

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description
1	DPROD	Demand Production (AED-4CP)
2	DPURCH	Purchased Capacity (AED-4CP)
3	DPRODTI	Transmission Interconnect (AED-4CP)
4	DPRODL	Production Load Dispatching (AED-4CP)
5	DTRAN	Demand Transmission System (AED-4CP)
6	DTRANRAD	Demand Transmission Radial Lines - Gross Plant
7	DTRANLD	Transmission Load Dispatching (AED-4CP)
8	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant
10	DDISPSUB	Demand Distribution Primary Substation (NCP)
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)
15	DDISTSLT	Demand Distribution Line Transformers (NCP)
16	DDISTLD	Distribution Load Dispatching (NCP)

External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description
17	ENERGY1	Energy @ Generation with Losses (kWh)
18	ENERGY2	Energy @ Meter (kWh Sales)

External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description
19	CSERVICE	369-Service Investment (Replacement Costs)
20	CMETERS	370-Meters (New Meter Cost)
21	CMETRDG	902-Meter Reading (Weighted Reads)
22	CUSTREC	903-Customer Records & Collections (Wgtd Annual Bills)
23	CUSTASST	908-Customer Assistance
24	CUSTADVT	909-Advertisement
25	CUSTPREM	371-Installation on Customer Premises
26	CLIGHT	373-Street Lighting & Signal Systems
27	CUSTDEP	Customer Deposits (Number of Customers)
28	CUST	Number of Customers
29	TRANSMET	Transmission Meters (Transmission Customers)

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

Internally Developed Allocation Factors

Line No.	Allocation Factor	Description
30	PRODPLT	Production Plant In Service
31	TRANPLT	Transmission Plant In Service
32	DISTPLT	Distribution Plant In Service
33	GENLPLT	General Plant In Service
34	INTGENLPLT	Intangible and General Plant In Service
35	TOTPLT	Total Electric Plant In Service
36	NETPLT	Net Electric Plant In Service
37	PLT_353	Account 353
38	OHTRAN	Transmission Overhead Accounts 354-356
39	UGTRAN	Transmission Underground Accounts 357&358
40	PLT_362	Acct 362-Station Equipment
41	PLT_364	Acct 364-Towers and Fixtures
42	PLT_365	Acct 365-Overhead Conductors & Devices
43	PLT_366	Acct 366-Underground Conduit
44	PLT_367	Acct 367 - Underground Conductor
45	PLT_368	Acct 368-Line Transformers
46	PLT_371	Acct 371-Inst. on Customer Premises
47	PLT_373	Acct 373-Street Lighting / Signal Systems
48	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365
49	UGDIST	Distribution Underground Lines Plant Accts 366 & 367
50	OX_PROD	O&M Expense Production Operation Accts 502-509
51	MX_PROD	O&M Expense Production Maint Accts 511-514
52	SALWAGPO	Salaries and Wages Production Operation
53	SALWAGPM	Salaries and Wages Production Maintenance
54	SALWAGTO	Salaries & Wages Accounts 561-567
55	SALWAGTM	Salaries & Wages Accounts 569-573
56	SALWAGDO	Salaries & Wages Accounts 581-589
57	SALWAGDM	Salaries & Wages Accounts 591-598
58	OX_904	Account 904
59	OX_902_3	Accounts 902 & 903
60	SALWAGCA	Salaries & Wages Accounts 902-905
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen
62	SALWAGES	Total Salaries and Wages Expense
63	CLAIMREV	Claimed Rate Sales Revenue

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
1	DPROD	Demand Production (AED-4CP)	100%	19.55%	11.35%	3.19%	12.13%	1.87%
2	DPURCH	Purchased Capacity (AED-4CP)	100%	19.55%	11.35%	3.19%	12.13%	1.87%
3	DPRODI	Transmission Interconnect (AED-4CP)	100%	19.55%	11.35%	3.19%	12.13%	1.87%
4	DPRODL	Production Load Dispatching (AED-4CP)	100%	19.55%	11.35%	3.19%	12.13%	1.87%
5	DTRAN	Demand Transmission System (AED-4CP)	100%	21.12%	11.98%	3.33%	12.32%	2.00%
6	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	40,898,495	6,667,682	3,794,077	1,215,201	5,452,767	379,209
7	DTRANLID	Transmission Load Dispatching (AED-4CP)	100%	21.12%	11.98%	3.33%	12.32%	2.00%
8	DTRANADDEP	Demand Transmission Radial Lines - Depreciation Plant	7,141,728	1,741,313	886,982	299,762	1,372,374	90,126
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	33,756,767	4,891,873	2,736,368	889,334	4,609,784	266,024
10	DDISPSUB	Demand Distribution Primary Substation (NCP)	1,041,077	273,230	171,507	42,800	160,354	24,988
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1,041,077	273,230	171,507	42,800	160,354	24,988
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1,041,077	273,230	171,507	42,800	160,354	24,988
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	603,960	273,230	171,507	42,800	65,745	24,988
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	603,960	273,230	171,507	42,800	65,745	24,988
15	DDISTSILT	Demand Distribution Line Transformers (NCP)	603,960	273,230	171,507	42,800	65,745	24,988
16	DDISTILD	Distribution Load Dispatching (NCP)	1,041,077	273,230	171,507	42,800	160,354	24,988

External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	7,802,565,201	801,131,730	572,671,772	174,483,909	805,311,422	85,316,254
18	ENERGY2	Energy @ Meter (kWh, Sites)	7,204,301,616	709,978,323	507,512,722	154,630,990	715,802,470	75,833,502

External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
19	CSERVICE	369-Service Investment (Replacement Costs)	29,339,496	13,971,594	6,539,305	3,110,174	4,019,799	1,013,884
20	CMEETERS	370-Meters (New Meter Cost)	26,649,857	9,056,025	4,220,578	2,593,148	3,014,743	314,230
21	CMETRDG	902-Meter Reading (Weighted Reads)	1,378,484	738,834	356,993	142,568	48,014	11,976
22	CUSTREC	903-Customer Records & Collections (Wgt'd Annual Bills)	1,378,484	738,834	356,993	142,568	48,014	11,976
23	CUSTASST	908-Customer Assistance	1,378,484	738,834	356,993	142,568	48,014	11,976
24	CUSTADVT	909-Advertisement	1,378,484	738,834	356,993	142,568	48,014	11,976
25	CUSTPREM	371-Installation on Customer Premises	1	-	-	-	-	-
26	CLIGHT	373-Street Lighting & Signal Systems	1	-	-	-	-	-
27	CUSTDEP	Customer Deposits (Number of Customers)	113,133	61,570	29,749	11,881	4,001	998
28	CUST	Number of Customers	114,874	61,570	29,749	11,881	4,001	998
29	TRANSMET	Transmission Meters (Transmission Customers)	36	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
1	DPROD	Demand Production (AED-4CP)	100%	22.87%	1.75%	24.61%	0.17%	2.23%	0.12%	0.15%
2	DPURCH	Purchased Capacity (AED-4CP)	100%	22.87%	1.75%	24.61%	0.17%	2.22%	0.12%	0.15%
3	DPRODTI	Transmission Interconnect (AED-4CP)	100%	22.87%	1.75%	24.61%	0.17%	2.22%	0.12%	0.15%
4	DPRODL	Production Load Dispatching (AED-4CP)	100%	22.87%	1.75%	24.61%	0.17%	2.22%	0.12%	0.15%
5	DTRAN	Demand Transmission System (AED-4CP)	100%	21.35%	1.84%	23.34%	0.17%	2.29%	0.11%	0.15%
6	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	40,898,495	15,287,411	3,971,649	2,693,291	60,597	1,314,064	25,576	36,970
7	DTRANL	Transmission Load Dispatching (AED-4CP)	100%	21.35%	1.84%	23.34%	0.17%	2.29%	0.11%	0.15%
8	DTRANADDEP	Demand Transmission Radial Lines - Depreciation Plant	7,141,728	1,485,336	787,464	240,249	13,988	243,311	4,466	6,456
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	33,756,767	13,654,964	3,075,181	2,461,151	43,683	1,074,780	21,110	30,514
10	DDPSUB	Demand Distribution Primary Substation (NCP)	1,041,077	327,292	-	-	2,469	30,433	3,498	4,505
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1,041,077	327,292	-	-	2,469	30,433	3,498	4,505
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1,041,077	327,292	-	-	2,469	30,433	3,498	4,505
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	603,960	-	-	-	2,469	15,217	3,498	4,505
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	603,960	-	-	-	2,469	15,217	3,498	4,505
15	DDISTSLT	Demand Distribution Line Transformers (NCP)	603,960	-	-	-	2,469	15,217	3,498	4,505
16	DDISTLLD	Distribution Load Dispatching (NCP)	1,041,077	327,292	-	-	2,469	30,433	3,498	4,505

External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	7,802,565,201	2,289,010,444	165,195,638	2,735,335,686	12,536,682	130,996,235	13,365,544	172,093,884
18	ENERGY2	Energy @ Meter (kWh Sales)	7,204,301,616	2,069,820,384	159,467,717	2,656,612,294	11,110,249	116,436,233	11,844,802	15,251,730

External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
19	CSERVICE	369-Service Investment (Replacement Costs)	29,339,496	-	-	-	305,366	379,374	-	-
20	CMETERS	370-Meters (New Meter Cost)	26,649,857	6,105,844	63,692	392,765	243,033	645,799	-	-
21	CMETRDG	902-Meter Reading (Weighted Reads)	1,378,484	58,777	60	370	14,061	6,831	-	-
22	CUSTREC	903-Customer Records & Collections (Wght Annual Bills)	1,378,484	58,777	60	370	14,061	6,831	-	-
23	CUSTASST	908-Customer Assistance	1,378,484	58,777	60	370	14,061	6,831	-	-
24	CUSTADVT	909-Advertisement	1,378,484	58,777	60	370	14,061	6,831	-	-
25	CUSTPREM	371-Installation on Customer Premises	1	-	-	-	-	-	-	1
26	CLIGHT	373-Street Lighting & Signal Systems	1	-	-	-	-	-	1	-
27	CUSTDEP	Customer Deposits (Number of Customers)	113,133	4,898	5	31	-	-	-	-
28	CUST	Number of Customers	114,874	4,898	5	31	1,172	569	-	-
29	TRANSMET	Transmission Meters (Transmission Customers)	36	-	5	31	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
30	PRODELT	Production Plant In Service	880,179,196	152,807,110	91,586,028	26,088,009	102,991,541	14,849,189
31	TRANPLT	Transmission Plant In Service	779,221,286	161,352,606	91,695,171	25,674,171	96,205,183	15,012,216
32	DISTPLT	Distribution Plant In Service	581,783,648	176,610,865	106,885,723	29,857,508	80,453,479	15,352,471
33	GENLPLT	General Plant In Service	156,285,204	37,320,904	20,780,238	6,910,883	16,848,701	2,549,376
34	INTGENLPLT	Intangible and General Plant In Service	225,235,005	54,616,173	30,300,020	10,125,187	24,078,165	3,652,811
35	TOTPLT	Total Electric Plant In Service	2,466,419,134	545,386,753	320,466,928	91,744,875	303,728,368	48,866,687
36	NETPLT	Net Electric Plant In Service	1,691,653,063	373,384,685	221,884,614	62,418,636	209,871,340	33,810,299
37	PLT_353	Account 353	273,094,356	57,555,816	32,660,971	9,082,258	33,636,443	5,440,894
38	OHTRAN	Transmission Overhead Accounts 354-356	432,985,652	89,200,507	50,658,297	14,238,208	53,651,766	8,203,862
39	UGTRAN	Transmission Underground Accounts 357&358	168,473	35,589	20,181	5,610	20,760	3,363
40	PLT_362	Acct 362-Station Equipment	129,594,743	34,012,101	21,349,381	5,327,860	19,961,042	3,110,568
41	PLT_364	Acct 364-Towers and Fixtures	122,464,131	34,539,056	21,680,151	5,410,406	18,292,400	3,158,761
42	PLT_365	Acct 365-Overhead Conductors & Devices	123,489,806	34,828,331	21,861,729	5,455,719	18,445,604	3,185,216
43	PLT_366	Acct 366-Underground Conduit	7,009,072	1,958,364	1,229,264	306,770	1,051,325	179,102
44	PLT_367	Acct 367 - Underground Conductor	13,982,714	3,906,829	2,452,315	611,989	2,097,335	357,298
45	PLT_368	Acct 368-Line Transformers	76,056,005	34,407,615	21,597,645	5,389,816	8,279,196	3,146,740
46	PLT_371	Acct 371-Inst. on Customer Premises	4,915,732	-	-	-	-	-
47	PLT_373	Acct 373-Street Lighting / Signal Systems	13,684,772	-	-	-	-	-
48	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	245,953,938	69,367,387	43,541,879	10,866,125	36,738,004	6,343,977
49	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	20,991,786	5,865,193	3,681,579	918,759	3,148,659	536,400
50	OX_PROD	O&M Expense Production Operation Accts 502-509	11,269,229	2,202,791	1,279,407	359,449	1,367,243	210,771
51	MX_PROD	O&M Expense Production Maint Accts 511-514	10,817,569	1,502,789	963,547	282,177	1,193,033	151,110
52	SALWAGFO	Salaries and Wages Production Operation	7,435,653	1,412,902	826,642	232,981	894,219	135,677
53	SALWAGPM	Salaries and Wages Production Maintenance	4,941,275	703,239	447,394	130,618	548,234	70,430
54	SALWAGTO	Salaries & Wages Accounts 561-567	2,733,831	573,401	325,443	90,691	337,060	53,916
55	SALWAGTM	Salaries & Wages Accounts 569-573	147,112	30,865	17,518	4,882	18,141	2,902
56	SALWAGDO	Salaries & Wages Accounts 581-589	2,729,162	744,704	403,087	167,023	309,408	46,270
57	SALWAGDMI	Salaries & Wages Accounts 591-598	890,872	246,381	154,168	38,984	131,996	22,362
58	OX_904	Account 904	1,718,345	1,088,440	646,221	(1,200)	(4,855)	(541)
59	OX_902_3	Accounts 902 & 903	3,895,754	2,088,030	1,008,903	402,914	1,35,693	33,846
60	SALWAGCA	Salaries & Wages Accounts 902-905	5,715,392	3,240,631	1,693,218	401,643	1,30,552	33,273
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	24,572,024	5,733,529	3,210,250	1,059,818	2,682,018	404,272
62	SALWAGES	Total Salaries and Wages Expense	42,782,689	9,982,717	5,589,408	1,845,260	4,669,703	703,884
63	CLAIMREV	Claimed Rate Sales Revenue	308,512,624	66,462,279	39,063,589	11,399,050	36,234,018	5,592,250

Southwestern Public Service Company
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(a) Base Period

Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
30	PRODPLT	Production Plant In Service	880,179,196	214,584,897	16,218,847	238,459,201	1,492,527	18,436,363	1,165,172	1,500,311
31	TRANPLT	Transmission Plant In Service	779,221,286	173,851,128	17,546,389	176,368,786	1,332,300	18,179,532	874,175	1,129,644
32	DISTPLT	Distribution Plant In Service	581,783,648	131,808,238	61,569	379,672	1,957,255	15,368,921	15,628,899	7,419,049
33	GENPLT	General Plant In Service	156,285,204	33,520,937	2,056,236	28,926,993	512,934	3,070,267	1,861,892	1,945,844
34	INTGENPLT	Inaugible and General Plant In Service	225,235,005	47,829,686	2,898,310	41,172,745	758,554	4,383,774	2,650,045	2,769,533
35	TOTPLT	Total Electric Plant In Service	2,466,419,134	568,073,948	36,725,115	456,380,405	5,540,637	56,368,589	20,318,290	12,818,537
36	NETPLT	Net Electric Plant In Service	1,691,653,063	399,651,356	24,761,800	302,991,828	3,721,885	39,239,442	15,309,509	4,607,670
37	PLT_353	Account 353	273,094,356	58,422,630	5,007,986	63,843,975	470,834	6,258,905	311,958	401,687
38	OHTRAN	Transmission Overhead Accounts 354-356	432,985,652	98,783,481	10,923,174	95,242,400	736,899	10,252,627	476,790	617,641
39	UGTRAN	Transmission Underground Accounts 357&358	168,473	35,961	3,094	39,319	290	3,865	192	247
40	PLT_362	Acct 362-Station Equipment	129,594,743	40,741,802	-	-	307,375	3,788,364	435,494	560,755
41	PLT_364	Acct 364-Towers and Fixtures	122,464,131	34,530,509	-	-	312,137	3,528,937	442,241	569,443
42	PLT_365	Acct 365-Overhead Conductors & Devices	123,489,806	34,819,804	-	-	314,752	3,558,493	445,945	574,212
43	PLT_366	Acct 366-Underground Conduit	7,009,072	2,006,821	-	-	17,698	202,366	25,075	32,287
44	PLT_367	Acct 367 - Underground Conductor	13,982,714	4,003,497	-	-	35,307	403,709	50,023	64,412
45	PLT_368	Acct 368-Line Transformers	76,056,005	-	-	-	310,950	1,916,209	440,558	567,276
46	PLT_371	Acct 371-Inst. on Customer Premises	4,915,732	-	-	-	-	-	-	4,915,732
47	PLT_373	Acct 373-Street Lighting / Signal Systems	13,684,772	-	-	-	-	-	13,684,772	-
48	OHDSST	Distribution Overhead Lines Plant Accts 364 & 365	245,953,938	69,350,403	-	-	626,889	7,087,431	888,186	1,143,656
49	UGDSST	Distribution Underground Lines Plant Accts 366 & 367	20,991,786	6,010,318	-	-	53,005	606,075	75,098	96,699
50	OX_PROD	O&M Expense Production Operation Accts 502-509	11,269,229	2,577,722	197,268	2,773,571	19,430	250,614	13,552	17,450
51	MX_PROD	O&M Expense Production Maint Accts 511-514	10,817,569	2,900,440	213,535	3,350,962	17,877	204,643	16,374	21,083
52	SALWAGPO	Salaries and Wages Production Operation	7,435,653	1,729,066	131,764	1,875,690	12,769	162,979	9,165	11,801
53	SALWAGPM	Salaries and Wages Production Maintenance	4,941,275	1,313,175	96,876	1,511,760	8,187	94,463	7,387	9,512
54	SALWAGTO	Salaries & Wages Accounts 561-567	2,733,831	592,623	53,955	631,885	4,700	63,055	3,102	3,999
55	SALWAGTM	Salaries & Wages Accounts 569-573	147,112	31,889	2,900	33,987	253	3,394	167	215
56	SALWAGDO	Salaries & Wages Accounts 581-589	2,729,162	581,292	2,658	16,390	13,720	61,971	185,794	196,846
57	SALWAGDMI	Salaries & Wages Accounts 591-598	890,872	252,605	21	130	2,280	25,418	12,514	4,013
58	OX_904	Account 904	1,718,345	-	-	-	-	-	-	-
59	OX_902_3	Accounts 902 & 903	3,895,754	166,111	170	1,046	39,738	19,305	-	-
60	SALWAGCA	Salaries & Wages Accounts 902-905	5,715,392	155,818	170	1,046	39,738	19,305	-	-
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	24,572,024	5,347,991	326,015	4,631,568	77,521	489,361	298,120	311,562
62	SALWAGES	Total Salaries and Wages Expense	42,782,689	9,311,468	567,631	8,064,092	134,972	852,035	519,059	542,460
63	CLAIMREV	Claimed Rate Sales Revenue	308,512,624	72,066,745	4,625,000	61,397,761	734,209	6,650,390	2,789,837	1,497,517

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

External Allocation Factors - Demand-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
64	DPROD	Demand Production (AED-4CP)	1.000000	0.195470	0.113531	0.031893	0.121325	0.018703
65	DPURCH	Purchased Capacity (AED-4CP)	1.000000	0.195470	0.113531	0.031893	0.121325	0.018703
66	DPRODII	Transmission Interconnect (AED-4CP)	1.000000	0.195470	0.113531	0.031893	0.121325	0.018703
67	DPRODII	Production Load Dispatching (AED-4CP)	1.000000	0.195470	0.113531	0.031893	0.121325	0.018703
68	DTRAN	Demand Transmission System (AED-4CP)	1.000000	0.211244	0.119790	0.033301	0.123227	0.019962
69	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	1.000000	0.163030	0.092768	0.029713	0.133324	0.009272
70	DTRANLND	Transmission Load Dispatching (AED-4CP)	1.000000	0.211244	0.119790	0.033301	0.123227	0.019962
71	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	1.000000	0.243822	0.124197	0.041973	0.121663	0.012620
72	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	1.000000	0.144915	0.081121	0.026345	0.136559	0.007881
73	DDISFSUB	Demand Distribution Primary Substation (NCP)	1.000000	0.262450	0.164740	0.041112	0.154027	0.024002
74	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.000000	0.262450	0.164740	0.041112	0.154027	0.024002
75	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1.000000	0.452398	0.283970	0.070866	0.108857	0.041374
76	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.000000	0.452398	0.283970	0.070866	0.108857	0.041374
77	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	1.000000	0.452398	0.283970	0.070866	0.108857	0.041374
78	DDISTSILT	Demand Distribution Line Transformers (NCP)	1.000000	0.452398	0.283970	0.070866	0.108857	0.041374
79	DDISTILD	Distribution Load Dispatching (NCP)	1.000000	0.262450	0.164740	0.041112	0.154027	0.024002

External Allocation Factors - Energy-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
80	ENEFUEL	Energy @ Generation with Fuel Loss Factors (kWh)	1.000000	0.102875	0.073395	0.022362	0.103211	0.010954
81	ENERGY1	Energy @ Generation with Base Loss Factors (kWh)	1.000000	0.098549	0.070446	0.021464	0.099358	0.010526

External Allocation Factors - Customer-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
82	CSERVICE	369-Service Investment (Replacement Costs)	1.000000	0.476204	0.222884	0.106006	0.137010	0.034557
83	CMETERS	370-Meters (New Meter Cost)	1.000000	0.339815	0.158372	0.097304	0.113124	0.011791
84	CMETRDG	902-Meter Reading (Weighted Reads)	1.000000	0.535976	0.258975	0.103424	0.034831	0.008688
85	CUSTREC	903-Customer Records & Collections (Wgt'd Annual Bills)	1.000000	0.535976	0.258975	0.103424	0.034831	0.008688
86	CUSTASST	908-Customer Assistance	1.000000	0.535976	0.258975	0.103424	0.034831	0.008688
87	CUSTADVT	909-Advertisement	1.000000	0.535976	0.258975	0.103424	0.034831	0.008688
88	CUSTPREM	371-Installation on Customer Premises	1.000000	-	-	-	-	-
89	CLIGHT	373-Street Lighting & Signal Systems	1.000000	-	-	-	-	-
90	CUSTDEP	Customer Deposits (Number of Customers)	1.000000	0.544224	0.262960	0.105015	0.035367	0.008822
91	CUST	Number of Customers	1.000000	0.535976	0.258975	0.103424	0.034831	0.008688
92	TRANSMET	Transmission Meters (Transmission Customers)	1.000000	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

External Allocation Factors - Demand-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
64	DPROD	Demand Production (AED-4CP)	1,000,000	0.228740	0.017505	0.246119	0.001724	0.022239	0.001203	0.001549
65	DPURCH	Purchased Capacity (AED-4CP)	1,000,000	0.228740	0.017505	0.246119	0.001724	0.022239	0.001203	0.001549
66	DPRODTI	Transmission Interconnect (AED-4CP)	1,000,000	0.228740	0.017505	0.246119	0.001724	0.022239	0.001203	0.001549
67	DPRODLI	Production Load Dispatching (AED-4CP)	1,000,000	0.228740	0.017505	0.246119	0.001724	0.022239	0.001203	0.001549
68	DTRAN	Demand Transmission System (AED-4CP)	1,000,000	0.213454	0.018365	0.233385	0.001724	0.022940	0.001140	0.001468
69	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	1,000,000	0.373789	0.097110	0.065853	0.001482	0.032130	0.000625	0.000904
70	DTRANRADL	Transmission Load Dispatching (AED-4CP)	1,000,000	0.213454	0.018365	0.233385	0.001724	0.022940	0.001140	0.001468
71	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	1,000,000	0.207966	0.110262	0.033640	0.001959	0.029868	0.000625	0.000904
72	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	1,000,000	0.404510	0.091098	0.072908	0.001294	0.031839	0.000625	0.000904
73	DDISPSUB	Demand Distribution Primary Substation (NCP)	1,000,000	0.314579	-	-	0.002372	0.029232	0.003360	0.004327
74	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1,000,000	0.314579	-	-	0.002372	0.029232	0.003360	0.004327
75	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1,000,000	0.314379	-	-	0.004088	0.025195	0.005793	0.007459
76	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1,000,000	-	-	-	0.004088	0.025195	0.005793	0.007459
77	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	1,000,000	-	-	-	0.004088	0.025195	0.005793	0.007459
78	DDISTSIT	Demand Distribution Line Transformers (NCP)	1,000,000	-	-	-	0.004088	0.025195	0.005793	0.007459
79	DDISTLLD	Distribution Load Dispatching (NCP)	1,000,000	0.314379	-	-	0.002372	0.029232	0.003360	0.004327

External Allocation Factors - Energy-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
80	ENERFUEL	Energy @ Generation with Fuel Loss Factors (kWh)	1,000,000	0.293366	0.021172	0.350569	0.001607	0.016789	0.001713	0.002206
81	ENERGYI	Energy @ Generation with Base Loss Factors (kWh)	1,000,000	0.287303	0.022135	0.368754	0.001542	0.016162	0.001644	0.002117

External Allocation Factors - Customer-Related - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
82	CSERVICE	369-Service Investment (Replacement Costs)	1,000,000	-	-	-	0.010408	0.012930	-	-
83	CMETERS	370-Meters (New Meter Cost)	1,000,000	0.229114	0.002390	0.014738	0.009119	0.024233	-	-
84	CMETRDG	902-Meter Reading (Weighted Reads)	1,000,000	0.042639	0.000044	0.000268	0.010200	0.004955	-	-
85	CUSTREC	903-Customer Records & Collections (Wgtd Annual Bills)	1,000,000	0.042639	0.000044	0.000268	0.010200	0.004955	-	-
86	CUSTASST	908-Customer Assistance	1,000,000	0.042639	0.000044	0.000268	0.010200	0.004955	-	-
87	CUSTADVT	909-Advertisement	1,000,000	0.042639	0.000044	0.000268	0.010200	0.004955	-	-
88	CUSTPREM	371-Installation on Customer Premises	1,000,000	-	-	-	-	-	-	1.000000
89	CLIGHT	373-Street Lighting & Signal Systems	1,000,000	0.043295	0.000044	0.000273	-	-	1.000000	-
90	CUSTDEP	Customer Deposits (Number of Customers)	1,000,000	0.042639	0.000044	0.000268	0.010200	0.004955	-	-
91	CUST	Number of Customers	1,000,000	-	0.139535	0.860465	-	-	-	-
92	TRANSMET	Transmission Meters (Transmission Customers)	1,000,000	-	-	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period

Internally Developed Allocation Factors - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
93	PRODPLT	Production Plant In Service	1.000000	0.173609	0.104054	0.029639	0.117012	0.016871
94	TRANPLT	Transmission Plant In Service	1.000000	0.207069	0.117675	0.032948	0.123463	0.019266
95	DISPLT	Distribution Plant In Service	1.000000	0.303568	0.183721	0.051321	0.138288	0.026389
96	GENPLT	General Plant In Service	1.000000	0.238800	0.132964	0.044220	0.107807	0.016312
97	INTGENPLT	Intangible and General Plant In Service	1.000000	0.232485	0.134526	0.044954	0.106902	0.016218
98	TOTPLT	Total Electric Plant In Service	1.000000	0.221125	0.129932	0.037198	0.123145	0.019813
99	NETPLT	Net Electric Plant In Service	1.000000	0.220722	0.131164	0.036898	0.124063	0.019987
100	PLT_353	Account 353	1.000000	0.210754	0.119596	0.033257	0.123168	0.019923
101	OHTRAN	Transmission Overhead Accounts 354-356	1.000000	0.206013	0.116998	0.032884	0.123911	0.018947
102	UGTRAN	Transmission Underground Accounts 357&358	1.000000	0.211244	0.119790	0.033301	0.123227	0.019962
103	PLT_362	Act 362-Station Equipment	1.000000	0.262450	0.164740	0.041112	0.154027	0.024002
104	PLT_364	Act 364-Towers and Fixtures	1.000000	0.282034	0.177033	0.044180	0.149369	0.025793
105	PLT_365	Act 365-Overhead Conductors & Devices	1.000000	0.282034	0.177033	0.044180	0.149369	0.025793
106	PLT_366	Act 366-Underground Conduit	1.000000	0.279404	0.175382	0.043768	0.149995	0.025553
107	PLT_367	Act 367-Underground Conductor	1.000000	0.279404	0.175382	0.043768	0.149995	0.025553
108	PLT_368	Act 368-Line Transformers	1.000000	0.452398	0.283970	0.070866	0.108857	0.041374
109	PLT_371	Act 371-Inst. on Customer Premises	1.000000	-	-	-	-	-
110	PLT_373	Act 373-Street Lighting / Signal Systems	1.000000	-	-	-	-	-
111	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.000000	0.282034	0.177033	0.044180	0.149369	0.025793
112	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.000000	0.279404	0.175382	0.043768	0.149995	0.025553
113	OX_PROD	O&M Expense Production Operation Accts 502-509	1.000000	0.195470	0.113531	0.031893	0.121325	0.018703
114	MX_PROD	O&M Expense Production Maint Accts 511-514	1.000000	0.138921	0.089072	0.026085	0.110287	0.013969
115	SALWAGPO	Salaries and Wages Production Operation	1.000000	0.190017	0.111173	0.031333	0.120261	0.018247
116	SALWAGPM	Salaries and Wages Production Maintenance	1.000000	0.142319	0.090542	0.026434	0.110950	0.014253
117	SALWAGTO	Salaries & Wages Accounts 561-567	1.000000	0.209743	0.119043	0.033174	0.123292	0.019722
118	SALWAGTM	Salaries & Wages Accounts 569-573	1.000000	0.209808	0.119078	0.033182	0.123316	0.019728
119	SALWAGDO	Salaries & Wages Accounts 581-589	1.000000	0.272869	0.147696	0.061199	0.113371	0.016954
120	SALWAGDM	Salaries & Wages Accounts 591-598	1.000000	0.276562	0.173053	0.043759	0.148164	0.025102
121	OX_904	Account 904	1.000000	0.633423	0.376072	(0.000698)	(0.002825)	(0.000315)
122	OX_902_3	Accounts 902 & 903	1.000000	0.535976	0.258975	0.103424	0.034831	0.008688
123	SALWAGCA	Salaries & Wages Accounts 902-905	1.000000	0.567001	0.296356	0.107074	0.022842	0.005822
124	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.000000	0.233356	0.130647	0.043131	0.109149	0.016453
125	SALWAGES	Total Salaries and Wages Expense	1.000000	0.233335	0.130646	0.043131	0.109149	0.016453
126	CLAIMREV	Claimed Rate Sales Revenue	1.000000	0.215428	0.126619	0.036948	0.117447	0.018126

Southwestern Public Service Company
Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(a) Base Period
Internally Developed Allocation Factors - Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
93	PRODPPLT	Production Plant In Service	1,000,000	0.243797	0.018427	0.270921	0.001696	0.020946	0.001324	0.001705
94	TRANPLT	Transmission Plant In Service	1,000,000	0.223109	0.022518	0.226340	0.001710	0.023330	0.001122	0.001450
95	DISTPLT	Distribution Plant In Service	1,000,000	0.226559	0.000106	0.000653	0.003364	0.026417	0.026864	0.012752
96	GENPLT	General Plant In Service	1,000,000	0.214486	0.013029	0.185091	0.003282	0.019645	0.011913	0.012451
97	INTGENPLT	Intangible and General Plant In Service	1,000,000	0.212355	0.012868	0.189038	0.003368	0.019463	0.011766	0.012296
98	TOTPLT	Total Electric Plant In Service	1,000,000	0.230323	0.014890	0.185038	0.002246	0.022854	0.008238	0.005197
99	NETPLT	Net Electric Plant In Service	1,000,000	0.236249	0.014638	0.179110	0.002200	0.023196	0.009050	0.002724
100	PLT_353	Account 353	1,000,000	0.213928	0.018338	0.233780	0.001724	0.022918	0.001142	0.001471
101	OHTRAN	Transmission Overhead Accounts 354-356	1,000,000	0.228145	0.025228	0.219967	0.001702	0.025679	0.001101	0.001426
102	UGTRAN	Transmission Underground Accounts 357&358	1,000,000	0.213454	0.018365	0.233385	0.001724	0.022940	0.001140	0.001468
103	PLT_362	Acct 362-Station Equipment	1,000,000	0.314579	-	-	0.002372	0.029232	0.003360	0.004327
104	PLT_364	Acct 364-Towers and Fixtures	1,000,000	0.281965	-	-	0.002549	0.028816	0.003611	0.004650
105	PLT_365	Acct 365-Overhead Conductors & Devices	1,000,000	0.281965	-	-	0.002549	0.028816	0.003611	0.004650
106	PLT_366	Acct 366-Underground Conduit	1,000,000	0.286318	-	-	0.002525	0.028872	0.003578	0.004607
107	PLT_367	Acct 367-Underground Conductor	1,000,000	0.286318	-	-	0.002525	0.028872	0.003578	0.004607
108	PLT_368	Acct 368-Line Transformers	1,000,000	-	-	-	0.004088	0.025195	0.005793	0.007459
109	PLT_371	Acct 371-Inst. on Customer Premises	1,000,000	-	-	-	-	-	1.000000	1.000000
110	PLT_373	Acct 373-Street Lighting / Signal Systems	1,000,000	-	-	-	-	-	-	-
111	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1,000,000	0.281965	-	-	0.002549	0.028816	0.003611	0.004650
112	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1,000,000	0.286318	-	-	0.002525	0.028872	0.003578	0.004607
113	OX_PROD	O&M Expense Production Operation Accts 502-509	1,000,000	0.228740	0.017505	0.246119	0.001724	0.022239	0.001203	0.001549
114	MX_PROD	O&M Expense Production Maint Accts 511-514	1,000,000	0.268123	0.019740	0.309770	0.001653	0.018918	0.001514	0.001949
115	SALWAGPO	Salaries and Wages Production Operation	1,000,000	0.232537	0.017721	0.252256	0.001717	0.021919	0.001233	0.001587
116	SALWAGPM	Salaries and Wages Production Maintenance	1,000,000	0.265756	0.019605	0.305945	0.001657	0.019117	0.001495	0.001925
117	SALWAGTO	Salaries & Wages Accounts 561-567	1,000,000	0.216774	0.019736	0.231135	0.001719	0.023065	0.001135	0.001463
118	SALWAGTM	Salaries & Wages Accounts 569-573	1,000,000	0.216764	0.019712	0.231024	0.001720	0.023070	0.001134	0.001462
119	SALWAGDO	Salaries & Wages Accounts 581-589	1,000,000	0.212993	0.000974	0.006006	0.005027	0.022707	0.006807	0.02127
120	SALWAGDM	Salaries & Wages Accounts 591-598	1,000,000	0.283548	0.000024	0.000146	0.002559	0.028532	0.014047	0.004504
121	OX_904	Account 904	1,000,000	(0.005657)	-	-	-	-	-	-
122	OX_902_3	Accounts 902 & 903	1,000,000	0.042639	0.000044	0.000268	0.010200	0.004955	-	-
123	SALWAGCA	Salaries & Wages Accounts 902-905	1,000,000	0.027263	0.000030	0.000183	0.006953	0.003378	-	-
124	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1,000,000	0.217646	0.013268	0.188489	0.003155	0.019915	0.012132	0.012680
125	SALWAGES	Total Salaries and Wages Expense	1,000,000	0.217646	0.013268	0.188489	0.003155	0.019915	0.012132	0.012679
126	CLAIMREV	Claimed Rate Sales Revenue	1,000,000	0.233594	0.014991	0.199012	0.002380	0.021556	0.009043	0.004854

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

External Allocation Factors - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
1	DPROD	Demand Production (AED-4CP)	100.00%	18.87%	10.89%	3.13%	12.36%	1.85%
2	DPURCH	Purchased Capacity (AED-4CP)	100.00%	18.87%	10.89%	3.13%	12.36%	1.85%
3	DPRODTI	Transmission Interconnect (AED-4CP)	100.00%	18.87%	10.89%	3.13%	12.36%	1.85%
4	DPRODLD	Production Load Dispatching (AED-4CP)	100.00%	18.87%	10.89%	3.13%	12.36%	1.85%
5	DTRAN	Demand Transmission System (AED-4CP)	100.00%	19.33%	11.03%	3.16%	12.36%	1.88%
6	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	40,898,495	6,667,682	3,794,077	1,215,201	5,452,767	379,209
7	DTRANLTD	Transmission Load Dispatching (AED-4CP)	100.00%	19.33%	11.03%	3.16%	12.36%	1.88%
8	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	7,141,728	1,741,313	886,982	299,762	1,372,374	90,126
9	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	33,756,767	4,891,873	2,738,368	889,334	4,609,784	266,024
10	DDISPSUB	Demand Distribution Primary Substation (NCP)	1,051,300	264,716	181,145	40,370	160,111	30,268
11	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1,051,300	264,716	181,145	40,370	160,111	30,268
12	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1,051,300	264,716	181,145	40,370	160,111	30,268
13	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	606,993	264,716	181,145	40,370	65,646	30,268
14	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	606,993	264,716	181,145	40,370	65,646	30,268
15	DDISTSLT	Demand Distribution Line Transformers (NCP)	606,993	264,716	181,145	40,370	65,646	30,268
16	DDISTLLD	Distribution Load Dispatching (NCP)	1,051,300	264,716	181,145	40,370	160,111	30,268

External Allocation Factors - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
17	ENERGY1	Energy @ Generation with Losses (kWh)	7,921,793,977	781,274,048	565,470,333	171,039,593	816,223,616	85,296,963
18	ENERGY2	Energy @ Meter (kWh Sales)	7,323,367,793	692,380,064	501,130,667	151,578,571	725,501,793	75,816,355

External Allocation Factors - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
19	CSERVICE	369-Service Investment (Replacement Costs)	29,339,496	13,971,594	6,539,305	3,110,174	4,019,799	1,013,884
20	CMETERS	370-Meters (New Meter Cost)	26,649,857	9,056,025	4,220,578	2,593,148	3,014,743	314,230
21	CMETRDG	902-Meter Reading (Weighted Reads)	1,386,091	741,984	356,496	142,656	48,338	12,024
22	CUSTREC	903-Customer Records & Collections (Wgtd Annual Bills)	1,386,091	741,984	356,496	142,656	48,338	12,024
23	CUSTASST	908-Customer Assistance	1,386,091	741,984	356,496	142,656	48,338	12,024
24	CUSTADVT	909-Advertisement	1,386,091	741,984	356,496	142,656	48,338	12,024
25	CUSTPREM	371-Installation on Customer Premises	1	1	1	1	1	1
26	CLIGHT	373-Street Lighting & Signal Systems	1	1	1	1	1	1
27	CUSTDEP	Customer Deposits (Number of Customers)	113,382	61,832	29,708	11,888	4,028	1,002
28	CUST	Number of Customers	115,131	61,832	29,708	11,888	4,028	1,002
29	TRANSMET	Transmission Meters (Transmission Customers)	36	-	-	-	-	-

Southwestern Public Service Company
Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
30	PRODPLT	Production Plant In Service	1,187,466,221	180,260,739	111,057,392	32,445,878	136,715,208	18,180,787
31	TRANPLT	Transmission Plant In Service	916,493,707	173,325,374	99,326,696	28,641,279	113,175,326	16,624,801
32	DISTPLT	Distribution Plant In Service	625,233,626	181,672,993	118,942,937	30,000,570	85,978,473	19,406,196
33	GENPLT	General Plant In Service	170,427,718	39,149,951	22,028,537	7,294,336	18,564,085	2,828,654
34	INTGENPLT	Intangible and General Plant In Service	245,101,530	57,199,703	32,065,895	10,666,635	26,482,484	4,045,030
35	TOTPLT	Total Electric Plant In Service	2,974,295,085	592,458,808	361,382,921	101,754,362	362,351,491	58,256,814
36	NETPLT	Net Electric Plant In Service	2,139,956,160	416,259,468	258,993,722	71,353,981	260,428,544	41,923,087
37	PLT_353	Account 353	322,300,669	62,274,292	35,557,750	10,193,850	39,848,000	6,063,644
38	OHTRAN	Transmission Overhead Accounts 354-356	497,924,885	94,491,310	54,011,956	15,615,296	61,818,396	8,946,260
39	UGTRAN	Transmission Underground Accounts 357&358	194,101	37,238	21,419	6,141	23,998	3,654
40	PLT_362	Acct 362-Station Equipment	145,515,339	36,640,540	25,073,084	5,587,759	22,161,763	4,189,543
41	PLT_364	Acct 364-Towers and Fixtures	133,067,904	36,035,006	24,658,717	5,495,414	19,660,317	4,120,305
42	PLT_365	Acct 365-Overhead Conductors & Devices	134,182,388	36,336,810	24,865,241	5,541,440	19,824,978	4,154,814
43	PLT_366	Acct 366-Underground Conduit	7,615,965	2,042,981	1,398,010	311,559	1,129,887	233,598
44	PLT_367	Acct 367-Underground Conductor	15,193,432	4,075,635	2,788,953	621,543	2,254,063	466,015
45	PLT_368	Acct 368-Line Transformers	76,065,057	33,172,740	22,700,072	5,058,912	8,226,359	3,793,029
46	PLT_371	Acct 371-Inst. on Customer Premises	4,915,732	-	-	-	-	-
47	PLT_373	Acct 373-Street Lighting / Signal Systems	15,145,597	-	-	-	-	-
48	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	267,250,292	72,371,815	49,523,959	11,036,853	39,485,296	8,275,119
49	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	22,809,397	6,118,617	4,186,963	953,102	3,383,951	699,613
50	OX_PROD	O&M Expense Production Operation Accts 502-509	11,728,597	2,212,611	1,277,160	367,158	1,449,230	216,515
51	MX_PROD	O&M Expense Production Maint Accts 511-514	12,807,773	1,659,544	1,079,404	319,302	1,410,041	171,779
52	SALWAGPO	Salaries and Wages Production Operation	7,859,585	1,440,650	838,324	241,501	961,568	141,497
53	SALWAGPM	Salaries & Wages Production Maintenance	5,256,154	718,641	458,634	135,093	587,234	73,708
54	SALWAGTO	Salaries & Wages Accounts 561-567	3,083,229	591,804	338,224	97,154	381,073	57,338
55	SALWAGTM	Salaries & Wages Accounts 569-573	165,932	31,947	18,243	5,239	20,532	3,094
56	SALWAGDO	Salaries & Wages Accounts 581-589	2,831,408	754,176	427,035	168,387	319,004	54,473
57	SALWAGDM	Salaries & Wages Accounts 591-598	919,403	244,198	166,416	37,663	134,752	27,671
58	OX_904	Account 904	1,718,345	1,088,440	646,221	(1,200)	(4,855)	(541)
59	OX_902_3	Accounts 902 & 903	3,946,472	2,112,573	1,015,914	406,169	137,628	34,235
60	SALWAGCA	Salaries & Wages Accounts 902-905	5,766,110	3,265,174	1,699,328	404,899	132,487	33,662
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	26,051,165	5,849,567	3,310,745	1,088,478	2,870,090	435,844
62	SALWAGES	Total Salaries and Wages Expense	45,354,632	10,183,979	5,765,945	1,895,018	4,996,781	758,797
63	CLAIMREV	Claimed Rate Sales Revenue	410,824,969	79,689,230	48,573,996	13,996,249	47,845,339	7,347,850

Southwestern Public Service Company
Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

Internally Developed Allocation Factors

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS - T ⁽¹⁾ 69 to 115 KV	LGS-T ⁽¹⁾ 115KV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
30	PRODPLT	Production Plant In Service	1,187,466,221	302,444,369	22,230,182	355,704,804	1,908,896	22,942,516	1,462,061	2,113,391
31	TRANPLT	Transmission Plant In Service	916,493,707	215,562,811	20,179,682	225,768,272	1,489,716	20,093,364	943,118	1,363,266
32	DISTPLT	Distribution Plant In Service	625,233,626	146,259,203	61,576	379,718	2,005,548	15,791,390	17,149,357	7,585,663
33	GENPLT	General Plant In Service	170,427,718	37,190,314	2,220,052	33,290,505	539,408	3,235,773	2,006,411	2,109,691
34	INTGENPLT	Intangible and General Plant In Service	245,101,530	52,930,421	3,154,931	47,308,239	796,329	4,612,678	2,851,209	2,997,976
35	TOTPLT	Total Electric Plant In Service	2,974,295,085	717,196,804	45,626,371	629,161,033	6,200,489	63,439,949	22,405,746	14,060,295
36	NETPLT	Net Electric Plant In Service	2,139,956,160	530,793,710	32,780,357	454,578,392	4,332,092	45,746,611	17,107,475	5,658,720
37	PLT_353	Account 353	322,300,669	73,062,586	5,883,376	81,121,454	527,012	6,958,205	333,435	481,976
38	OHTRAN	Transmission Overhead Accounts 354,356	194,101	43,969	12,238,110	118,671,411	807,500	11,133,663	501,767	725,298
39	UGTRAN	Transmission Underground Accounts 357&358	497,924,885	118,973,918	3,549	48,844	317	4,032,576	467,947	623,521
40	PLT_362	Acct 362-Station Equipment	145,515,539	46,406,892	-	-	331,713	3,656,677	460,214	613,217
41	PLT_364	Acct 364-Towers and Fixtures	133,067,904	38,061,806	-	-	326,231	3,667,135	464,068	618,353
42	PLT_365	Acct 365-Overhead Conductors & Devices	134,182,388	38,380,585	-	-	18,495	208,532	26,092	34,766
43	PLT_366	Acct 366-Underground Conduit	7,615,965	2,212,044	-	-	36,897	41,610	52,051	69,356
44	PLT_367	Acct 367-Underground Conductor	15,193,432	4,412,907	-	-	300,319	1,825,459	423,659	564,509
45	PLT_368	Acct 368-Line Transformers	76,065,057	-	-	-	-	-	-	4,915,732
46	PLT_371	Acct 371-Inst. on Customer Premises	4,915,732	-	-	-	-	-	15,145,597	-
47	PLT_373	Acct 373-Street Lighting / Signal Systems	15,145,597	-	-	-	-	-	-	-
48	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	267,250,202	76,442,391	-	-	655,195	7,303,812	924,382	1,231,569
49	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	22,809,397	6,624,952	-	-	55,393	624,542	78,143	104,122
50	OX_PROD	O&M Expense Production Operation Accts 502-509	11,728,597	2,729,390	201,470	2,973,795	19,306	252,071	12,223	17,669
51	MX_PROD	O&M Expense Production Maint Accts 511-514	12,807,773	3,434,034	250,900	4,189,571	20,301	230,783	17,220	24,892
52	SALWAGPO	Salaries and Wages Production Operation	7,859,585	1,854,237	136,727	2,045,185	12,894	166,445	8,406	12,151
53	SALWAGPM	Salaries and Wages Production Maintenance	5,256,154	1,386,760	101,432	1,672,551	8,370	96,920	6,875	9,937
54	SALWAGTO	Salaries & Wages Accounts 561-567	3,083,229	707,377	60,169	770,357	5,031	66,917	3,183	4,601
55	SALWAGTM	Salaries & Wages Accounts 569-573	1,653,932	38,021	3,238	41,322	271	3,608	171	247
56	SALWAGDO	Salaries & Wages Accounts 581-589	2,831,408	610,459	2,732	16,846	13,988	62,420	195,487	206,401
57	SALWAGDM	Salaries & Wages Accounts 591-598	919,403	264,505	22	137	2,267	24,889	12,783	4,102
58	OX_904	Account 904	1,718,345	(9,720)	-	-	-	-	-	-
59	OX_902_3	Accounts 902 & 903	3,946,472	167,005	1,966	12,125	40,214	19,543	-	-
60	SALWAGCA	Salaries & Wages Accounts 902-905	5,766,110	136,712	1,966	12,125	40,214	19,543	-	-
61	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	26,051,165	5,757,246	345,046	5,174,261	79,357	500,761	311,859	327,912
62	SALWAGES	Total Salaries and Wages Expense	45,354,632	10,023,279	600,720	9,008,314	138,159	871,816	542,939	570,884
63	CLAIMREV	Claimed Rate Sales Revenue	410,824,969	100,008,826	6,317,642	92,313,027	910,634	8,298,354	3,508,607	2,015,215

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

External Allocation Proportions - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
64	DPROD	Demand Production (AED-4CP)	1.00000	0.1887	0.1089	0.0313	0.1236	0.0185
65	DPURCH	Purchased Capacity (AED-4CP)	1.00000	0.1887	0.1089	0.0313	0.1236	0.0185
66	DPRODTI	Transmission Interconnect (AED-4CP)	1.00000	0.1887	0.1089	0.0313	0.1236	0.0185
67	DPRODLD	Production Load Dispatching (AED-4CP)	1.00000	0.1887	0.1089	0.0313	0.1236	0.0185
68	DTRAN	Demand Transmission System (AED-4CP)	1.00000	0.1933	0.1103	0.0316	0.1236	0.0188
69	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	1.00000	0.1630	0.0928	0.0297	0.1333	0.0093
70	DTRANLD	Transmission Load Dispatching (AED-4CP)	1.00000	0.1933	0.1103	0.0316	0.1236	0.0188
71	DTRANRADDEP	Demand Transmission Radial Lines - Depreciation Plant	1.00000	0.2438	0.1242	0.0420	0.1922	0.0126
72	DTRANRADNET	Demand Transmission Radial Lines - Net Plant	1.00000	0.1449	0.0811	0.0263	0.1366	0.0079
73	DDISPSUB	Demand Distribution Primary Substation (NCP)	1.00000	0.2518	0.1723	0.0384	0.1523	0.0288
74	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.00000	0.2518	0.1723	0.0384	0.1523	0.0288
75	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1.00000	0.2518	0.1723	0.0384	0.1523	0.0288
76	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	0.4361	0.2984	0.0665	0.1081	0.0499
77	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	1.00000	0.4361	0.2984	0.0665	0.1081	0.0499
78	DDISTSLT	Demand Distribution Line Transformers (NCP)	1.00000	0.4361	0.2984	0.0665	0.1081	0.0499
79	DDISTLLD	Distribution Load Dispatching (NCP)	1.00000	0.2518	0.1723	0.0384	0.1523	0.0288

External Allocation Proportions - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
80	ENERGY1	Energy @ Generation with Losses (kWh)	1.00000	0.0986	0.0714	0.0216	0.1030	0.0108
81	ENERGY2	Energy @ Meter (kWh Sales)	1.00000	0.0945	0.0684	0.0207	0.0991	0.0104

External Allocation Proportions - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
82	CSERVICE	369-Service Investment (Replacement Costs)	1.00000	0.4762	0.2229	0.1060	0.1370	0.0346
83	CMETERS	370-Meters (New Meter Cost)	1.00000	0.3398	0.1584	0.0973	0.1131	0.0118
84	CMETRDG	902-Meter Reading (Weighted Reads)	1.00000	0.5353	0.2572	0.1029	0.0349	0.0087
85	CUSTREC	903-Customer Records & Collections (Wgtd Annual Bills)	1.00000	0.5353	0.2572	0.1029	0.0349	0.0087
86	CUSTASST	908-Customer Assistance	1.00000	0.5353	0.2572	0.1029	0.0349	0.0087
87	CUSTADVT	909-Advertisement	1.00000	0.5353	0.2572	0.1029	0.0349	0.0087
88	CUSTPREM	371-Installation on Customer Premises	1.00000	-	-	-	-	-
89	CLIGHT	373-Street Lighting & Signal Systems	1.00000	-	-	-	-	-
90	CUSTDEP	Customer Deposits (Number of Customers)	1.00000	0.5453	0.2620	0.1048	0.0355	0.0088
91	CUST	Number of Customers	1.00000	0.5371	0.2580	0.1033	0.0350	0.0087
92	TRANSMET	Transmission Meters (Transmission Customers)	1.00000	-	-	-	-	-

Southwestern Public Service Company

Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

External Allocation Proportions - Demand-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service			Street Lighting Service	Area Lighting Service
							Municipal & School Service	Municipal & School Service	Municipal & School Service		
64	DPDPROD	Demand Production (AED-4CP)	1.00000	0.2327	0.0172	0.2536	0.0016	0.0215	0.0010	0.0015	
65	DPURCH	Purchased Capacity (AED-4CP)	1.00000	0.2327	0.0172	0.2536	0.0016	0.0215	0.0010	0.0015	
66	DPRODIT	Transmission Interconnect (AED-4CP)	1.00000	0.2327	0.0172	0.2536	0.0016	0.0215	0.0010	0.0015	
67	DPDRODLD	Production Load Dispatching (AED-4CP)	1.00000	0.2327	0.0172	0.2536	0.0016	0.0215	0.0010	0.0015	
68	DTRAN	Demand Transmission Systems (AED-4CP)	1.00000	0.2265	0.0183	0.2516	0.0016	0.0216	0.0010	0.0015	
69	DTRANRAD	Demand Transmission Radial Lines - Gross Plant	1.00000	0.3738	0.0971	0.6659	0.0015	0.0321	0.0006	0.0009	
70	DTRANLAD	Transmission Load Dispatching (AED-4CP)	1.00000	0.2265	0.0183	0.2516	0.0016	0.0216	0.0010	0.0015	
71	DTRANRADDDEP	Demand Transmission Radial Lines - Depreciation Plant	1.00000	0.2080	0.1103	0.0336	0.0020	0.0299	0.0006	0.0009	
72	DTRANRADDNET	Demand Transmission Radial Lines - Net Plant	1.00000	0.4045	0.0911	0.0729	0.0013	0.0318	0.0006	0.0009	
73	DDISPSUB	Demand Distribution Primary Substation (NCP)	1.00000	0.3189	-	-	0.0023	0.0277	0.0032	0.0043	
74	DDISTPOL	Demand Distribution Primary Overhead Lines (NCP)	1.00000	0.3189	-	-	0.0023	0.0277	0.0032	0.0043	
75	DDISTPUL	Demand Distribution Primary Underground Lines (NCP)	1.00000	0.3189	-	-	0.0023	0.0277	0.0032	0.0043	
76	DDISTSOL	Demand Distribution Secondary Overhead Lines (NCP)	1.00000	-	-	-	0.0039	0.0240	0.0056	0.0074	
77	DDISTSUL	Demand Distribution Secondary Underground Lines (NCP)	1.00000	-	-	-	0.0039	0.0240	0.0056	0.0074	
78	DDISTSLT	Demand Distribution Line Transformers (NCP)	1.00000	-	-	-	0.0039	0.0240	0.0056	0.0074	
79	DDISTSLD	Distribution Load Dispatching (NCP)	1.00000	0.3189	-	-	0.0023	0.0277	0.0032	0.0043	

External Allocation Proportions - Energy-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service			Street Lighting Service	Area Lighting Service
							Municipal & School Service	Municipal & School Service	Municipal & School Service		
80	ENERGY1	Energy @ Generation with Losses (kWh)	1.00000	0.2867	0.0209	0.3656	0.0016	0.0162	0.0015	0.0022	
81	ENERGY2	Energy @ Meter (kWh Sales)	1.00000	0.2804	0.0218	0.3841	0.0015	0.0156	0.0014	0.0021	

External Allocation Proportions - Customer-Related

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T ⁽¹⁾ 69 to 115 kV	LGS-T ⁽¹⁾ 115kV+	Small Municipal & School Service			Street Lighting Service	Area Lighting Service
							Municipal & School Service	Municipal & School Service	Municipal & School Service		
82	CSERVICE	369-Service Investment (Replacement Costs)	1.00000	-	-	-	0.0104	0.0129	-	-	
83	CMETERS	370-Meters (New Meter Cost)	1.00000	0.2291	0.0024	0.0147	0.0091	0.0242	-	-	
84	CMETRDG	902-Meter Reading (Weighted Reads)	1.00000	0.0423	0.0005	0.0031	0.0102	0.0050	-	-	
85	CUSTREC	903-Customer Records & Collections (Wagd Annual Bills)	1.00000	0.0423	0.0005	0.0031	0.0102	0.0050	-	-	
86	CUSTASST	908-Customer Assistance	1.00000	0.0423	0.0005	0.0031	0.0102	0.0050	-	-	
87	CUSTADVT	909-Advertisement	1.00000	0.0423	0.0005	0.0031	0.0102	0.0050	-	-	
88	CUSTPREM	371-Installation on Customer Premises	1.00000	-	-	-	-	-	-	1.0000	
89	CLIGHT	373-Street Lighting & Signal Systems	1.00000	0.0431	0.0000	0.0003	-	-	1.0000	-	
90	CUSTDEP	Customer Deposits (Number of Customers)	1.00000	0.0425	0.0000	0.0003	0.0102	0.0050	-	-	
91	CUST	Number of Customers	1.00000	-	-	-	-	-	-	-	
92	TRANSMET	Transmission Meters (Transmission Customers)	1.00000	-	0.1395	0.8605	-	-	-	-	

Southwestern Public Service Company
Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

Internally Developed Allocation Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Residential Service	Residential Space Heating Service	Small General Service	Secondary General Service	Irrigation Service
93	PRODPLT	Production Plant In Service	1.00000	0.1518	0.0935	0.0273	0.1151	0.0153
94	TRANPLT	Transmission Plant In Service	1.00000	0.1891	0.1084	0.0313	0.1235	0.0181
95	DISTPLT	Distribution Plant In Service	1.00000	0.2906	0.1902	0.0480	0.1375	0.0310
96	GENPLT	General Plant In Service	1.00000	0.2237	0.1293	0.0428	0.1089	0.0166
97	INTGENPLT	Intangible and General Plant In Service	1.00000	0.2334	0.1308	0.0435	0.1080	0.0165
98	TOTPLT	Total Electric Plant In Service	1.00000	0.1992	0.1215	0.0342	0.1218	0.0196
99	NETPLT	Net Electric Plant In Service	1.00000	0.1945	0.1210	0.0333	0.1217	0.0196
100	PLT_353	Account 353	1.00000	0.1932	0.1103	0.0316	0.1236	0.0188
101	OHTRAN	Transmission Overhead Accounts 354-356	1.00000	0.1898	0.1085	0.0314	0.1242	0.0180
102	UGTRAN	Transmission Underground Accounts 357&358	1.00000	0.1933	0.1103	0.0316	0.1236	0.0188
103	PLT_362	Acct 362-Station Equipment	1.00000	0.2518	0.1723	0.0384	0.1523	0.0288
104	PLT_364	Acct 364-Towers and Fixtures	1.00000	0.2708	0.1853	0.0413	0.1477	0.0310
105	PLT_365	Acct 365-Overhead Conductors & Devices	1.00000	0.2708	0.1853	0.0413	0.1477	0.0310
106	PLT_366	Acct 366-Underground Conduit	1.00000	0.2682	0.1836	0.0409	0.1484	0.0307
107	PLT_367	Acct 367-Underground Conductor	1.00000	0.2682	0.1836	0.0409	0.1484	0.0307
108	PLT_368	Acct 368-Line Transformers	1.00000	0.4361	0.2984	0.0665	0.1081	0.0499
109	PLT_371	Acct 371-Inst. on Customer Premises	1.00000	-	-	-	-	-
110	PLT_373	Acct 373-Street Lighting / Signal Systems	1.00000	-	-	-	-	-
111	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.00000	0.2708	0.1853	0.0413	0.1477	0.0310
112	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.00000	0.2682	0.1836	0.0409	0.1484	0.0307
113	OX_PROD	O&M Expense Production Operation Accts 502-509	1.00000	0.1887	0.1089	0.0313	0.1236	0.0185
114	MX_PROD	O&M Expense Production Maint Accts 511-514	1.00000	0.1296	0.0843	0.0249	0.1101	0.0134
115	SALWAGPO	Salaries and Wages Production Operation	1.00000	0.1833	0.1067	0.0307	0.1223	0.0180
116	SALWAGPM	Salaries and Wages Production Maintenance	1.00000	0.1367	0.0873	0.0257	0.1117	0.0140
117	SALWAGTO	Salaries & Wages Accounts 561-567	1.00000	0.1919	0.1097	0.0315	0.1236	0.0186
118	SALWAGTM	Salaries & Wages Accounts 569-573	1.00000	0.1925	0.1099	0.0316	0.1237	0.0186
119	SALWAGDO	Salaries & Wages Accounts 581-589	1.00000	0.2664	0.1810	0.0595	0.1127	0.0192
120	SALWAGDM	Salaries & Wages Accounts 591-598	1.00000	0.2656	0.1810	0.0410	0.1466	0.0301
121	OX_904	Account 904	1.00000	0.6334	0.3761	(0.0007)	(0.0028)	(0.0003)
122	OX_902_3	Accounts 902 & 903	1.00000	0.5355	0.2572	0.1029	0.0349	0.0087
123	SALWAGCA	Salaries & Wages Accounts 902-905	1.00000	0.5663	0.2947	0.0702	0.0230	0.0058
124	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.00000	0.2245	0.1271	0.0418	0.1102	0.0167
125	SALWAGES	Total Salaries and Wages Expense	1.00000	0.2245	0.1271	0.0418	0.1102	0.0167
126	CLAIMREV	Claimed Rate Sales Revenue	1.00000	0.1940	0.1182	0.0341	0.1165	0.0179

(1) LGS-T is Large General Service Transmission

(c) Explanation of Adjustments

Class allocation factors changed between the Base Period and the Test Year Period due to adjustments in 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 Section V(C and D) of the testimony of Southwestern Public Service Company witness Richard M. Luth for an explanation of the development of class allocation factors.

Southwestern Public Service Company
Allocation Factors Used to Assign Items of Plant and Expense to the Various Rate Classes

(b) Test Year Period

Internally Developed Allocation Proportions

Line No.	Allocation Factor	Description	Total New Mexico	Primary General Service	LGS-T (1) 69 to 115 KV	LGS-T (1) 115KV+	Small Municipal & School Service	Large Municipal & School Service	Street Lighting Service	Area Lighting Service
93	PRODPLT	Production Plant In Service	1.00000	0.2547	0.0187	0.2995	0.0016	0.0193	0.0012	0.0018
94	TRANPLT	Transmission Plant In Service	1.00000	0.2352	0.0220	0.2463	0.0016	0.0219	0.0010	0.0015
95	DISTPLT	Distribution Plant In Service	1.00000	0.2339	0.0001	0.0006	0.0032	0.0253	0.0274	0.0121
96	GENPLT	General Plant In Service	1.00000	0.2180	0.0130	0.1953	0.0032	0.0190	0.0118	0.0124
97	INTGENPLT	Intangible and General Plant In Service	1.00000	0.2160	0.0129	0.1930	0.0032	0.0188	0.0116	0.0122
98	TOTPLT	Total Electric Plant In Service	1.00000	0.2411	0.0153	0.2115	0.0021	0.0213	0.0075	0.0047
99	NETPLT	Net Electric Plant In Service	1.00000	0.2480	0.0153	0.2124	0.0020	0.0214	0.0080	0.0026
100	PLT_353	Account 353	1.00000	0.2267	0.0183	0.2517	0.0016	0.0216	0.0010	0.0015
101	OHTRAN	Transmission Overhead Accounts 354-356	1.00000	0.2389	0.0246	0.3383	0.0016	0.0224	0.0010	0.0015
102	UGTRAN	Transmission Underground Accounts 357&358	1.00000	0.2265	0.0183	0.2516	0.0016	0.0216	0.0010	0.0015
103	PLT_362	Act 362-Station Equipment	1.00000	0.3189	-	-	0.0023	0.0277	0.0032	0.0043
104	PLT_364	Act 364-Towers and Fixtures	1.00000	0.2860	-	-	0.0025	0.0273	0.0035	0.0046
105	PLT_365	Act 365-Overhead Conductors & Devices	1.00000	0.2860	-	-	0.0025	0.0273	0.0035	0.0046
106	PLT_366	Act 366-Underground Conduit	1.00000	0.2904	-	-	0.0024	0.0274	0.0034	0.0046
107	PLT_367	Act 367-Underground Conductor	1.00000	0.2904	-	-	0.0024	0.0274	0.0034	0.0046
108	PLT_368	Act 368-Line Transformers	1.00000	-	-	-	0.0039	0.0240	0.0056	0.0074
109	PLT_371	Act 371-Inst. on Customer Premises	1.00000	-	-	-	-	-	-	1.0000
110	PLT_373	Act 373-Street Lighting / Signal Systems	1.00000	-	-	-	-	-	1.0000	-
111	OHDIST	Distribution Overhead Lines Plant Accts 364 & 365	1.00000	0.2860	-	-	0.0025	0.0273	0.0035	0.0046
112	UGDIST	Distribution Underground Lines Plant Accts 366 & 367	1.00000	0.2904	-	-	0.0024	0.0274	0.0034	0.0046
113	OX_PROD	O&M Expense Production Operation Accts 502-509	1.00000	0.2327	0.0172	0.2536	0.0016	0.0215	0.0010	0.0015
114	MX_PROD	O&M Expense Production Maint Accts 511-514	1.00000	0.2681	0.0196	0.3271	0.0016	0.0180	0.0013	0.0019
115	SALWAGPO	Salaries and Wages Production Operation	1.00000	0.2359	0.0174	0.2602	0.0016	0.0212	0.0011	0.0015
116	SALWAGPM	Salaries and Wages Production Maintenance	1.00000	0.2638	0.0193	0.3182	0.0016	0.0184	0.0013	0.0019
117	SALWAGTO	Salaries & Wages Accounts 561-567	1.00000	0.2294	0.0195	0.2499	0.0016	0.0217	0.0010	0.0015
118	SALWAGTM	Salaries & Wages Accounts 569-573	1.00000	0.2291	0.0195	0.2491	0.0016	0.0217	0.0010	0.0015
119	SALWAGDO	Salaries & Wages Accounts 581-589	1.00000	0.2156	0.0010	0.0059	0.0049	0.0220	0.0690	0.0729
120	SALWAGDM	Salaries & Wages Accounts 591-598	1.00000	0.2877	0.0000	0.0001	0.0025	0.0271	0.0139	0.0045
121	OX_904	Account 904	1.00000	(0.0057)	-	-	-	-	-	-
122	OX_902_3	Accounts 902 & 903	1.00000	0.0423	0.0005	0.0031	0.0102	0.0050	-	-
123	SALWAGCA	Salaries & Wages Accounts 902-905	1.00000	0.0272	0.0003	0.0021	0.0070	0.0034	-	-
124	SALWAGXAG	Salaries & Wages Excluding Admin & Gen	1.00000	0.2210	0.0152	0.1986	0.0030	0.0192	0.0120	0.0126
125	SALWAGES	Total Salaries and Wages Expense	1.00000	0.2210	0.0152	0.1986	0.0030	0.0192	0.0120	0.0126
126	CLAIMREV	Claimed Rate Sales Revenue	1.00000	0.2434	0.0154	0.2247	0.0022	0.0202	0.0085	0.0049

(1) LGS-T is Large General Service Transmission

(c) Explanation of Adjustments

Class allocation factors changed between the Base Period and the Test Year Period due to adjustments in 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 Section V(C and D) of the testimony of Southwestern Public Service Company witness Richard M. Luth for an explanation of the development of class allocation factors.

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer Weighted	
Intangible Plant							
1	Miscellaneous	303	SALWAGXAG				
2	Customer Resource Center ("CRS") / Call Center	303CRS	CUST		X	X	Common costs to operate utility Associated with customer billing, service
Production Plant							
4	Steam Production	310 - 316	DPROD	X			Capacity-related
5	Internal Combustion Equipment	340 - 346	DPROD	X			Capacity-related
6	Other Production Generator	344 - 346	ENERGY1		X		Wind-Generated kWh
Transmission Plant							
8	Land and Land Rights	350	DTRAN, DTRANRADGRS	X			Capacity-related
9	Land and Land Rights - Wind	350	ENERGY1		X		Wind-Generated kWh
10	Structures & Improvements	352	DTRAN, DPRODTI, ENERGY1	X	X		Capacity-related, Wind-Generated kWh
11	Station Equipment	353	DTRAN, DPRODTI, ENERGY1	X	X		Capacity-related, Wind-Generated kWh
12	Towers and Fixtures	354	DTRAN, DTRANRADGRS	X			Capacity-related
13	Poles and Fixtures	355	DTRAN, DTRANRADGRS, DPRODTI, ENERGY1	X	X		Capacity-related, Wind-Generated kWh
14	Overhead Conductor	356	DTRAN, DTRANRADGRS, DPRODTI, ENERGY1	X	X		Capacity-related, Wind-Generated kWh
15	Underground Conduit	357	DTRAN	X			Capacity-related
16	Underground Conductor	358	DTRAN	X			Capacity-related
17	Roads	359	DTRAN	X			Capacity-related
Distribution Plant							
21	Land and Land Rights	360	DDISPSUB	X			Customer load-related
22	Structures & Improvements	361	DDISPSUB	X			Customer load-related
23	Station Equipment	362	DDISPSUB	X			Customer load-related
24	Towers and Fixtures	364	DDISTPOL, DDISTSOL	X			Customer load-related
25	Overhead Conductor	365	DDISTPOL, DDISTSOL	X			Customer load-related
26	Underground Conduit	366	DDISTPOL, DDISTSOL	X			Customer load-related
27	Underground Conductor	367	DDISTPOL, DDISTSOL	X			Customer load-related
28	Line Transformers	368	DDISTSLT	X			Customer load-related
29	Services	369	CSERVICE		X		Related to number of customers
30	Meters	370	CMETERS		X		Related to number of customers
31	Installations on Customer Premises	371	CUSTPREM		X		Related to number of lights
32	Street Light / Signal Systems	373	CLIGHT		X		Related to number of lights
General Plant							
34	Miscellaneous	389 - 398	SALWAGXAG				
35	CRS / Call Center	390CC - 398CC	CUST		X	X	Common costs to operate utility Associated with customer billing, service

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer Weighted	
Depreciation & Amortization Reserve							
37	Intangible	303	Various			X	Same classification as related Plant accounts
38	Steam Production	310 - 316	DPROD	X			Same classification as related Plant accounts
39	Other Production	340 - 346	Various	X	X		Same classification as related Plant accounts
40	Transmission	102, 350 - 359	Various		X		Same classification as related Plant accounts
41	Distribution	360-373	Various		X		Same classification as related Plant accounts
42	General	389 - 398	Various		X		Same classification as related Plant accounts
Construction Work in Progress							
43	Steam Production		PRODPLT	X			Production-related
44	Combustion Turbine Production		PRODPLT	X			Production-related
45	Other Production		ENERGY1		X		Associated with wind-generated kWh
46	Transmission		TRANPLT	X			Transmission-related
47	Wind Related Transmission		ENERGY1		X		Associated with transmission of wind-generated kWh
48	Distribution		DISTPLT			X	Distribution-related
49	Intangible & General		INTGENPLT			X	Common costs to operate utility
50	Fuel Inventory	151	ENERGY1		X		Associated with kWh consumed by customers
51	NOx Inventory	158	ENERGY1		X		Associated with kWh consumed by customers
Utility Materials & Supplies							
52	Production	154	PRODPLT	X			Production-related
53	Transmission	154	TRANPLT			X	Transmission-related
54	Distribution	154	DISTPLT			X	Distribution-related
55	Other Deductions	182,235,254	Various			X	Common costs to operate utility
Cash Working Capital							
56	Fuel & Purchased Power Energy Costs		ENERGY1		X		Associated with kWh consumed by customers
57	Purchased Power Capacity		DPURCH	X			Capacity-related
58	O&M Expense		CALCULATED			X	Calculated from O&M Expenses
59	Tax Expense		CALCULATED			X	Calculated from Tax Expenses
60	Franchise Tax		SALESREV			X	Sales Revenue
61	Payroll		SALWAGES			X	Labor-related

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer Weighted	
60	Prepayments						
61	Insurance	165	TOTPLT			X	Common costs to operate utility
62	Pensions	165	SALWAGES			X	Labor-related
63	Auto Licensing	165	TOTPLT			X	Common costs to operate utility
64	Information Technology Related	165	TOTPLT			X	Common costs to operate utility
65	Brand Adv	165	SALWAGXAG			X	Common costs to operate utility
66	Other Prepaid - Pollution Emissions	165	PRODPLT	X			Production-related
67	Other Prepaid - Benefits	165	SALWAGES			X	Labor-related
68	Energy Efficiency	165	SALWAGXAG			X	Common costs to operate utility
69	Transmission	165	TRANPLT			X	Transmission-related
70	Interest	165	TOTPLT			X	Common costs to operate utility
71	Safety Award	165	TOTPLT			X	Common costs to operate utility
71	Other Prepaid	165	SALWAGXAG			X	Common costs to operate utility
72	Taxes	165	TOTPLT			X	Common costs to operate utility
73	ADIT - Account 190						
74	Fuel Tax Credit - Including Addback	190	ENERGY1		X		Fuel-related
75	Environmental Remediation	190	PRODPLT	X			Production-related
76	Vacation Accrual	190	SALWAGES			X	Labor-related
77	Employee Incentive	190	SALWAGES			X	Labor-related
78	Post Employment Benefits	190	SALWAGES			X	Labor-related
79	Retiree Medical	190	SALWAGES			X	Labor-related
80	Bad Debts	190	OX_904			X	Related to revenues from all functions
81	Inventory Reserve	190	TOTPLT			X	Common costs to operate utility
82	Electric Vehicle Credit	190	TOTPLT			X	Common costs to operate utility
83	Deferred Compensation Plan Reserve	190	SALWAGES			X	Labor-related
84	Non-qualified Pension Plans - Short Term	190	SALWAGES			X	Labor-related
85	Performance Share Plan	190	SALWAGES			X	Labor-related
86	R&E Credit	190	NETPLT			X	Common costs to operate utility
87	State Tax Deduction	190	NETPLT			X	Common costs to operate utility
88	New Hire Retention Credit	190	SALWAGES			X	Labor-related
89	Litigation Reserve	190	TOTPLT			X	Common costs to operate utility
90	Performance Recognition Award	190	SALWAGES			X	Labor-related
91	Plant Timing Differences - Intangible	190	Various			X	Same classification as related Plant accounts
92	Plant Timing Differences - Production	190	DPROD	X			Same classification as related Plant accounts
93	Plant Timing Differences - Transmission	190	Various	X			Same classification as related Plant accounts
94	Plant Timing Differences - Distribution	190	Various			X	Same classification as related Plant accounts
95	Plant Timing Differences - General	190	SALWAGXAG			X	Same classification as related Plant accounts
96	ADIT - Account 281						
97	Plant	281	PRODPLT	X			Production-related

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer Weighted	
98	ADIT - Account 282						
99	Plant Timing Differences - Intangible	282	Various			X	Same classification as related Plant accounts
100	Plant Timing Differences - Production	282	DPROD	X			Same classification as related Plant accounts
101	Plant Timing Differences - Transmission	282	Various	X			Same classification as related Plant accounts
102	Plant Timing Differences - Distribution	282	Various			X	Same classification as related Plant accounts
103	Plant Timing Differences - General	282	Various			X	Same classification as related Plant accounts
104	ADIT - Account 283						
105	Intangible		Various			X	Same classification as related Plant accounts
106	Book Unamortized Cost of Reacquired Debt	283	TOTPLT			X	Common costs to operate utility
107	Rate Case Expense	283	TOTPLT			X	Common costs to operate utility
108	Pension Expense	283	SALWAGES			X	Labor-related
109	Reg Asset - NOX	283	Energy		X		Associated with kWh consumed by customers
110	General - Miscellaneous	283	SALWAGES			X	Common costs to operate utility
111	General - CRS	283	CUST		X		Associated with customer billing, service
112	ADIT - NOL						
112	ADIT - NOL		TOTPLT			X	Common costs to operate utility
113	Customer Deposits						
113	Customer Deposits		CUSTDEP		X		Related to number of customers
114	FAS 106 Liability						
114	FAS 106 Liability		SALWAGES			X	Labor-related
115	FAS 112 Liability						
115	FAS 112 Liability		SALWAGES			X	Labor-related

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer Weighted	
Electric Net Operating Earnings							
116	Cost of Sales						
117	Production Fuel	50100 - 54740	ENEFUEL		X		Fuel-related
118	Purchased Power - Demand	555	DPURCH	X			Capacity-related
119	Purchased Power - Energy	555	ENERGY1		X		Associated with kWh consumed by customers
120	Steam Production Operation						
121	Supervision & Engineering	500	SALWAGPO			X	Production demand and energy-related
122	Fuel (Transportation & Handling)	501	ENERGY1		X		Fuel-related
123	Steam Expense	502	DPROD	X			Production-related
124	Electric Expense	505	DPROD	X			Production-related
125	Miscellaneous	506	DPROD	X			Production-related
126	Rent	507	DPROD	X			Production-related
127	SO2 Allowances	509	ENERGY1		X		From fossil fuel combustion to generate kWh
128	NM NOx Expense Deferral	509	DPROD	X			Production-related
129	NOx Expense Amortz	509	DPROD	X			Production-related
130	Steam Production Maintenance						
131	Supervision & Engineering	510	SALWAGPM			X	Production demand and energy-related
132	Structures	511	DPROD	X			Production-related
133	Boilers	512	ENERGY1		X		Associated with kWh consumed by customers
134	Electric Plant	513	ENERGY1		X		Associated with kWh consumed by customers
135	Miscellaneous Plant	514	DPROD	X			Production-related
136	Other Production Operation						
137	Supervision & Engineering	546	SALWAGPO			X	Production-related, slightly energy-related
138	Generation Expense	548	DPROD	X			Production-related
139	Miscellaneous	549	DPROD.ENERGY1		X		Production-related, including wind generation
140	Rents	550	DPROD	X			Production-related
141	Other Production Maintenance						
142	Supervision & Engineering	551	SALWAGPM			X	Production-related and energy-related
143	Structures	552	DPROD	X			Production-related
144	Electric Plant	553	DPROD.ENERGY1		X		Production-related, including wind generation
145	Miscellaneous Plant	554	DPROD	X			Production-related
146	System Control and Dispatch						
147	System Load Control	556	DPROLD	X			Production-related
148	Other Expenditures	557	DPROD	X			Production-related

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer Weighted	
149	Transmission Operations						
150	Supervision & Engineering	560	SALWAGTO	X			Transmission-related
151	Load Dispatch - Reliability/Monitor/Operate/Transmission	561.1-561.2	DTRANLD	X			Transmission-related
152	Control/Dispatching Services	561.4	DTRAN	X			Transmission-related
153	Rel/Plan/Stand Dev Serv, Trans & Gen Studies	0561.5-0561.8	DTRAN	X			Transmission-related
154	Station Equipment	562	PLT_353		X		Transmission-related, minor customer-related
155	Overhead Lines	563	OHTRAN	X			Transmission-related
156	Underground Lines	564	UGTRAN	X			Transmission-related
157	Transmission of Electricity	565	TRANPLT, DTRAN	X			Transmission-related
158	Miscellaneous	566	TRANPLT	X			Transmission-related
159	Rents	567	TRANPLT	X			Transmission-related
160	Wheeling						
161	Lamar DC Tie	565	DPROD	X			Production-related
162	Schedule 2,7,8,9,11, & 12	565	DTRAN	X			Transmission-related
161	Miscellaneous	565	DTRAN	X			Transmission-related
162	Transmission Maintenance						
163	Supervision & Engineering	568	SALWAGTM		X		Transmission-related, minor customer-related
164	Station Equipment	570	PLT_353		X		Transmission-related, minor customer-related
164	Overhead Lines	571	OHTRAN	X			Transmission-related
165	Underground Lines	572	UGTRAN	X			Transmission-related
166	Miscellaneous	573	TRANPLT	X			Transmission-related
167	Regional Market Expenses						
168	Market Administration, Monitoring, & Computer Services	575.7	DTRAN	X			Charges based upon transmission peaks
169	Other	575.1-575.6, 575.8	ENERGY1		X		Reflect hour-by-hour market monitoring
170	Distribution Operations						
171	Supervision	580	SALWAGDO				Supervise distribution demand and customer-related accounts
172	Load Dispatch	581	DDISTLD	X		X	Customer load-related
173	Station Equipment	582	PLT_362	X			Customer load-related
174	Overhead Lines	583	OHDIST	X			Customer load-related
175	Underground Lines	584	UGDIST	X			Customer load-related
176	Street Lighting	585	PLT_373		X		Related to number of lights
177	Metering	586	CMETERS		X		Related to number of customers
178	Customer Installations	587	PLT_371		X		Related to number of lights
179	Miscellaneous	588	DISTPLT			X	Distribution-related
180	Rents	589	DISTPLT			X	Distribution-related

Southwestern Public Service Company
 Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer	
181	Distribution Maintenance						
182	Supervision	590	SALWAGDM			X	Supervise distribution demand and customer-related accounts
183	Structures	591	PLT_361	X			Customer load-related
184	Station Equipment	592	PLT_362	X			Customer load-related
185	Overhead Lines	593	OHDIST	X			Customer load-related
186	Underground Lines	594	UGDIST	X			Customer load-related
187	Transformers	595	PLT_368	X			Customer load-related
188	Street Lighting	596	PLT_373		X		Related to number of lights
189	Metering	597	CMETERS		X		Related to number of customers
190	Miscellaneous	598	DISTPLT			X	Distribution-related
191	Customer Accounting Expense						
192	Supervision	901	SALWAGCA		X		Associated with customer-billing, service
193	Meter Reading	902	CMETRDG		X		Related to number of customers
194	Billing & Cashiering	903	CUSTREC		X		Associated with customer-billing, service
195	Uncollectible Accounts	904	EXP_904			X	Related to revenues from all functions
196	Cust Acct Misc	905	EXP_904			X	Related to revenues from all functions
197	Customer Deposit Interest	DEPINT	CUSTDEP			X	Related to number of customers
198	Customer Service Expense						
199	Customer Assistance - Other	908	CUSTASST		X		Associated with customer-billing, service
200	Advertisement	909	CUSTADVT		X		Associated with customer-billing, service
201	Misc Customer Service Expense	910	CUSTADVT		X		Associated with customer-billing, service
202	Sales Expense						
202		912	OX_902_3			X	Associated with customer-billing, service
203	Administrative & General Expense						
203		920 - 935	SALWAGXAG, TOTPLT, SALWAGES, CLAIMREV, GENLPLT			X	Support functions, activities carried out by SPS employees across all cost classifications
204	Depreciation & Amortization Expense						
205	Intangible		Various			X	Same classification as related Plant accounts
206	Production		PRODPLT	X			Same classification as related Plant accounts
207	Transmission		Various	X			Same classification as related Plant accounts
208	Distribution		Various			X	Same classification as related Plant accounts
209	General		Various			X	Same classification as related Plant accounts
210	Taxes Other Than Income						
211	Property	408	TOTPLT			X	Common costs to operate utility
212	Payroll	40831	SALWAGES			X	Labor-related
213	Sales and Use Tax	40832	TOTPLT			X	Common costs to operate utility
214	Other		NETPLT			X	Common costs to operate utility

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Classification ⁽¹⁾			Rationale
			Allocator	Demand	Energy	
215	Income Tax Expense					
216	Fuel Tax Credit - Including Addback	SchM - 102	ENERGY1	X		Fuel-related
217	Environmental Remediation	SchM - 103	PRODPLT			Production-related
218	Pension Expense	SchM - 107	SALWAGES	X		Labor-related
219	Vacation Accrual	SchM - 108	SALWAGES	X		Labor-related
220	Employee Incentive Plans	SchM - 109	SALWAGES	X		Labor-related
221	Post Employment Benefit	SchM 111-113	SALWAGES	X		Labor-related
222	Bad Debts	SchM - 116	OX_904	X		Related to revenues from all functions
223	Inventory Reserve	SchM - 118	TOTPLT	X		Common costs to operate utility
224	Litigation Reserve	SchM - 127	TOTPLT	X		Common costs to operate utility
225	Book Unamortized Cost of Reacquired Debt	SchM - 126 & 128	TOTPLT	X		Common costs to finance all operations
226	Deferred Compensation Plan Reserve	SchM - 130	SALWAGES	X		Labor-related
227	Non-Qualified Pension Plans	SchM - 134	SALWAGES	X		Labor-related
228	Rate Case Expense	SchM - 138	NETPLT	X		Common costs to finance all operations
229	Performance Recognition Award	SchM - 226	SALWAGES	X		Common costs to finance all operations
230	Plant - Intangible	303	Various	X		Same classification as related Plant accounts
231	Plant - Production	310 - 346	Various	X		Same classification as related Plant accounts
232	Plant - Transmission	105, 350 - 358	Various	X		Same classification as related Plant accounts
233	Plant - Distribution	360 - 373	Various	X		Same classification as related Plant accounts
234	Plant - General	105, 389 - 398	Various	X		Same classification as related Plant accounts
235	Deferred Income Tax Expense					
236	Fuel Tax Credit - Income Addback	SchM - 102	ENERGY1	X		Fuel-related
237	Environmental Remediation	SchM - 103	PRODPLT	X		Production-related
238	Pension Expense	SchM - 107	SALWAGES	X		Labor-related
239	Vacation Accrual	SchM - 108	SALWAGES	X		Labor-related
240	Employee Incentive Plans	SchM - 109	SALWAGES	X		Labor-related
241	Post Employment Benefit	SchM - 111 - SchM - 112	SALWAGES	X		Labor-related
242	Retiree Medical	SchM - 113	SALWAGES	X		Labor-related
243	Bad Debts	SchM - 116	OX_904	X		Related to revenues from all functions
244	Inventory Reserve	SchM - 118	TOTPLT	X		Common costs to operate utility
245	Litigation Reserve	SchM - 127	TOTPLT	X		Common costs to operate utility
246	Book Unamortized Cost of Reacquired Debt	SchM - 128	TOTPLT	X		Common costs to operate utility
247	Non-Qualified Pension Plan	SchM - 134	SALWAGES	X		Labor-related
248	R&E Credit	SchM - 137	NETPLT	X		Common costs to operate utility
249	Rate Case Expense	SchM-138	CLAIMREV	X		Common costs to operate utility
250	Reg Asset - NM NO _x Expense	SchM - 168	ENERGY1	X		Associated with kWh consumed by customers
251	TX Margin Tax	SchM-192	CLAIMREV	X		Common costs to operate utility
252	Performance Recognition Award	SchM - 226	SALWAGES	X		Labor-related
253	TX R&E Credit	SchM-257	CLAIMREV	X		Labor-related
253	Operation Lease	SchM-299	ENERGY1	X		Wind-Generated kWh
253	Cares Act Payroll Deferral	SchM-301	SALW/AGXAG	X		Common costs to operate utility
253	Deferred PTCs - Hale	SchM-PTC	ENERGY1	X		Wind-Generated kWh
254	Net Operating Loss Carryforward		TOTPLT	X		Common costs to operate utility
255	Plant - Intangible	303	Various	X		Same classification as related Plant accounts

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer Weighted	
256	Plant - Production	310 - 346	DPROD, ENERGY1			X	Same classification as related Plant accounts
257	Plant - Transmission	105, 352 - 358	Various	X		X	Same classification as related Plant accounts
258	Plant - Distribution	360 - 373	Various			X	Same classification as related Plant accounts
259	Plant - General	105, 389 - 398	Various			X	Same classification as related Plant accounts
260	Investment Tax Credit - Amortized		TOTPLT			X	Common costs to operate utility
Labor							
261	Cost of Sales						
262	Steam General Fuel	50170	ENERGY1	X			Fuel-related
263	Steam Production Operation						
264	Supervision & Engineering	500	OX_PROD			X	Production and energy-related
265	Fuel (Transportation & Handling)	501	ENERGY1		X		Fuel-related
266	Steam Expense	502	DPROD	X			Production-related
267	Electric Expense	505	DPROD	X			Production-related
268	Miscellaneous	506	DPROD	X			Production-related
269	Rent	507	DPROD	X			Production-related
270	Steam Production Maintenance						
271	Supervision & Engineering	510	MX_PROD			X	Production and energy-related
272	Structures	511	DPROD	X			Production-related
273	Boilers	512	ENERGY1		X		Associated with generation of kWh
274	Electric Plant	513	ENERGY1		X		Associated with generation of kWh
275	Miscellaneous Plant	514	DPROD	X			Production-related
276	Other Production Operation						
277	Supervision & Engineering	546	OX_PROD			X	Production-related, minor energy-related
278	Generation Expense	548	DPROD	X			Production-related
279	Miscellaneous	549	DPROD	X			Production-related
280	Rent	550	DPROD	X			Production-related
281	Combustion Turbine Production Maintenance						
282	Supervision & Engineering	551	MX_PROD			X	Production and energy-related
283	Structures	552	DPROD	X			Production-related
284	Electric Plant	553	DPROD	X			Production-related
285	Miscellaneous Plant	554	DPROD	X			Production-related
286	System Control and Dispatch						
287	Supervision & Engineering	556	OX_PROD	X			Production-related
288	Other	557	MX_PROD	X			Production-related

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer	
289	Transmission Operations						
290	Supervision & Engineering	560	SALWAGTO	X			Transmission-related
291	Load Dispatch -						
291	Reliability/Monitor/Operate/Transmission	561.1-561.2	DTRANLD	X			Transmission-related
292	Rel/Plan/Stand Dev Serv, Trans & Gen Studies	0561.5-0561.7	DTRAN	X			Transmission-related
293	Station Equipment	562	PLT_353	X			Transmission-related
294	Overhead Lines	563	OHTRAN	X			Transmission-related
295	Underground Lines	564	UGTRAN	X			Transmission-related
296	Miscellaneous	566	TRANPLT	X			Transmission-related
297	Rentals	567	TRANPLT	X			Transmission-related
297	Transmission Maintenance						
298	Supervision & Engineering	568	SALWAGTM			X	Supervises transmission-related, minor energy and customer related
299	Station Equipment	570	PLT_353			X	Transmission-related, minor customer-related
300	Overhead Lines	571	OHTRAN	X			Transmission-related
301	Regional Market Expenses						
302	Other	575.1-575.6, 575.8	ENERGY1		X		Reflects hour-by-hour market monitoring
303	Distribution Operations						
304	Supervision	580	SALWAGDO			X	Supervises distribution-related and customer-related cost classifications
305	Load Dispatch	581	DDISTLD	X			Customer load-related
306	Station Equipment	582	PLT_362	X			Customer load-related
307	Overhead Lines	583	OHDIST	X			Customer load-related
308	Underground Lines	584	UGDIST	X			Customer load-related
309	Street Lighting	585	PLT_373		X		Related to number of lights
310	Metering	586	CMETERS		X		Related to number of customers
311	Customer Installations	587	PLT_371		X		Related to number of lights
312	Miscellaneous	588, 589	DISTPLT			X	Distribution network and customer connection-related
313	Distribution Maintenance						
314	Supervision	590	SALWAGDM			X	Supervises distribution-related and customer-related cost classifications
315	Structures	591	PLT_362	X			Customer load-related
316	Station Equipment	592	PLT_362	X			Customer load-related
317	Overhead Lines	593	OHDIST	X			Customer load-related
318	Underground Lines	594	UGDIST	X			Customer load-related
319	Transformers	595	PLT_368	X			Customer load-related
320	Street Lighting	596	PLT_373		X		Related to number of lights
321	Metering	597	CMETERS		X		Related to billing of customers
322	Miscellaneous	598	DISTPLT	X		X	Distribution network and customer connection-related

Southwestern Public Service Company
Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Period

Line No.	Description	Account	Allocator	Classification ⁽¹⁾			Rationale
				Demand	Energy	Customer Weighted	
323	Customer Accounting Expense						
324	Supervision	901	SALWAGCA		X		Associated with customer billing, service
325	Meter Reading	902	CMETRDG		X		Related to number of customers
326	Billing & Cashiering	903	CUSTREC		X		Associated with customer billing, service
327	Customer Service Expense						
328	Customer Assistance	908 & 910	CUSTASST		X		Associated with customer billing, service
329	Sales Expense						
		912	OX_902_3		X		Associated with customer billing, service
330	Administrative & General Expense						
		0920 - 0935	SALWAGXAG			X	Support functions, activities carried out by SPS employees across all cost classifications

⁽¹⁾ Classifications

Demand – Demand components relate to the fixed capacity portions of systems used to provide electricity to customers, including production, transmission, distribution substation, primary distribution and secondary distribution systems, and line transformers.

Customer – Customer components are factors which relate directly to individual customer accounts, including meter reading, billing, customer account record keeping, supplying of customer information, and associated administrative overhead costs. Facilities which are put in place specifically to serve a particular customer also are considered customer components.

Energy – Energy components are factors which relate directly to costs of energy provided to customers, including fuel and fuel-related components.

Weighted – Certain factors do not have a particular association with demand, customer, or energy components. As such, these factors are split among one or more of the three components on a weighted basis based on how they relate to different operations.

(c) Explanation of Adjustments

The same classification methodology used to assign items of plant and expenses to demand, energy and customer in the Base Period was used in the Test Year. Please refer to the Direct Testimony of Richard M. Luth, Section V for more information related to the classification of items used to assign plant and expenses.

Southwestern Public Service Company

Demand and Energy Loss Factors

(a) Base Period and (b) Test Year Period

Southwestern Public Service Company (“SPS”) operates an electrical system consisting of 345-kilovolt (“kV”), 230-kV, 115-kV and 69-kV transmission lines and a 33-kV down to 2.4-kV primary distribution system. The system spans a 52,000 square mile area in the Texas Panhandle through West Texas and Eastern and Southeastern New Mexico. SPS has generation on both 230-kV and 115-kV busses throughout this area. SPS determines the demand and energy losses for the following components:

- Transmission Lines;
- Autotransformers;
- Distribution Substation Transformers;
- Distribution System, including Primary, Secondary, Services and Line; and
- Transformers.

Please refer to Schedule P-9 for the demand and energy loss factors used to assign the cost of service responsibility for the Base Period and Test Year Period.

The analysis of losses requires consideration of both demand or power losses and energy losses. The demand losses are typically measured in megawatts (“MW”), kilowatts (“kW”), or watts. The energy losses are measured in megawatt-hours (“MWh”), kilowatt-hours (“kWh”), or watt-hours (“Wh”). Certain components of the energy losses are present even though there is no electrical load current passing through the device. An example of this is the no-load current and power delivery losses of a transformer. Once the transformer is energized, no-load losses are present. Power flow through the transformer will increase its total losses, and the transformer will continue to have no-load losses. To provide a basis for the calculations, data is gathered for the transmission and distribution systems. In some cases, engineering approximations are made, as appropriate, in the absence of specific data. The actual energy losses on the system are calculated by subtracting the total energy delivered from the energy generated and purchased. In order to assign the losses to the components listed above, a model is used to calculate losses at each component level. SPS has daily load and generation reports, which represents the energy generated or procured to serve customer load on a given day or month. However, SPS bills its customers each normal working day throughout each month and each day. Therefore, sales billed in a specific month may have been delivered to customers during parts of the two previous months and the current month. The share of monthly usage varies between customers depending upon the date each customer is billed, and the period of usage covered by each meter reading. Conversely, net output or generation is measured every calendar month. To minimize the mismatch between the calendar month net output and customer meter readings, a 12-month study period is used. The calculated value for total energy losses typically does not exactly match the

total actual losses. The difference between these two values is called “Unaccounted For Energy” and it may be a positive or negative number. Customers are billed only for actual losses, so the calculated component losses are adjusted to total to the actual system losses.

(c) Explanation of Adjustments

There are no differences in the Base Period and Test Year line loss factors.