 85
14	Gain on Sale of Utility Plant	-	-	-	-	
15	Rounding	-	-	-	-	
16	Total Expenses	\$ 209,288,205	\$ 76,050,805	\$ 22,899,851	\$ 308,238,861	

(1) Fuel costs are no longer included in Base Rates and are, therefore, excluded from the Cost of Service.

(2) RML-4 is an attachment to the Direct Testimony of Richard M. Luth. Refer to Attachment WAG-1(USB) for an electronic copy of Attachment RML-4.

(c) Explanation of Adjustments

The classification of individual accounts between demand, energy, and customer did not change between the Base Period and the Test Year. However, due to varying levels of growth in accounts between the Base Period and the Test Year, the overall mix of demand, energy, and customer varies accordingly.

Please refer to the Direct Testimony of Richard M. Luth for an explanation of the Test Year classification of expenses.

Southwestern Public Service Company

Allocation of Total Expenses by Rate Classes

(a) Base Period

Line No.	Description	Residential Service	Residential Space Heating	Small General Service	Secondary General	Irrigation Service	Primary General	LGS-T ⁽¹⁾ 69-115 kV
1	Fuel and Purchased Power Expense	\$ 3,546,594	\$ 2,075,759	\$ 585,129	\$ 2,246,818	\$ 340,630	\$ 4,349,845	\$ 331,412
2	Operations & Maintenance Expense	29,697,049	17,062,515	4,989,336	15,260,019	2,324,947	30,043,972	2,077,732
3	Depreciation & Amortization Expense	15,184,482	8,918,665	2,646,481	8,493,106	1,312,426	16,744,343	1,120,615
4	Taxes Other Than Income	4,198,814	2,452,265	715,295	2,290,247	365,913	4,314,745	277,086
5	State and Federal Income Taxes	1,723,211	1,109,622	455,526	3,559,405	138,870	7,286,473	125,122
6	Gain on Sale of Utility Plant	-	-	-	-	-	-	-
7	Rounding	-	-	-	-	-	-	-
8	Total Expenses	\$ 54,350,150	\$ 31,618,827	\$ 9,391,766	\$ 31,849,595	\$ 4,482,786	\$ 62,739,378	\$ 3,931,968

(b) Test Year Period

Line No.	Description	Residential Service	Residential Space Heating	Small General Service	Secondary General	Irrigation Service	Primary General	LGS-T ⁽¹⁾ 69-115 kV
9	Fuel and Purchased Power Expense	\$ 3,777,665	\$ 2,198,417	\$ 633,324	\$ 2,521,864	\$ 371,045	\$ 4,864,089	\$ 358,662
10	Operations & Maintenance Expense	30,367,735	17,769,280	5,213,036	16,842,531	2,513,572	34,304,660	2,297,901
11	Depreciation & Amortization Expense	21,312,542	12,965,721	3,831,604	13,010,920	1,972,498	27,328,665	1,773,608
12	Taxes Other Than Income	4,903,447	2,966,766	850,045	2,932,451	469,056	5,811,346	367,710
13	State and Federal Income Taxes	(500,582)	(404,253)	28,506	1,910,011	(104,705)	3,063,819	(122,679)
14	Gain on Sale of Utility Plant	-	-	-	-	-	-	-
15	Rounding	-	-	-	-	-	-	-
16	Total Expenses	\$ 59,860,807	\$ 35,495,931	\$ 10,556,515	\$ 37,217,777	\$ 5,221,467	\$ 75,372,580	\$ 4,675,201

(1) LGS-T is Large General Service Transmission

Southwestern Public Service Company

Allocation of Total Expenses by Rate Classes

(a) Base Period

Line No.	Description	LGS-T ⁽¹⁾ 115 kV+	Small Municipal and School Service	Large Municipal and School Service	Street Lighting Service	Area Lighting Service	Total NM Retail
1	Fuel and Purchased Power Expense	\$ 4,720,567	\$ 32,091	\$ 409,386	\$ 23,066	\$ 29,700	\$ 18,690,998
2	Operations & Maintenance Expense	28,900,616	328,199	2,778,493	1,036,742	883,775	135,383,393
3	Depreciation & Amortization Expense	14,517,877	169,754	1,551,782	620,225	298,391	71,578,148
4	Taxes Other Than Income	3,497,931	44,470	424,254	164,380	115,328	18,860,728
5	State and Federal Income Taxes	2,378,826	32,907	264,258	(84,706)	178,181	17,167,696
6	Gain on Sale of Utility Plant	-	-	-	-	-	-
7	Rounding	-	-	-	-	-	-
8	Total Expenses	\$ 54,015,817	\$ 607,420	\$ 5,428,174	\$ 1,759,707	\$ 1,505,376	\$ 261,680,963

(b) Test Year Period

Line No.	Description	LGS-T ⁽¹⁾ 115 kV+	Small Municipal and School Service	Large Municipal and School Service	Street Lighting Service	Area Lighting Service	Total NM Retail	Reference
9	Fuel and Purchased Power Expense	\$ 5,365,584	\$ 33,818	\$ 436,509	\$ 22,054	\$ 31,879	\$ 20,614,911	Attachment RML-4, page 39, line 20
10	Operations & Maintenance Expense	34,396,825	344,001	2,905,390	1,096,234	949,971	149,001,136	Attachment RML-4, page 93, line 224
11	Depreciation & Amortization Expense	25,827,063	252,483	2,244,110	1,006,132	625,826	112,151,172	Attachment RML-4, page 1, lines 12-13
12	Taxes Other Than Income	5,109,640	53,023	513,246	193,961	134,149	24,304,842	Attachment RML-4, page 1, line 14
13	State and Federal Income Taxes	(1,665,612)	3,934	4,917	(126,486)	79,928	2,166,800	Attachment RML-4, page 1, line 15
14	Gain on Sale of Utility Plant	-	-	-	-	-	-	
15	Rounding	-	-	-	-	-	-	
16	Total Expenses	\$ 69,033,500	\$ 687,260	\$ 6,104,174	\$ 2,191,895	\$ 1,821,754	\$ 308,238,861	

(1) LGS-T is Large General Service Transmission

(c) Explanation of Adjustments

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

Please refer to the Direct Testimony of Richard M. Luth for an explanation of the Test Year class allocation of expenses.