

Southwestern Public Service Company

Allocated Cost Per Billing Unit of Demand, Energy, and Customer

(a) Base Period

Line No.	Description	Customer Cost	Annual Bills	Customer Unit Cost	Demand Cost	Annual kWh / Billing Demand	Demand Unit Cost	Energy Cost	Annual kWh	Energy Unit Cost	Total NM Retail
1	Residential	\$ 9,449,946	738,834	\$ 12.79	\$ 50,464,161	710,020,933 kWh	\$ 0.07107 / kWh	\$ 6,548,173	710,020,933	\$ 0.00922	\$ 66,462,279
2	Residential Space Heating Service	4,507,945	356,993	12.63	29,874,866	507,470,112 kWh	0.05887 / kWh	4,680,778	507,470,112	0.00922	39,063,589
3	Small General Service	2,064,541	142,568	14.48	7,921,263	154,630,990 kWh	0.05123 / kWh	1,413,246	154,630,990	0.00914	11,399,050
4	Secondary General Service	1,492,624	48,014	31.09	28,218,959	2,077,409 / kW	13.58 / kW	6,522,434	715,802,470	0.00911	36,234,018
5	Irrigation Service	260,282	11,976	21.73	4,640,909	288,894 / kW	16.06 / kW	691,040	75,833,502	0.00911	5,592,230
6	Primary General Service	2,045,306	58,777	34.80	51,482,252	4,626,385 / kW	11.13 / kW	18,539,187	2,069,820,584	0.00896	72,066,745
7	LGS-T - 69kV - 115kV <sup>(2)</sup>	16,917	60	281.95	3,269,980	297,185 / kW	11.00 / kW	1,338,103	159,467,717	0.00839	4,625,000
8	LGS-T - 115 kV + <sup>(2)</sup>	104,321	370	281.95	39,137,106	4,235,413 / kW	9.24 / kW	22,156,334	2,656,612,294	0.00834	61,397,761
9	Small Municipal & School Service	201,080	14,061	14.30	431,582	11,110,249 kWh	0.03885 / kWh	101,547	11,110,249	0.00914	734,209
10	Large Municipal & School Service	252,909	6,831	37.02	5,336,400	400,412 / kW	13.33 / kW	1,061,081	116,436,233	0.00911	6,650,390
11	Street Lighting Service	2,280,666	135,579 <sup>(1)</sup>	16.82	400,905	11,844,802 kWh	0.03385 / kWh	108,266	11,844,802	0.00914	2,789,837
12	Area Lighting Service	841,640	164,692 <sup>(1)</sup>	5.11	516,491	15,251,730 kWh	0.03386 / kWh	139,387	15,251,730	0.00914	1,497,517
13	<b>Total NM Retail</b>	<b>\$ 23,518,177</b>			<b>\$ 221,694,872</b>			<b>\$ 63,299,576</b>			<b>\$ 308,512,624</b>

(1) Light Count

(2) LGS-T is Large General Service Transmission

Southwestern Public Service Company

Allocated Cost Per Billing Unit of Demand, Energy, and Customer

(b) Test Year Period

Line No.	Description	Customer Cost	Annual Bills	Customer Unit Cost	Demand Cost	Annual kWh / Billing Demand	Demand Unit Cost	Energy Cost	Annual kWh	Energy Unit Cost	Total NM Retail
1	Residential	\$ 10,965,145	741,984	\$ 14.78	\$ 56,785,804	692,422,673 kWh	\$ 0.08201 / kWh	\$ 11,938,280	692,422,673	\$ 0.01724	\$ 79,689,230
2	Residential Space Heating Service	5,211,521	356,496	14.62	34,725,577	501,088,058 kWh	0.06930 / kWh	8,636,898	501,088,058	0.01724	48,573,996
3	Small General Service	2,396,352	142,656	16.80	9,011,626	151,578,571 kWh	0.05945 / kWh	2,588,270	151,578,571	0.01708	13,996,249
4	Secondary General Service	1,726,175	48,338	35.71	33,767,949	2,086,015 kW	16.19 / kW	12,351,215	725,501,793	0.01702	47,845,339
5	Irrigation Service	296,812	12,024	24.68	5,760,242	294,397 kW	19.57 / kW	1,290,797	75,816,355	0.01703	7,347,850
6	Primary General Service	2,421,645	58,656	41.29	63,222,607	4,595,131 kW	13.76 / kW	34,364,574	2,053,489,266	0.01673	100,008,826
7	LGS-T - 69kV - 115kV <sup>(2)</sup>	25,128	60	418.80	3,792,488	297,185 kW	12.76 / kW	2,500,026	159,467,717	0.01568	6,317,642
8	LGS-T - 115 kV + <sup>(2)</sup>	154,956	370	418.80	48,321,827	4,440,379 kW	10.88 / kW	43,836,244	2,813,231,236	0.01558	92,313,027
9	Small Municipal & School Service	233,585	14,124	16.54	490,855	10,903,535 kWh	0.04502 / kWh	186,194	10,903,535	0.01708	910,634
10	Large Municipal & School Service	295,693	6,864	43.08	6,060,585	392,972 kW	15.42 / kW	1,942,077	114,065,590	0.01703	8,298,354
11	Street Lighting Service	2,884,669	159,036 <sup>(1)</sup>	18.14	443,754	10,551,268 kWh	0.04206 / kWh	180,184	10,551,268	0.01708	3,508,607
12	Area Lighting Service	1,140,951	164,692 <sup>(1)</sup>	6.93	613,834	15,251,730 kWh	0.04025 / kWh	260,430	15,251,730	0.01708	2,015,215
13	<b>Total NM Retail</b>	<b>\$ 27,752,632</b>			<b>\$ 262,997,148</b>			<b>\$ 120,075,188</b>			<b>\$ 410,824,969</b>

Reference

RML-4, UNBUNDLED tab, Row 208

RML-4, UNBUNDLED tab, Row 128

RML-4, UNBUNDLED tab, Row 168

(1) Light Count

(2) LGS-T is Large General Service Transmission

Note: 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

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 SPS witness Richard M. Luth for an explanation of the Test Year class allocation of Demand, Energy, and Customer costs.